

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

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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 (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-ELEC	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$141,992)	\$279,192,430	\$41,294,907	\$320,487,337
2									
3	Purchased Power & Other Reconciling Expens	Schedule MAL-3	\$304,255,398	(\$304,255,398)	\$0	\$0	\$0	\$0	\$0
4									
5	Net Distribution Revenues		\$602,592,882	(\$323,258,459)	\$279,334,422	(\$141,992)	\$279,192,430	\$41,294,907	\$320,487,337
6									
7	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
8									
9	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482
10									
11	Amortization of Utility Plant	Schedule MAL-5-ELEC	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0
12									
13	Depreciation	Schedule MAL-6-ELEC	\$69,031,187	(\$19,869,812)	\$49,161,375	\$1,770,914	\$50,932,289	\$0	\$50,932,289
14									
15	Municipal Taxes	Schedule MAL-7-ELEC	\$49,702,787	(\$20,023,313)	\$29,679,474	\$850,784	\$30,530,258	\$0	\$30,530,258
16									
17	Payroll Taxes	Schedule MAL-8	\$8,148,712	(\$4,420,053)	\$3,728,658	\$470,837	\$4,199,496	\$0	\$4,199,496
18									
19	Gross Receipts Taxes	Schedule MAL-9	\$32,568,650	(\$32,568,650)	\$0	\$0	\$0	\$0	\$0
20									
21	Other Taxes	Schedule MAL-9	\$434,298	\$0	\$434,298	\$20,108	\$454,406	\$0	\$454,406
22									
23	Interest on Customer Deposits	Workpaper MAL-2-ELEC	\$0	\$0	\$0	\$132,127	\$132,127	\$0	\$132,127
24									
25	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	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
28									
29	Income Taxes	Schedule MAL-10-ELEC					\$7,846,728	\$14,264,907	\$22,111,635
30									
31	Operating Income After Income Taxes						\$29,845,964	\$26,491,971	\$56,337,935
32									
33	Rate Base	Schedule MAL-11-ELEC					\$758,249,458		\$758,249,458
34									
35	Rate of Return						3.94%	Line 31(e) / Line 33(e)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	3.94%	Line 35 (e)
	Rate Year Required Rate of Return	7.43%	Page 4, Line 9 (c)
	Rate of Return Deficiency	3.49%	Line 40 - Line 39
	Rate Base	\$758,249,458	Line 33 (e)
	Net Operating Income Deficiency	\$26,491,971	
	Gross Revenue Conversion Factor	1.558771	Line 53
	Revenue Deficiency	\$41,294,907	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.013029)	Schedule MAL-22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	(0.34544)	Line 50 x (-.35%)
	Net income effect of 1.000 Revenue	0.641531	Line 50 + Line 51
	Gross Revenue 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 Rate Year Ending August 31, 2019 to Data Year 1 Ending August 31, 2020

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 1 Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule MAL-2-ELEC	\$320,487,337	\$3,558,948	\$324,046,285	\$5,942,688	\$329,988,973
2						
3 Purchased Power & Other Reconciling Ex	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$320,487,337	\$3,558,948	\$324,046,285	\$5,942,688	\$329,988,973
6						
7 Operation & Maintenance Expenses	Schedule MAL-3	\$155,456,710	\$3,580,020	\$159,036,731	\$77,427	\$159,114,157
8						
9 Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
10						
11 Amortization of Utility Plant	Schedule MAL-5-ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule MAL-6-ELEC	\$50,932,289	\$1,735,100	\$52,667,389	\$0	\$52,667,389
14						
15 Municipal Taxes	Schedule MAL-7-ELEC	\$30,530,258	\$1,019,417	\$31,549,675	\$0	\$31,549,675
16						
17 Payroll Taxes	Schedule MAL-8	\$4,199,496	\$89,194	\$4,288,690	\$0	\$4,288,690
18						
19 Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
20						
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 Total Operating Revenue Deductions		\$242,037,768	\$6,608,159	\$248,645,927	\$77,427	\$248,723,354
26						
27 Operating Income Before Income Taxes		\$78,449,570	(\$3,049,211)	\$75,400,359	\$5,865,261	\$81,265,620
28						
29 Income Taxes	Schedule MAL-10-ELEC			\$20,812,209	\$2,052,841	\$22,865,050
30						
31 Operating Income After Income Taxes				\$54,588,150	\$3,812,420	\$58,400,570
32						
33 Rate Base	Schedule MAL-11-ELEC		\$786,010,359	\$786,010,359		\$786,010,359
34						
35 Rate of Return				6.94%	Line 31(c) / Line 33(c)	
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	Revenue Deficiency		
	Earned Rate of Return	6.94%	Line 35 (c)
	Rate Year Required Rate of Return	7.43%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.49%	Line 40 - Line 39
	Rate Base	\$786,010,359	Line 33 (c)
	Net Operating Income Deficiency	\$3,812,420	
	Gross Revenue Conversion Factor	1.558771	Line 53
	Revenue Deficiency	\$5,942,688	Line 43 / Line 44
	Gross Revenue Conversion Factor		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.013029)	Schedule MAL-22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	(0.34544)	Line 50 x (- 35%)
	Net income effect of 1.000 Revenue	0.641531	Line 50 + Line 51
	Gross Revenue 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
2						
3 Purchased Power & Other Reconciling Ex	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$329,988,973	\$3,641,198	\$333,630,171	\$5,983,736	\$339,613,907
6						
7 Operation & Maintenance Expenses	Schedule MAL-3	\$159,114,157	\$2,677,009	\$161,791,166	\$77,962	\$161,869,128
8						
9 Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC	\$332,482	\$0	\$332,482	\$0	\$332,482
10						
11 Amortization of Utility Plant	Schedule MAL-5-ELEC	\$0	\$0	\$0	\$0	\$0
12						
13 Depreciation	Schedule MAL-6-ELEC	\$52,667,389	\$1,727,256	\$54,394,644	\$0	\$54,394,644
14						
15 Municipal Taxes	Schedule MAL-7-ELEC	\$31,549,675	\$1,053,456	\$32,603,132	\$0	\$32,603,132
16						
17 Payroll Taxes	Schedule MAL-8	\$4,288,690	\$82,467	\$4,371,157	\$0	\$4,371,157
18						
19 Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule MAL-9	\$466,493	\$11,336	\$477,829	\$0	\$477,829
22						
23 Interest on Customer Deposits	Workpaper MAL-2-ELEC	\$304,467	(\$4,308)	\$300,158	\$0	\$300,158
24						
25 Total Operating Revenue Deductions		\$248,723,354	\$5,547,215	\$254,270,569	\$77,962	\$254,348,530
26						
27 Operating Income Before Income Taxes		\$81,265,620	(\$1,906,017)	\$79,359,603	\$5,905,774	\$85,265,377
28						
29 Income Taxes	Schedule MAL-10-ELEC			\$21,885,116	\$2,121,594	\$24,006,710
30						
31 Operating Income After Income Taxes				\$57,474,486	\$3,784,180	\$61,258,666
32						
33 Rate Base	Schedule MAL-11-ELEC			\$825,211,839		\$825,211,839
34						
35 Rate of Return				6.96%	Line 31(c) / Line 33(c)	
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	Revenue Deficiency		
	Earned Rate of Return	6.96%	Line 35 (c)
	Rate Year Required Rate of Return	7.43%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.47%	Line 40 - Line 39
	Rate Base	\$825,211,839	Line 33 (c)
	Net Operating Income Deficiency	\$3,838,753	
	Gross Revenue Conversion Factor	1.558771	Line 53
	Revenue Deficiency	\$5,983,736	Line 43 / Line 44
	Gross Revenue Conversion Factor		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.013029)	Schedule MAL-22, Page 6, Line 15
	Revenue net of Uncollectibles	0.986971	
	Composite income tax rate	(0.34544)	Line 50 x (- 35%)
	Net income effect of 1.000 Revenue	0.641531	Line 50 + Line 51
	Gross Revenue 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

	Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1	Short Term Debt	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	<u>50.97%</u>	10.10%	<u>5.15%</u>	<u>2.77% (2)</u>	<u>7.92%</u>
8						
9	Total Capitalization	<u><u>100.00%</u></u>		<u><u>7.43%</u></u>	<u><u>2.77%</u></u>	<u><u>10.20%</u></u>

Notes

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

Column Notes

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 Ended June 30, 2017 and the Rate Year Ending August 31, 2019

	Schedule Reference	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 Adjusted (c) = (a) + (b)	Proforma Adjustments (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
4								
5 Net Distribution Revenues		<u>\$240,888,923</u>	<u>(\$63,493,020)</u>	<u>\$177,395,903</u>	<u>\$37,127,687</u>	<u>\$214,523,590</u>	<u>\$30,322,543</u>	<u>\$244,846,133</u>
6								
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
8								
9 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
10								
11 Amortization of Utility Plant	Schedule MAL-5-GAS	\$1,874,224	\$106,546	\$1,980,770	(\$1,554,586)	\$426,184	\$0	\$426,184
12								
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	Schedule MAL-7-GAS	\$22,091,730	(\$2,696)	\$22,089,035	\$4,780,420	\$26,869,455	\$0	\$26,869,455
16								
17 Payroll Taxes	Schedule MAL-8	(\$1,294,241)	\$3,763,829	\$2,469,588	\$292,724	\$2,762,312	\$0	\$2,762,312
18								
19 Gross Receipts Taxes	Schedule MAL-9	\$11,166,309	(\$11,166,309)	\$0	\$0	\$0	\$0	\$0
20								
21 Other Taxes	Schedule MAL-9	\$217,464	\$0	\$217,464	\$10,069	\$227,533	\$0	\$227,533
22								
23 Interest on Customer Deposits	Workpaper MAL-2-GAS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,184</u>	<u>\$35,184</u>	<u>\$0</u>	<u>\$35,184</u>
24								
25 Total Operating Revenue Deductions		<u>\$183,552,655</u>	<u>(\$32,330,433)</u>	<u>\$151,222,222</u>	<u>\$12,187,620</u>	<u>\$163,409,842</u>	<u>\$631,173</u>	<u>\$164,041,015</u>
26								
27 Operating Income Before Income Taxes		<u>\$57,336,268</u>	<u>(\$31,162,587)</u>	<u>\$26,173,681</u>	<u>\$24,940,067</u>	<u>\$51,113,748</u>	<u>\$29,691,371</u>	<u>\$80,805,119</u>
28								
29 Income Taxes	Schedule MAL-10-GAS					<u>\$11,091,251</u>	<u>\$10,391,980</u>	<u>\$21,483,231</u>
30								
31 Operating Income After Income Taxes						<u>\$40,022,497</u>	<u>\$19,299,391</u>	<u>\$59,321,888</u>
32								
33 Rate Base	Schedule MAL-11-GAS					<u>\$773,427,484</u>		<u>\$773,427,484</u>
34								
35 Rate of Return						<u>5.17%</u>	Line 31(e) / Line 33(e)	
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Revenue Deficiency	
Earned Rate of Return	5.17%
Rate Year Required Rate of Return	7.67%
Rate of Return Deficiency	2.50%
Rate Base	\$773,427,484
Net Operating Income Deficiency	\$19,299,391
Gross Revenue Conversion Factor	1.571166
Revenue Deficiency	<u>\$30,322,543</u>
Gross Revenue Conversion Factor	
Gross Revenue	1.000000
Uncollectible expense	(0.020815)
Revenue net of Uncollectibles	0.979185
Composite income tax rate	(0.342711)
Net income effect of 1.000 Revenue	0.636470
Gross Revenue Conversion Factor	<u>1.5711658</u>

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 7, Line 15	
Line 50 x (-.35%)	
Line 50 + Line 51	
1 / Line 52	

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

	Schedule Reference	Rate Year Ending August 31, 2019 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 1 Ending August 31, 2020 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule MAL-2-GAS	\$244,846,133	\$7,595,339	\$252,441,472	\$8,973,244	\$261,414,716
2						
3 Purchased Power & Other Reconciling Exp	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		<u>\$244,846,133</u>	<u>\$7,595,339</u>	<u>\$252,441,472</u>	<u>\$8,973,244</u>	<u>\$261,414,716</u>
6						
7 Operation & Maintenance Expenses	Schedule MAL-3	\$90,983,786	\$2,855,151	\$93,838,937	\$186,781	\$94,025,718
8						
9 Amortization of Regulatory Deferrals	Schedule MAL-4-GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10						
11 Amortization of Utility Plant	Schedule MAL-5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule MAL-6-GAS	\$41,215,955	\$3,462,902	\$44,678,857	\$0	\$44,678,857
14						
15 Municipal Taxes	Schedule MAL-7-GAS	\$26,869,455	\$3,039,211	\$29,908,666	\$0	\$29,908,666
16						
17 Payroll Taxes	Schedule MAL-8	\$2,762,312	(\$9,982)	\$2,752,330	\$0	\$2,752,330
18						
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	<u>\$35,184</u>	<u>\$45,892</u>	<u>\$81,076</u>	<u>\$0</u>	<u>\$81,076</u>
24						
25 Total Operating Revenue Deductions		<u>\$164,041,015</u>	<u>\$9,399,227</u>	<u>\$173,440,241</u>	<u>\$186,781</u>	<u>\$173,627,022</u>
26						
27 Operating Income Before Income Taxes		<u>\$80,805,118</u>	<u>(\$1,803,888)</u>	<u>\$79,001,231</u>	<u>\$8,786,463</u>	<u>\$87,787,694</u>
28						
29 Income Taxes	Schedule MAL-10-GAS			<u>\$20,262,136</u>	<u>\$3,075,262</u>	<u>\$23,337,399</u>
30						
31 Operating Income After Income Taxes				<u>\$58,739,094</u>	<u>\$5,711,201</u>	<u>\$64,450,295</u>
32						
33 Rate Base	Schedule MAL-11-GAS			<u>\$840,290,685</u>		<u>\$840,290,685</u>
34						
35 Rate of Return				<u>6.99%</u>	Line 31(c) / Line 33(c)	
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	<u>Revenue Deficiency</u>		
	Earned Rate of Return	6.99%	Line 35 (c)
	Rate Year Required Rate of Return	7.67%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.68%	Line 40 - Line 39
	Rate Base	<u>\$840,290,685</u>	Line 33 (c)
	Net Operating Income Deficiency	\$5,711,201	
	Gross Revenue Conversion Factor	1.571166	Line 53
	<u>Revenue Deficiency</u>	<u>\$8,973,244</u>	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	<u>(0.020815)</u>	Schedule MAL-22, Page 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 (a)	Reflect Conditions in the Rate Year (b)	Data Year 1 Ending August 31, 2020 Adjusted (c) = (a) + (b)	Base Revenue Increase Required (d)	Data Year 2 Ending August 31, 2021 with Base Revenue Requirement (e) = (c) + (d)
1 Revenues	Schedule MAL-2-GAS	\$261,414,716	\$7,595,339	\$269,010,055	\$8,047,183	\$277,057,238
2						
3 Purchased Power & Other Reconciling Exp	Schedule MAL-3	\$0	\$0	\$0	\$0	\$0
4						
5 Net Distribution Revenues		\$261,414,716	\$7,595,339	\$269,010,055	\$8,047,183	\$277,057,238
6						
7 Operation & Maintenance Expenses	Schedule MAL-3	\$94,025,718	\$1,974,563	\$96,000,281	\$167,505	\$96,167,786
8						
9 Amortization of Regulatory Deferrals	Schedule MAL-4-GAS	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10						
11 Amortization of Utility Plant	Schedule MAL-5-GAS	\$426,184	\$0	\$426,184	\$0	\$426,184
12						
13 Depreciation	Schedule MAL-6-GAS	\$44,678,857	\$3,410,468	\$48,089,325	\$0	\$48,089,325
14						
15 Municipal Taxes	Schedule MAL-7-GAS	\$29,908,666	\$3,382,977	\$33,291,643	\$0	\$33,291,643
16						
17 Payroll Taxes	Schedule MAL-8	\$2,752,330	\$46,718	\$2,799,048	\$0	\$2,799,048
18						
19 Gross Receipts Taxes	Schedule MAL-9	\$0	\$0	\$0	\$0	\$0
20						
21 Other Taxes	Schedule MAL-9	\$233,585	\$5,676	\$239,261	\$0	\$239,261
22						
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				7.10%	Line 31(c) / Line 33(c)	
36						
37						
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52						
53						

	<u>Revenue Deficiency</u>		
	Earned Rate of Return	7.10%	Line 35 (c)
	Rate Year Required Rate of Return	7.67%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.57%	Line 40 - Line 39
	Rate Base	\$904,024,414	Line 33 (c)
	Net Operating Income Deficiency	\$5,121,791	
	Gross Revenue Conversion Factor	1.571166	Line 53
	Revenue Deficiency	\$8,047,183	Line 43 / Line 44
	<u>Gross Revenue Conversion Factor</u>		
	Gross Revenue	1.000000	
	Uncollectible expense	(0.020815)	Schedule MAL-22, Page 7, Line 15
	Revenue net of Uncollectibles	0.979185	
	Composite income tax rate	(0.34271)	Line 50 x (- 35%)
	Net income effect of 1.000 Revenue	0.636470	Line 50 + Line 51
	Gross Revenue Conversion Factor	1.5711658	1 / Line 52

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

Description	Capital Structure (a)	Cost Rate (b)	Weighted Return (c) = (a) x (b)	Taxes (d)	Pre-tax Return (e) = (c)+(d)
1 Short Term Debt	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

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 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect Conditions in Data Year (f)	Data Year 1 Ending August 31, 2020 (g) = (e) + (f)	Adjustments to Reflect Conditions in Data Year (h)	Data Year 2 Ending August 31, 2021 (i) = (g) + (h)
Firm Revenues:									
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
Distribution	\$181,979,904	\$3,009,507	\$184,989,411	(\$5,602,580)	\$179,386,831	-	\$179,386,831	-	\$179,386,831
Revenue Decoupling Mechanism	\$2,933,071	\$7,047,475	\$9,980,546	\$3,337,298	\$13,317,844	-	\$13,317,844	-	\$13,317,844
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
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		\$2,904,568	\$2,904,568	\$538,335	\$3,442,903		\$3,442,903		\$3,442,903
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
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
Other Distribution Revenues:									
Forfeited Discounts - Electric	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293
Misc Service Revenue - Electric	\$233,788	\$1,276,523	\$1,510,311	(\$141,992)	\$1,368,319	\$0	\$1,368,319	\$0	\$1,368,319
Rent from Electric Property	\$3,822,134	(\$937,241)	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893
Other Electric Revenue - Misc	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811
Other Elec Rev-Block Island & Dist Surcharges	\$9,680,425	(\$9,086,137)	\$594,288	\$0	\$594,288	\$0	\$594,288	\$0	\$594,288
Other Elec Rev-CIAC	\$1,197,705	(\$1,197,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Elec Rev-RISE EE Billings	\$131,920	(\$131,920)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
M-1 Distribution Revenue	\$146,486	(\$3,959)	\$142,527	\$0	\$142,527	\$0	\$142,527	\$0	\$142,527
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
Other Delivery and Commodity Revenue:									
Standard Offer Administrative	\$10,331,312	(\$10,331,312)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Infrastructure, Safety and Reliability Operating & Maintenance	\$8,360,493	(\$8,360,493)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	\$181,281,258	(\$181,281,258)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Competitive Transition Charge	\$978,140	(\$978,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commodity	\$269,132,978	(\$269,132,978)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency	\$78,518,199	(\$78,518,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension Adjustment Factor	\$4,724,675	(\$4,724,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Fund Replenishment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RE Growth	\$2,033,798	(\$2,033,798)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long-Term Contracting for Renewable Energy Recovery Provisio	\$34,690,580	(\$34,690,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Metering	\$3,283,480	(\$3,283,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gross Receipts Tax	\$34,789,546	(\$34,789,546)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Operating Revenues	\$628,124,459	(\$628,124,459)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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

Column Notes

- (a) Per Workpaper PP-1-ELEC Page 1, Column (a)
- (b) Lines (2) through (22) Column (c) - Column (a)
- (b) Lines (25) through (37): - Column (a)
- (c) Lines (2) through (22) per Workpaper PP-1-ELEC, Page 1, Column (b)
- (c) Lines (25) through (37): Column (a) + Column (b)
- (d) Lines (2) through (22) per Workpaper PP-1-ELEC, Page 1, Column (c)
- (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 (e)
- (f) Line (7) per Workpaper MAL-12-ELEC, Page 1, Line (17) Column (h)
- (g) Column (e) + Column (f)
- (h) Line (3) per Schedule MAL-1-ELEC, Page 2, Line (45) Column (e)
- (h) Line (7) per Workpaper MAL-12-ELEC, Page 1, Line (17) Column (i)
- (i) Column (g) + Column (h)

Line Notes

- 5 Sum of Line 2 through Line 4
- 9 Line 7 + Line 8
- 11 Line 5 + Line 9
- 22 Sum of Line 11 through Line 22
- 37 Sum of Line 25 through Line 36
- 40 Line 22 + Line 37

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	Test Year Ended June 30, 2017 (a)	Normalizing Adjustments (b)	Test Year Ended June 30, 2017 (Adjusted) (c) = (a) + (b)	Proforma Adjustments (d)	Rate Year Ending August 31, 2019 (e) = (c) + (d)	Adjustments to Reflect Conditions in Data Year (f)	Data Year 1 Ending August 31, 2020 (g) = (e) + (f)	Adjustments to Reflect Conditions in Data Year (h)	Data Year 2 Ending August 31, 2021 (i) = (g) + (h)
Firm Revenues:									
1 Delivery- Base Revenues excluding AGT, LIHEAP, 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	\$214,031,227
2 LIAP in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
3 Energy Efficiency-Weatherization Program in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
4 Advanced Gas Technologies in Base Rates			\$0		\$0	\$0	\$0	\$0	\$0
5 Environmental Cost Recovery in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000	\$0	\$1,310,000
6 Gas Lights	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148	\$0	\$22,148
7 Sub-Total Delivery Rates	\$170,486,450	\$2,298,574	\$172,785,024	\$1,955,965	\$174,740,989	\$30,322,543	\$205,063,532	\$10,299,843	\$215,363,376
8									
9 Gas Cost Recovery Revenues	\$123,331,582	(\$123,331,582)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 DAC Revenues	\$31,264,074	(\$31,264,074)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Energy Efficiency Revenues	\$27,861,870	(\$27,861,870)	\$0	\$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	\$30,322,543	\$205,063,532	\$10,299,843	\$215,363,376
13			\$0		\$0	\$0	\$0	\$0	\$0
14 Special Contract- Dominion Power	\$224,996		\$224,996	\$0	\$224,996	\$0	\$224,996	\$0	\$224,996
15			\$0		\$0	\$0	\$0	\$0	\$0
16 Non Firm Revenues	\$2,466,036	(\$1,077,919)	\$1,388,117	\$0	\$1,388,117	\$0	\$1,388,117	\$0	\$1,388,117
17									
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:									
21						\$0	\$0	\$0	\$0
22 Miscellaneous Fees/Credits			\$0		\$0	\$0	\$0	\$0	\$0
23 Paperless Bill Credits			\$0		\$0	\$0	\$0	\$0	\$0
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	(\$33,984)	\$29,751	\$0	\$29,751	\$0	\$29,751
27 AMR Opt Out Fee	\$286	\$0	\$286		\$286	\$0	\$286	\$0	\$286
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		\$248,262	\$0	\$248,262	\$0	\$248,262
31 AFUDC- Equity/Debt	\$0	(\$23,725)	(\$23,725)		(\$23,725)	\$0	(\$23,725)	\$0	(\$23,725)
32 Miscellaneous Revenue Adjustments	(\$51,583)		(\$51,583)		(\$51,583)	\$0	(\$51,583)	\$0	(\$51,583)
33 Non Utility Billing		\$937,241	\$937,241		\$937,241	\$0	\$937,241	\$0	\$937,241
34									
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	\$38,889,954	\$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
39 Gross Receipts Tax Revenues	\$10,722,138	(\$10,722,138)	\$0		\$0	\$0	\$0	\$0	\$0
40			\$0		\$0	\$0	\$0	\$0	\$0
41 Off System Sales	\$10,540,373	(\$10,540,373)	\$0		\$0	\$0	\$0	\$0	\$0
42 Unbilled Revenues & Cost	(\$7,340,302)		\$0		\$0	\$0	\$0	\$0	\$0
43 EE Shareholder Incentive	\$1,541,775	(\$1,541,775)	\$0		\$0	\$0	\$0	\$0	\$0
44 NGPMP Shareholder Incentive	\$904,843	(\$904,843)	\$0		\$0	\$0	\$0	\$0	\$0
45			\$0		\$0	\$0	\$0	\$0	\$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
49 Advanced Gas Technologies in Base Rates	(\$313,393)	\$313,393	\$0		\$0	\$0	\$0	\$0	\$0
50 Environmental Cost Recovery in Base Rates	(\$1,368,476)	\$1,368,476	\$0		\$0	\$0	\$0	\$0	\$0
51 GCR Deferral	\$8,305,653	(\$8,305,653)	\$0		\$0	\$0	\$0	\$0	\$0
52 DAC Deferral	(\$23,700,728)	\$23,700,728	\$0		\$0	\$0	\$0	\$0	\$0
53 EE Deferral	(\$555,371)	\$555,371	\$0		\$0	\$0	\$0	\$0	\$0
54 Other Accounting Adj.	(\$918,567)	\$918,567	\$0		\$0	\$0	\$0	\$0	\$0
55			\$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	\$53,360,166
57									
58 Total Operating Revenues	\$377,158,225	(\$199,762,322)	\$177,395,903	\$37,127,687	\$214,523,590	\$37,917,882	\$252,441,473	\$17,895,182	\$270,336,655
59									
60 Gas Cost Expense									
61									
62 Total	\$135,754,254	(\$135,754,254)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63									
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	\$270,336,655

Column Notes

- (a) Per Company Books
- 1(b) Schedule PP-1-GAS Pg. 2 Ln.24 Col (e)
- 1(d) Schedule PP-1-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 PP-3(a) Pg 1 Ln 12
- 25(b) Customer Arrearage Fees Reallocated from FERC Acct. 419
- 26(b) Return Check Fess Reallocated from Narragansett Electric
- 26(d) Schedule PP-3(c) Pg 1 Ln 28
- 31(b) AFUDC Reallocated from FERC Acct. 419
- 33(b) Non Utility Billing Reallocated from Narragansett Electric
- 35(d) Schedule PP-1 (c)-GAS Pg. 1 Ln 7
- 36(d) Workpaper MAL-12-GAS

Line Notes

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

Schedule MAL-3

Operation & Maintenance Expense Summary

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

	Schedule Reference	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
		Total		Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(d) = (e) + (f)								
Operation & Maintenance Expenses:											
1	Labor	\$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	\$12,341,700	\$7,901,703	\$4,439,997	(\$1,186,265)	(\$1,186,265)	\$0	\$11,155,435	\$6,715,438	\$4,439,997	
3	Group Life Insurance	\$930,683	\$579,702	\$330,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$330,981	
4	Thrift Plan	\$3,862,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749	
5	FAS 112 / ASC 712	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$50)	(\$50)	(\$50)	
6	Service Company Rents	\$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	\$1,579,848	\$1,018,396	\$561,452	\$0	\$0	\$0	\$1,579,848	\$1,018,396	\$561,452	
8	Uninsured Claims	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495	
9	Insurance Premium	\$2,926,210	\$2,097,226	\$828,984	(\$286,481)	(\$286,481)	\$0	\$2,639,729	\$1,810,745	\$828,984	
10	Regulatory Assessment Fees	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662	
11	Uncollectible Accounts	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828	
12	Postage	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068	
13	Strike Contingency	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0	
14	Environmental Response Fund	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0	
15	Paperless Bill Credit	\$0	\$0	\$0	\$816,516	\$351,281	\$265,235	\$816,516	\$551,281	\$265,235	
16	PBOP	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494	
17	Pension	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$20,049,530	\$12,666,181	\$7,383,350	
18	Energy Efficiency Program	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$97,169,672)	(\$23,701,929)	\$0	\$0	\$0	
19	Other Operating and Maintenance Expenses	\$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	\$7,338,972	\$7,338,972	\$0	(\$27,840)	(\$27,840)	\$0	\$7,311,132	\$7,311,132	\$0	
21	Gas Commodity OM	\$0	\$0	\$0	\$1,308,279	(\$138,452,360)	\$1,308,279	\$1,308,279	\$0	\$1,308,279	
22	NEP IFA Credit	(\$138,452,360)	(\$138,452,360)	\$0	\$138,452,360	\$138,452,360	\$0	\$0	\$0	\$0	
23	Wheeling	\$179,791,010	\$179,791,010	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0	\$0	
24	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	Customer Affordability Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Sub Total	\$420,054,545	\$304,575,180	\$115,479,365	(\$186,965,813)	(\$160,639,921)	(\$26,325,092)	\$233,088,731	\$143,935,259	\$89,153,472	
30	Purchased Power/ Purchased Gas	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0	
31	Sub 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	
32	TOTAL										

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

	Schedule Reference	Test Year Ended June 30, 2017(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Electric		Gas	Electric		Gas	Electric		Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1 Labor	Schedule MAL-12	\$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
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
3 Group Life Insurance	Schedule MAL-14	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,203	\$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				\$0	\$0	\$0	\$0	\$0	\$0
6 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	\$1,652,547	\$1,065,547	\$587,447
8 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
9 Insurance Premium	Schedule MAL-20	\$2,639,729	\$1,819,745	\$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	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
11 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	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
14 Environmental Response Fund	Schedule MAL-25	\$3,078,000	\$3,078,000	\$0	\$0	\$0	\$0	\$3,078,000	\$3,078,000	\$0
15 Paperless Bill Credit	Schedule MAL-26	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$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	\$4,901,571	(\$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)	\$9,590,066	\$6,233,401	\$3,356,666
18 Energy Efficiency Program	Schedule MAL-29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
21 Gas Commodity OM	Schedule MAL-32	\$1,308,279	\$0	\$1,308,279	(\$1,308,279)	\$0	(\$1,308,279)	\$0	\$0	\$0
22 NEP IFA Credit	Schedule MAL-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Wheeling	Schedule MAL-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Energy Innovation Hub	Schedule MAL-35	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
25 Gas Business Enablement	Schedule MAL-36	\$0	\$0	\$0	\$4,752,743	\$619,618	\$4,133,125	\$4,752,743	\$619,618	\$4,133,125
26 Electric Operations	Schedule MAL-37	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
27 Gas Operations	Schedule MAL-38	\$0	\$0	\$0	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482
28 Customer Affordability Program	Schedule MAL-39	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
29 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
30 Purchased Power/ Purchased Gas	Schedule MAL-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 Sub Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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

Column Notes
(b) Page 1 of 8 Column (h)
(c) Page 1 of 8 Column (i)

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

	Schedule Reference	Rate Year Ending August 31, 2019		Adjustments to Reflect Conditions in Data Year		Data Year 1 Ending August 31, 2020		Adjustments to Reflect Conditions in Data Year		Data Year 2 Ending August 31, 2021	
		Electric		Electric		Electric		Electric		Electric	
Operation & Maintenance Expenses:											
		(a)		(b)		(c) = (a) + (b)		(d)		(e) = (c) + (d)	
1	Labor	\$54,831,680		\$1,592,162		\$56,423,843		\$1,643,219		\$58,067,062	
2	Health Care	\$6,856,332		\$198,834		\$7,055,166		\$205,305		\$7,260,471	
3	Group Life Insurance	\$567,725		\$31,566		\$599,291		\$32,002		\$631,293	
4	Thrift Plan	\$2,427,238		\$70,390		\$2,497,628		\$72,681		\$2,570,309	
5	FAS 112 / ASC 712		(\$0)	\$0			(\$0)	\$0			(\$0)
6	Service Company Rents	\$11,617,751		\$611,028		\$12,228,779		(\$163,470)		\$12,065,309	
7	Joint Facilities	\$1,065,547		\$28,344		\$1,093,891		\$1,120,473		\$1,120,473	
8	Uninsured Claims	\$1,858,628		\$49,440		\$1,908,068		\$46,366		\$1,954,434	
9	Insurance Premium	\$2,090,894		\$55,618		\$2,146,512		\$52,160		\$2,198,672	
10	Regulatory Assessment Fees	\$4,286,454		\$0		\$4,286,454		\$0		\$4,286,454	
11	Uncollectible Accounts	\$4,122,270		\$538,029		\$4,660,299		\$77,427		\$4,737,726	
12	Postage	\$2,557,424		\$68,027		\$2,625,451		\$63,798		\$2,689,250	
13	Strike Contingency	\$8,573		\$228		\$8,801		\$214		\$9,015	
14	Environmental Response Fund	\$3,078,000		\$0		\$3,078,000		\$0		\$3,078,000	
15	Paperless Bill Credit	\$551,281		\$0		\$551,281		\$0		\$551,281	
16	PBOP	\$4,901,371		\$0		\$4,901,371		\$0		\$4,901,371	
17	Pension	\$6,233,401		\$0		\$6,233,401		\$0		\$6,233,401	
18	Energy Efficiency Program	\$0		\$0		\$0		\$0		\$0	
19	Other Operating and Maintenance Expenses	\$38,809,400		\$1,024,891		\$39,834,291		\$961,178		\$40,795,469	
20	Storm Cost Recovery	\$7,023,726		\$0		\$7,023,726		\$0		\$7,023,726	
21	Gas Commodity OM	\$0		\$0		\$0		\$0		\$0	
22	NEP IFA Credit	\$0		\$0		\$0		\$0		\$0	
23	Wheeling	\$0		\$0		\$0		\$0		\$0	
24	Energy Innovation Hub	\$186,193		(\$32,395)		\$153,798		\$0		\$153,798	
25	Gas Business Enablement	\$619,618		(\$8,194)		\$611,424		(\$53,982)		\$557,442	
26	Electric Operations	\$611,550		(\$39,550)		\$572,000		\$46,083		\$618,083	
27	Gas Operations	\$0		\$0		\$0		\$0		\$0	
28	Customer Affordability Program	\$613,623		(\$70,367)		\$543,256		(\$255,128)		\$288,128	
29	Sub Total	\$154,918,682		\$4,118,049		\$159,036,731		\$2,754,435		\$161,791,166	
30											
31	Purchased Power/ Purchased Gas	\$0		\$0		\$0		\$0		\$0	
32											
33	Sub Total	\$0		\$0		\$0		\$0		\$0	
34											
35	TOTAL	\$154,918,682		\$4,118,049		\$159,036,731		\$2,754,435		\$161,791,166	

Column Notes

(a) Page 2 of 8 Column (h)

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

Schedule Reference	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 (a)		Gas (b)		Gas (c) = (a) + (b)		Gas (d)		Gas (e) = (c) + (d)	
Operation & Maintenance Expenses:										
1 Labor	\$35,326,975		\$1,103,174		\$36,430,149		\$953,070		\$37,383,220	
2 Health Care	\$4,589,983		\$143,207		\$4,733,191		\$124,010		\$4,857,201	
3 Group Life Insurance	\$437,778		\$25,304		\$463,081		\$23,386		\$486,467	
4 Thrift Plan	\$1,543,316		\$48,151		\$1,591,467		\$41,696		\$1,633,164	
5 FAS 112 / ASC 712	\$0		\$0		\$0		\$0		\$0	
6 Service Company Rents	\$3,917,684		\$308,274		\$4,225,958		\$21,001		\$4,246,959	
7 Joint Facilities	\$587,447		\$15,626		\$603,073		\$14,655		\$617,728	
8 Uninsured Claims	\$644,861		\$17,153		\$662,015		\$16,087		\$678,102	
9 Insurance Premium	\$921,924		\$24,441		\$946,365		\$22,328		\$968,693	
10 Regulatory Assessment Fees	\$1,897,662		\$0		\$1,897,662		\$0		\$1,897,662	
11 Uncollectible Accounts	\$3,706,686		\$631,173		\$4,337,859		\$186,781		\$4,524,639	
12 Postage	\$1,372,817		\$36,517		\$1,409,334		\$34,247		\$1,443,580	
13 Strike Contingency	\$0		\$0		\$0		\$0		\$0	
14 Environmental Response Fund	\$0		\$0		\$0		\$0		\$0	
15 Paperless Bill Credit	\$265,235		\$0		\$265,235		\$0		\$265,235	
16 PBOP	(\$1,190,723)		\$0		(\$1,190,723)		\$0		(\$1,190,723)	
17 Pension	\$3,356,606		\$0		\$3,356,606		\$0		\$3,356,606	
18 Energy Efficiency Program	\$0		\$0		\$0		\$0		\$0	
19 Other Operating and Maintenance Expenses	\$27,414,855		\$725,775		\$28,140,630		\$679,549		\$28,820,179	
20 Storm Cost Recovery	\$0		\$0		\$0		\$0		\$0	
21 Gas Commodity OM	\$0		\$0		\$0		\$0		\$0	
22 NEP IFA Credit	\$0		\$0		\$0		\$0		\$0	
23 Wheeling	\$0		\$0		\$0		\$0		\$0	
24 Energy Innovation Hub	\$101,186		(\$17,605)		\$83,581		\$0		\$83,581	
25 Gas Business Enablement	\$4,133,125		\$499,398		\$4,632,523		\$183,184		\$4,815,707	
26 Electric Operations	\$0		\$0		\$0		\$0		\$0	
27 Gas Operations	\$1,032,482		(\$76,782)		\$955,700		\$0		\$955,700	
28 Customer Affordability Program	\$292,714		\$2,518		\$295,232		(\$138,649)		\$156,583	
29 Sub Total	\$90,352,613		\$3,486,324		\$93,838,937		\$2,161,344		\$96,000,281	
30										
31 Purchased Power/ Purchased Gas	\$0		\$0		\$0		\$0		\$0	
32										
33 Sub Total	\$0		\$0		\$0		\$0		\$0	
34										
35 TOTAL	\$90,352,613		\$3,486,324		\$93,838,937		\$2,161,344		\$96,000,281	
Column Notes										
(a) Page 2 of 8 Column (i)										

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)
 23(b) Schedule MAL-28 Page 5 Lines 8(a)
 24(b) Schedule MAL-29 Page 6 Lines 2(a) through 3(a)
 24(b) Schedule MAL-29 Page 6 Lines 2(b) through 17(b)
 24(b) Schedule MAL-30 Page 6 Lines 2(a) through 17(e)
 24(b) Schedule MAL-30 Page 6 Lines 2(b) through 17(f)
 24(b) Schedule MAL-30 Page 6 Lines 2(c) through 17(f)
 24(b) Schedule MAL-30 Page 7 Lines 2(b) through 17(f)
 24(b) Schedule MAL-30 Page 7 Lines 2(b) through 17(f)
 24(b) Schedule MAL-30 Page 7 Lines 2(c) through 17(e)
 24(b) Schedule MAL-30 Page 7 Lines 2(c) through 17(f)
 25(b) Schedule MAL-31 Page 5 Lines 2(a)
 26(b) Schedule MAL-32 Page 5, Line 2(a) to Line 14(a)
 27(b) Schedule MAL-33 Page 5, Line 9(b)
 28(b) Schedule MAL-34 Page 5, Line 2(a) to Line 3(a)

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

6b) Schedule MAI-12, Pages 5, Lines 2(a) to 4(a)
6c) Schedule MAI-12, Pages 5, Line 3(d)
6d) Schedule MAI-12, Page 5, Line 6(a)
6e) Schedule MAI-12, Pages 5, Line 2(a) to 8(a)
6f) Schedule MAI-12, Pages 5, Line 2(a) to 20(a)
6g) Schedule MAI-12, Page 5, Line 28(a) to 30(a)
6h) Schedule MAI-12, Page 5, Line 28(a) to 29(a)
6i) Schedule MAI-13, Page 5, Line 9(a) to 20(a) + Line 2
6j) Schedule MAI-13, Page 5, Lines 2(a) through 4(a)
6k) Schedule MAI-13, Page 5, Lines 6(a) through 8(a)
6l) Schedule MAI-13, Page 5, Lines 10(a) through 12(a)
6m) Schedule MAI-14, Page 5, Lines 6(a) through 8(a)
6n) Schedule MAI-14, Page 5, Lines 10(a) through 12(a)
6o) Schedule MAI-14, Page 5, Lines 6(a) through 8(a)
6p) Schedule MAI-14, Page 5, Lines 10(a) through 12(a)
6q) Schedule MAI-14, Page 5, Lines 12(a) through 14(a)
6r) Schedule MAI-14, Page 5, Lines 6(a) through 8(a)
6s) Schedule MAI-15, Page 5, Lines 2(a) through 4(a)
6t) Schedule MAI-15, Page 5, Lines 6(a) through 8(a)
6u) Schedule MAI-15, Page 5, Lines 10(a) through 12(a)
6v) Schedule MAI-15, Page 5, Lines 12(a) through 14(a)

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

Test Year Ended June 30, 2017 (Per Books)	IFA (b)	Vegetation Management (ISR) (c)	Inspection & Maintenance (ISR) (d)	Parent Company Initiative (e)	Storms (f)	Other (g)	Total Normalizing Adjustments (h) sum (b through g)	Test Year Ended June 30, 2017 (as Adjusted) (i) = (a) + (i)
1								
2								
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40								

Test Year Amounts that are Specifically Adjusted:

Operating & Maintenance Expense	
Labor	\$54,756,249
Health Care	\$7,901,703
Group Life Insurance	\$579,702
Third Plan	\$2,489,542
FAS 112 / ASC 712	\$333,759
Service Company Rents	\$13,985,369
Joint Facilities	\$1,018,396
Uninsured Claims	\$801,565
Insurance Premium	\$2,097,226
Regulatory Assessment Fees	\$4,964,621
Uncollectible Accounts	\$8,952,665
Postage	\$2,460,952
Strike Contingency	\$8,194
Environmental Response Fund	\$3,078,000
Paperless Bill Credit	\$0
PBOP	\$5,421,584
Pension	\$14,856,485
Energy Efficiency Program	\$74,467,743
Other Operating and Maintenance Expenses	\$59,391,324
Storm Cost Recovery	\$7,338,972
Gas Commodity OM	\$0
NEP IFA Credit	\$138,452,360
Wheeling	\$179,791,010
Energy Innovation Hub	\$0
Gas Business Enablement	\$0
Electric Operations	\$0
Gas Operations	\$0
Customer Affordability Program	\$0
Sub Total Operating & Maintenance Expense	\$304,575,180
Purchased Power/ Purchased Gas	\$304,255,398
Sub Total	\$304,255,398
TOTAL	\$608,830,578
Check Totals	\$608,830,578
Difference	\$0

Column Notes

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

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-3
Page 6 of 8

Line	Notes
6(c)	Schedule MAL-12 Page 5, Line 28(c) to 30(c)
6(d)	Schedule MAL-12 Page 5, Line 6 (a) to 8(c)
10(d)	Schedule MAL-16, Page 1 Lines 14(c) through 16(c)
11(d)	Schedule MAL-16, Page 5 Lines 2(c) through 5(c)
16(d)	Schedule MAL-22, Page 5 Lines 2(c) through 5(c)
17(d)	Schedule MAL-22, Page 5 Lines 4(c)
16(d)	Schedule MAL-22, Page 5 Lines 8(c) through 11(c)
20(d)	Schedule MAL-26, Page 5 Line 3(c)
23(d)	Schedule MAL-29, Page 5 Lines 2(c) through 3(c)
24(b)	Schedule MAL-30, Page 7 Lines 2(b) through 17(b)
24(c)	Schedule MAL-30, Page 7 Lines 2(c) through 17(c)
24(d)	Schedule MAL-30, Page 7 Lines 2(d) through 17(d)
26(c)	Schedule MAL-32 Page 5, Line 2(a) to Line 14(a)
26(d)	Schedule MAL-32 Page 5, Line 2(b) to Line 14(b)
26(e)	Schedule MAL-32 Page 5, Line 2(c) to Line 14(c)

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

<u>Calculation of Inflation Rate:</u>			Line
	GDP-CTPI ⁽¹⁾	CPI-U ⁽²⁾	1
Index - Midpoint of Test Year June 2017	112.4	242.7	2
			3
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	4
			5
Increase in Index From Midpoint Of The Test Year			6
To The Midpoint of Rate Year			7
Inflation Factor %	4.52%	4.73%	8
			9
Source: Moody's Analytics	2.26%	2.37%	10
			11
			12
	GDDIP	CPI	13
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	14
			15
Index - Midpoint of Rate Year Aug 2020	120.4	261.3	16
			17
Increase in Index From Midpoint Of The Test Year			18
To The Midpoint of Rate Year			19
Inflation Factor %	2.50%	2.82%	20
			21
Source: Moody's Analytics			22
			23
	GDDIP	CPI	24
Index - Midpoint of Rate Year Aug 2019	120.4	261.3	25
			26
Index - Midpoint of Rate Year Aug 2020	123.2	268.0	27
			28
Increase in Index From Midpoint Of The Test Year			29
To The Midpoint of Rate Year			30
Inflation Factor %	2.32%	2.54%	31

⁽¹⁾ Gross Domestic Product Chain-type Index

⁽²⁾ LL URBAN Consumer Price Index

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

Line Notes

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

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

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

Line Notes

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

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

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

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

3 Rate case expected to be filed in 3 years

5 Line 1 divided by Line 3.

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

Line Notes

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

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

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

Line Notes

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

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

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

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

3 Rate case expected to be filed in 3 years

5 Line 1 divided by Line 3.

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	Adjustments	June 30, 2017	Adjustments	August 31, 2019	in Rate Year	August 31, 2020	in Rate Year	August 31, 2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 Amortization	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Schedule MAL-5-GAS

Amortization of Intangibles – Gas

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

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

Column Notes

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

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

asset_id	description	init_life	remaining_life	gl_post_mo_yr	beg_asset_dollars	depr_reserve	Month_depr_expense
44763949	- Consultant AM/FM	271	97.45	1-Mar-17	\$578,232	\$372,436	\$2,134
44763956	LA30397AM/FM - ITS I	271	48.95	1-Mar-17	\$90,981	\$76,942	\$293
44763960	LAS30398AMFM - INTI	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 - SOFI	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) Column (a) + Column (b)
(d) Column (e) - Column (c)
(e) All other intangibles are fully amortized, only AM/FM Software needs to be amortized, refer to (b) for calculation
(g) Column (e) + Column (f)
(i) Column (g) + Column (h)

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 (a)	Amount (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			
8			Per Book
9	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
10	Total Distribution Utility Plant 06/30/17	Page 4, Line 28, Column (e)	\$2,141,474,644
11	Less Non Depreciable Plant	Page 4, Line 26, Column (e)	(\$627,567,742)
12	Depreciable Utility Plant 6/30/17	Line 10 + Line 11	\$1,513,906,902
13			
14	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule 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	(\$1,057,011)
16	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 14 x Retirement Rate	(\$3,699,739)
17	Depreciable Utility Plant 08/31/17	Line 12 + Line 14 + Line 16	\$1,521,623,985
18			
19	Average Depreciable Plant from 06/30/17 to 08/31/17	(Line 12 + Line 17)/2	\$1,517,765,443
20			
21	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.40%
22			
23	Book Depreciation Reserve 06/30/17	Page 5, Line 69, Column (e)	\$652,405,159
24	Plus: Book Depreciation Expense excluding Streetlight Retirement	1/6 of (Line 19 excl. Line 15 x Line 21)	\$8,603,666
25	Less: Depreciation Expense of Streetlights Retirement	1/12 of (Line 15 x SL Dep Rate)	(\$1,307)
26	Less: Net Cost of Removal/(Salvage)	2/ Line 14 x Cost of Removal Rate	(\$1,281,063)
27	Less: Retired Plant	Line 16	(\$3,699,739)
28	Book Depreciation Reserve 08/31/17	Sum of Line 23 through Line 27	\$656,026,715
29			
30	Depreciation Expense 12 Months Ended 08/31/18		
31	Total Utility Plant 08/31/17	Line 10 + Line 14 + Line 15 + Line 16	\$2,149,191,727
32	Less Non Depreciable Plant	Line 11	(\$627,567,742)
33	Depreciable Utility Plant 08/31/17	Line 31 + Line 32	\$1,521,623,985
34			
35	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule 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
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	29.66%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	10.27%	COR

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

Line No.	Description	Reference (a)	Amount (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, Columnn (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			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,682,886,876
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	\$1,655,861,193
33			
34	Proposed Composite Rate %	Page 4, Line 18, Columnn (f)	3.19558%
35			
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	(\$247,009)
39	Less: Net Cost of Removal/(Salvage)	2/ Line 27 x Cost of Removal Rate	(\$7,891,776)
40	Less: Retired Plant	Line 28	(\$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, Columnn (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 ~ FY17	29.66%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	10.27%	COR

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

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant June 30, 2017 (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>Intangible Plant</u>									
1	303.00	Intangible Cap Software	\$440,739	\$0	\$0	(\$440,739)	(\$0)	0.00%	\$0
2									
3		Total Intangible Plant	\$440,739	\$0	\$0	(\$440,739)	(\$0)		\$0
4									
5	<u>Production Plant</u>								
6									
7	330.00	Land Hydro	\$6,989	\$0	\$0	\$0	\$6,989	0.00%	\$0
8	331.00	Struct & Improvements	\$1,993,757	\$0	\$0	\$0	\$1,993,757	0.00%	\$0
9	332.00	Reservoirs Dams And Water	\$1,125,689	\$0	\$0	\$0	\$1,125,689	0.00%	\$0
10									
11		Total Production Plant	\$3,126,434	\$0	\$0	\$0	\$3,126,434		\$0
12									
13	<u>Transmission Plant</u>								
14									
15	350.00	Land&Land Rights	\$9,121,773	\$0	(\$9,121,773)	\$0	\$0	0.00%	\$0
16	352.00	Structures And Improvements	\$5,796,211	\$0	(\$5,796,211)	\$0	\$0	0.94%	\$0
17	353.00	Transmission Station Equipment	\$296,170,454	\$0	(\$296,170,454)	\$0	\$0	2.43%	\$0
18	353.10	Sta Equip Poll Contl Facility	\$52,233	\$0	(\$52,233)	\$0	\$0	2.43%	\$0
19	354.00	Towers And Fixtures Transmission	\$1,554,741	\$0	(\$1,554,741)	\$0	\$0	7.44%	\$0
20	355.00	Poles And Fixtures Transmission	\$328,207,728	\$0	(\$328,207,728)	\$0	\$0	3.13%	\$0
21	356.00	Transmsn Conductr New	\$158,524,302	\$0	(\$158,524,302)	\$0	\$0	3.60%	\$0
22	356.10	Overhead Conductors And Devices	\$58,973	\$0	(\$58,973)	\$0	\$0	3.60%	\$0
23	356.20	Conductor And Devices	\$19,503	\$0	(\$19,503)	\$0	\$0	3.60%	\$0
24	357.10	Ug Transmission Manholes & Handholes	\$228,385	\$0	(\$228,385)	\$0	\$0	0.92%	\$0
25	357.20	Ug Transmission Conduit	\$4,601,701	\$0	(\$4,601,701)	\$0	\$0	0.92%	\$0
26	358.00	Underground Conductors And Devices	\$29,948,930	\$0	(\$29,948,930)	\$0	\$0	1.68%	\$0
27	359.00	Roads And Trails	\$492,182	\$0	(\$492,182)	\$0	\$0	0.82%	\$0
28	359.10	1/ Elect Equip ARO	\$67,114	\$0	(\$67,114)	\$0	\$0	0.00%	\$0
29									
30		Total Transmission Plant	\$834,844,229	\$0	(\$834,844,229)	\$0	\$0		\$0
31									
32	<u>Distribution Plant</u>								
33									
34	360.00	Land & Land Rights New	\$364,996	\$0	(\$364,996)	\$0	\$0	0.00%	\$0
35	362.00	Station Equipment	\$20,752,711	\$0	(\$20,752,711)	\$0	\$0	2.32%	\$0
36	365.00	Overhead Conductors and Devices	\$1,571,576	\$0	(\$1,571,576)	\$0	\$0	3.02%	\$0
37	367.10	Underground Conductors and Devices	\$83,518,730	\$0	(\$83,518,730)	\$0	\$0	2.52%	\$0
38	360.00	Land & Land Rights New	\$12,874,490	\$0	\$0	\$0	\$12,874,490	0.00%	\$0
39	360.10	Land Structures & Dist	\$95,396	\$0	\$0	\$0	\$95,396	0.00%	\$0
40	361.00	Struct & Improvements	\$10,144,741	\$0	\$0	\$0	\$10,144,741	1.36%	\$137,968
41	362.00	Station Equipment	\$253,879,227	\$0	\$0	\$0	\$253,879,227	2.19%	\$5,559,955
42	362.10	Station Equip Pollution	\$71,597	\$0	\$0	\$0	\$71,597	2.19%	\$1,568
43	362.55	Station Equipment - Energy Management System	\$663,280	\$0	\$0	\$0	\$663,280	6.70%	\$44,440
44	364.00	Poles, Towers And Fixtures	\$237,808,052	\$0	\$0	\$106,800	\$237,914,852	4.27%	\$10,158,964
45	365.00	Oh Conduct-Smart Grid	\$307,943,917	\$0	\$0	\$107,388	\$308,051,305	2.65%	\$8,163,360
46	366.10	Underground Manholes A	\$23,368,987	\$0	\$0	\$0	\$23,368,987	1.33%	\$310,808
47	366.20	Underground Conduit	\$48,513,051	\$0	\$0	\$0	\$48,513,051	1.55%	\$751,952
48	367.10	Underground Conductors	\$173,786,203	\$0	\$0	\$22,742	\$173,808,945	3.42%	\$5,944,266
49	368.10	Line Transformers - Stations	\$10,674,398	\$0	\$0	\$0	\$10,674,398	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	368.30	Line Transformers - Install Cost	\$77,639,022	\$0	\$0	\$62,731	\$77,701,753	3.59%	\$2,789,493
52	369.10	Overhead Services	\$83,071,609	\$0	\$0	\$95,006	\$83,166,615	5.04%	\$4,191,597
53	369.20	Underground Services C	\$1,691,919	\$0	\$0	\$0	\$1,691,919	4.87%	\$82,396
54	369.21	Underground Services C	\$22,141,702	\$0	\$0	\$9,071	\$22,150,773	4.87%	\$1,078,743
55	370.10	Meters - Bare Cost - Domestic	\$26,411,207	\$0	\$0	(\$45,090)	\$26,366,117	5.61%	\$1,479,139
56	370.20	Meters - Install Cost - Domestic	\$10,115,911	\$0	\$0	(\$89,809)	\$10,026,102	5.81%	\$582,517
57	370.30	Meters - Bare Cost - Large	\$11,492,790	\$0	\$0	\$0	\$11,492,790	5.69%	\$653,940
58	370.35	Meters - Install Cost - Large	\$9,186,534	\$0	\$0	\$0	\$9,186,534	5.13%	\$471,269
59	371.00	Installation On Custom	\$119,825	\$0	\$0	\$0	\$119,825	3.61%	\$4,326
60	373.10	Oh Streetlighting	\$33,900,724	\$0	\$0	(\$10,229,598)	\$23,671,126	1.46%	\$345,598
61	373.20	Ug Streetlighting	\$19,619,246	\$0	\$0	(\$3,606,259)	\$16,012,987	1.52%	\$243,397
62	374.00	1/ Elect Equip ARO	\$569,213	(\$569,213)	\$0	\$0	\$0	0.00%	\$0
63									
64		Total Distribution Plant	\$1,583,443,215	(\$569,213)	(\$106,208,013)	(\$13,567,018)	\$1,463,098,971		\$46,942,560

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

Line Notes:

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

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

Line No.	Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Transmission Plant (c)	Other Adjustments June 30, 2017 (d)	Adjusted Balance (e)	Proposed Rate (f)	Test Year Depreciation (g) = (e) x (f)
<u>General Plant</u>									
1	389.00	Land And Land Rights	\$975,638	\$0	(\$133,226)	\$0	\$842,411	0.00%	\$0
2	390.00	Struct And Improvement Electric	\$39,627,533	\$0	(\$5,411,261)	\$0	\$34,216,272	2.28%	\$780,131
3	391.00	Office Furn & Fixt Electric (Fully Dep)	\$35,491	\$0	(\$4,846)	\$0	\$30,645	0.00%	\$29,542
4	391.00	Office Furn & Fixt Electric	\$477,469	\$0	(\$65,200)	\$0	\$412,269	6.67%	\$27,498
5	393.00	Stores Equipment	\$108,185	\$0	(\$14,773)	\$0	\$93,412	5.00%	\$4,671
6	394.00	General Plant Tools Shop	\$2,240,705	\$0	(\$305,975)	\$0	\$1,934,730	5.00%	\$96,736
7	395.00	General Plant Laboratory (Fully Dep)	\$333,809	\$0	(\$45,582.66)	\$0	\$288,227	0.00%	\$0
8	395.00	General Plant Laboratory (Fully Dep)	\$1,420,854	\$0	(\$194,022)	\$0	\$1,226,832	6.67%	\$81,830
9	397.00	Communication Equipment	\$6,181,769	\$0	(\$844,139)	\$0	\$5,337,629	5.00%	\$266,881
10	397.10	Communication Equipment Site Specific	\$2,931,182	\$0	(\$400,262)	\$0	\$2,530,920	3.90%	\$98,706
11	397.50	Communication Equipment Network	\$57,326	\$0	(\$7,828)	\$0	\$49,498	5.00%	\$2,475
12	398.00	General Plant Miscellaneous	\$817,849	\$0	(\$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		<u>Grand Total - All Categories</u>	<u>\$2,477,718,727</u>	<u>(\$1,123,411)</u>	<u>(\$948,680,657)</u>	<u>(\$14,007,757)</u>	<u>\$1,513,906,902</u>	<u>3.19558%</u>	<u>\$48,378,132</u>
19									
20		<u>Other Utility Plant Assets</u>							
21									
22	105.00	Property For Future Use	\$15,028,555				\$15,028,555		
23	107	Construction Work in Progress	\$96,433,650				\$96,433,650		
24	114.00	Goodwill	\$516,105,537				\$516,105,537		
25									
26		Total of Other Utility Plant Assets	\$627,567,742				\$627,567,742		
27									
28		Total Electric Plant in Service	\$3,105,286,469	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$2,141,474,644		
29									
30		Test Year Depreciation Expense per books	\$69,031,187	(\$130,581)	(\$19,814,202)	\$74,971	\$49,161,375		
31									
32		Accumulated Reserve	\$768,535,818	(\$524,582)	(\$102,931,100)	(\$12,674,976)	\$652,405,159		

Column Notes:

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

Line Notes:

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

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

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

Column Notes:

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

Line Notes:

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

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

Line No	Description	Reference	Amount
			(a)
1	Total Company Rate Year Depreciation	Sum of Page 2, Line 16 and Line 17	\$41,215,955
2	Total Company Test Year Depreciation	Per Company Books	\$33,311,851
3	Less: Reserve adjustments	Page 4, Line 29, Col (b) + Col (c)	(\$15,649)
4	Adjusted Total Company Test Year Depreciation Expense	Line 2 + Line 3	\$33,296,202
5	Depreciation Expense Adjustment	Line 1 - Line 4	\$7,919,753
6			
7			Per Book
8	Test Year Depreciation Expense 12 Months Ended 06/30/17:		Amount
9	Total Gas Utility Plant 06/30/17	Page 4, Line 27, Col (d)	\$1,405,994,678
10	Less Non Depreciable Plant	Sum of Page 3, Line 5, Col (d) and Page 4, Line 25, Col (e)	(\$308,514,725)
11	Depreciable Utility Plant 06/30/17	Line 9 + Line 10	\$1,097,479,953
12			
13	Plus: Added Plant 2 Mos Ended 08/31/17	Schedule MAL-11-GAS, Page 3, Line 4	\$19,912,866
14	Less: Retired Plant 2 Months Ended 08/31/17	1/ Line 13 x Retirement Rate	(\$1,368,014)
15	Depreciable Utility Plant 08/31/17	Line 11 + Line 13 + Line 14	\$1,116,024,805
16			
17	Average Depreciable Plant for Year Ended 08/31/17	(Line 11 + Line 15)/2	\$1,106,752,379
18			
19	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
20			
21	Book Depreciation Reserve 06/30/17	Page 5, Line 72, Col (d)	\$357,576,825
22	Plus: Book Depreciation Expense	Line 17 x Line 20	\$6,234,705
23	Less: Net Cost of Removal/(Salvage)	2/ Line 13 x Cost of Removal Rate	(\$1,031,486)
24	Less: Retired Plant	Line 14	(\$1,368,014)
25	Book Depreciation Reserve 08/31/17	Sum of Line 21 through Line 24	\$361,412,030
26			
27	Depreciation Expense 12 Months Ended 08/31/18		
28	Total Utility Plant 08/31/17	Line 9 + Line 13 + Line 14	\$1,424,539,530
29	Less Non Depreciable Plant	Line 10	(\$308,514,725)
30	Depreciable Utility Plant 08/31/17	Line 28 + Line 29	\$1,116,024,805
31			
32	Plus: Plant Added in 12 Months Ended 08/31/18	Schedule MAL-11-GAS, Page 3, Line 11	\$121,128,540
33	Less: Plant Retired in 12 Months Ended 08/31/18	Line 32 x Retirement rate	(\$8,321,531)
34	Depreciable Utility Plant 08/31/18	Sum of Line 30 through Line 33	\$1,228,831,815
35			
36	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 30 + Line 34)/2	\$1,172,428,310
37			
38	Composite Book Rate %	As Approved in R.I.P.U.C. Docket No. 4323	3.38%
39			
40	Book Depreciation Reserve 08/31/17	Line 25	\$361,412,030
41	Plus: Book Depreciation 08/31/18	Line 36 x Line 38	\$39,628,077
42	Less: Net Cost of Removal/(Salvage)	Line 32 x Cost of Removal Rate	(\$6,274,458)
43	Less: Retired Plant	Line 33	(\$8,321,531)
44	Book Depreciation Reserve 08/31/18	Sum of Line 40 through Line 43	\$386,444,118
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year 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			
13	Proposed Composite Rate %	Page 4, Line 17, Col (e)	3.20%
14			
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			
27	Plus: Added Plant 12 Months Ended 08/31/20	Schedule MAL-11-GAS, Page 4, Line 36	\$114,194,630
28	Less: Depreciable Retired Plant	1/ Line 27 x Retirement rate	(\$7,845,171)
29			
30	Depreciable Utility Plant 08/31/20	Sum of Line 25 through Line 28	\$1,445,576,995
31			
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:		
44	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			
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			
57	Book Depreciation Reserve 08/31/20	Line 41	\$444,294,482
58	Plus: Book Depreciation Expense	Line 53 x Line 55	\$47,902,825
59	Plus: Unrecovered Reserve Adjustment	Schedule NWA-1-GAS, Part VI, Page 6	\$186,500
60	Less: Net Cost of Removal/(Salvage)	2/ Line 48 x Cost of Removal Rate	(\$5,957,800)
61	Less: Retired Plant	Line 49	(\$7,901,560)
62	Book Depreciation Reserve 08/31/21	Sum of Line 57 through Line 61	\$478,524,446
1/	3 year average retirement over plant addition in service FY 15 ~ FY17	6.87%	Retirements
2/	3 year average Cost of Removal over plant addition in service FY 15 ~ FY17	5.18%	COR

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year 1 Ending August 31, 2019

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
<u>Intangible Plant</u>							
1 302.00	Franchises And Consents	\$213,499	\$0	\$0	\$213,499	0.00%	\$0
2 303.00	Misc. Intangible Plant	\$25,427	\$0	\$0	\$25,427	0.00%	\$0
3 303.01	Misc. Int Cap Software	\$19,833,570	\$0	\$9,991,374	\$29,824,944	0.00%	\$0
4							
5	Total Intangible Plant	\$20,072,496	\$0	\$9,991,374	\$30,063,870		\$0
6							
7	<u>Production Plant</u>						
8							
9 304.00	Production Land Land Rights	\$364,912	\$0	\$0	\$364,912	0.00%	\$0
10 305.00	Prod. Structures & Improvements	\$2,693,397	\$0	\$0	\$2,693,397	15.05%	\$405,356
11 307.00	Production Other Power	\$46,159	\$0	\$0	\$46,159	7.16%	\$3,305
12 311.00	Production LNG Equipme	\$3,167,445	\$0	\$0	\$3,167,445	11.40%	\$361,089
13 320.00	Prod. Other Equipment	\$1,106,368	\$0	\$0	\$1,106,368	6.69%	\$74,016
14							
15	Total Production Plant	\$7,378,281	\$0	\$0	\$7,378,281		\$843,766
16							
17	<u>Storage Plant</u>						
18							
19 360.00	Stor Land & Land Rights	\$261,151	\$0	\$0	\$261,151	0.00%	\$0
20 361.03	Storage Structures Improvements	\$3,385,049	\$0	\$0	\$3,385,049	0.99%	\$33,512
21 362.04	Storage Gas Holders	\$4,606,338	\$0	\$0	\$4,606,338	0.04%	\$1,843
22 363.00	Stor. Purification Equipment	\$13,891,210	\$0	\$0	\$13,891,210	3.37%	\$468,134
23							
24	Total Storage Plant	\$22,143,748	\$0	\$0	\$22,143,748		\$503,488
25							
26	<u>Distribution Plant</u>						
27							
28 374.00	Dist. Land & Land Rights	\$956,717	\$0	\$0	\$956,717	0.00%	\$0
29 375.00	Gas Dist Station Structure	\$10,642,632	\$0	\$0	\$10,642,632	1.15%	\$122,390
30 376.00	Distribution Mains	\$46,080,760	\$0	\$0	\$46,080,760	3.61%	\$1,663,515
31 376.03	Dist. River Crossing Main	\$695,165	\$0	\$0	\$695,165	3.61%	\$25,095
32 376.04	Mains - Steel And Other - SI	\$4,190	\$0	\$0	\$4,190	0.00%	\$0
33 376.06	Dist. District Regulator	\$14,213,837	\$0	\$0	\$14,213,837	3.61%	\$513,120
34 376.11	Gas Mains Steel	\$57,759,572	\$0	\$0	\$57,759,572	3.61%	\$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
57 385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	\$255,921	0.00%	\$0
58 386.00	Other Property On Customer Premises	\$271,765	\$0	\$0	\$271,765	0.23%	\$625
59 386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	\$110,131	0.00%	\$0
60 387.00	Dist. Other Equipment	\$930,079	\$0	\$0	\$930,079	2.15%	\$19,997
61 388.00 1/	ARO	\$5,736,827	(\$5,736,827)	\$0	\$0	0.00%	\$0
62							
63	Total Distribution Plant	\$1,055,696,761	(\$5,737,126)	\$0	\$1,049,959,635		\$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 9 through Line 13
- 24 Sum of Line 19 through Line 23
- 63 Sum of Line 28 through Line 61

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

The Narragansett Electric Company d/b/a National Grid
Depreciation Expense - Gas
For the Test Year Ended June 30, 2017 and the Rate Year 1 Ending August 31, 2019

Account No.	Account Title	Test Year June 30, 2017 (a)	1/ ARO Adjustment (b)	Adjustments June 30, 2017 (c)	Adjusted Balance (d) = (a) + (b) + (c)	Proposed Rate (e)	Depreciation Expense (f) = (d) x (e)
1	<u>General Plant</u>						
2							
3	389.01 General Plant Land Lan	\$285,357	\$0	\$0	\$285,357	0.00%	\$0
4	390.00 Structures And Improvements	\$7,094,532	\$0	\$0	\$7,094,532	3.12%	\$221,349
5	391.01 Gas Office Furniture & Fixture	\$274,719	\$0	\$0	\$274,719	6.67%	\$18,324
6	394.00 General Plant Tools Shop (Fully Dep)	\$26,487	\$0	\$0	\$26,487	0.00%	\$0
7	394.00 General Plant Tools Shop	\$5,513,613	\$0	\$0	\$5,513,613	5.00%	\$275,681
8	395.00 General Plant Laboratory	\$221,565	\$0	\$0	\$221,565	6.67%	\$14,778
9	397.30 Communication Radio Site Specific	\$387,650	\$0	\$0	\$387,650	5.00%	\$19,383
10	397.42 Communication Equip Tel Site	\$63,481	\$0	\$0	\$63,481	20.00%	\$12,696
11	398.10 Miscellaneous Equipment (Fully Dep)	\$1,341,386	\$0	\$0	\$1,341,386	0.00%	\$0
12	398.10 Miscellaneous Equipment	\$2,789,499	\$0	\$0	\$2,789,499	6.67%	\$186,060
13	399.10 1/ ARO	\$342,146	(\$342,146)	\$0	\$0	0.00%	\$0
14							
15	Total General Plant	\$18,340,436	(\$342,146)	\$0	\$17,998,289		\$748,271
16							
17	<u>Grand Total - All Categories</u>	\$1,123,631,722	(\$6,079,273)	\$9,991,374	\$1,127,543,823	3.20%	\$35,068,508
18							
19	<u>Other Utility Plant Assets</u>						
20							
21	105.00 Prop For Future Use	\$0			\$0		
22	107 Construction Work in Progress	\$43,392,799			\$43,392,799		
23	114.00 Goodwill	\$235,058,056			\$235,058,056		
24							
25	Total of Other Utility Plant Assets	\$278,450,855			\$278,450,855		
26							
27	Total Gas Plant in Service	\$1,402,082,577	(\$6,079,273)	\$9,991,374	\$1,405,994,678		
28							
29	Test Year Depreciation Expense per books	\$33,311,851	(\$33,752)	\$18,103	\$33,296,202		
30							
31	Accumulated Reserve	\$362,334,719	(\$5,387,893)	\$629,999	\$357,576,825		

Column Notes:

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

Line Notes

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

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

The Narragansett Electric Company d/b/a National Grid
Accumulated Depreciation - Gas
For the Test Year Ended June 30, 2017 and the Rate Year 1 Ending August 31, 2019

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

Column Notes:

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

Line Notes:

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

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

Schedule MAL-7-ELEC

Municipal Taxes– Electric

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

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

Column Notes

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

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

	Rate Year Ending August 31, 2019	Proforma Adjustments	Rate Year Ending August 31, 2020	Proforma Adjustments	Rate Year Ending August 31, 2021
	(a)	(b)	(a) + (b) = (c)	(d)	(e)
1 Narragansett Electric Company	\$30,530,258	1,019,417	\$31,549,675	\$1,053,456	\$32,603,132
2					
3 Total Municipal Taxes	<u>\$30,530,258</u>	<u>\$1,019,417</u>	<u>\$31,549,675</u>	<u>\$1,053,456</u>	<u>\$32,603,132</u>

Column Notes

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

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

Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Property Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(j) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	(m)/(12*8)= (n)
1 Albion Fire District	\$ 3,473,094	\$ 1,113,696	\$ 2,359,308	3.00	\$ 7,078	\$ -	\$ 7,078	\$ -	\$ 7,078	3.3%	\$ 7,314	\$ 7,558	\$ 7,477.08
2 Central Coventry Fire District	9,718,175	6,663	9,711,512	3.08	29,911	-	29,911	-	29,911	3.3%	30,910	31,942	31,598
3 Chepachet Fire District - minimum	811	-	811	0.97	5	-	5	-	5	3.3%	5	5	5
4 City of Central Falls	3,906,302	-	3,906,302	73.11	285,590	-	285,590	-	285,590	3.3%	295,126	304,980	301,695
5 City of Cranston	49,005,313	18,808,600	30,196,713	34.41	1,039,069	-	1,039,069	-	1,039,069	3.3%	1,073,764	1,109,617	1,097,666
6 City of East Providence	19,302,830	1,365,766	17,937,064	55.24	990,843	-	990,843	-	990,843	3.3%	1,023,928	1,058,117	1,046,721
7 City of Newport	20,813,482	-	20,813,482	15.55	323,650	-	323,650	-	323,650	3.3%	334,456	345,624	341,902
8 City of Pawtucket	23,553,520	5,595,355	17,958,165	52.09	935,441	-	935,441	-	935,441	3.3%	966,676	998,953	988,194
9 City of Providence	199,668,496	25,635,812	174,032,684	55.80	9,711,024	-	9,711,024	-	9,711,024	3.3%	10,035,279	10,370,361	10,258,667
10 City of Warwick	113,873,763	73,918,380	39,955,383	40.48	1,617,394	-	1,617,394	-	1,617,394	3.3%	1,671,399	1,727,208	1,708,605
11 City of Woonsocket	22,226,800	9,089,819	13,136,981	46.58	611,921	-	611,921	-	611,921	3.3%	632,353	653,467	646,429
12 Coventry Fire District	2,891,470	1,982	2,889,488	4.86	14,043	-	14,043	-	14,043	3.3%	14,512	14,996	14,835
13 Cumberland Fire District	31,840,521	7,395,829	24,444,692	1.92	46,909	-	46,909	-	46,909	3.3%	48,476	50,094	49,555
14 Exeter Fire District	4,526,790	718,903	3,807,887	1.77	6,740	-	6,740	-	6,740	3.3%	6,965	7,198	7,120
15 Harmony FD	6,158,909	-	6,158,909	1.81	11,148	-	11,148	-	11,148	3.3%	11,520	11,905	11,776
16 Harrisville Fire District	33,987,783	31,245,857	2,741,926	2.53	6,937	-	6,937	-	6,937	3.3%	7,169	7,408	7,328
17 Hope Valley/Woonam 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 Quinville Fire District	330,762	106,066	224,696	1.48	333	-	333	-	333	3.3%	344	355	351
28 Richmond-Carolina Fire District	2,315,160	8,587	2,306,573	1.03	2,376	-	2,376	-	2,376	3.3%	2,455	2,537	2,510
29 Saylesville Fire District	2,480,717	795,497	1,685,220	3.15	5,308	-	5,308	-	5,308	3.3%	5,486	5,669	5,608
30 Stone Bridge Fire District	3,882,321	737,030	3,145,291	0.50	1,573	-	1,573	-	1,573	3.3%	1,625	1,679	1,661
31 Town of Barrington	6,040,216	-	6,040,216	20.00	120,804	-	120,804	-	120,804	3.3%	124,838	129,006	127,617
32 Town of Bristol	8,868,600	138,752	8,729,848	14.92	130,249	-	130,249	-	130,249	3.3%	134,598	139,093	137,595
33													
34 Total for All Towns	\$ 688,041,750	\$ 240,116,180	\$ 447,925,570		\$ 15,956,341	\$ -	\$ 15,956,341	\$ -	\$ 15,956,341		\$ 16,489,130	\$ 17,039,708	\$ 16,856,182

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

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

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

		Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Municipal Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	Town	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1-(k)) = (l)	(l) * (1+(k)) = (m)	(12*4)+(m)/(12*8)=1
1	Town of Burrillville	70,369,059	64,692,116	5,676,943	17.56	99,687	-	99,687	-	99,687	3.3%	103,016	106,455	105,309
2	Town of Charlestown	11,291,883	2,409,330	8,882,553	9.59	85,184	-	85,184	-	85,184	3.3%	88,028	90,967	89,988
3	Town of Coventry	17,006,800	11,660	16,995,140	25.29	429,722	-	429,722	-	429,722	3.3%	444,071	458,898	453,956
4	Town of Cumberland	31,840,521	7,395,829	24,444,692	29.53	721,852	-	721,852	-	721,852	3.3%	745,955	770,862	762,560
5	Town of East Greenwich	10,048,885	3,916,964	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 Johnston	7,094,141	-	7,094,141	8.66	61,435	-	61,435	-	61,435	3.3%	63,487	65,606	64,900
11	Town of Johnston	87,358,420	51,745,388	35,613,032	59.71	2,126,454	-	2,126,454	-	2,126,454	3.3%	2,197,457	2,270,831	2,246,373
12	Town of Lincoln	16,538,115	5,303,313	11,234,802	34.39	386,365	-	386,365	-	386,365	3.3%	399,266	412,597	408,153
13	Town of Little Compton	2,750,261	-	2,750,261	11.68	32,123	-	32,123	-	32,123	3.3%	33,196	34,304	33,935
14	Town of Middletown	9,401,897	11	9,401,886	15.42	144,977	-	144,977	-	144,977	3.3%	149,818	154,820	153,153
15	Town of Narragansett	20,098,513	12,545,688	7,552,825	15.84	119,637	-	119,637	-	119,637	3.3%	123,631	127,760	126,384
16	Town of New Shoreham	9,929,665	9,929,665	-	5.86	-	-	-	-	-	3.3%	-	-	-
17	Town of North Kingstown	35,573,920	7,300,250	28,273,670	18.59	525,608	-	525,608	-	525,608	3.3%	543,158	561,294	555,249
18	Town of North Providence	7,600,411	853,272	6,747,139	68.11	459,548	-	459,548	-	459,548	3.3%	474,892	490,749	485,463
19	Town of North Smithfield	132,207,210	120,064,959	12,142,251	41.95	509,380	-	509,380	-	509,380	3.3%	526,388	543,964	538,105
20	Town of Portsmouth	11,990,388	2,005,830	9,984,558	15.42	153,962	-	153,962	-	153,962	3.3%	159,103	164,415	162,644
21	Town of Richmond	4,630,320	17,175	4,613,145	20.80	95,953	-	95,953	-	95,953	3.3%	99,157	102,468	101,365
22	Town of Scituate	9,110,940	545	9,110,395	40.04	364,798	-	364,798	-	364,798	3.3%	376,979	389,567	385,371
23	Town of Smithfield	59,426,840	35,596,545	23,830,295	60.74	1,447,452	-	1,447,452	-	1,447,452	3.3%	1,495,783	1,545,728	1,529,080
24	Town of South Kingstown	21,902,869	5,227,844	16,675,025	15.31	255,295	-	255,295	-	255,295	3.3%	263,819	272,628	269,692
25	Town of Tiverton	7,881,843	1,496,309	6,385,534	19.05	121,644	-	121,644	-	121,644	3.3%	125,706	129,904	128,504
26	Town of Warren	6,699,409	785,592	5,913,817	18.81	111,239	-	111,239	-	111,239	3.3%	114,953	118,792	117,512
27	Town of West Greenwich	6,201,405	14,130	6,187,275	33.85	209,439	-	209,439	-	209,439	3.3%	216,433	223,659	221,250
28	Town of West Warwick	24,718,480	12,882,400	11,836,080	41.78	494,511	-	494,511	-	494,511	3.3%	511,023	528,087	522,399
29	Town of Westerly	16,504,078	108,419	16,395,659	11.59	190,026	6,763	196,788	-	196,788	3.3%	203,359	210,149	207,886
30	Union Fire District	21,902,869	5,227,844	16,675,025	0.86	14,341	-	14,341	-	14,341	3.3%	14,819	15,314	15,149
31	West Glocester Fire District	2,053,781	-	2,053,781	1.65	3,389	-	3,389	-	3,389	3.3%	3,502	3,619	3,580
32	Western Coventry Fire District	2,429,540	1,666	2,427,874	1.62	3,933	-	3,933	-	3,933	3.3%	4,064	4,200	4,155
33														
34	Total for All Towns	\$ 686,344,656	\$ 351,548,065	\$ 334,796,591		\$ 9,860,673	\$ 6,763	\$ 9,867,436	\$ -	\$ 9,867,436		\$ 10,196,914	\$ 10,537,393	\$ 10,423,900

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

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

Town (a)	Total Assessment as of 12/31/16 (b)	IFA Related Assessment as of 12/31/2016 (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 (g)	Total Distribution Municipal Taxes Pro Forma Tax Year 2017 (f) + (g) = (h)	Distribution Rebills to Third Parties Pro Forma Tax Year 2017 (i)	Net Distribution Municipal Taxes Pro Forma Tax Year 2017 (h) - (i) = (j)	Three Year Average Percentage Increase in Distribution Property Taxes (k)	Distribution Municipal Tax Expense Pro Forma Tax Year 2018 (j) * (1+(k)) = (l)	Distribution Municipal Tax Expense Pro Forma Tax Year 2019 (l) * (1+(k)) = (m)	Total Distribution Municipal Taxes Pro Forma RY 1/(12*4)+(m)/12*(8)= (n)
1 Albion Fire District	\$ 4,178,200	\$ 1,339,832	\$ 2,838,368	1.78	\$ 5,052	\$ -	\$ 5,052	\$ -	\$ 5,052	3.3%	\$ 5,221	\$ 5,395	\$ 5,337.21
2 Albion Fire District - minimum	4,800	1,539	3,261	1.78	30	-	30	-	30	3.3%	31	32	31.69
3 Ashaway Fire District	1,034,300	185,610	848,690	1.31	1,112	-	1,112	-	1,112	3.3%	1,149	1,187	1,174
4 Bradford Fire District	10,300	68	10,232	0.79	8	-	8	-	8	3.3%	8	9	9
5 Central Coventry Fire District	1,345,200	922	1,344,278	3.08	4,140	-	4,140	-	4,140	3.3%	4,279	4,421	4,374
6 Charlestown Fire District	224,700	47,944	176,756	0.57	100	-	100	-	100	3.3%	103	107	106
7 Chepachet Fire District	2,033,000	-	2,033,000	0.97	1,962	-	1,962	-	1,962	3.3%	2,027	2,095	2,072
8 City of Central Falls	194,100	-	194,100	39.67	7,700	-	7,700	-	7,700	3.3%	7,957	8,223	8,134
9 City of Cranston - Commercial/Industrial	25,938,800	9,955,503	15,983,297	34.41	549,985	-	549,985	-	549,985	3.3%	568,349	587,327	581,001
10 City of Cranston - Residential	229,900	86,237	143,663	22.94	3,250	-	3,250	-	3,250	3.3%	3,358	3,470	3,433
11 City of East Providence	1,618,700	114,531	1,504,169	24.76	37,243	-	37,243	-	37,243	3.3%	38,487	39,772	39,344
12 City of Newport - Commercial	4,163,400	-	4,163,400	15.55	64,741	-	64,741	-	64,741	3.3%	66,903	69,136	68,392
13 City of Newport - Residential	75,200	-	75,200	11.21	843	-	843	-	843	3.3%	871	900	891
14 City of Pawtucket	9,571,053	2,273,692	7,297,361	34.88	254,532	-	254,532	-	254,532	3.3%	263,031	271,814	268,886
15 City of Providence - Commercial	29,411,972	3,776,258	25,635,714	36.70	940,831	-	940,831	39,869	900,962	3.3%	931,045	962,133	951,770
16 City of Providence - Residential	24,700	3,171	21,529	31.96	688	-	688	-	688	3.3%	711	735	727
17 City of Warwick - Commercial/Industrial	14,485,800	9,403,104	5,082,696	30.36	154,311	-	154,311	-	154,311	3.3%	159,463	164,788	163,013
18 City of Warwick - Residential	18,600	12,074	6,526	20.24	132	-	132	-	132	3.3%	137	141	140
19 City of Woonsocket	2,707,000	1,107,048	1,599,952	36.93	59,086	-	59,086	-	59,086	3.3%	61,059	63,098	62,418
20 Coventry Fire District	141,100	97	141,003	3.24	457	-	457	-	457	3.3%	472	488	483
21 Cumberland Fire District	1,088,200	252,764	835,436	1.92	1,603	-	1,603	-	1,603	3.3%	1,657	1,712	1,694
22 Dums Corner Fire District	97,200	639	96,561	0.45	43	-	43	-	43	3.3%	45	46	45.90
23 Exeter Fire District	368,100	58,458	309,642	1.77	548	-	548	-	548	3.3%	566	585	579
24 Harrisville Fire District	924,400	849,825	74,575	2.53	189	-	189	-	189	3.3%	195	201	199
25 Hope Valley/Woonsocket Fire District	42,000	7,537	34,463	1.12	39	-	39	-	39	3.3%	40	41	41
26 Lime Rock Fire District	1,379,200	442,271	936,929	2.20	2,061	-	2,061	-	2,061	3.3%	2,130	2,201	2,177
27 Lime Rock Fire District - minimum	5,700	1,828	3,872	2.20	15	-	15	-	15	3.3%	16	16	16
28 Lonsdale Fire District	67,300	21,581	45,719	1.90	87	-	87	-	87	3.3%	90	93	92
29 Manville Fire District	36,400	11,672	24,728	1.47	36	-	36	-	36	3.3%	38	39	38
30 Nasonville Fire District	777,600	714,868	62,732	1.63	102	-	102	-	102	3.3%	106	109	108
31 Nasonville Fire District - minimum	5,800	3,493	307	1.63	20	-	20	-	20	3.3%	21	21	21
32 North Tiverton Fire District	1,689,400	320,720	1,368,680	0.98	1,341	-	1,341	-	1,341	3.3%	1,386	1,432	1,417
33 Oakland-Mapleville Fire District	51,900	47,713	4,187	1.95	8	-	8	-	8	3.3%	8	9	9
34 Pascoag Fire District	2,478,800	2,278,826	199,974	2.03	406	-	406	-	406	3.3%	420	434	429
35 Pascoag Fire District - minimum	2,500	2,298	202	2.03	40	-	40	-	40	3.3%	41	43	42
36 Portsmouth Water and Fire District	1,061,700	177,608	884,092	0.22	195	-	195	-	195	3.3%	201	208	205
37 Portsmouth Water and Fire District - minimum	15,700	2,626	13,074	0.22	8	-	8	-	8	3.3%	8	9	8
38 Quinville Fire District	24,000	22,064	1,936	1.48	3	-	3	-	3	3.3%	3	3	3
39													
40 Total for All Towns	\$ 107,524,725	\$ 33,526,433	\$ 73,998,302		\$ 2,092,947	\$ -	\$ 2,092,947	\$ 39,869	\$ 2,053,078		\$ 2,121,631	\$ 2,192,474	\$ 2,168,860

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

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

Town	Total Assessment as of 12/31/16	IFA Related Assessment as of 12/31/2016	Net Distribution Assessment as of 12/31/16	2017 Actual Mill Rate	Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Water/Sewer Tax Year 2017	Total Distribution Municipal Taxes Pro Forma Tax Year 2017	Distribution Rebills to Third Parties Pro Forma Tax Year 2017	Net Distribution Municipal Taxes Pro Forma Tax Year 2017	Three Year Average Percentage Increase in Distribution Municipal Taxes	Distribution Municipal Tax Expense Pro Forma Tax Year 2018	Distribution Municipal Tax Expense Pro Forma Tax Year 2019	Total Distribution Municipal Taxes Pro Forma RY
	(a)	(b)	(c)	(d) - (c) = (e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	((l)/12)+(m)/12+(n) = (a)
1	Savlesville Fire District	621,700	199,362	422,338	1.98	836	-	836	-	836	3.3%	864	893
2	Savlesville 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	47
4	Town of Barrington	344,500	-	344,500	20.00	6,890	-	6,890	-	6,890	3.3%	7,120	7,358
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
6	Town of Burnsville	4,238,100	3,896,196	341,904	17.56	6,004	-	6,004	-	6,004	3.3%	6,204	6,441
7	Town of Burnsville - minimum	900	827	73	17.39	30	-	30	-	30	3.3%	31	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
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
10	Town of Cumberland	1,088,200	322,764	835,436	15.21	12,707	-	12,707	-	12,707	3.3%	13,131	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
12	Town of Exeter	568,100	58,458	509,642	16.23	5,025	-	5,025	-	5,025	3.3%	5,193	5,309
13	Town of Foster	3,289,000	3,289,000	23.25	76,469	76,469	-	76,469	-	76,469	3.3%	79,023	81,661
14	Town of Gloucester	2,907,700	-	2,907,700	23.67	68,825	-	68,825	-	68,825	3.3%	71,123	73,498
15	Town of Hopkinton	1,076,500	193,147	883,353	20.07	17,725	-	17,725	-	17,725	3.3%	18,317	18,928
16	Town of Jamestown	750,600	-	750,600	8.66	6,500	142	6,643	-	6,643	3.3%	6,864	7,094
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
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
19	Town of Lincoln - minimum	300	96	204	26.35	10	-	10	-	10	3.3%	10	11
20	Town of Middletown - Commercial	4,186,700	5	4,186,695	20.44	85,576	1,097	87,273	-	87,273	3.3%	90,187	93,199
21	Town of Middletown - Residential	350,700	0	350,700	15.42	5,408	-	5,408	-	5,408	3.3%	5,588	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
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
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
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	Town of Portsmouth	1,035,300	173,192	862,108	15.42	13,294	-	13,294	-	13,294	3.3%	13,738	14,196
27	Town of Scituate	495,900	30	495,870	22.59	11,202	-	11,202	-	11,202	3.3%	11,576	11,962
28	Town of Smithfield	1,273,300	762,704	510,596	18.40	9,295	-	9,295	-	9,295	3.3%	9,709	10,033
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
30	Town of Tiverton	1,989,500	377,692	1,611,808	19.05	30,705	-	30,705	-	30,705	3.3%	31,730	32,790
31	Town of Warren	3,227,600	378,478	2,849,122	18.81	53,592	-	53,592	-	53,592	3.3%	55,381	57,231
32	Town of West Greenwich	1,053,300	2,400	1,050,900	22.55	23,698	-	23,698	-	23,698	3.3%	24,489	25,307
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
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
35	Union Fire District	1,180,900	281,861	899,039	0.86	773	-	773	-	773	3.3%	799	826
36	West Gloucester Fire District	985,230	-	985,230	1.65	1,626	-	1,626	-	1,626	3.3%	1,680	1,736
37	Westerly Fire District	2,111,700	13,872	2,097,828	0.65	1,364	-	1,364	-	1,364	3.3%	1,409	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%	2,671	2,760
40													
41	Total for All Towns	\$ 83,636,092	\$ 29,101,635	\$ 54,534,457		\$ 1,021,193	\$ 2,399	\$ 1,023,592	\$ -	\$ 1,023,592	\$ 1,057,770	\$ 1,093,090	\$ 1,081,317
42													
43	Grand Total	\$ 1,565,547,223	\$ 654,292,303	\$ 911,254,920		\$ 28,931,155	\$ 9,162	\$ 28,940,317	\$ 39,869	\$ 28,980,448	\$ 29,865,445	\$ 30,862,664	\$ 30,530,258
44													
45	Composite Mill Rate for Year				31.76								

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

Line Notes
45(e) Line 45(h)/Line 45(d)

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

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

Column Notes

(b)-(d) Per Company Books

Line Notes

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

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

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

Column Notes

(b)-(d) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

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

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

Line Notes

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

Schedule MAL-7-GAS

Municipal Taxes – Gas

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

Column Notes

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

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

	Rate Year Ending April 30, 2019 (a)	Proforma to Rate Year (b)	Rate Year Ending April 30, 2020 (a) + (b) = (c)	Proforma to Rate Year (d)	Rate Year Ending April 30, 2021 (e)
1 Narragansett Electric Company	\$26,869,455	\$3,039,211	\$29,908,666	\$3,382,977	\$33,291,643
2					
3 Total Municipal Taxes	<u>\$26,869,455</u>	<u>\$3,039,211</u>	<u>\$29,908,666</u>	<u>\$3,382,977</u>	<u>\$33,291,643</u>

Column Notes

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

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

		Total Assessment as of	2017 Actual	Municipal Taxes	Water/Sewer Pro	Total Municipal Taxes	Three Year Average	Municipal Tax	Municipal Tax	Total
	Town	12/31/16	Mill Rate	Pro Forma	Forma Tax Year	Pro Forma	Percentage Increase	Expense Pro Forma	Expense Pro Forma	Municipal Taxes
	(a)	(b)	(c)	Tax Year 2017	2017	Tax Year 2017	in Municipal Taxes	Tax Year 2018	Tax Year 2019	Pro Forma RY
	(a)	(b)	(c)	(b) * (c) = (d)	(e)	(d) + (e) = (f)	(g)	(f) * (1+(g)) = (h)	(h) * (1+(g)) = (i)	((h)/12*4)+((i)/12*8)= (j)
1	Albion Fire District	\$ 1,657,806	3.00	\$ 4,973	\$ -	\$ 4,973	11.3%	\$ 5,536	\$ 6,162	\$ 5,953
2	Central Coventry Fire District	5,295,055	3.08	16,309	-	16,309	11.3%	18,153	20,207	19,522
3	Chepachet Fire District	2,052,968	0.97	1,981	-	1,981	11.3%	2,205	2,455	2,371
4	City of Central Falls	4,270,752	73.11	312,235	-	312,235	11.3%	347,552	386,863	373,759
5	City of Cranston	40,338,559	34.41	1,388,050	-	1,388,050	11.3%	1,545,053	1,719,814	1,661,560
6	City of East Providence	42,780,560	55.24	2,363,198	-	2,363,198	11.3%	2,630,500	2,928,037	2,828,858
7	City of Newport	30,426,936	15.55	473,139	-	473,139	11.3%	526,656	586,226	566,369
8	City of Pawtucket	10,166,600	52.09	529,578	-	529,578	11.3%	589,479	656,155	633,930
9	City of Providence	132,538,496	55.80	7,395,648	-	7,395,648	11.3%	8,232,172	9,163,315	8,852,934
10	City of Warwick	61,018,284	40.48	2,470,020	-	2,470,020	11.3%	2,749,402	3,060,391	2,956,729
11	City of Woonsocket	10,293,700	46.58	479,481	-	479,481	11.3%	533,715	594,083	573,960
12	Coventry Fire District	1,470,140	4.86	7,145	-	7,145	11.3%	7,953	8,853	8,553
13	Cumberland Fire District	28,869,013	1.92	55,400	-	55,400	11.3%	61,666	68,641	66,316
14	Exeter Fire District	5,913,220	1.77	10,466	-	10,466	11.3%	11,650	12,968	12,529
15	Hope Valley/Wyoming Fire District	19,790	1.12	22	-	22	11.3%	25	27	27
16	Hopkins Hill Fire District	1,134,654	3.38	3,829	-	3,829	11.3%	4,263	4,745	4,584
17	Lime Rock Fire District	3,394,556	2.20	7,468	-	7,468	11.3%	8,313	9,253	8,940
18	Lonsdale Fire District	868,375	3.15	2,735	-	2,735	11.3%	3,045	3,389	3,274
19	Manville Fire District	631,545	1.47	928	-	928	11.3%	1,033	1,150	1,111
20	North Tiverton Fire District	2,288,307	0.98	2,243	-	2,243	11.3%	2,496	2,779	2,684
21	Pascoag Fire District	3,377,691	2.03	6,857	-	6,857	11.3%	7,632	8,496	8,208
22	Quinnville Fire District	157,886	1.48	234	-	234	11.3%	260	290	280
23	Saylesville Fire District	7,894,316	3.15	24,867	-	24,867	11.3%	27,680	30,811	29,767
24	Stone Bridge Fire District	1,728,635	0.50	864	-	864	11.3%	962	1,071	1,035
25	Town of Barrington	20,375,383	20.00	407,508	-	407,508	11.3%	453,601	504,908	487,806
26	Town of Bristol	11,361,500	14.92	169,514	-	169,514	11.3%	188,687	210,030	202,916
27	Town of Burrillville	3,377,691	17.56	59,312	-	59,312	11.3%	66,021	73,489	71,000
28	Town of Coventry	7,942,580	25.29	200,828	-	200,828	11.3%	223,544	248,829	240,401
29	Town of Cumberland	28,869,013	29.53	852,502	-	852,502	11.3%	948,929	1,056,262	1,020,484
30	Town of East Greenwich	7,997,799	23.66	189,228	-	189,228	11.3%	210,632	234,456	226,515
31	Town of Exeter	5,913,220	16.23	95,972	-	95,972	11.3%	106,827	118,910	114,882
32	Town of 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	438,698
39	Town of North Providence	15,315,263	68.11	1,043,123	-	1,043,123	11.3%	1,161,110	1,292,444	1,248,666
40	Town of North Smithfield	1,044,140	41.95	43,803	-	43,803	11.3%	48,757	54,272	52,434
41	Town of Portsmouth	3,082,573	15.42	47,533	-	47,533	11.3%	52,910	58,894	56,900
42	Town of Richmond	39,580	20.80	823	-	823	11.3%	916	1,020	985
43	Town of Scituate	224,330	40.04	8,983	-	8,983	11.3%	9,999	11,130	10,753
44	Town of Smithfield	6,011,280	60.74	365,125	-	365,125	11.3%	406,425	452,395	437,072
45	Town of South Kingstown	4,430,050	15.31	67,824	-	67,824	11.3%	75,496	84,035	81,189
46	Town of Tiverton	4,576,615	19.05	87,185	-	87,185	11.3%	97,046	108,023	104,364
47	Town of Warren	6,102,739	18.81	114,793	-	114,793	11.3%	127,777	142,230	137,412
48	Town of West Greenwich	229,623	33.85	7,773	-	7,773	11.3%	8,652	9,631	9,304
49	Town of West Warwick	8,935,260	41.78	373,315	-	373,315	11.3%	415,541	462,543	446,876
50	Town of Westerly	16,292,723	11.59	188,833	6,680	195,513	11.3%	217,627	242,243	234,038
51	Union Fire District	4,430,050	0.86	3,810	-	3,810	11.3%	4,241	4,720	4,561
52	Western Coventry Fire District	1,134,650	1.62	1,838	-	1,838	11.3%	2,046	2,277	2,200
53										
54	Total for All Towns	\$ 613,967,038		\$ 21,555,354	\$ 6,680	\$ 21,562,034		\$ 24,000,922	\$ 26,715,672	\$ 25,810,756

Column Notes

(g) Page 5, Column 6(c)

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

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

Column Notes

(g) Page 5, Column 6(c)

Line Notes

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

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

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

Line Notes

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

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

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

Column Notes

(b) Per Company Books

Line Notes

12 Sum of Lines 3 to 10

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

Column Notes

(b)-(c) Per Company Books

Line Notes

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

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

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$990,842	\$388,597	\$602,245	\$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	<u>\$6,198,246</u>	<u>\$3,728,658</u>	<u>\$2,469,588</u>	<u>\$698,032</u>	<u>\$470,837</u>	<u>\$227,194</u>	<u>\$6,896,278</u>	<u>\$4,199,496</u>	<u>\$2,696,782</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Page 1, Columns (h)-(i)
(e)-(f) Page 5, Lines 19(b) through 21(c)

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

		Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:						
1	Narragansett Electric Company	\$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	<u>\$4,199,496</u>	<u>\$89,194</u>	<u>\$4,288,690</u>	<u>\$82,467</u>	<u>\$4,371,157</u>
		\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (h)
- (b) Page 5, Lines 29(b) through 31(b)
- (d) Page 5, Lines 38(b) through 40(b)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$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	<u>\$2,696,782</u>	<u>\$55,548</u>	<u>\$2,752,330</u>	<u>\$46,718</u>	<u>\$2,799,048</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 2, Column (i)
- (b) Page 5, Lines 29(c) through 31(c)
- (d) Page 5, Lines 38(c) through 40(c)

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

Explanation of Adjustments:		Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	<u>Adjustments: (to normalize Historic Year):</u>				
2		Out of period FUTA segment reclass	Narragansett Electric Company	\$0	(\$3,763,829)	\$3,763,829
3		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$579,499)	(\$579,499)	\$0
4		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$521,379)	(\$521,379)	\$0
5		(IFA) Integrated Facilities Agreement	All Other Companies	(\$12,237)	(\$12,237)	\$0
6		Less IFA related to out of period FUTA segment reclass	Narragansett Electric Company	\$514,139	\$514,139	\$0
7		Inspection & Maintenance	Narragansett Electric Company	(\$24,521)	(\$24,521)	\$0
8		Inspection & Maintenance	National Grid USA Service Company	(\$213)	(\$213)	\$0
9		Inspection & Maintenance	All Other Companies	(\$4,268)	(\$4,268)	\$0
10		Major Storm Normalization	National Grid USA Service Company	(\$24,694)	(\$24,694)	\$0
11		Major Storm Normalization	All Other Companies	(\$3,554)	(\$3,554)	\$0
12						
13		TOTAL	(\$656,224)	(\$4,420,053)	\$3,763,829	
14						
15						
16	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/30/19)</u>				
17		To increase costs for:				
18						
19		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$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	<u>Adjustments: (to reflect conditions in the Data Year 8/30/20)</u>				
27		To increase costs for:				
28						
29		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$68,143	\$40,187	\$27,956
30			National Grid USA Service Company	\$73,749	\$47,030	\$26,719
31			All Other Companies	\$2,850	\$1,976	\$873
32						
33		TOTAL	\$144,742	\$89,194	\$55,548	
34						
35	Page 3 and 4	<u>Adjustments: (to reflect conditions in the Data Year 8/30/21)</u>				
36		To increase costs for:				
37						
38		Recalculated Payroll Tax Expense Adjustment	Narragansett Electric Company	\$60,580	\$37,124	\$23,456
39			National Grid USA Service Company	\$66,056	\$43,526	\$22,530
40			All Other Companies	\$2,549	\$1,817	\$732
41						
42		TOTAL	\$129,185	\$82,467	\$46,718	

Line Notes

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

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

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1 Test Year Payroll Tax Expense	\$6,854,470	\$8,148,712	(\$1,294,241)
2 Out of period FUTA segment reclass	\$0	(\$3,763,829)	\$3,763,829
3 Inspection & Maintenance	(\$29,002)	(\$29,002)	\$0
4 (IFA) Integrated Facilities Agreement	(\$1,113,114)	(\$1,113,114)	\$0
5 Less IFA related to out of period FUTA segment reclass	\$514,139	\$514,139	\$0
6 Major Storm Normalizing Adjustment	(\$28,247)	(\$28,247)	\$0
7 Adjusted Test Year Payroll Tax Expense	\$6,198,246	\$3,728,658	\$2,469,588
8 Rate Year O&M Salaries and Wages - Percentage Change		16.07%	12.18%
9 Payroll Tax Expense Adjustment	\$899,991	\$599,195	\$300,796
10 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$201,960)	(\$128,358)	(\$73,601)
11 Recalculated Payroll Tax Expense Adjustment	\$698,032	\$470,837	\$227,194
12 Rate Year Expense	\$6,896,278	\$4,199,496	\$2,696,782

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
15	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
16 Source	\$20,578,469	\$15,941,586	\$25,536,985	\$15,031,855	\$1,124,757	\$517,927	\$47,240,212	\$31,491,369		
17	\$24,756,535	\$17,779,095	\$28,858,611	\$16,990,691	\$1,216,535	\$557,190	\$54,831,681	\$35,326,975		
18 Test Year O&M Wages	\$4,178,066	\$1,837,509	\$3,321,625	\$1,958,835	\$91,778	\$39,263	\$7,591,469	\$3,835,607	16.07%	12.18%
19 Rate Year O&M Wages										
20 Difference										
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	

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
34 Rate Year Expense	\$6,896,278	\$4,199,496	\$2,696,782
35 Data Year 2020 O&M Salaries and Wages - Percentage Change		2.90%	3.12%
36 Payroll Tax Expense Adjustment	\$205,925	\$121,785	\$84,140
37 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$61,183)	(\$32,591)	(\$28,591)
38 Recalculated Payroll Tax Expense Adjustment	\$144,742	\$89,194	\$55,548
39 Data Year 2020 Expense	\$7,041,020	\$4,288,690	\$2,752,330

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
42	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
43 Source	\$24,756,535	\$17,779,095	\$28,858,611	\$16,990,691	\$1,216,535	\$557,190	\$54,831,681	\$35,326,975		
44	\$25,422,302	\$18,334,304	\$29,751,216	\$17,523,066	\$1,250,325	\$572,779	\$56,423,843	\$36,430,149		
45 Data Year O&M Wages	\$665,767	\$555,209	\$892,605	\$532,375	\$33,790	\$15,589	\$1,592,162	\$1,103,174	2.90%	3.12%
46 Data Year 2020 O&M Wages										
47 Difference										
48										
49 Allocation of Payroll Tax Expense	\$1,932,310	\$1,385,173	\$2,261,344	\$1,323,883	\$95,035	\$43,274	\$4,288,690	\$2,752,330		
50										
51 Data Year 2020 Expense	\$1,892,123	\$1,357,217	\$2,214,314	\$1,297,164	\$93,059	\$42,401	\$4,199,496	\$2,696,782	\$6,896,278	
52 Recalculated Payroll Tax Expense Adjustment	\$40,187	\$27,956	\$47,030	\$26,719	\$1,976	\$873	\$89,194	\$55,548	\$144,742	

Description	Total (a) = (b) + (c)	Electric (b)	Gas (c)
61 Data Year 2020 Expense	\$7,041,020	\$4,288,690	\$2,752,330
62 Data Year 2021 O&M Salaries and Wages - Percentage Change		2.91%	2.62%
63 Payroll Tax Expense Adjustment	\$196,912	\$124,801	\$72,111
64 Adjustment for SS-FICA, FUTA, SUTA, and EMAC salary caps	(\$67,727)	(\$42,334)	(\$25,393)
65 Recalculated Payroll Tax Expense Adjustment	\$129,185	\$82,467	\$46,718
66 Data Year 2021 Expense	\$7,170,205	\$4,371,157	\$2,799,048

	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Company - Electric	National Grid Service Company - Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas
69	Schedule 12, Page 6 (a)	Schedule 12, Page 7 (b)	Schedule 12, Page 8 (c)	Schedule 12, Page 9 (d)	Schedule 12, Page 10 (e)	Schedule 12, Page 11 (f)	(g) = (a) + (c) + (e)	(h) = (b) + (d) + (f)	(i)	(j)
70 Source	\$25,422,302	\$18,334,304	\$29,751,216	\$17,523,066	\$1,250,325	\$572,779	\$56,423,843	\$36,430,149		
71	\$26,140,231	\$18,769,175	\$30,647,765	\$18,027,941	\$1,279,067	\$586,104	\$58,067,063	\$37,383,220		
72 Data Year 2020 O&M Wages	\$717,929	\$434,870	\$896,548	\$504,875	\$28,742	\$13,325	\$1,643,219	\$953,070	2.91%	2.62%
73 Data Year 2021 O&M Wages										
74 Difference										
75										
76 Allocation of Payroll Tax Expense	\$1,967,777	\$1,405,331.68	\$2,307,094	\$1,349,832	\$96,285	\$43,884	\$4,371,157	\$2,799,048		
77										
78 Data Year 2021 Expense	\$1,930,653	\$1,381,876	\$2,263,568	\$1,327,303	\$94,469	\$43,152	\$4,288,690	\$2,752,330	\$7,041,020	
79 Recalculated Payroll Tax Expense Adjustment	\$37,124	\$23,456	\$43,526	\$22,530	\$1,817	\$732	\$82,467	\$46,718	\$129,185	

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

Description	Percent of Rate Year					Percent of Data Year			Percent of Data Year		
			Breakdown of Payroll Tax	Payroll Subject to Tax	Recalculated Rate Year Payroll Tax Expense	Breakdown of Data Year 2020 Payroll Tax Expense	Payroll Subject to Tax	Recalculated Data Year 2020 Payroll Tax Expense	Breakdown of Data Year 2021 Payroll Tax Expense	Payroll Subject to Tax	Recalculated Data Year 2021 Payroll Tax Expense
	Payroll Tax Expense Breakdown	Test Year Payroll Tax Expense	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

Column Notes:

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

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

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

Column Notes:

- (a) Per Company books
- (b) Page 6, Line 7(c) x Column (a)
- (c) Page 6, Line 9(c) x Column (a)
- (d) Per Company books
- (e) Column (c) x Column (d)
- (f) Page 6, Line 36(c) x Column (a)
- (g) Per Company books
- (h) Column (f) x Column (g)
- (i) Page 6, Line 63(c) x Column (a)
- (j) Per Company books
- (k) Column (i) x Column (j)

FICA = Federal Insurance Contributions Act
FUTA = Federal Unemployment Tax Act
SUTA = State Unemployment Tax Act

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			Normalizing Adjustments			Test Year Ended June 30, 2017				
(Per Books)			(as Adjusted)							
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas		
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)		
Taxes Other Than Income Taxes:										
1	Narragansett Electric Company	\$17,353	\$13,187	\$4,166	\$0	\$0	\$0	\$17,353	\$13,187	\$4,166
2	National Grid USA Service Company	\$634,409	\$421,111	\$213,298	\$0	\$0	\$0	\$634,409	\$421,111	\$213,298
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Other Taxes	\$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

- (b) and (c) Per Company Books
(e) Page 5, Line 2 to Line 10, Column (b)
(f) Page 5, Line 2 to Line 10, Column (c)
(h) Column (b) + Column (e)
(i) Column (c) + Column (f)

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

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

Column Notes

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

Line Notes

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

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

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

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 30(b)
2(b) Page 5, Line 31(b)
3(b) Page 5, Line 32(b)
1(d) Page 5, Line 40(b)
2(d) Page 5, Line 41(b)
3(d) Page 5, Line 42(b)
8 Flow through tax, zero balance

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

		Rate Year Ending August 31, 2019	Reflect Conditions in the Data Year	Data Year 1 Ending August 31, 2020	Reflect Conditions in the Data Year	Data Year 2 Ending August 31, 2021
		Gas	Gas	Gas	Gas	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	<u>\$227,533</u>	<u>\$6,052</u>	<u>\$233,585</u>	<u>\$5,676</u>	<u>\$239,261</u>
	Check	\$0	\$0	\$0	\$0	\$0
Provider Company:						
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total Gross Receipts Tax	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Check	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

- 1(b) Page 5, Line 30(c)
- 2(b) Page 5, Line 31(c)
- 3(b) Page 5, Line 32(c)
- 1(d) Page 5, Line 40(c)
- 2(d) Page 5, Line 41(c)
- 3(d) Page 5, Line 42(c)

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

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

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

		Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)	
	Reference				
1	Revenues	Schedule MAL-1-ELEC	\$279,192,430	\$41,294,907	\$320,487,337
2	Expenses	Schedule MAL-1-ELEC	(\$241,499,739)	(\$538,029)	(\$242,037,768)
3	Pre-tax operating income before interest		\$37,692,691	\$40,756,878	\$78,449,569
4					
5	<u>Synchronized Interest Expense</u>				
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		\$17,288,088		\$17,288,088
9					
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%	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	ITC Basis Reduction Depreciation		\$15,210		\$15,210
24	Equity AFUDC		\$0		\$0
25	AFUDC Amortization		\$44,446		\$44,446
26	Normalized State income tax expense		\$0	\$0	\$0
27	Normalized Federal income tax expense		\$7,141,611	\$14,264,907	\$21,406,519
28	Normalized Federal plus State income tax expense revised		\$7,846,727	\$14,264,907	\$22,111,635
29					
30	After-tax income		\$29,845,964	\$26,491,971	\$56,337,934

Line Notes

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

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

	Reference	Rate Year Ending August 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule MAL-1-ELEC	\$324,046,285	\$329,988,973
2	Expenses	Schedule MAL-1-ELEC	(\$248,645,927)	(\$248,723,354)
3	Pre-tax operating income before interest		\$75,400,359	\$81,265,620
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-ELEC	\$786,010,359	\$786,010,359
7	Weighted Debt Component	2.28%	2.28%	2.28%
8	Synchronized Interest Expense		\$17,921,036	\$17,921,036
9				
10	Pre-tax income- State		\$57,479,322	\$63,344,584
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$57,479,322	\$63,344,584
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$57,479,322	\$63,344,584
17	Federal statutory tax rate	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$20,117,763	\$22,170,604
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	\$44,446
26	Normalized State income tax expense		\$0	\$0
27	Normalized Federal income tax expense		\$20,117,763	\$22,170,604
28	Normalized Federal plus State income tax expense revised		\$20,812,209	\$22,865,050
29				
30	After-tax income		\$54,588,150	\$58,400,570

Line Notes

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 11 + Line 17 - (Line 11 x Line 17)
6	Schedule MAL-11-ELEC, Page 1, Line 24(d)	21	Per Tax Dept
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

		Rate Year Ending August 31, 2021	Revenue Increase Effect	Rate Year Ending August 31, 2021 with Revenue Increase
	Reference	(a)	(b)	(c)
1	Revenues	Schedule MAL-1-ELEC	\$333,630,171	\$339,613,907
2	Expenses	Schedule MAL-1-ELEC	(\$254,270,569)	(\$254,192,607)
3	Pre-tax operating income before interest		\$79,359,603	\$85,421,300
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-ELEC	\$825,211,839	\$825,211,839
7	Weighted Debt Component	2.28%	2.28%	2.28%
8	Synchronized Interest Expense		\$18,814,830	\$18,814,830
9				
10	Pre-tax income- State		\$60,544,773	\$66,606,470
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$60,544,773	\$66,606,470
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$60,544,773	\$66,606,470
17	Federal statutory tax rate	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$21,190,671	\$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	\$44,446
26	Normalized State income tax expense		\$0	\$0
27	Normalized Federal income tax expense		\$21,190,671	\$23,312,265
28	Normalized Federal plus State income tax expense revised		\$21,885,116	\$24,006,710
29				
30	After-tax income		\$57,474,486	\$61,414,590

Line Notes

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	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
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	<hr/> (\$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
Amortization of Investment Tax Credits
For the Test Year Ended June 30, 2017 and the Rate Year Ending August 31, 2019

		<u>Amortization</u>
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	<hr/> (\$7,151)

Line Notes

- 1-12 Per Tax Department
- 14 Sum of Line 1 thru Line 12

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

	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)
1	Revenues	Schedule MAL-1-GAS	\$214,523,590	\$244,846,133
2	Expenses	Schedule MAL-1-GAS	(\$163,409,842)	(\$164,041,014)
3	Pre-tax operating income before interest		\$51,113,749	\$80,805,119
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-GAS	\$773,427,484	\$773,427,484
7	Weighted Debt Component	2.52%	2.52%	2.52%
8	Synchronized Interest Expense		\$19,490,373	\$19,490,373
9				
10	Pre-tax income- State		\$31,623,376	\$61,314,746
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$31,623,376	\$61,314,746
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$31,623,376	\$61,314,746
17	Federal statutory tax rate	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$11,068,182	\$21,460,161
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%
20				
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$11,068,182	\$21,460,161
25	Normalized Federal plus State income tax expense revised		\$11,091,251	\$21,483,231
26				
27	After-tax income		\$40,022,497	\$59,321,888

Line Notes

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

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

	Reference	Rate Year Ending August 31, 2020 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2020 with Revenue Increase (c)
1	Revenues	Schedule MAL-1-GAS	\$252,441,472	\$261,414,716
2	Expenses	Schedule MAL-1-GAS	(\$173,440,241)	(\$173,627,022)
3	Pre-tax operating income before interest		\$79,001,230	\$87,787,694
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-GAS	\$840,290,685	\$840,290,685
7	Weighted Debt Component	2.52%	2.52%	2.52%
8	Synchronized Interest Expense		\$21,175,325	\$21,175,325
9				
10	Pre-tax income- State		\$57,825,905	\$66,612,369
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$57,825,905	\$66,612,369
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$57,825,905	\$66,612,369
17	Federal statutory tax rate	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$20,239,067	\$23,314,329
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%
20				
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$20,239,067	\$23,314,329
25	Normalized Federal plus State income tax expense revised		\$20,262,136	\$23,337,399
26				
27	After-tax income		\$58,739,094	\$64,450,296

Line 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	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	Line 11 + Line 17 - (Line 11 x Line 17)
8	Line 6 x Line 7	21	Per Tax Dept
10	Line 3 - Line 8	22	Per Tax Dept
11	State income tax rate	23	Equals Line 12
12	Line 10 x Line 11	24	Equals Line 18
14	Equals Line 10	25	Sum of Lines 21 through 25
		27	Line 3 - Line 25

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

		Rate Year Ending August 31, 2021	Revenue Increase Effect	Rate Year Ending August 31, 2021 with Revenue Increase
	Reference	(a)	(b)	(c)
1	Revenues	Schedule MAL-1-GAS	\$269,010,055	\$277,057,238
2	Expenses	Schedule MAL-1-GAS	(\$182,446,277)	(\$182,613,782)
3	Pre-tax operating income before interest		\$86,563,778	\$94,443,457
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-GAS	\$904,024,414	\$904,024,414
7	Weighted Debt Component	2.52%	2.52%	2.52%
8	Synchronized Interest Expense		\$22,781,415	\$22,781,415
9				
10	Pre-tax income- State		\$63,782,363	\$71,662,041
11	State statutory tax rate	0.00%	0.00%	0.00%
12	Normalized State income tax expense		\$0	\$0
13				
14	Pre-tax income- State		\$63,782,363	\$71,662,041
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$63,782,363	\$71,662,041
17	Federal statutory tax rate	35.00%	35.00%	35.00%
18	Normalized Federal income tax expense		\$22,323,827	\$25,081,714
19	Effective combined statutory tax rate	35.00%	35.00%	35.00%
20				
21	Equity AFUDC		\$0	\$0
22	AFUDC Amortization		\$23,070	\$23,070
23	Normalized State income tax expense		\$0	\$0
24	Normalized Federal income tax expense		\$22,323,827	\$25,081,714
25	Normalized Federal plus State income tax expense revised		\$22,346,897	\$25,104,784
26				
27	After-tax income		\$64,216,881	\$69,338,673

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
		27	Line 3 - Line 25

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

Description	Test Year Ended June 30, 2017 (Per Books - 5 Quarter Average)	Adjustments	5 Quarter Average		
			Rate Year Ending	Rate Year Ending	Rate Year Ending
			August 31, 2019	August 31, 2020	August 31, 2021
	(a)	(b)	(c)	(d)	(e)
1 Utility Plant In Service	\$1,503,289,331	\$98,275,011	\$1,601,564,342	\$1,655,861,195	\$1,709,912,561
2					
3 Property Held for Future Use	\$2,496,405	\$0	\$2,496,405	\$2,496,405	\$2,496,405
4 Less: Contribution in Aid of Construction	(\$101,521)	\$104,277	\$2,756	\$2,756	\$2,756
5 Less: Accumulated Depreciation	\$656,218,763	\$32,524,842	\$688,743,605	\$709,720,678	\$732,568,285
6					
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 Notes

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

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

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

Column Notes

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

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

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

Column Notes

(a) - (e) Per Company Books

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

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

Column Notes

(a) - (e) Per Company Books

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

	FY18	FY19	FY20	Rate Year 1	FY21	Rate Year 2	FY22	Rate Year 3	FY22
	4/1/17 - 6/30/17 (a)	7/1/17 - 3/31/18 (b)	4/1/18 - 8/31/18 (c)	9/1/18 - 3/31/19 (d)	4/1/19 - 8/31/19 (e)	9/1/19 - 3/31/20 (f)	4/1/20 - 8/31/20 (g)	9/1/20 - 3/31/21 (h)	4/1/21 - 8/31/21 (i)
Distribution									
FY 2018 Approved ISR Plan	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$43,658,417	\$43,658,417	\$74,843,000	\$31,184,583
Total Distribution	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$43,658,417	\$43,658,417	\$74,843,000	\$31,184,583
General Plant									
Facilities	\$0	\$0	\$0	\$1,542,917	\$1,102,083	\$1,166,667	\$1,166,667	\$2,000,000	\$833,333
IS Costs	\$0	\$0	\$35,000	\$53,000	\$0	\$0	\$0	\$0	\$0
Fleet/Inventory Mgmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$1,166,667	\$1,166,667	\$2,000,000	\$833,333
Amount Applicable to Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amount Applicable to Distribution	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$1,166,667	\$1,166,667	\$2,000,000	\$833,333
Distribution and General	\$18,710,750	\$56,132,250	\$31,219,583	\$45,254,333	\$32,286,667	\$44,825,083	\$44,825,083	\$76,843,000	\$32,017,917

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
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Schedule MAL-11-ELEC
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The Narragansett Electric Company d/b/a National Grid
Rate Base Adjustments
Plant in Service

	Description	Period (a)	Distribution Plant In Service (b)
1	Balance at June 30, 2017		\$1,529,038,072
2	Less: ARO		(\$1,123,411)
3	Less: Other Capital Adjustments		(\$14,007,757)
4	Adjusted Balance at June 30, 2017		\$1,513,906,904
5			
6			
7	Plus: Plant Additions 2 months ending 8/31/17		\$12,473,833
8	Less: Streetlight Retirement in 2 months ending 8/31/17		(\$1,057,011)
9	Less: Plant Retirements 2 months ending 8/31/17		(\$3,699,739)
10	Net Increase		\$7,717,083
11			
12	Balance at August 31, 2017		\$1,521,623,987
13			
14	Plus: Plant Additions 12 Months Ended 8/31/18		\$74,878,000
15	Less: Plant Retirements 12 Months Ended 08/31/18		(\$22,208,815)
16	Net Increase		\$52,669,185
17			
18	Balance at August 31, 2018		\$1,574,293,172
19			
20			
21		09/30/18 1/	\$1,578,838,367
22		10/31/18 1/	\$1,583,383,562
23		11/30/18 1/	\$1,587,928,757
24		12/31/18 1/	\$1,592,473,952
25		01/31/19 1/	\$1,597,019,147
26		02/28/19 1/	\$1,601,564,342
27		03/31/19 1/	\$1,606,109,537
28		04/30/19 1/	\$1,610,654,732
29		05/31/19 1/	\$1,615,199,927
30		06/30/19 1/	\$1,619,745,122
31		07/31/19 1/	\$1,624,290,317
32		08/31/19 1/	\$1,628,835,512
33			
34	Rate Year Plant in Service - 5 Quarter Average		<u>\$1,601,564,342</u>
35			
36	1/ Adjustment Detail:		
37	Plant Detail 12 Months Ended 8/31/19		
38	Plant Additions 12 Months Ended 8/31/19		\$77,541,000
39	Plant Retirements 12 Months Ended 8/31/19		(\$22,998,661)
40	Net Increase / (Decrease)		<u>\$54,542,339</u>
41			
42	Monthly Increase / (Decrease)		<u>\$4,545,195</u>

Line Notes

- 1 Page 2, Line 1(e)
- 2 Schedule MAL-6-ELEC Page 4, Line 18(b)
- 3 Schedule MAL-6-ELEC Page 4, Line 18(d)
- 4 Sum of Lines 1- 3
- 7 Schedule MAL-6-ELEC Page 1, Line 14(b)
- 8 Schedule MAL-6-ELEC Page 1, Line 15(b)
- 9 Schedule MAL-6-ELEC Page 1, Line 16(b)
- 10 Sum of Lines 7-9
- 12 Line 4 + Line 10
- 14 Schedule MAL-6-ELEC Page 1, Line 34(b)
- 15 Schedule MAL-6-ELEC Page 1, Line 35(b)
- 16 Line 14 + Line 15
- 18 Line 12 + Line 16
- 21 Line 18 + Line 42
- 22-32 Prior Month Balance + Line 42
- 34 Average of Lines 18, 23, 26, 29, and 32
- 38 Schedule MAL-6-ELEC Page 2, Line 6(b)
- 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 (a)		Distribution Plant in Service (b)
1 Balance at August 31, 2019			\$1,628,835,512
2			
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 Balance at August 31, 2020		1/	\$1,682,886,878
15			
16 Rate Year 2 Plant in Service - 5 Quarter Average			<u>\$1,655,861,195</u>
17			
18 Balance at August 31, 2020			\$1,682,886,878
19			
20 Balance as of:	09/30/20	2/	\$1,687,391,159
21	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			<u>\$1,709,912,561</u>
34			
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			<u>(\$22,791,634)</u>
38 Net Increase / (Decrease)			<u>\$54,051,366</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$4,504,281</u>
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			<u>(\$22,791,634)</u>
46 Net Increase / (Decrease)			<u>\$54,051,366</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$4,504,281</u>

Line Notes

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

THE NARRAGANSETT ELECTRIC COMPANY
d/b/a NATIONAL GRID
RIPUC Docket No. 4770
Schedule MAL-11-ELEC
Page 8 of 20

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

	Description	Period (a)	Accumulated Depreciation (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 Quarter 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)
- 5 Schedule MAL-6-ELEC Page 1, Line 26(b)
- 6 Sum of Lines 3-5
- 8 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
RIPUC Docket No. 4770
Schedule MAL-11-ELEC
Page 9 of 20

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

Description	Period (a)	Accumulated Depreciation (b)
1 Balance @ August 31, 2019		\$698,728,689
2		
3 Balance as of:	09/30/19 1/	\$700,560,687
4	10/31/19 1/	\$702,392,685
5	11/30/19 1/	\$704,224,684
6	12/31/19 1/	\$706,056,682
7	01/31/20 1/	\$707,888,680
8	02/28/20 1/	\$709,720,678
9	03/31/20 1/	\$711,552,677
10	04/30/20 1/	\$713,384,675
11	05/31/20 1/	\$715,216,673
12	06/30/20 1/	\$717,048,671
13	07/31/20 1/	\$718,880,670
14 Balance @ August 31, 2020	1/	\$720,712,668
15		
16 Rate Year 2 Accumulated Depreciation - 5 Quarter Average		<u>\$709,720,678</u>
17		
18 Balance @ August 31, 2020		\$720,712,668
19		
20 Balance as of:	09/30/20 2/	\$722,688,604
21	10/31/20 2/	\$724,664,540
22	11/30/20 2/	\$726,640,476
23	12/31/20 2/	\$728,616,413
24	01/31/21 2/	\$730,592,349
25	02/28/21 2/	\$732,568,285
26	03/31/21 2/	\$734,544,221
27	04/30/21 2/	\$736,520,158
28	05/31/21 2/	\$738,496,094
29	06/30/21 2/	\$740,472,030
30	07/31/21 2/	\$742,447,966
31 Balance @ August 31, 2021	2/	\$744,423,902
32		
33 Rate Year 3 Accumulated Depreciation - 5 Quarter Average		<u>\$732,568,285</u>
34		
35 1/ Rate Year 2 Ended 08/31/20 Depreciation Reserve Detail:		
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 Less: Retirements		(\$22,791,634)
40 Net Increase / (Decrease)		<u>\$21,983,979</u>
41		
42 Monthly Increase / (Decrease)		<u>\$1,831,998</u>
43		
44 2/ Rate Year 3 Ended 08/31/21 Depreciation Reserve Detail:		
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 Net Increase / (Decrease)		<u>\$23,711,235</u>
50		
51 Monthly Increase / (Decrease)		<u>\$1,975,936</u>

Line Notes

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

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

			Materials		Loss on			\$550M	\$250M	\$250M Apr 18
Description	Period	CIAC	and Supplies	Prepayments	Reacquired Debt	Customer Deposits	Unamort Lock	Unamort Issuance Costs	Unamort Issuance Costs	Unamort Issuance Costs
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Distribution Only Balance @ June 30, 2017	\$2,756	\$3,632,412	(\$324,171)	\$1,709,381	\$8,699,858	\$2,254,226	\$1,065,062	\$927,024	\$0
2										
3	Total Increase/(Decrease)	\$0	(\$83,241)	\$206,918	\$0	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
4										
5	Distribution Only Balance @ June 30, 2018	\$2,756	\$3,549,171	(\$117,254)	\$1,709,381	\$8,813,084	\$1,884,494	\$967,190	\$890,551	\$853,256
6										
7	07/31/18	\$2,756	\$3,542,234	(\$100,010)	\$1,485,554	\$8,822,520	\$1,853,683	\$959,034	\$887,512	\$850,783
8	08/31/18	\$2,756	\$3,535,297	(\$82,767)	\$1,473,505	\$8,831,955	\$1,822,872	\$950,878	\$884,309	\$848,309
9	09/30/18	\$2,756	\$3,528,360	(\$65,524)	\$1,461,457	\$8,841,391	\$1,792,061	\$942,722	\$881,433	\$845,836
10	10/31/18	\$2,756	\$3,521,423	(\$48,281)	\$1,449,408	\$8,850,826	\$1,761,250	\$934,567	\$878,394	\$843,363
11	11/30/18	\$2,756	\$3,514,487	(\$31,038)	\$1,437,360	\$8,860,262	\$1,730,439	\$926,411	\$875,354	\$840,890
12	12/31/18	\$2,756	\$3,507,550	(\$13,795)	\$1,425,311	\$8,869,697	\$1,699,628	\$918,255	\$872,315	\$838,417
13	01/31/19	\$2,756	\$3,500,613	\$3,449	\$1,413,263	\$8,879,133	\$1,668,817	\$910,099	\$869,275	\$835,943
14	02/28/19	\$2,756	\$3,493,676	\$20,692	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$833,470
15	03/31/19	\$2,756	\$3,486,740	\$37,935	\$1,389,166	\$8,898,004	\$1,607,195	\$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	06/30/20	\$2,756	\$3,382,688	\$0	\$1,208,439	\$9,039,537	\$1,145,030	\$771,448	\$817,605	\$793,899
31	07/31/20	\$2,756	\$3,375,751	\$0	\$1,196,391	\$9,048,972	\$1,114,219	\$763,292	\$814,566	\$791,426
32	08/31/20	\$2,756	\$3,368,814	\$0	\$1,184,342	\$9,058,408	\$1,083,408	\$755,136	\$811,526	\$788,953
33	09/30/20	\$2,756	\$3,361,877	\$0	\$1,172,294	\$9,067,843	\$1,052,597	\$746,980	\$808,487	\$786,479
34	10/31/20	\$2,756	\$3,354,941	\$0	\$1,160,246	\$9,077,279	\$1,021,786	\$738,824	\$805,447	\$784,006
35	11/30/20	\$2,756	\$3,348,004	\$0	\$1,148,197	\$9,086,714	\$990,975	\$730,668	\$802,408	\$781,533
36	12/31/20	\$2,756	\$3,341,067	\$0	\$1,136,149	\$9,096,150	\$960,164	\$722,512	\$799,368	\$779,060
37	01/31/21	\$2,756	\$3,334,130	\$0	\$1,124,100	\$9,105,585	\$929,353	\$714,356	\$796,329	\$776,587
38	02/28/21	\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$774,113
39	03/31/21	\$2,756	\$3,320,257	\$0	\$1,100,003	\$9,124,457	\$867,731	\$698,044	\$790,250	\$771,640
40	04/30/21	\$2,756	\$3,313,320	\$0	\$1,087,955	\$9,133,892	\$836,920	\$689,888	\$787,211	\$769,167
41	05/31/21	\$2,756	\$3,306,383	\$0	\$1,075,906	\$9,143,328	\$806,109	\$681,732	\$784,171	\$766,694
42	06/30/21	\$2,756	\$3,299,446	\$0	\$1,063,858	\$9,152,763	\$775,298	\$673,576	\$781,132	\$764,221
43	07/31/21	\$2,756	\$3,292,509	\$0	\$1,051,809	\$9,162,199	\$744,487	\$665,420	\$778,092	\$761,747
44	08/31/21	\$2,756	\$3,285,573	\$0	\$1,039,761	\$9,171,634	\$713,676	\$657,265	\$775,053	\$759,274
45										
46	Rate Year 1 Amounts - Five Quarter Average	\$2,756	\$3,493,676	\$0	\$1,401,214	\$8,888,568	\$1,638,006	\$901,943	\$866,236	\$833,470
47										
48	Rate Year 2 Amounts - Five Quarter Average	\$2,756	\$3,403,498	\$0	\$1,244,585	\$9,011,230	\$1,237,463	\$795,916	\$826,723	\$801,319
49										
50	Rate Year 3 Amounts - Five Quarter Average	\$2,756	\$3,327,193	\$0	\$1,112,052	\$9,115,021	\$898,542	\$706,200	\$793,290	\$774,113
51										
52	Changes:									
53	Total Increase/(Decrease)	\$0	(\$128,866)	\$320,331	(\$223,827)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
54										
55	Percentage Applicable to IFA	0.00%	35.40%	35.40%	35.40%	0.00%	0.00%	0.00%	0.00%	0.00%
56										
57	Less Amount Applicable to IFA	\$0	\$45,625	(\$113,413)	79,246	\$0	\$0	\$0	\$0	\$0
58										
59	Total Distribution Only Increase/(Decrease)	\$0	(\$83,241)	\$206,918	(144,581)	\$113,226	(\$369,732)	(\$97,871)	(\$36,473)	(\$29,678)
60										
61	Monthly Change	\$0	(6,937)	17,243	(12,048)	9,436	(30,811)	(8,156)	(3,039)	(\$2,473)

Line Notes

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

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

	Description	Period or Amount (a)		Accumulated Deferred Income Tax (b)
1	Balance at June 30, 2017			\$184,536,775
2				
3	Increase/(Decrease) 2 Month Ended		1/	(\$495,767)
4				
5	Balance at August 31, 2017			\$184,041,008
6				
7	Increase/(Decrease) 12 Month Ended		2/	(\$5,317,244)
8				
9	Balance at August 31, 2018			\$178,723,763
10				
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		03/31/19	3/	\$175,472,790
18		04/30/19	3/	\$175,008,365
19		05/31/19	3/	\$174,543,941
20		06/30/19	3/	\$174,079,516
21		07/31/19	3/	\$173,615,091
22	Balance at August 31, 2019		3/	\$173,150,666
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			\$175,937,215
25				
26		Book	Tax	Difference
27		(a)	(b)	(c)
28	1/ 2 Months Ending 08/30/17			
29	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	Net Operating Loss Utilization			\$0
33	Proration Adjustment			(\$689,322)
34	Net Annual Change			(\$495,767)
35				
36	2/ 12 Months Ended 08/31/18:			
37	Depreciation	\$52,630,592	\$51,582,679	(\$1,047,913)
38	Income Tax Rate			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	Proration Adjustment			(\$5,135,996)
50	Net Annual Change			(\$5,573,097)
51				
52	Monthly Change to Accumulated Deferred Taxes			(\$464,425)

Line Notes

- 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 Prior Month Balance + Line 52(c)
- 24 Average of Lines 9, 13, 16, 19, and 22
- 29(a) Schedule MAL-6-ELEC Page 1, Line 24(b) + Schedule MAL-6-ELEC Page 1, Line 25(b)
- 29(b) Page 14 Line 3(b)
- 30 Per Tax Dept
- 31 Line 29 x Line 30
- 33 Page 13 Line 3
- 34 Sum of Lines 31-33
- 37(a) Schedule MAL-6-ELEC Page 1, Line 43(b)
- 37(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) Schedule MAL-6-ELEC Page 2, Line 16(b)
- 45(b) Page 14 Line 3(d)
- 46 Per Tax Dept
- 47 Sum of Lines 47-49
- 49 Page 13, Line 3(d)
- 50 Sum of Lines 47-49
- 52 Line 50 divided by 12

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

Description	Period or Amount	Accumulated Deferred Income Tax
	(a)	(b)
1 Balance at August 31, 2019		\$185,826,646
2		
3 Balance as of:	09/30/19	1/ \$184,953,600
4	10/31/19	1/ \$184,080,554
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 - Five Quarter Average		<u>\$180,588,370</u>
17		
18 Balance as of:	09/30/19	2/ \$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		
31 Rate Year 3 Accumulated Deferred Income Tax - Five Quarter Average		<u>\$171,835,133</u>
32		
33	Book	Tax
34	(a)	(b)
35 1/ 12 Months Ended 08/31/20:		
36 Depreciation	\$52,914,398	\$38,937,394
37 Income Tax Rate		35.00%
38 Annual Change to Accumulated Deferred Taxes		(\$4,891,951)
39 Net Operating Loss Utilization		\$4,179,944
40 Proration Adjustment		(\$9,764,545)
41 Net Annual Change		<u>(\$10,476,552)</u>
42		
43 Monthly Change to Accumulated Deferred Taxes		<u>(\$873,046)</u>
44		
45 2/ 12 Months Ended 08/31/21:		
46 Depreciation	\$54,641,653	\$36,690,730
47 Income Tax Rate		35.00%
48 Annual Change to Accumulated Deferred Taxes		(\$6,282,823)
49 Net Operating Loss Utilization		\$16,341,123
50 Proration Adjustment		(\$17,088,222)
51 Net Annual Change		<u>(\$7,029,922)</u>
52		
53 Monthly Change to Accumulated Deferred Taxes		<u>(\$585,827)</u>

Line Notes

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

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

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Rate Year 2 Ending August 31, 2020 (d)	Rate Year 3 Ending August 31, 2021 (e)
1 Proration Adjustment	(\$689,322)	(\$4,950,475)	(\$5,135,996)	(\$9,764,545)	(\$17,088,222)
3 Total	<u>(\$689,322)</u>	<u>(\$4,950,475)</u>	<u>(\$5,135,996)</u>	<u>(\$9,764,545)</u>	<u>(\$17,088,222)</u>
6 NOTE: Proration is not applicable to actual ADIT					
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)
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
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization				\$11,942,698	\$46,688,922
25 Effective Tax Rate			35%	35%	35%
26 Deferred Tax Reserve			\$0	\$4,179,944	\$16,341,123
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$1,275,551	\$9,160,575	\$9,503,871	\$18,068,740	\$31,620,790
30 <u>Number of Days</u>	<u>Proration</u>				
31 <u>in Month</u>	<u>Percentage</u>				
32 (a)	(b)				
32 Proration Calculation					
33 September 30	92%	\$97,559	\$700,638	\$726,894	\$1,381,970
34 October 31	83%	\$88,531	\$635,802	\$659,629	\$1,254,086
35 November 30	75%	\$79,795	\$573,059	\$594,534	\$1,130,328
36 December 31	67%	\$70,767	\$508,224	\$527,270	\$1,002,444
37 January 31	58%	\$61,739	\$443,389	\$460,005	\$874,560
38 February 28	50%	\$53,585	\$384,828	\$399,249	\$759,052
39 March 31	42%	\$44,557	\$319,993	\$331,985	\$631,168
40 April 30	34%	\$35,820	\$257,249	\$266,890	\$507,410
41 May 31	25%	\$26,792	\$192,414	\$199,625	\$379,526
42 June 30	17%	\$18,056	\$129,670	\$134,530	\$255,768
43 July 31	8%	\$9,028	\$64,835	\$67,265	\$127,884
44 August 31	0%	\$0	\$0	\$0	\$0
45 Total		\$586,229	\$4,210,100	\$4,367,875	\$8,304,195
47 Deferred Tax Without Proration		\$1,275,551	\$9,160,575	\$9,503,871	\$18,068,740
48 Proration Adjustment		(\$689,322)	(\$4,950,475)	(\$5,135,996)	(\$9,764,545)

Line Notes

1 Line 48(b)	18	Sum of Lines 14-16
14(a) Page 11, Line 29(a)	19	Per Tax Dept
14(b) Page 11, Line 37(a)	20	Line 18 x Line 19
14(c) Page 11, Line 45(a)	24(d)	Page 12, Line 39(c) divided by 35%
14(d) Page 12, Line 36(a)	24(e)	Page 12, Line 49(c) divided by 35%
14(e) Page 12, Line 46(a)	25	Per Tax Dept
15(a) Page 15, Line 1(c)	28	Line 20 + Line 26
15(b) Page 15, Line 4(c)	33-44	Line 28 x Percent in Col B
15(c) Page 15, Line 7(c)	45	Sum of Lines 33-44
15(d) Page 15, Line 10(c)	47	Line 28
15(e) Page 15, Line 13(c)	48	Line 45 - Line 47
16(a) Page 15, Line 2(d)		
16(b) Page 15, Line 2(e) + Line 5(e)		
16(c) Page 15, Line 2(f) + Line 5(f) + Line 8(f)		
16(d) Page 15, Line 2(g) + Line 5(g) + Line 8(g) + Line 11(g)		
16(e) Page 15, Line 2(h) + Line 5(h) + Line 8(h) + Line 11(h) + Line 14(h)		

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

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Rate Year 2 Ending August 31, 2020 (e)	Rate Year 3 Ending August 31, 2021 (f)
1 Narragansett Electric Tax Depreciation of Embedded Plant	\$30,311,226	\$9,155,372	\$51,582,679	\$49,930,437	\$38,937,394	\$36,690,730
2						
3 Total	<u>\$30,311,226</u>	<u>\$9,155,372</u>	<u>\$51,582,679</u>	<u>\$49,930,437</u>	<u>\$38,937,394</u>	<u>\$36,690,730</u>

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

Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
				2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Rate Year 2 Ending August 31, 2020 (g)	Rate Year 2 Ending August 31, 2021 (h)
1 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	<u>\$318,578,833</u>	<u>\$73,920,150</u>	<u>\$55,440,030</u>	<u>\$9,155,372</u>	<u>\$51,582,679</u>	<u>\$49,930,437</u>	<u>\$38,937,394</u>	<u>\$36,690,730</u>

Line Note

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

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

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

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

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Rate Year 2 Ending August 31, 2020 (c)	Rate Year 2 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Page 6, Line 14	\$74,878,000		
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	<u>Bonus Depreciation</u>				
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	<u>Remaining Tax Depreciation</u>				
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
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 11 * Line 12	\$1,220,660	\$2,349,851	\$2,173,425
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

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

	Reference	Rate Year 1 Ending August 31, 2019 (a)	Rate Year 2 Ending August 31, 2020 (b)	Rate Year 2 Ending August 31, 2021 (c)
1	<u>Capital Repairs Deduction</u>			
2	Plant Additions	Page 6, Line 38	\$77,541,000	
3	Plant Eligible for Capital Repairs Deduction		\$77,541,000	
4	Capital Repairs Deduction Rate	Per Tax Department	23.14%	
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,941,595	
6				
7	<u>Bonus Depreciation</u>			
8	Plant Additions	Line 1	\$77,541,000	
9	Less Capital Repairs Deduction	Line 5	\$17,941,595	
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$59,599,405	
11	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	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)	20.00%	
15		Sum of Lines 13 + 14	33.33%	
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$19,866,468	
17				
18				
19	<u>Remaining Tax Depreciation</u>			
20	Plant Additions	Line 1	\$77,541,000	
21	Less Capital Repairs Deduction	Line 5	(\$17,941,595)	
22	Less Bonus Depreciation	Line 14	(\$19,866,468)	
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$39,732,936	\$39,732,936
24	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$1,489,985	\$2,868,321
26				\$2,652,968
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

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

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

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

	Reference	Rate Year 2 Ending August 31, 2021 (a)
<u>Capital Repairs Deduction</u>		
1 Plant Additions	Page 7, Line 44	\$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		
<u>Bonus Depreciation</u>		
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		
<u>Remaining Tax Depreciation</u>		
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		
27 Cost of Removal	Schedule MAL-6-ELEC Page 2, Line 60(b)	\$7,891,776
28		
29 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$27,918,876

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 (a)	Adjustments (b)	Rate Year 1 Ending August 31, 2019 (c)	Data Year 1 Ending August 31, 2020 (d)	Data Year 2 Ending August 31, 2021 (e)
1 Gas Plant In Service	\$1,092,141,316	\$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					
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					
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 Unamortized Issuance Costs \$200M	\$274,996	(\$23,064)	\$251,932	\$241,287	\$230,642
24 Unamortized Issuance Costs \$250M	\$0	\$2,302,437	\$2,302,437	\$2,279,062	\$2,255,687
25 Unamortized Issuance Costs Mortgage Bonds	\$103,899	(\$49,670)	\$54,229	\$31,304	\$8,379
26 Total Additions	\$15,655,704	(\$1,652,875)	\$14,002,829	\$13,295,005	\$12,581,051
27					
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					
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

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

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

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

- 5(e) NECO FERC FORM 3Q JUNE 2017_FINAL
page 201 Line 11 Column (d)
7(e) Schedule MAL-6-GAS Page 5 of 5 Line 70 Column (d)
less line 8 Column (e)
8(d) Schedule MAL-5-GAS Page 1 of 1 Column Notes Acc. Amortization
8(e) 8(d) less Schedule MAL-5-GAS Page 1 of 1 Column Notes (b) 3 month Am
20(a) Workpaper MAL-3 Page 5 of 27 Line 5 Column (a)
20(b) Workpaper MAL-3 Page 5 of 27 Line 15 Column (c)
20(c) Workpaper MAL-3 Page 5 of 27 Line 15 Column (f)
20(d) Workpaper MAL-3 Page 5 of 27 Line 15 Column (i)
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 33 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 (b)
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)
22(e) Workpaper MAL-3 Page 14 of 27 Line 27 Column (i)
23(a) 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 35 Column (f)
23(e) Workpaper MAL-3 Page 19 of 27 Line 26 Column (g)
25(a) Workpaper MAL-3 Page 27 of 27 Line 31 Column (j)
25(b) Workpaper MAL-3 Page 27 of 27 Line 34 Column (j)
25(c) Workpaper MAL-3 Page 27 of 27 Line 37 Column (j)
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)
39 NECO FERC FORM 3Q JUNE 2017_FINAL
page 201 Line 8 Column (d)
40 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	Balance at June 30, 2017			\$1,127,543,823
2				
3	Subsequent 2 months			
4	Plus: Added Plant 2 Months Ended 08/31/2017			\$19,912,866
5	Less: Retired Plant 2 Months Ended 08/31/2017			<u>(\$1,368,014)</u>
6	Depreciable Utility Plant 08/31/17			\$18,544,852
7				
8	Balance at August 31, 2017			\$1,146,088,675
9				
10	Activity prior to Rate Year 1			
11	Plus: Plant Additions 12 Months Ended 08/31/2018			\$121,128,540
12	Less: Plant Retirements 12 Months Ended 08/31/2018	1/		<u>(\$8,321,531)</u>
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		07/31/19	2/	\$1,360,091,763
28	Balance at August 31, 2019		2/	\$1,369,291,406
29				
30	Rate Year Plant in Service - 5 Quarter Average			<u>\$1,314,093,545</u>
31				
32	1/ 3 year average retirement over plant addition in service FY 15 ~ FY17			
33				
34	2/ Rate Year 1 ending 08/31/19 Adjustment Detail:			
35	Plant Additions 12 Months Ended 08/31/2019			\$118,539,376
36	Plant Retirements 12 Months Ended 08/31/2019			<u>(\$8,143,655)</u>
37	Net Increase / (Decrease)			<u>\$110,395,721</u>
38				
39	Monthly Increase / (Decrease)			<u>\$9,199,643</u>

Line Notes

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

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

Description	Period (a)		Gas Plant in Service (b)
1 Balance at August 31, 2019			\$1,369,291,406
2			
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			<u>\$1,422,466,135</u>
17			
18 Balance at August 31, 2020			\$1,475,640,865
19			
20 Balance as of:	09/30/20	2/	\$1,484,567,021
21	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/	\$1,573,828,584
31 Balance at August 31, 2021		2/	\$1,582,754,740
32			
33 Data Year 2 Plant in Service - 5 Quarter Average			<u>\$1,529,197,802</u>
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)			<u>\$106,349,459</u>
39			
40			
41 Monthly Increase / (Decrease)			<u>\$8,862,455</u>
42			
43 2/ Data Year 2 ending 08/31/21 Adjustment Detail:			
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)			<u>\$107,113,875</u>
47			
48			
49 Monthly Increase / (Decrease)			<u>\$8,926,156</u>

Line Notes

- 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

	FY 18 04/01/17 - 06/30/17 (a)	FY 19 04/01/18 - 08/31/18 (c)	FY 19 09/01/18 - 03/31/19 (d)	FY 20 04/01/19 - 08/31/19 (e)	Rate Year 1 09/01/18 - 08/31/19 (f)=(d)+(e)	FY 20 09/01/19 - 03/31/20 (g)	FY 21 04/01/20 - 08/31/20 (h)	Data Year 1 09/01/19 - 08/31/20 (f)+(g)+(h)	FY 21 09/01/20 - 03/31/21 (i)	FY 22 04/01/21 - 08/31/21 (k)	Data Year 2 09/01/20 - 08/31/21 (j)+(k)
Distribution											
1 FY 2018 Approved ISR Plan											
2 Gas Expansion	\$21,037,000	\$38,823,750	\$54,353,250	\$38,823,750	\$93,177,000	\$54,353,250	\$38,823,750	\$93,177,000	\$54,353,250	\$38,823,750	\$93,177,000
3 Growth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total Distribution	\$23,692,000	\$12,609,760	\$14,821,900	\$9,192,476	\$2,401,437	\$11,210,650	\$9,056,980	\$20,267,630	\$11,121,216	\$9,967,220	\$21,088,436
5		\$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
General Plant											
6 Facilities	\$0	\$0	\$624,167	\$445,833	\$1,070,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
7 IS	\$0	\$0	\$278,000	\$0	\$278,000	\$0	\$0	\$0	\$0	\$0	\$0
8 Total General	\$0	\$0	\$902,167	\$445,833	\$1,348,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
10											
11 Distribution and General	\$23,692,000	\$51,433,510	\$70,077,316	\$48,462,060	\$118,539,376	\$66,001,400	\$48,193,230	\$114,194,630	\$65,911,966	\$49,103,470	\$115,015,436

Line Notes

2(b) FY 18 gas expansion/Southern RI capacity/engineering not included in ISR

3 Per Company Books

7 Per Company Books

8(b) RI Gas Only Physical Security Replacements - FY 18

8(d) RI Gas Only Physical 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	Balance at June 30, 2017		\$385,040,076
2			
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	Net Increase / (Decrease)		\$3,835,205
7			
8	Balance at August 31, 2017		\$388,875,281
9			
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	Net Increase / (Decrease)		\$25,032,088
14			
15	Balance at August 31, 2018		\$413,907,369
16			
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	Balance at August 31, 2019	1/	\$440,839,329
29			
30	Rate Year Accumulated Depreciation - 5 Quarter Average		<u>\$427,373,349</u>
31			
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)		<u>\$26,931,960</u>
39			
40	Monthly Increase / (Decrease)		<u>\$2,244,330</u>

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	Balance as of:	09/30/19 1/	\$443,415,863
4		10/31/19 1/	\$445,992,397
5		11/30/19 1/	\$448,568,930
6		12/31/19 1/	\$451,145,464
7		01/31/20 1/	\$453,721,998
8		02/28/20 1/	\$456,298,531
9		03/31/20 1/	\$458,875,065
10		04/30/20 1/	\$461,451,599
11		05/31/20 1/	\$464,028,132
12		06/30/20 1/	\$466,604,666
13		07/31/20 1/	\$469,181,199
14	Balance at August 31, 2020	1/	\$471,757,733
15			
16	Data Year 1 Accumulated Depreciation - 5 Quarter Average		<u>\$456,298,531</u>
17			
18	Balance at August 31, 2020		\$471,757,733
19			
20	Balance as of:	09/30/20 2/	\$474,610,230
21		10/31/20 2/	\$477,462,727
22		11/30/20 2/	\$480,315,224
23		12/31/20 2/	\$483,167,721
24		01/31/21 2/	\$486,020,218
25		02/28/21 2/	\$488,872,715
26		03/31/21 2/	\$491,725,212
27		04/30/21 2/	\$494,577,710
28		05/31/21 2/	\$497,430,207
29		06/30/21 2/	\$500,282,704
30		07/31/21 2/	\$503,135,201
31	Balance at August 31, 2021	2/	\$505,987,698
32			
33	Data Year 2 Accumulated Depreciation - 5 Quarter Average		<u>\$488,872,715</u>
34			
35	1/ Data Year 1 Ended 08/31/20 Depreciation Reserve Detail:		
36	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	Net Increase / (Decrease)		<u>\$30,918,404</u>
41			
42	Monthly Increase / (Decrease)		<u>\$2,576,534</u>
43			
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	Plus: Unrecovered Reserve Adjustment		\$186,500
47	Net Cost of Removal / (Salvage)		(\$5,957,800)
48	Less: Retirements		(\$7,901,560)
49	Net Increase / (Decrease)		<u>\$34,229,965</u>
50			
51	Monthly Increase / (Decrease)		<u>\$2,852,497</u>

Line Notes

- 36(b) Schedule MAL-6-GAS Page 2 of 5 Line 37 Column (a)
37(b) Schedule MAL-6-GAS Page 2 of 5 Line 38 Column (a)
38(b) Schedule MAL-6-GAS Page 2 of 5 Line 39 Column (a)
39(b) Schedule MAL-6-GAS Page 2 of 5 Line 40 Column (a)
45(b) Schedule MAL-6-GAS Page 2 of 5 Line 58 Column (a)
46(b) Schedule MAL-6-GAS Page 2 of 5 Line 59 Column (a)
47(b) Schedule MAL-6-GAS Page 2 of 5 Line 60 Column (a)
48(b) Schedule MAL-6-GAS Page 2 of 5 Line 61 Column (a)

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

	Description	Period (a)	Monthly Expense (b)	Merger Hold Harmless Rate Base Credit (c)
1	Balance at June 30, 2017			\$21,532,971
2				
3	Subsequent 2 months			<u>(\$253,030)</u>
4				
5	Balance at August 31, 2017			\$21,279,942
6				
7				
8	Increase/(Decrease) 12 Months Ended	08/31/18		(\$1,674,988.40)
9				
10	Balance at August 31, 2018			\$19,604,953
11		09/30/18	(\$146,116)	\$19,458,837
12		10/31/18	(\$146,116)	\$19,312,721
13		11/30/18	(\$146,116)	\$19,166,605
14		12/31/18	(\$146,116)	\$19,020,489
15		01/31/19	(\$167,950)	\$18,852,539
16		02/28/19	(\$167,950)	\$18,684,590
17		03/31/19	(\$167,950)	\$18,516,640
18		04/30/19	(\$167,950)	\$18,348,691
19		05/31/19	(\$167,950)	\$18,180,741
20		06/30/19	(\$167,950)	\$18,012,792
21		07/31/19	(\$167,950)	\$17,844,842
22	Balance at August 31, 2019	08/31/19	(\$167,950)	\$17,676,893
23				
24	Rate Year 1 Merger Hold Harmless - 5 Quarter Average			<u><u>\$18,662,756</u></u>

Line Notes

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

Line Notes

- 1(c) Page 9 of 23 Line 22 Column (c)
- 2(b) Page 21 of 23 Line 14 Column (f) divide by 3 times 1
- 3(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 4(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 5(b) Page 21 of 23 Line 15 Column (f) divide by 3 times 1
- 6(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 7(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 8(b) Page 21 of 23 Line 16 Column (f) divide by 3 times 1
- 9(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 10(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 11(b) Page 21 of 23 Line 17 Column (f) divide by 3 times 1
- 12(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 13(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 18(b) Page 21 of 23 Line 18 Column (f) divide by 3 times 1
- 19(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 20(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 21(b) Page 21 of 23 Line 19 Column (f) divide by 3 times 1
- 22(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 23(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 24(b) Page 21 of 23 Line 20 Column (f) divide by 3 times 1
- 25(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 26(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 27(b) Page 21 of 23 Line 21 Column (f) divide by 3 times 1
- 28(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1
- 29(b) Page 21 of 23 Line 22 Column (f) divide by 3 times 1

The Narragansett Electric Company d/b/a National Grid
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 (a)	(b)	Accumulated Deferred Income Tax (c)
1	Balance at June 30, 2017			\$122,924,988
2				
3	Increase/(Decrease) 2 Month Ended		1/	\$3,370,628
4				
5	Balance at August 31, 2017			\$126,295,616
6				
7	Increase/(Decrease) 12 Month Ended		2/	\$17,959,793
8				
9	Balance at August 31, 2018			\$144,255,409
10				
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/	\$152,388,230
17		03/31/19	3/	\$153,743,700
18		04/30/19	3/	\$155,099,170
19		05/31/19	3/	\$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		3/	\$160,521,050
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$152,388,230</u>
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	Net Annual Change			<u>\$3,370,628</u>
35				
36	2/ 12 Months Ended 08/31/18:			
37	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)
42	Net Annual Change			<u>\$17,959,793</u>
43				
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$41,029,455	\$95,204,588	\$54,175,133
46	Income Tax Rate			35.00%
47	Annual Change to Accumulated Deferred Taxes			\$18,961,297
48	Net Operating Loss Utilization			\$2,299,340
49	Proration Adjustment			(\$4,994,995)
50	Net Annual Change			<u>\$16,265,641</u>
51				
52	Monthly Change to Accumulated Deferred Taxes			<u>\$1,355,470</u>

Column Notes

(b) Per Tax Department

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	(b)	Accumulated Deferred Income Tax
	(a)	(b)	(c)
1 Balance at August 31, 2019			\$160,521,050
2			
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	03/31/20	1/	\$168,565,090
10	04/30/20	1/	\$169,714,239
11	05/31/20	1/	\$170,863,387
12	06/30/20	1/	\$172,012,536
13	07/31/20	1/	\$173,161,684
14 Balance at August 31, 2020		1/	\$174,310,833
15			
16 Data Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$167,415,942</u>
17			
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	06/30/20	2/	\$184,958,614
28	07/31/20	2/	\$186,023,392
29 Balance at August 31, 2021		2/	\$187,088,170
30			
31 Data Year 2 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$180,699,501</u>
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 Net Operating Loss Utilization			\$7,109,209
40 Proration Adjustment			(\$9,875,937)
41 Net Annual Change			<u>\$11,023,055</u>
42			
43 Monthly Change to Accumulated Deferred Taxes			<u>\$1,149,149</u>
44			
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 Net Annual Change			<u>\$12,777,337</u>
52			
53 Monthly Change to Accumulated Deferred Taxes			<u>\$1,064,778</u>

Column Notes

(b) Per Tax Department

Line Notes

36(a) Schedule MAL-6-GAS Page 2 of 5 Line 37 Column (a)
36(b) Page 14 of 23 Line 3 Column (e)
46(a) Schedule MAL-6-GAS Page 2 of 5 Line 58 Column (a)
46(b) Page 14 of 23 Line 3 Column (f)

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

Description	2 Months Ending August 31, 2017 (a)	12 Months Ending August 31, 2018 (b)	Rate Year 1 Ending August 31, 2019 (c)	Data Year 1 Ending August 31, 2020 (d)	Data Year 2 Ending August 31, 2021 (e)
1 Proration Adjustment	(\$344,162)	(\$2,985,830)	(\$4,994,995)	(\$9,875,937)	(\$16,004,402)
3 Total	<u>(\$344,162)</u>	<u>(\$2,985,830)</u>	<u>(\$4,994,995)</u>	<u>(\$9,875,937)</u>	<u>(\$16,004,402)</u>
6 NOTE: Proration is not applicable to actual ADIT					
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	(\$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
22 Net Operating Loss Utilization					
24 Net Operating Loss Utilization			\$6,569,542	\$20,312,027	\$47,517,386
25 Effective Tax Rate			35%	35%	35%
26 Deferred Tax Reserve			\$2,299,340	\$7,109,209	\$16,631,085
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$636,853	\$5,525,111	\$9,242,956	\$18,274,864	\$29,615,243
30	Days in Month	Proration Percentage			
32 Proration Calculation					
33 September	30	92%	\$48,709	\$422,583	\$706,938
34 October	31	83%	\$44,202	\$383,478	\$641,520
35 November	30	75%	\$39,840	\$345,635	\$578,212
36 December	31	67%	\$35,332	\$306,530	\$512,794
37 January	31	58%	\$30,825	\$267,425	\$447,376
38 February	28	50%	\$26,754	\$232,105	\$388,289
39 March	31	42%	\$22,246	\$193,000	\$322,870
40 April	30	34%	\$17,884	\$155,157	\$259,562
41 May	31	25%	\$13,377	\$116,053	\$194,144
42 June	30	17%	\$9,015	\$78,209	\$130,836
43 July	31	8%	\$4,507	\$39,105	\$65,418
44 August	31	0%	\$0	\$0	\$0
45 Total			\$292,691	\$2,539,280	\$4,247,961
47 Deferred Tax Without Proration			\$636,853	\$5,525,111	\$9,242,956
48 Proration Adjustment			(\$344,162)	(\$2,985,830)	(\$4,994,995)

Line Notes

- 14(a) Schedule MAL-6-GAS Page 1 of 5 Line 22 Column (a)
14(b) Schedule MAL-6-GAS Page 1 of 5 Line 41 Column (a)
14(c) Schedule MAL-6-GAS Page 2 of 5 Line 16 Column (a)
14(d) Schedule MAL-6-GAS Page 2 of 5 Line 37 Column (a)
14(e) Schedule MAL-6-GAS Page 2 of 5 Line 58 Column (a)
15(a) Page 15 of 23 Line 1 Column (c) times -1
15(b) Page 15 of 23 Line 4 Column (c) times -1
15(c) Page 15 of 23 Line 7 Column (c) times -1
15(d) Page 15 of 23 Line 10 Column (c) times -1
16(a) Page 15 of 23 Line 2 Column (d)
16(b) Page 15 of 23 Line 2 Column (e) plus Line 5 Column (e)
16(c) Page 15 of 23 Line 2 Column (f) plus Line 5 Column (f) plus Line 8 Column (f)
16(d) Page 15 of 23 Line 2 Column (g) plus Line 5 Column (g) plus Line 8 Column (g) plus Line 11 Column (g)
16(e) Page 15 of 23 Line 2 Column (h) plus Line 5 Column (h) plus Line 8 Column (h) plus Line 11 Column (h) plus Line 14 Column (h)
18 Sum of Lines 14, 15 and 16
19 Per Tax Department
20 Line 18 times 19
24(c) Page 11 of 23 Line 48 Column (c) divided by Line 19 Column (c)
24(d) Page 12 of 23 Line 39 Column (c) divided by Line 19 Column (d)
24(e) Page 12 of 23 Line 49 Column (c) divided by Line 19 Column (e)
25 Per Tax Department
26 Line 25 times 24
28 Line 20 plus 26

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

Description	Test Year Ending June 30, 2017 (a)	2 Months Ending August 31, 2017 (b)	12 Months Ending August 31, 2018 (c)	Rate Year 1 Ending August 31, 2019 (d)	Data Year 1 Ending August 31, 2020 (e)	Data Year 2 Ending August 31, 2021 (f)
1 Narragansett Gas Tax Depreciation of Embedded Plant	\$30,237,950	\$16,848,392	\$99,472,715	\$95,204,588	\$83,891,735	\$82,618,978
2						
3 Total	<u>\$30,237,950</u>	<u>\$16,848,392</u>	<u>\$99,472,715</u>	<u>\$95,204,588</u>	<u>\$83,891,735</u>	<u>\$82,618,978</u>

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

	Narragansett Electric Company	Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	Total Tax Depreciation and Repairs Deduction				
					2 Months Ending August 31, 2017 (d)	12 Months Ending August 31, 2018 (e)	Rate Year 1 Ending August 31, 2019 (f)	Data Year 1 Ending August 31, 2020 (g)	Data Year 2 Ending August 31, 2021 (h)
1	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								\$1,845,481
15	Cost of Removal Data Year 2 Ending August 31, 2021								\$5,957,800
16	Total	<u>\$488,790,848</u>	<u>\$279,873,602</u>	<u>\$48,459,645</u>	<u>\$16,848,392</u>	<u>\$99,472,715</u>	<u>\$95,204,588</u>	<u>\$83,891,735</u>	<u>\$82,618,978</u>

Line Note

1(a) Page 16 of 23 Line 1 Column (a)	4(e) Sum of 4(b) plus 4(c)	9(f) Page 18 of 23 Line 26 Column (a)
1(b) Page 16 of 23 Line 5 Column (a)	5(e) Page 17 of 23 Line 24 Column (a)	10(a) Page 19 of 23 Line 1 Column (a)
1(c) Page 16 of 23 Line 16 Column (a)	5(f) Page 17 of 23 Line 24 Column (b)	10(b) Page 19 of 23 Line 5 Column (a)
1(d) Sum of 1(b) plus 1(c)	5(g) Page 17 of 23 Line 24 Column (c)	10(c) Page 19 of 23 Line 16 Column (a)
2(d) Page 16 of 23 Line 24 Column (a)	5(b) Page 17 of 23 Line 24 Column (d)	10(g) Sum of 10(b) plus 10(c)
2(e) Page 16 of 23 Line 24 Column (b)	6(c) Page 17 of 23 Line 26 Column (a)	11(g) Page 19 of 23 Line 24 Column (a)
2(f) Page 16 of 23 Line 24 Column (c)	7(a) Page 18 of 23 Line 1 Column (a)	11(h) Page 19 of 23 Line 24 Column (b)
2(g) Page 16 of 23 Line 24 Column (d)	7(b) Page 18 of 23 Line 5 Column (a)	12(g) Page 19 of 23 Line 26 Column (a)
2(h) Page 16 of 23 Line 24 Column (e)	7(c) Page 18 of 23 Line 16 Column (a)	13(a) Page 20 of 23 Line 1 Column (a)
3(d) Page 16 of 23 Line 26 Column (a)	7(f) Sum of 7(b) plus 7(c)	13(b) Page 20 of 23 Line 5 Column (a)
4(a) Page 17 of 23 Line 1 Column (a)	8(f) Page 18 of 23 Line 24 Column (a)	13(h) Sum of 13(b) plus 13(c)
4(b) Page 17 of 23 Line 5 Column (a)	8(g) Page 18 of 23 Line 24 Column (b)	14(b) Page 20 of 23 Line 24 Column (a)
4(c) Page 17 of 23 Line 16 Column (a)	8(h) Page 18 of 23 Line 24 Column (c)	15(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)
<u>Capital Repairs Deduction</u>						
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						
<u>Bonus Depreciation</u>						
7						
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						
<u>Remaining Tax Depreciation</u>						
18						
19 Plant Additions	Line 1	\$19,912,866				
20 Less Capital Repairs Deduction	Line 5	(\$11,401,780)				
21 Less Bonus Depreciation	Line 14	(\$4,255,543)				
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 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%	6.177%	5.713%
24 Remaining Tax Depreciation	Line 23 * Line 24	\$159,583	\$307,208	\$284,143	\$262,865	\$243,119
25						
26 Cost of Removal	Schedule MAL-6-GAS Page 1 of 5 Line 23 Column (a) * -1	\$1,031,486				
27						
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

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

	Reference	12 Months Ending August 31, 2018 (a)	Rate Year 1 Ending August 31, 2019 (b)	Data Year 1 Ending August 31, 2020 (c)	Data Year 2 Ending August 31, 2021 (d)
1	<u>Capital Repairs Deduction</u>				
2	Plant Additions	Schedule MAL-11-GAS Page 3 of 23 Line 11 Column (b)	\$121,128,540		
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	<u>Bonus Depreciation</u>				
8	Plant Additions	Line 1	\$121,128,540		
9	Less Capital Repairs Deduction	Line 5	\$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	Line 12 * Line 15	\$22,434,676		
17					
18	<u>Remaining Tax Depreciation</u>				
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 Depreciation	Sum Lines 19 Through 21	\$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%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,100,162	\$2,117,885	\$1,958,875
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)
1	<u>Capital Repairs Deduction</u>			
2	Plant Additions	Schedule MAL-11-GAS Page 3 of 23 Line 35 Column (b)	\$118,539,376	
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	<u>Bonus Depreciation</u>			
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	<u>Remaining Tax Depreciation</u>			
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
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%	7.219%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,899,963	\$3,657,555
25				\$3,382,947
26	Cost of Removal	Schedule MAL-6-GAS Page 2 of 5 Line 18 Column (a) *s -1	\$6,140,340	
27				
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)
1	<u>Capital Repairs Deduction</u>		
2	Plant Additions	Schedule MAL-11-GAS Page 4 of 23 Line 36 Column (b)	\$114,194,630
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	<u>Bonus Depreciation</u>		
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	<u>Remaining Tax Depreciation</u>		
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
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$1,830,325
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)
<u>Capital Repairs Deduction</u>		
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		<u>\$115,015,436</u>
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%
5 Capital Repairs Deduction	Line 3 * Line 4	<u>\$65,855,947</u>
6		
<u>Bonus Depreciation</u>		
7 Plant Additions	Line 1	\$115,015,436
8 Less Capital Repairs Deduction	Line 5	<u>\$65,855,947</u>
9 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$49,159,489
10 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%
11 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	<u>\$49,159,489</u>
12		
13		
14		
15 Bonus Depreciation Rate		<u>0.00%</u>
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
19 Plant Additions	Line 1	\$115,015,436
20 Less Capital Repairs Deduction	Line 5	<u>(\$65,855,947)</u>
21 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$49,159,489
22 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
23 Remaining Tax Depreciation	Line 23 * Line 24	<u>\$1,843,481</u>
24		
25		
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	<u><u>\$73,657,228</u></u>

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

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

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

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

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

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

Schedule MAL-12

Labor

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

		Test Year Ended June 30, 2017			Normalizing Adjustments to Test Year			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
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
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, Terminating and Processing Exp.	\$2,302,746	\$0	\$2,302,746	(\$894,612)	\$0	(\$894,612)	\$1,408,133	\$0	\$1,408,133
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 Informational Expenses	\$1,328,073	\$909,906	\$418,167	(\$263,545)	(\$160,413)	(\$103,132)	\$1,064,528	\$749,493	\$315,035
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
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										
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
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

(b)-(c) Per Company Books

Line Notes

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

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

Test Year Ended June 30, 2017			Pro forma Adjustments			Rate Year Ending August 31, 2019				
(as Adjusted)										
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas		
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)		
<u>Provider Company:</u>										
1	Narragansett Electric Company	\$36,520,056	\$20,578,469	\$15,941,586	\$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	<u>Operation:</u>									
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, Terminating	\$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	<u>Maintenance:</u>									
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)

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$24,756,535	\$665,767	\$25,422,302	\$717,929	\$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	<u>\$54,831,680</u>	<u>\$1,592,162</u>	<u>\$56,423,843</u>	<u>\$1,643,219</u>	<u>\$58,067,062</u>
5					
6					
Operation:					
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, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
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	<u>\$42,322,627</u>	<u>\$1,228,934</u>	<u>\$43,551,561</u>	<u>\$1,268,343</u>	<u>\$44,819,903</u>
21					
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	<u>\$12,509,053</u>	<u>\$363,229</u>	<u>\$12,872,282</u>	<u>\$374,877</u>	<u>\$13,247,159</u>
27					
28 TOTAL	<u>\$54,831,680</u>	<u>\$1,592,162</u>	<u>\$56,423,843</u>	<u>\$1,643,219</u>	<u>\$58,067,062</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Column Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Rate Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Rate Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
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
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$43	\$1	\$45	\$1	\$46
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$1,579,642	\$49,328	\$1,628,970	\$42,616	\$1,671,587
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 17 Informational Expenses	\$353,406	\$11,036	\$364,442	\$9,534	\$373,977
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
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 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)

Line Notes

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

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

Line	Description	Rate	Portion of		Rate Year	Test Year
		Electric	Year	Union	Amount	Amount
		(a)	(b)	(c)	(d)	(f)
1	Test Year Total Base Wages			\$27,531,083	\$5,030,740	\$32,561,823
2	Less Test Year Capitalized Wages			\$14,546,081	\$2,776,857	\$17,322,938
3	Test Year O&M Wages			\$12,985,002	\$2,253,883	\$15,238,885
4	O&M Portion			47.16%	44.80%	46.80%
5						
6	Test Year O&M Variable Pay			\$114,710	\$509,683	\$624,393
7	Test Year O&M Overtime Wages			\$4,692,596	\$22,595	\$4,715,191
8	Total Test Year Narragansett Electric Company O&M Wages			<u>\$17,792,308</u>	<u>\$2,786,161</u>	<u>\$20,578,469</u>
9						
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$23,845,332	\$4,733,253	\$28,578,585
11	Normalize employees serving the electric business from the gas segment			\$5,895,635	\$609,838	\$6,505,473
12	Test Year Temporary and Seasonal Employees			\$466,499	\$5,921	\$472,420
13	Incremental Full Time Equivalents			\$2,126,977	\$227,573	\$2,354,549
14	Vacancies			<u>\$1,490,756</u>	<u>\$101,000</u>	<u>\$1,591,756</u>
15	Total Steady State Wages at 06/30/17			\$33,825,199	\$5,677,585	\$39,502,784
16						
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.34%	100.00%	\$115,006		\$115,006
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$206,664	\$206,664
19						
20	Subtotal			\$33,940,205	\$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						
27	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.74%	16.99%	\$161,998		\$161,998
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$30,892	\$30,892
29						
30	Rate Year 8/31/2019 Total Base Wages			<u>\$34,960,890</u>	<u>\$6,091,668</u>	<u>\$41,052,558</u>
31						
32	Rate Year 8/31/2019 O&M Base Wages			\$16,487,556	\$2,729,067	\$19,216,623
33						
34	Test Year O&M Non-Financial Variable Pay			\$114,710	\$509,683	\$624,393
35	Test Year O&M Overtime Wages			\$4,692,596	\$22,595	\$4,715,191
36	Increase Through Rate Year			3.36%	7.29%	
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,854	\$37,156	\$41,010
38	Impact of O&M Overtime Wages Increase Through Rate Year			<u>\$157,671</u>	<u>\$1,647</u>	<u>\$159,318</u>
39						
40	Rate Year 8/31/2019 O&M Wages			<u>\$21,456,387</u>	<u>\$3,300,148</u>	<u>\$24,756,535</u>
41						
42	Narragansett Electric Company Wage Adjustment 8/31/2019					<u>\$4,178,066</u>
43						
44	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			(\$206,741)	\$0	(\$206,741)
45	Incremental Full Time Equivalents, O&M portion			(\$97,499)	\$0	(\$97,499)
46						
47	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.11%	100.00%	\$664,261		\$664,261
48	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$99,004	\$99,004
49						
50	Rate Year 8/31/2020 O&M Wages			<u>\$22,023,149</u>	<u>\$3,399,153</u>	<u>\$25,422,302</u>
51						
52	Narragansett Electric Company Wage Adjustment 8/31/2020					<u>\$665,767</u>
53						
54	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$34,937	\$0	\$34,937
55	Incremental Full Time Equivalents, O&M portion			\$16,476	\$0	\$16,476
56						
57	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.72%	100.00%	\$599,478		\$599,478
58	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$101,975	\$101,975
59						
60	Rate Year 8/31/2021 O&M Wages			<u>\$22,639,104</u>	<u>\$3,501,127</u>	<u>\$26,140,231</u>
61						
62	Narragansett Electric Company Wage Adjustment 8/31/2021					<u>\$717,929</u>

Line Notes

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

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

Line	Description	Rate	Portion of	Union	Non-Union	Rate Year	Test Year
		Gas	Year	Gas	Gas	Amount	Amount
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$25,827,300	\$1,293,672		\$27,120,972
2	Less Test Year Capitalized Wages			\$14,138,179	\$826,378		\$14,964,557
3	Test Year O&M Wages			\$11,689,121	\$467,294		\$12,156,415
4	O&M Portion			45.26%	36.12%		44.82%
5							
6	Test Year O&M Variable Pay			\$136,250	\$337,168		\$473,418
7	Test Year O&M Overtime Wages			\$3,310,002	\$1,751		\$3,311,754
8	Total Test Year Narragansett Electric Company O&M Wages			\$15,135,373	\$806,214		\$15,941,586
9							
10	Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$31,505,956	\$1,780,089	\$33,286,045	
11	Normalize employees serving the electric business from the gas segment			(\$5,895,635)	(\$609,838)	(\$6,505,473)	
12	Test Year Temporary and Seasonal Employees			\$94,585	\$0	\$94,585	
13	Incremental Full Time Equivalents			\$2,005,351	\$544,285	\$2,549,636	
14	Vacancies			\$532,980	\$122,164	\$655,144	
15	Total Steady State Wages at 6/30/17			\$28,243,237	\$1,836,699	\$30,079,936	
16							
17	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.15%	100.00%	\$42,365		\$42,365	
18	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$66,856	\$66,856	
19							
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		\$664,712	
23	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$57,107	\$57,107	
24							
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%	\$119,032		\$119,032	
28	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$9,993	\$9,993	
29							
30	Rate Year 8/31/2019 Total Base Wages			\$29,069,345	\$1,970,655	\$31,040,000	
31							
32	Rate Year 8/31/2019 O&M Base Wages			\$13,156,785	\$711,801	\$13,868,586	
33							
34	Test Year O&M Non-Financial Variable Pay			\$136,250	\$337,168	\$473,418	
35	Test Year O&M Overtime Wages			\$3,310,002	\$1,751	\$3,311,754	
36	Increase Through Rate Year			2.92%	7.29%		
37	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$3,978	\$24,580	\$28,558	
38	Impact of O&M Overtime Wages Increase Through Rate Year			\$96,652	\$128	\$96,780	
39							
40	Rate Year 8/31/2019 O&M Wages			\$16,703,668	\$1,075,427	\$17,779,095	\$17,779,095
41							
42	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,837,509
43							
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 09/01/19 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	Incremental Full Time Equivalents, O&M portion			\$15,418	\$0	\$15,418	
56							
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			\$17,628,254	\$1,140,920	\$18,769,175	\$18,769,175
61							
62	Narragansett Electric Company Wage Adjustment 8/31/2021						\$434,870

Line Notes

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

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

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate	Year				
		Electric	Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$6,829,766	\$28,741,289		\$35,571,056
4	Less Test Year Capitalized Wages			\$3,896,329	\$9,090,209		\$12,986,538
5	Test Year O&M Wages			\$2,933,437	\$19,651,080		\$22,584,517
6	O&M Portion			42.95%	68.37%		63.49%
7							
8	Test Year O&M Variable Pay			\$41,472	\$2,471,221		\$2,512,694
9	Test Year O&M Overtime Wages			\$324,641	\$115,133		\$439,774
10	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$3,299,551	\$22,237,434		\$25,536,985
11							
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980	
13	Narragansett Electric Company Share of Base Wages 6/30/17			7.69%	6.18%	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	Test Year Temporary and Seasonal Employees			\$0	\$53,564	\$53,564	
17	Incremental Full Time Equivalents			\$27,336	\$665,802	\$693,138	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$7,294,995	\$31,234,255	\$38,529,249	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.32%	100.00%	\$23,344		\$23,344	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$1,136,927	\$1,136,927	
23							
24	Subtotal			\$7,318,339	\$32,371,181	\$39,689,520	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	2.51%	100.00%	\$183,690		\$183,690	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$971,135	\$971,135	
28							
29	Subtotal			\$7,502,029	\$33,342,317	\$40,844,346	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	2.72%	16.99%	\$34,669		\$34,669	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$169,946	\$169,946	
33							
34	Rate Year 8/31/2019 Total Base Wages			\$7,536,698	\$33,512,263	\$41,048,961	
35							
36	Rate Year 8/31/2019 O&M Base Wages			\$3,237,012	\$22,912,334	\$26,149,346	
37							
38	Test Year O&M Non-Financial Variable Pay			\$41,472	\$2,057,514	\$2,098,986	
39	Test Year O&M Overtime Wages			\$324,641	\$115,133	\$439,774	
40	Increase Through Rate Year			3.31%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$1,373	\$149,993	\$151,365	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$10,746	\$8,393	\$19,139	
43							
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	Incremental Full Time Equivalents 09/01/2019 through 8/31/2020			\$0	\$34,017	\$34,017	
49	Incremental Full Time Equivalents, O&M portion			\$0	\$23,257	\$23,257	
50							
51	Weighted Union Wage Increases Effective 09/01/2019 through 08/31/2020	3.08%	100.00%	\$111,350		\$111,350	
52	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$757,999	\$757,999	
53							
54	Rate Year 8/31/2020 O&M Wages			\$3,726,593	\$26,024,623	\$29,751,216	\$29,751,216
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$892,605
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$0	\$22,631	\$22,631	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$15,473	\$15,473	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	2.68%	100.00%	\$99,873		\$99,873	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$781,203	\$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 Notes

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

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

Line	Description	Portion of		Union	Non-Union	Rate Year Amount	Test Year Amount
		Rate Gas	Year Gas				
		(a)	(b)	(c)	(d)	(e)	(f)
1	Service Company Test Year Total Base Wages			\$88,805,821	\$465,382,043		\$554,187,863
2							
3	Narragansett Electric Company Share of Test Year Total Base Wages			\$3,148,702	\$17,355,745		\$20,504,447
4	Less Test Year Capitalized Wages			\$1,278,709	\$5,984,415		\$7,263,124
5	Test Year O&M Wages			\$1,869,993	\$11,371,330		\$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	Total Test Year Service Company Wages to Narragansett Electric Company O&M			\$2,209,678	\$12,822,177		\$15,031,855
11							
12	Total Service Company Steady State Wages at 6/30/17 (excluding Temporary Employees)			\$94,499,627	\$494,100,352	\$588,599,980	
13	Narragansett Electric Company Share of Base Wages 6/30/17			3.55%	3.73%	3.70%	
14							
15	Steady State Wages at 6/30/17 Charged to Narragansett Electric Company			\$3,350,582	\$18,426,753	\$21,777,335	
16	Test Year Temporary and Seasonal Employees			\$0	\$33,340	\$33,340	
17	Incremental Full Time Equivalents			\$12,603	\$402,052	\$414,654	
18	Vacancies			\$0	\$0	\$0	
19	Total Steady State Wages at 6/30/17			\$3,363,184	\$18,862,144	\$22,225,329	
20							
21	Weighted Union Wage Increases Effective 07/01/2017 through 06/30/2018	0.72%	100.00%	\$24,215		\$24,215	
22	Non-Union Wage Increase Effective 07/01/17 through 06/30/18 (12 Months)	3.64%	100.00%		\$686,582	\$686,582	
23							
24	Subtotal			\$3,387,399	\$19,548,726	\$22,936,126	
25							
26	Weighted Union Wage Increases Effective 07/01/2018 through 06/31/2019	3.02%	100.00%	\$102,299		\$102,299	
27	Non-Union Wage Increase Effective 07/01/18 through 06/30/19 (12 Months)	3.00%	100.00%		\$586,462	\$586,462	
28							
29	Subtotal			\$3,489,699	\$20,135,188	\$23,624,887	
30							
31	Weighted Union Wage Increases Effective 07/01/2019 through 08/31/2019	4.20%	16.99%	\$24,902		\$24,902	
32	Non-Union Wage Increase Effective 07/01/19 through 08/31/19 (2 Months)	3.00%	16.99%		\$102,629	\$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	Test Year O&M Non-Financial Variable Pay			\$27,887	\$1,140,132	\$1,168,019	
39	Test Year O&M Overtime Wages			\$311,799	\$60,893	\$372,692	
40	Increase Through Rate Year			4.50%	7.29%		
41	Impact of O&M Non-Financial Variable Pay Increase Through Rate Year			\$1,255	\$83,116	\$84,371	
42	Impact of O&M Overtime Wages Increase Through Rate Year			\$14,031	\$4,439	\$18,470	
43							
44	Rate Year O&M Wages			\$2,442,292	\$14,548,398	\$16,990,691	\$16,990,691
45							
46	Narragansett Electric Company Wage Adjustment 8/31/2019						\$1,958,835
47							
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	Non-Union Wage Increase Effective 09/01/19 through 08/31/20 (12 Months)	3.00%	100.00%		\$436,856	\$436,856	
53							
54	Rate Year 8/31/2020 O&M Base Wages			\$2,524,353	\$14,998,712	\$17,523,066	\$17,523,066
55							
56	Narragansett Electric Company Wage Adjustment 8/31/2020						\$532,375
57							
58	Incremental Full Time Equivalents 09/01/2020 through 8/31/2021			\$0	\$13,666	\$13,666	
59	Incremental Full Time Equivalents, O&M portion			\$0	\$8,954	\$8,954	
60							
61	Weighted Union Wage Increases Effective 09/01/2020 through 08/31/2021	1.81%	100.00%	\$45,691		\$45,691	
62	Non-Union Wage Increase Effective 09/01/20 through 08/31/21 (12 Months)	3.00%	100.00%		\$450,230	\$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 Notes

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

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

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

Line Notes

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

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

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

Line Notes

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

Schedule MAL-13

Health Care

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
1	Provider Company:									
2	Narragansett Electric Company	\$5,255,398	\$3,010,190	\$2,245,208	(\$455,371)	(\$455,371)	\$0	\$4,800,027	\$2,554,819	\$2,245,208
3	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
4	All Other Companies	\$198,456	\$140,104	\$58,352	(\$33,410)	(\$33,410)	\$0	\$165,046	\$106,694	\$58,352
5	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
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$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

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

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$4,800,027	\$2,554,819	\$2,245,208	\$1,371,684	\$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	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>	<u>\$11,446,316</u>	<u>\$6,856,332</u>	<u>\$4,589,983</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>	<u>\$11,446,316</u>	<u>\$6,856,332</u>	<u>\$4,589,983</u>
20	Sub Total	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>	<u>\$11,446,316</u>	<u>\$6,856,332</u>	<u>\$4,589,983</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>	<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>	<u>\$11,446,316</u>	<u>\$6,856,332</u>	<u>\$4,589,983</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

		Rate Year Ending August 31, 2019 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	Provider Company:					
2	Narragansett Electric Company	\$3,528,649	\$102,331	\$3,630,980	\$105,662	\$3,736,642
3	National Grid USA Service Company	\$3,220,989	\$93,409	\$3,314,397	\$96,449	\$3,410,846
4	All Other Companies	\$106,694	\$3,094	\$109,788	\$3,195	\$112,983
5	Total	<u>\$6,856,332</u>	<u>\$198,834</u>	<u>\$7,055,166</u>	<u>\$205,305</u>	<u>\$7,260,471</u>
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.					
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses					
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$6,856,332</u>	<u>\$198,834</u>	<u>\$7,055,166</u>	<u>\$205,305</u>	<u>\$7,260,471</u>
20	Sub Total	<u>\$6,856,332</u>	<u>\$198,834</u>	<u>\$7,055,166</u>	<u>\$205,305</u>	<u>\$7,260,471</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	TOTAL	<u>\$6,856,332</u>	<u>\$198,834</u>	<u>\$7,055,166</u>	<u>\$205,305</u>	<u>\$7,260,471</u>
		\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

1(b) Page 5, Line 21(b)
2(b) Page 5, Line 22(b)
3(b) Page 5, Line 23(b)
1(d) Page 5, Line 30(b)
2(d) Page 5, Line 31(b)
3(d) Page 5, Line 32(b)
19 Equals Line 4

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,643,061	\$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	<u>\$4,589,983</u>	<u>\$143,207</u>	<u>\$4,733,191</u>	<u>\$124,010</u>	<u>\$4,857,201</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$4,589,983</u>	<u>\$143,207</u>	<u>\$4,733,191</u>	<u>\$124,010</u>	<u>\$4,857,201</u>
20 Sub Total	<u>\$4,589,983</u>	<u>\$143,207</u>	<u>\$4,733,191</u>	<u>\$124,010</u>	<u>\$4,857,201</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,589,983</u>	<u>\$143,207</u>	<u>\$4,733,191</u>	<u>\$124,010</u>	<u>\$4,857,201</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

Line Notes

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

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

Description	Narragansett	National Grid Service	Other Affiliates	Total
	Electric	Company	Electric	Electric
	(a)	(b)	(c)	(d)
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$6,715,438
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$6,246,260	\$73,893,894	\$0	
5 Dental	\$321,787	\$3,772,222	\$0	
6 Sub-Total Medical and Dental Costs	\$6,568,046	\$77,666,116	\$0	
7				
8				
9 Number of Steady State Rate Year Employees	392	6,051		
10				
11 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
12 Medical	\$15,934	\$12,212		
13 Dental	\$821	\$623		
14 Total Medical and Dental Costs Per Employee 2018 Rates	\$16,755	\$12,835		
15				
16 Incremental Full-Time Equivalents	32	107		
17 Vacancies	26	0		
18 Approved Incremental Full-Time Equivalents and Vacancies	58	107		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
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 <u>Total Medical and Dental Costs</u>				
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				
31 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	6.42%		
33 Percentage Charged to Narragansett Electric - O&M Labor	46.80%	63.49%		
34				
35 Allocation of Rate Year Medical and Dental Costs to O&M	\$3,528,649	\$3,220,989	\$106,694	\$6,856,332
36				
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 1(c)
5(a) Page 8, 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
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

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

Description	Narragansett	National Grid Service	Other Affiliates	Total
	Gas	Company	Gas	Gas
	(a)	(b)	(c)	(d)
1 Total Normalized Test Year Medical and Dental Costs to Narragansett Electric O&M				\$4,439,997
2				
3 <u>Medical and Dental Costs using 6/30/17 enrollment</u>				
4 Medical	\$4,969,152	\$73,893,894	\$0	
5 Dental	\$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 <u>Healthcare and Dental Costs Per Employee 2018 Rates</u>				
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				
16 Incremental Full Time Equivalents	30	107		
17 Vacancies	9	0		
18 Approved Incremental Full-Time Equivalents and Vacancies	39	107		
19				
20 <u>Sub-Total Medical and Dental Costs for Approved Incremental Full-Time Equivalents and Vacancies</u>				
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 <u>Total Medical and Dental Costs</u>				
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 <u>Share of Medical and Dental Costs for Rate Year Ended August 30, 2019</u>				
32 Percentage Charged to Narragansett Electric - Total	100.00%	3.70%		
33 Percentage Charged to Narragansett Electric - O&M Labor	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

Line Notes

- 1 Page 1, Line 28(c)
- 4(a) Page 5, Line 1(c)
- 4(b) Page 6, Line 1(c)
- 5(a) Page 5, Line 2(c)
- 5(b) Page 6, Line 2(c)
- 6 Line 4 + Line 5
- 9(a) Workpaper 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
- 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
Summary of Healthcare Costs - 2018 Plans
Based on Open Enrollment Data as of June 2017

National Grid - Narragansett Electric

Employer (ER) Contribution

		<u>Non Union</u>	<u>Union</u>	<u>Total</u>		
		<u>Total ER Costs</u>	<u>Total ER Costs</u>	<u>Steady State</u>		
		(a)	(b)	<u>Total ER Costs</u>	<u>Employees</u>	<u>Per Emp Cost</u>
		(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)

Line Notes

- 1(a) Page 11, Line 88
- 1(b) Page 11, Line 88
- 2(a) Page 11, Line 108
- 2(b) Page 11, Line 108

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

National Grid - Narragansett Gas

Employer (ER) Contribution

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

Column Notes

- (c) Column (a) + Column (b)
- (d) Workpaper MAL-4, Page 7, Line 3(f) + Line 5(f)
- (e) Column (c) * Column (d)

Line Notes

- 1(a) Page 12, Line 88
- 1(b) Page 12, Line 88
- 2(a) Page 12, Line 108
- 2(b) Page 12, Line 108

The Narragansett Electric Company d/b/a National Grid
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		
		Total ER Cost	Total ER Cost	Total ER Cost	Steady State Employees	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)

Line Notes

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

Union
Medical - Composite Average

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

POS	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
EE	\$663	\$173	66	\$524,873	\$137,069
EE+1	\$1,325	\$346	52	\$827,077	\$215,989
			0		
Family	\$1,891	\$494	123	\$2,740,645	\$728,786
	\$3,879	\$1,013	241	\$4,192,595	\$1,081,845

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

49	CDHP1 - Health Savings Plan						2018
	without Wellness and without						
50	Spousal Surcharge						
51		Monthly ER	Monthly EE	Enrollment as	2018 Projected	Projected EE	
52		costs	Costs	of June 2017	ER Costs	Costs	
53	EE	\$557	\$110	0	\$0	\$0	
54	EE+Spouse	\$1,135	\$200	0	\$0	\$0	
55	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0	
56	Family	\$1,732	\$270	0	\$0	\$0	
57		\$4,446	\$760	0	\$0	\$0	

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

**National Grid - Narragansett Electric
Non Union
Medical - Composite Average**

**Union
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge					
2	EE	\$582	\$10	0	\$0	\$0
3	EE+Spouse	\$1,043	\$140	0	\$0	\$0
4	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
5	Family	\$1,615	\$160	0	\$0	\$0
6		\$4,276	\$340	0	\$0	\$0
7						
8	CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge					
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						
15	CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge					
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						
22	CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge					
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						
29	Opt Out					
30	EE			5	0	\$0
31						
32	Total Non-union Medical Costs				\$603,340	\$180,240
33						
34						
35	Dental - Composite Average					
36	With Ortho					
37	EE	\$24	\$20	9	\$2,546	\$2,160
38	EE+Spouse	\$47	\$40	11	\$6,222	\$5,280
39	EE+Child(ren)	\$52	\$45	1	\$629	\$540
40	Family	\$94	\$60	18	\$20,400	\$12,960
41		\$218	\$165	39	\$29,797	\$20,940
42	Total Non-union Dental Costs				\$29,797	\$20,940
43						
44	Without Ortho					
45	EE	\$23	\$15	0	\$0	\$0
46	EE+Spouse	\$51	\$25	1	\$610	\$300
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		\$223	\$110	1	\$610	\$300
50	Total Non-union Dental Costs				\$610	\$300
51						
52	Total Non-union Dental Costs				\$30,407	\$21,240
53						
54	NG USA Service Co.					
55	Total Medical and Dental Costs - Non-union				\$633,746	\$201,480

	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
Opt Out					
EE	0	0	44	0	0
Total Union Medical Costs				\$5,642,920	\$1,426,816
Dental - Composite Average					
With Ortho					
EE	\$36	\$9	98	\$41,823	\$10,456
EE+1	\$71	\$18	98	\$83,646	\$20,912
Family	\$101	\$25	115	\$139,881	\$34,970
	\$208	\$52	311	\$265,351	\$66,338
Total Union Dental Costs				\$265,351	\$66,338
Without Ortho					
EE	\$34	\$8	10	\$4,054	\$1,014
EE+1	\$68	\$17	10	\$8,109	\$2,027
Family	\$96	\$24	12	\$13,866	\$3,467
	\$198	\$49	32	\$26,029	\$6,507
Total Non-union Dental Costs				\$26,029	\$6,507
Total Union Dental Costs				\$291,380	\$72,845
NG USA Service Co.					
Total Union Medical and 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
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	EPO with Wellness & Spousal Surchage					
2	EE	\$551	\$150	1	\$6,610	\$1,800
3	EE+Spouse	\$952	\$450	1	\$11,420	\$5,400
4	EE+Child(ren)	\$962	\$300	0	\$0	\$0
5	Family	\$1,553	\$550	1	\$18,630	\$6,600
6		<u>\$4,017</u>	<u>\$1,450</u>	<u>3</u>	<u>\$36,661</u>	<u>\$13,800</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	EPO with Wellness but without Spousal Surchage					
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	Family	\$1,653	\$450	3	\$59,491	\$16,200
13		<u>\$4,217</u>	<u>\$1,250</u>	<u>4</u>	<u>\$72,111</u>	<u>\$20,400</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	EPO without Wellness but with Spousal Surchage					
16	EE	\$501	\$200	1	\$6,010	\$2,400
17	EE+Spouse	\$902	\$500	0	\$0	\$0
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0
19	Family	\$1,503	\$600	0	\$0	\$0
20		<u>\$3,817</u>	<u>\$1,650</u>	<u>1</u>	<u>\$6,010</u>	<u>\$2,400</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	EPO without Wellness and without Spousal Surchage					
23	EE	\$501	\$200	0	\$0	\$0
24	EE+Spouse	\$1,002	\$400	1	\$12,020	\$4,800
25	EE+Child(ren)	\$912	\$350	0	\$0	\$0
26	Family	\$1,603	\$500	2	\$38,461	\$12,000
27		<u>\$4,017</u>	<u>\$1,450</u>	<u>3</u>	<u>\$50,481</u>	<u>\$16,800</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surchage					
30	EE	\$607	\$60	0	\$0	\$0
31	EE+Spouse	\$1,085	\$250	1	\$13,019	\$3,000
32	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
33	Family	\$1,682	\$320	0	\$0	\$0
34		<u>\$4,446</u>	<u>\$760</u>	<u>1</u>	<u>\$13,019</u>	<u>\$3,000</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	CDHP1 - Health Savings Plan with Wellness but without Spousal Surchage					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	1	\$14,219	\$1,800
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	2	\$42,777	\$5,280
41		<u>\$4,646</u>	<u>\$560</u>	<u>3</u>	<u>\$56,996</u>	<u>\$7,080</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
43	CDHP1 - Health Savings Plan without Wellness but with Spousal Surchage					
44	EE	\$557	\$110	0	\$0	\$0
45	EE+Spouse	\$1,035	\$300	0	\$0	\$0
46	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
47	Family	\$1,632	\$370	1	\$19,588	\$4,440
48		<u>\$4,246</u>	<u>\$960</u>	<u>1</u>	<u>\$19,588</u>	<u>\$4,440</u>

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

Union

Medical - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
PPO						
	EE	\$624	\$166	71	\$531,646	\$141,135
	EE+1	\$1,325	\$305	9	\$143,112	\$32,906
				0	\$0	\$0
	Family	\$1,508	\$420	198	\$3,583,408	\$998,181
		<u>\$3,457</u>	<u>\$890</u>	<u>278</u>	<u>\$4,258,166</u>	<u>\$1,172,221</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
POS						
	EE	\$663	\$173	5	\$39,763	\$10,384
	EE+1	\$1,325	\$346	5	\$79,526	\$20,768
				0	\$0	\$0
	Family	\$1,891	\$494	13	\$294,946	\$77,027
		<u>\$3,879</u>	<u>\$1,013</u>	<u>23</u>	<u>\$414,236</u>	<u>\$108,179</u>

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
CDHP						
	EE	\$654	\$74	3	\$23,529	\$2,648
	EE+1			0	\$0	\$0
				0	\$0	\$0
	Family	\$1,530	\$170	1	\$18,355	\$2,040
		<u>\$2,183</u>	<u>\$244</u>	<u>4</u>	<u>\$41,884</u>	<u>\$4,688</u>

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

**National Grid - Narragansett Gas
Non Union
Medical - Composite Average**

**Union
Medical - Composite Average**

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	CDHP2 - Health Investment Plan with Wellness & Spousal Surcharge					
2	EE	\$582	\$10	0	\$0	\$0
3	EE+Spouse	\$1,043	\$140	0	\$0	\$0
4	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
5	Family	\$1,615	\$160	0	\$0	\$0
6		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
7						
8	CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge					
9	EE	\$582	\$10	0	\$0	\$0
10	EE+Spouse	\$1,143	\$40	0	\$0	\$0
11	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
12	Family	\$1,715	\$60	0	\$0	\$0
13		<u>\$4,476</u>	<u>\$140</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
14						
15	CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge					
16	EE	\$532	\$60	0	\$0	\$0
17	EE+Spouse	\$993	\$190	0	\$0	\$0
18	EE+Child(ren)	\$985	\$80	0	\$0	\$0
19	Family	\$1,565	\$210	0	\$0	\$0
20		<u>\$4,076</u>	<u>\$540</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
21						
22	CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge					
23	EE	\$532	\$60	0	\$0	\$0
24	EE+Spouse	\$1,093	\$90	0	\$0	\$0
25	EE+Child(ren)	\$985	\$80	0	\$0	\$0
26	Family	\$1,665	\$110	0	\$0	\$0
27		<u>\$4,276</u>	<u>\$340</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>
28						
29	Opt Out					
30	EE			1	0	\$0
31						
32		Total Non-union Medical Costs			<u>\$254,866</u>	<u>\$67,920</u>
33						
34						
35	Dental - Composite Average					
36	With Ortho					
37	EE	\$24	\$20	1	\$283	\$240
38	EE+Spouse	\$47	\$40	6	\$3,394	\$2,880
39	EE+Child(ren)	\$52	\$45	2	\$1,258	\$1,080
40	Family	\$94	\$60	6	\$6,800	\$4,320
41		<u>\$218</u>	<u>\$165</u>	<u>15</u>	<u>\$11,735</u>	<u>\$8,520</u>
42		Total Non-union Dental Costs			<u>\$11,735</u>	<u>\$8,520</u>
43						
44	Without Ortho					
45	EE	\$23	\$15	1	\$275	\$180
46	EE+Spouse	\$51	\$25	0	\$0	\$0
47	EE+Child(ren)	\$55	\$30	0	\$0	\$0
48	Family	\$94	\$40	0	\$0	\$0
49		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$275</u>	<u>\$180</u>
50		Total Non-union Dental Costs			<u>\$275</u>	<u>\$180</u>
51						
52		Total Non-union Dental Costs			<u>\$12,010</u>	<u>\$8,700</u>
53						
54		NG USA Service Co.				
55		Total Medical and Dental Costs - Non-union			<u>\$266,875</u>	<u>\$76,620</u>

	Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
Opt Out					
EE	0	0	24	0	0
	Total Union Medical Costs			<u>\$4,714,286</u>	<u>\$1,285,088</u>
Dental - Composite Average					
With Ortho					
EE	\$41	\$10	82	\$40,614	\$10,153
EE+1	\$71	\$18	18	\$15,364	\$3,841
				\$0	\$0
Family	\$103	\$26	204	\$251,539	\$62,885
	<u>\$215</u>	<u>\$54</u>	<u>304</u>	<u>\$307,516</u>	<u>\$76,879</u>
	Total Union D			<u>\$307,516</u>	<u>\$76,879</u>
Without Ortho					
EE	\$34	\$8	2	\$811	\$203
EE+1	\$68	\$17	2	\$1,622	\$405
				\$0	\$0
Family	\$96	\$24	2	\$2,311	\$578
	<u>\$198</u>	<u>\$49</u>	<u>6</u>	<u>\$4,744</u>	<u>\$1,186</u>
	Total Non-union Dental Costs			<u>\$4,744</u>	<u>\$1,186</u>
	Total Union Dental Costs			<u>\$312,260</u>	<u>\$78,065</u>
	NG USA Service Co.				
	Total Union Medical and Dental Costs			<u>\$5,026,547</u>	<u>\$1,363,153</u>

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

National Grid - Service Company
Non Union
Medical - Composite Average

Union
Medical - Composite Average

		Monthly ER costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	EPO with Wellness & Spousal Surcharge					
2	EE	\$551	\$150	483	\$3,192,683	\$869,400
3	EE+Spouse	\$952	\$450	44	\$502,490	\$237,600
4	EE+Child(ren)	\$962	\$300	104	\$1,199,972	\$374,400
5	Family	\$1,553	\$550	109	\$2,030,706	\$719,400
6		<u>\$4,017</u>	<u>\$1,450</u>	<u>740</u>	<u>\$6,925,851</u>	<u>\$2,200,800</u>
7						
8	EPO with Wellness but without Spousal Surcharge					
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		<u>\$4,217</u>	<u>\$1,250</u>	<u>860</u>	<u>\$15,265,975</u>	<u>\$4,346,400</u>
14						
15	EPO without Wellness but with Spousal Surcharge					
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		<u>\$3,817</u>	<u>\$1,650</u>	<u>398</u>	<u>\$3,487,704</u>	<u>\$1,423,800</u>
21						
22	EPO without Wellness and without Spousal Surcharge					
23	EE	\$501	\$200	0	\$0	\$0
24	EE+Spouse	\$1,002	\$400	133	\$1,598,689	\$638,400
25	EE+Child(ren)	\$912	\$350	0	\$0	\$0
26	Family	\$1,603	\$500	329	\$6,326,778	\$1,974,000
27		<u>\$4,017</u>	<u>\$1,450</u>	<u>462</u>	<u>\$7,925,467</u>	<u>\$2,612,400</u>
28						
29	CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge					
30	EE	\$607	\$60	370	\$2,697,098	\$266,400
31	EE+Spouse	\$1,085	\$250	22	\$286,416	\$66,000
32	EE+Child(ren)	\$1,071	\$130	48	\$617,137	\$74,880
33	Family	\$1,682	\$320	59	\$1,191,113	\$226,560
34		<u>\$4,446</u>	<u>\$760</u>	<u>499</u>	<u>\$4,791,765</u>	<u>\$633,840</u>
35						
36	CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	120	\$1,706,269	\$216,000
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	331	\$7,079,548	\$873,840
41		<u>\$4,646</u>	<u>\$560</u>	<u>451</u>	<u>\$8,785,817</u>	<u>\$1,089,840</u>
42						
43	CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge					
44	EE	\$557	\$110	199	\$1,331,201	\$262,680
45	EE+Spouse	\$1,035	\$300	12	\$149,027	\$43,200
46	EE+Child(ren)	\$1,021	\$180	25	\$306,425	\$54,000
47	Family	\$1,632	\$370	32	\$626,828	\$142,080
48		<u>\$4,246</u>	<u>\$960</u>	<u>268</u>	<u>\$2,413,481</u>	<u>\$501,960</u>
49						
50	CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge					
51	EE	\$557	\$110	0	\$0	\$0
52	EE+Spouse	\$1,135	\$200	63	\$857,991	\$151,200
53	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
54	Family	\$1,732	\$270	177	\$3,679,540	\$573,480
55		<u>\$4,446</u>	<u>\$760</u>	<u>240</u>	<u>\$4,537,532</u>	<u>\$724,680</u>

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

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

National Grid - Service Company
Non Union
Medical - Composite Average

Union
Medical - Composite Average

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

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

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

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

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

Dental - Composite Average

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

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

51	Total Non-union Dental Costs				\$2,850,220	\$2,013,060
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52						
53						
54						
55	NG USA Service Co.					
	Total Medical and Dental Costs - Non-union				\$57,653,151	\$15,584,700

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

Dental - Composite Average

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

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

51	Total Union Dental Costs				\$922,002	\$178,005
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52						
53						
54						
55	NG USA Service Co.					
	Total Union Medical and Dental Costs				\$20,012,965	\$4,468,354

Schedule MAL-14

Group Life Insurance

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

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

Column Notes

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

Line Notes

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

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)
Provider Company:										
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	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$165,006</u>	<u>\$78,209</u>	<u>\$86,796</u>	<u>\$1,005,503</u>	<u>\$567,725</u>	<u>\$437,778</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$165,006</u>	<u>\$78,209</u>	<u>\$86,796</u>	<u>\$1,005,503</u>	<u>\$567,725</u>	<u>\$437,778</u>
20	Sub Total	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$165,006</u>	<u>\$78,209</u>	<u>\$86,796</u>	<u>\$1,005,503</u>	<u>\$567,725</u>	<u>\$437,778</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$840,497</u>	<u>\$489,516</u>	<u>\$350,981</u>	<u>\$165,006</u>	<u>\$78,209</u>	<u>\$86,796</u>	<u>\$1,005,503</u>	<u>\$567,725</u>	<u>\$437,778</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$304,203	\$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	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$32,002</u>	<u>\$631,293</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$32,002</u>	<u>\$631,293</u>
20 Sub Total	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$32,002</u>	<u>\$631,293</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$32,002</u>	<u>\$631,293</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

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

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

	Rate Year Ending August 31, 2019	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	\$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	<u>\$437,778</u>	<u>\$25,304</u>	<u>\$463,081</u>	<u>\$23,386</u>	<u>\$486,467</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$437,778	\$25,304	\$463,081	\$23,386	\$486,467
20 Sub Total	<u>\$437,778</u>	<u>\$25,304</u>	<u>\$463,081</u>	<u>\$23,386</u>	<u>\$486,467</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$437,778</u>	<u>\$25,304</u>	<u>\$463,081</u>	<u>\$23,386</u>	<u>\$486,467</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

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

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

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

Line Notes

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

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

Narragansett Electric Company		Escalation Percentage 1/	Group Insurance Expense Adjustment
	Electric	Electric	Electric
	(a)	(b)	(c)
1 Accidental Death & Dismemberment	1.70%	\$4,412	16.07% \$709
2 Basic Life	15.28%	\$39,615	16.07% \$6,366
3 Long Term Disability	55.75%	\$144,532	16.07% \$23,226
4 Absence Management Program	27.27%	\$70,706	4.63% \$3,274
5	100.00%	\$259,266	\$33,575

Column Notes

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

Service Company		Escalation Percentage 1/	Group Insurance Expense Adjustment
	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)	16.07%
General inflation rate from Schedule MAL-3, Page 8	4.63%

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

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

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

Schedule MAL-15

Thrift Plan

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

Test Year Ended June 30, 2017						Test Year Ended June 30, 2017				
(Per Books)			Normalizing Adjustments			(as Adjusted)				
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(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	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
20	Sub Total	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,865,292</u>	<u>\$2,489,542</u>	<u>\$1,375,749</u>	<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

Test Year Ended June 30, 2017									
(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	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$503,620</u>	<u>\$336,053</u>	<u>\$167,566</u>	<u>\$3,970,554</u>	<u>\$2,427,238</u>	<u>\$1,543,316</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0						
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$503,620</u>	<u>\$336,053</u>	<u>\$167,566</u>	<u>\$3,970,554</u>	<u>\$2,427,238</u>	<u>\$1,543,316</u>
20 Sub Total	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$503,620</u>	<u>\$336,053</u>	<u>\$167,566</u>	<u>\$3,970,554</u>	<u>\$2,427,238</u>	<u>\$1,543,316</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$3,466,934</u>	<u>\$2,091,185</u>	<u>\$1,375,749</u>	<u>\$503,620</u>	<u>\$336,053</u>	<u>\$167,566</u>	<u>\$3,970,554</u>	<u>\$2,427,238</u>	<u>\$1,543,316</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$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	<u>\$2,427,238</u>	<u>\$70,390</u>	<u>\$2,497,628</u>	<u>\$72,681</u>	<u>\$2,570,309</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$2,427,238</u>	<u>\$70,390</u>	<u>\$2,497,628</u>	<u>\$72,681</u>	<u>\$2,570,309</u>
20 Sub Total	<u>\$2,427,238</u>	<u>\$70,390</u>	<u>\$2,497,628</u>	<u>\$72,681</u>	<u>\$2,570,309</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$2,427,238</u>	<u>\$70,390</u>	<u>\$2,497,628</u>	<u>\$72,681</u>	<u>\$2,570,309</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (h)

Line Notes

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

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

	Rate Year Ending August 31, 2019 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	<u>\$1,543,316</u>	<u>\$48,151</u>	<u>\$1,591,467</u>	<u>\$41,696</u>	<u>\$1,633,164</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$1,543,316</u>	<u>\$48,151</u>	<u>\$1,591,467</u>	<u>\$41,696</u>	<u>\$1,633,164</u>
20 Sub Total	<u>\$1,543,316</u>	<u>\$48,151</u>	<u>\$1,591,467</u>	<u>\$41,696</u>	<u>\$1,633,164</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$1,543,316</u>	<u>\$48,151</u>	<u>\$1,591,467</u>	<u>\$41,696</u>	<u>\$1,633,164</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

(a) Page 2, Column (i)

Line Notes

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

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

		Explanation of Adjustments:	Provider Company	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	<u>Adjustments: (to normalize Historic Year)</u>				
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$117,652)	(\$117,652)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$218,845)	(\$218,845)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$3,581)	(\$3,581)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	(\$12,930)	(\$12,930)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$128)	(\$128)	\$0
8		Inspection & Maintenance	All Other Companies	(\$1,878)	(\$1,878)	\$0
9						
10		Parent Company Funding Initiatives	Narragansett Electric Company	(\$29,323)	(\$29,323)	\$0
11						
12		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
13		Major Storm Activity	National Grid USA Service Company	(\$12,620)	(\$12,620)	\$0
14		Major Storm Activity	All Other Companies	(\$1,401)	(\$1,401)	\$0
15						
16		TOTAL		<u>(\$398,357)</u>	<u>(\$398,357)</u>	<u>\$0</u>
17						
18						
19	Page 2	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
20						
21		<u>Payroll inflator</u>				
22		16.07% Electric	Narragansett Electric Company	\$190,989	\$112,712	\$78,277
23		12.18% Gas	National Grid USA Service Company	\$308,267	\$220,231	\$88,036
24			All Other Companies	\$4,363	\$3,110	\$1,253
25						
26		TOTAL		<u>\$503,620</u>	<u>\$336,053</u>	<u>\$167,566</u>
27						
28	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
29						
30		<u>Payroll inflator</u>				
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			All Other Companies	\$1,012	\$651	\$360
34						
35		TOTAL		<u>\$118,541</u>	<u>\$70,390</u>	<u>\$48,151</u>
36						
37	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
38						
39		<u>Payroll inflator</u>				
40		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		<u>\$114,377</u>	<u>\$72,681</u>	<u>\$41,696</u>

Line Notes

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

Schedule MAL-16

FAS112 / ASC712

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	(\$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	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
20	Sub Total	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>(\$572,522)</u>	<u>(\$333,759)</u>	<u>(\$238,762)</u>	<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

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

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

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

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

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

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

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

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

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

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

		Narragansett Electric	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	Total FAS 112/ASC 712 Test Year Expense					(\$333,759)
2						
3						
4						
5						
6	FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7	FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8	FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9	FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10	FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11						
12	5 Year Average (2013-2017)	1/	(\$198,662)		(\$436,861)	
13						
14	Percentage Charged to Narragansett Electric - Total		100.00%		6.42%	
15	Percentage Charged to Narragansett Electric - O&M Labor		46.80%		63.49%	
16						
17	Total 5 Year Average Charged to O&M		(\$92,974)		(\$17,803)	(\$110,777)
18						
19	Minimum Anticipated Expense	2/				\$0
20						
21	Greater of Lines 12 or 17					\$0
22						
23	Normalizing Adjustment					\$333,759

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

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

Line Notes

- 1 Page 1, Line 28(b)
6-10 Per Workpaper 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
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 Total FAS 112/ASC 712 Test Year Expense					(\$238,762)
2					
3					
4					
5					
6 FY2013	\$699,422	\$2,408,625	\$1,965,814	\$4,374,439	
7 FY2014	\$1,164,155	\$1,775,162	\$294,985	\$2,070,147	
8 FY2015	(\$781,985)	(\$3,278,435)	(\$1,200,056)	(\$4,478,491)	
9 FY2016	(\$1,668,961)	(\$1,864,676)	(\$511,211)	(\$2,375,887)	
10 FY2017	(\$405,941)	(\$2,131,958)	\$357,445	(\$1,774,513)	
11					
12 5 Year Average (2013-2017) 1/	(\$198,662)			(\$436,861)	
13					
14 Percentage Charged to Narragansett Electric - Total	100.00%			3.70%	
15 Percentage Charged to Narragansett Electric - O&M Labor	44.82%			64.58%	
16					
17 Total 5 Year Average Charged to O&M	(\$89,040)			(\$10,438)	(\$99,479)
18					
19 Minimum Anticipated Expense 2/					\$0
20					
21 Greater of Lines 12 or 17					\$0
22					
23 Normalizing Adjustment					\$238,762

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

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

Line Notes

- 1 Page 1 of 7 Line 28 Column (c)
- 6-10 Per Workpaper 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

Schedule MAL-17

Service Company Rents

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

		Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
		Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
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
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$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
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
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) + (c)	(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	<u>\$10,486,043</u>	<u>\$7,807,331</u>	<u>\$2,678,712</u>	<u>\$5,049,392</u>	<u>\$3,810,421</u>	<u>\$1,238,972</u>	<u>\$15,535,435</u>	<u>\$11,617,751</u>	<u>\$3,917,684</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.						\$0			
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses						\$0			
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$10,486,043</u>	<u>\$7,807,331</u>	<u>\$2,678,712</u>	<u>\$5,049,392</u>	<u>\$3,810,421</u>	<u>\$1,238,972</u>	<u>\$15,535,435</u>	<u>\$11,617,751</u>	<u>\$3,917,684</u>
20	Sub Total	<u>\$10,486,043</u>	<u>\$7,807,331</u>	<u>\$2,678,712</u>	<u>\$5,049,392</u>	<u>\$3,810,421</u>	<u>\$1,238,972</u>	<u>\$15,535,435</u>	<u>\$11,617,751</u>	<u>\$3,917,684</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$10,486,043</u>	<u>\$7,807,331</u>	<u>\$2,678,712</u>	<u>\$5,049,392</u>	<u>\$3,810,421</u>	<u>\$1,238,972</u>	<u>\$15,535,435</u>	<u>\$11,617,751</u>	<u>\$3,917,684</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Electric	Electric	Electric	Electric	Electric
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$11,617,751</u>	<u>\$611,028</u>	<u>\$12,228,779</u>	<u>(\$163,470)</u>	<u>\$12,065,309</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$11,617,751	\$611,028	\$12,228,779	(\$163,470)	\$12,065,309
20 Sub Total	<u>\$11,617,751</u>	<u>\$611,028</u>	<u>\$12,228,779</u>	<u>(\$163,470)</u>	<u>\$12,065,309</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$11,617,751</u>	<u>\$611,028</u>	<u>\$12,228,779</u>	<u>(\$163,470)</u>	<u>\$12,065,309</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0
2 National Grid USA Service Company	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,917,684</u>	<u>\$308,274</u>	<u>\$4,225,958</u>	<u>\$21,001</u>	<u>\$4,246,959</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.					
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses					
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$3,917,684	\$308,274	\$4,225,958	\$21,001	\$4,246,959
20 Sub Total	<u>\$3,917,684</u>	<u>\$308,274</u>	<u>\$4,225,958</u>	<u>\$21,001</u>	<u>\$4,246,959</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,917,684</u>	<u>\$308,274</u>	<u>\$4,225,958</u>	<u>\$21,001</u>	<u>\$4,246,959</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

Line Notes

- 19 Line 4

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

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		Normalizing Adjustment	National Grid USA Service Co.	Page 6	(\$4,124,993)	(\$3,704,043)	(\$420,950)
3							
4							
5		Normalizing Adjustment - CWIP	National Grid USA Service Company	Workpaper MAL-6	\$91,100	\$69,021	\$22,079
7		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1	(\$2,146,385)	(\$2,146,385)	\$0
8		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1	(\$396,630)	(\$396,630)	\$0
9		(IFA) Integrated Facilities Agreement	All Other Companies		\$0	\$0	\$0
10					\$0	\$0	\$0
11					\$0		
12		TOTAL			<u>(\$6,576,909)</u>	<u>(\$6,178,038)</u>	<u>(\$398,871)</u>
13							
14							
15							
16							
17							
18							
19	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)					
20							
21							
22							
23					-	-	-
24		Rate Year Adjustment	National Grid USA Service Co.	Page 6	5,049,392	3,810,421	1,238,972
25					<u>\$5,049,392</u>	<u>\$3,810,421</u>	<u>\$1,238,972</u>
26							
27	Page 3	Electric Adjustments: (to reflect conditions in the Rate Year 2020-2021)					
28							
29							
30							
31					-	-	-
32		Rate Year Adjustment	National Grid USA Service Co.	Page 7	919,302	611,028	308,274
33					<u>\$919,302</u>	<u>\$611,028</u>	<u>\$308,274</u>
34							
35	Page 4	Gas Adjustments: (to reflect conditions in the Rate Year 2020-2021)					
36							
37							
38							
39					-	-	-
40		Rate Year Adjustment	National Grid USA Service Co.	Page 7	(142,469)	(163,470)	21,001
41					<u>-\$142,469</u>	<u>-\$163,470</u>	<u>\$21,001</u>
42							
43							

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 46
40(c) Page 7, Line 33

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

Test Year
Asset Recovery Charge Per Books

	<u>Gas</u>	
1	ARC-DEBT RECOVERY CHGE	\$189,871
2	ARC-DEPRECIATION RECOVERY CHGE	\$2,041,663
3	ARC-EQUITY RECOVERY CHGE	\$846,048
4		
5	Grand Total	<u>\$3,077,582</u>
6		
7		
8		
9		
10	Test Year	
11	Return & Depreciation Calculation Adjustment	
12		
13	Existing IS Projects	\$2,351,195
14	Facilities Existing Balance	<u>\$305,438</u>
15	Total Calculated Return & Depreciation	\$2,656,632
16	Per Books	<u>\$3,077,582</u>
17	Normalizing Adjustment	<u>(\$420,950)</u>
18		
19	Rate Year -2019	
20	Return & Depreciation Calculation Adjustment	
21	Existing IS Projects	2,375,446
22	New IS Projects	1,202,307
23	Existing Facilities	339,930
24	New Facilities	-
25	Total Calculated Return & Depreciation - Rate Year	<u>3,917,684</u>
26	Normalized Service Company Rents	<u>2,678,712</u>
27	Proforma Adjustment	<u>1,238,972</u>
28		
29		
30	<u>Electric</u>	
31	ARC-DEBT RECOVERY CHGE	\$856,281
32	ARC-DEPRECIATION RECOVERY CHGE	\$9,249,995
33	ARC-EQUITY RECOVERY CHGE	\$3,879,092
34		
35	Total before IFA	<u>\$13,985,368</u>
36	Less: IFA	<u></u>
37	Total after IFA	<u>\$13,985,368</u>
38		
39		
40	Test Year	
41	Return & Depreciation Calculation Adjustment	
42		
43	IS Existing Projects	\$9,644,731
44	Facilities Test Year	<u>\$636,594</u>
45	Total Calculated Return & Depreciation	\$10,281,325
46	Per Books	<u>\$13,985,368</u>
47	Normalizing Adjustment	<u>(\$3,704,043)</u>
48		
49	Rate Year 2019	
50	Return & Depreciation Calculation Adjustment	
51	Existing IS Projects	7,895,740
52	New IS Projects	3,063,726
53	Existing Facilities	658,286
54	New Facilities	-
55	Total Calculated Return & Depreciation - Rate Year	<u>11,617,751</u>
56	Normalized Service Company Rents	<u>7,807,331</u>
57	Proforma Adjustment	<u>3,810,421</u>

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

		<u>Gas</u>
1	Rate Year -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	-
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	
16	Existing IS Projects	7,347,550
17	New IS Projects	4,511,132
18	Existing Facilities	370,097
19	New Facilities	-
20	Total Calculated Return & Depreciation - Rate Year	12,228,779
21	Adjusted Service Company Rents	11,617,751
22	Proforma Adjustment	611,028
23		
24		<u>Gas</u>
25	Rate Year -2021	
26	Return & Depreciation Calculation Adjustment	
27	Existing IS Projects	1,886,567
28	New IS Projects	2,193,855
29	Existing Facilities	166,537
30	New Facilities	-
31	Total Calculated Return & Depreciation - Rate Year	4,246,959
32	Normalized Service Company Rents	4,225,958
33	Proforma Adjustment	21,001
34		
35		
36		<u>Electric</u>
37		
38	Rate Year 2021	
39	Return & Depreciation Calculation Adjustment	
40	Existing IS Projects	6,721,732
41	New IS Projects	5,042,111
42	Existing Facilities	301,465
43	New Facilities	-
44	Total Calculated Return & Depreciation - Rate Year	12,065,309
45	Adjusted Service Company Rents	12,228,779
46	Proforma Adjustment	(163,470)

Line Notes

- 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

Schedule MAL-18

Joint Facilities

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

Test Year Ended June 30, 2017						Test Year Ended June 30, 2017					
(Per Books)			Normalizing Adjustments			(as Adjusted)					
Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas			
(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)			
Provider Company:											
1	Narragansett Electric Company	\$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											
Operation:											
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	and Processing Exp.										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Distribution Expenses	\$116,247	\$116,247	\$0	\$0	\$0	\$116,247	\$116,247	\$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	\$1,463,421	\$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											
Maintenance:											
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Distribution Expenses	\$180	\$180	\$0	\$0	\$0	\$180	\$180	\$0	\$0	
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Sub Total	\$180	\$180	\$0	\$0	\$0	\$180	\$180	\$0	\$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)

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

Test Year Ended June 30, 2017									
(as Adjusted)			Proforma Adjustments			Rate Year 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
Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$116,247	\$116,247	\$0	\$5,382	\$5,382	\$0	\$121,629	\$121,629	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$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
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) + (e)
- (i) (c) + (f)

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

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

Column Notes

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

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

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

Column Notes

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

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

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

Line Notes

19 Schedule 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
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

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

Column Notes

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

Schedule MAL-19

Uninsured Claims

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

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

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$560,333	(\$4,942)	\$565,275	\$977,029	\$1,178,663	(\$201,634)	\$1,537,362	\$1,173,721	\$363,641
2	National Grid USA Service Company	\$946,054	\$671,866	\$274,187	\$0	\$0	\$0	\$946,054	\$671,866	\$274,187
3	All Other Companies	\$20,074	\$13,041	\$7,033	\$0	\$0	\$0	\$20,074	\$13,041	\$7,033
4	Total	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
20	Sub Total	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$1,526,461</u>	<u>\$679,966</u>	<u>\$846,495</u>	<u>\$977,029</u>	<u>\$1,178,663</u>	<u>(\$201,634)</u>	<u>\$2,503,490</u>	<u>\$1,858,628</u>	<u>\$644,861</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 Gas (a)	Adjustments to Reflect Conditions in Data Year Gas (b)	Data Year 1 Ending August 31, 2020 Gas (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Gas (d)	Data Year 2 Ending August 31, 2021 Gas (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$363,641	\$9,673	\$373,314	\$9,072	\$382,386
2 National Grid USA Service Company	\$274,187	\$7,293	\$281,481	\$6,840	\$288,321
3 All Other Companies	\$7,033	\$187	\$7,220	\$175	\$7,395
4 Total	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
20 Sub Total	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$644,861</u>	<u>\$17,153</u>	<u>\$662,015</u>	<u>\$16,087</u>	<u>\$678,102</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

Explanation of Adjustments:	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Page 1 Adjustments: (to normalize Historic Year)					
(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Line 26(a)	(\$581)	(\$581)	\$0
(IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$106,704)	(\$106,704)	\$0
(IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-1 Line 26(c)	(\$2,209)	(\$2,209)	\$0
Inspection & Maintenance	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(e)	(\$4,432)	(\$4,432)	\$0
Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$21)	(\$21)	\$0
Inspection & Maintenance	All Other Companies	Schedule MAL-3 Page 6, Line 13(e)	(\$782)	(\$782)	\$0
Parent Company Funding Initiatives	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(g)	(\$4,180)	(\$4,180)	\$0
Major Storm Fund adjustment	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(f)	\$0	-	\$0
Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$2,550)	(2,550)	\$0
Major Storm Fund adjustment	All Other Companies	Schedule MAL-3 Page 6, Line 13(f)	(\$140)	(140)	\$0
TOTAL			(\$121,599)	(\$121,599)	\$0
Page 2 Adjustments: (to reflect conditions in the Rate Year 2019)					
General inflation %			(a) = (b) + (c)	(b)	(c)
4.63% Narragansett Electric Company			\$0	\$0	\$0
National Grid USA Service Co.			\$0	\$0	\$0
All Other Companies			\$326	\$0	\$326
5 Year average adj for General/Auto & WC cClaims	Narragansett Electric		\$977,029	\$1,178,663	(\$201,634)
TOTAL			\$977,355	\$1,178,663	(\$201,308)
Page 2 Adjustments: (to reflect conditions in the Rate Year 2020)					
General inflation %			(a) = (b) + (c)	(b)	(c)
2.66% Narragansett Electric Company			\$40,894	\$31,221	\$9,673
National Grid USA Service Co.			\$25,165	\$17,872	\$7,293
All Other Companies			\$534	\$347	\$187
5 Year average adj for General/Auto & WC cClaims	Narragansett Electric				
Page 2 Adjustments: (to reflect conditions in the Rate Year 2021)			\$66,593	\$49,440	\$17,153
General inflation %			(a) = (b) + (c)	(b)	(c)
2.43% Narragansett Electric Company			\$38,352	\$29,280	\$9,072
National Grid USA Service Co.			\$23,601	\$16,761	\$6,840
All Other Companies			\$501	\$325	\$175
Narragansett Electric					
5 Year average adj for General/Auto & WC cClaims					
TOTAL			\$62,453	\$46,366	\$16,087

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

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

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

Line Notes

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

- 1 Per Company Data
- 2 Per Company Data
- 3 Per Company Data
- 7 Per Company Data
- 8 Per Company Data
- 9 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)

Schedule MAL-20

Insurance Premium

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$4,059	\$968	\$3,091	(\$132)	(\$132)	\$0	\$3,927	\$836	\$3,091
2	National Grid USA Service Company	\$2,922,151	\$2,096,258	\$825,893	(\$286,349)	(\$286,349)	\$0	\$2,635,802	\$1,809,909	\$825,893
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
20	Sub Total	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$2,926,210</u>	<u>\$2,097,226</u>	<u>\$828,984</u>	<u>(\$286,481)</u>	<u>(\$286,481)</u>	<u>\$0</u>	<u>\$2,639,729</u>	<u>\$1,810,745</u>	<u>\$828,984</u>
Line Notes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1(a) Per Company Books										
1(b) Page 3, Line 2										
1(c) Line 1(a) plus Line 1(b)										
2(a) Per Company Books										
2(c) Line 2(a) plus Line 2(b)										
19(a) Per Company Books										
19(b) Page 3, Line 19										
19(c) Line 19(a) plus Line 19(b)										
28(a) Per Company Books										
28(b) Page 3, Line 19										
28(c) Line 19(a) plus Line 19(b)										

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

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

Line Notes

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

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

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

Line Notes

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

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

	Rate Year Ending August 31, 2019 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	\$3,091	\$24,441	\$27,532	\$22,328	\$49,860
2 National Grid USA Service Company	\$918,833	\$0	\$918,833	\$0	\$918,833
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
20 Sub Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$22,328</u>	<u>\$968,693</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

Line Notes

17(b) Page 6, Line 76(j)
17(c) Page 7, Line 72(j)
25(b) Page 3, Line 1(a) x Schedule 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

Line of Coverage	(a) Policy Period Begins	(b) Policy Period Ends	(c) Policy Midpoint	(d) Policy Number	(e) Carrier	(f) Total Premium Paid on the Policy	(g) Allocated % Elec	(f) x (g) Annualized Expense Elec	(i) Days of Inflation	(j) Inflation Adjustment	(k) = (b) + (j) Total Amortized Expense
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	8.510%	4,932	883	255	5,187
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	8.370%	1,385	518	42	1,427
3											
4 Business Interruption	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	984,808	8.510%	62,855	883	3,251	66,106
5 Business Interruption	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	787,846	8.370%	16,486	518	495	16,981
6											
7 Business Travel Accident	1/1/2016	1/1/2017	7/2/2016	GTP9132752-A	AIG	67,099	3.970%	1,332	973	76	1,408
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG	65,936	3.840%	1,266	608	45	1,311
9											
10 Cyber Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/035	NGI USA	1,694,420	8.370%	35,456	518	1,064	36,520
11 Cyber Property	4/1/2017	4/1/2018	9/30/2017	NGUS/CTP/17/034	NGI USA	1,214,910	8.370%	25,422	518	763	26,185
12											
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEGIS	286,185	8.510%	10,148	1,004	599	10,747
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM	327,346	8.510%	11,607	1,004	685	12,292
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,500	8.510%	31,611	1,004	1,867	33,478
16						Total		53,366		3,151	56,517
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	211,698	8.370%	10,336	639	384	10,720
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	8.370%	15,184	639	564	15,748
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	8.370%	39,175	639	1,456	40,631
20						Total		1,325,026		2,404	67,099
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	7,357,649	8.510%	469,602	883	24,290	493,892
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738,937	8.510%	47,163	883	2,440	49,603
23						Total		8,096,586		26,730	543,495
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	7,163,144	8.370%	149,889	518	4,499	154,388
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,937	8.370%	15,462	518	464	15,926
26						Total		7,902,081		4,963	170,314
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	240,077	3.970%	3,971	1,005	235	4,206
28 Employment Practices Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-42	AIG	196,000	3.840%	4,390	640	163	4,553
29											
30 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	02-582-92-02	AIG	135,695	3.970%	2,245	1,005	133	2,378
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS	261,000	3.970%	4,317	1,005	255	4,572
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,853	3.970%	3,604	1,005	213	3,817
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,596	3.970%	1,168	1,005	69	1,237
34						Total		1,121,221		670	12,004
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	74,261	3.840%	1,663	640	62	1,725
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	176,426	3.840%	3,952	640	147	4,099
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	3.840%	3,301	640	123	3,424
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	3.840%	1,030	640	38	1,068
39						Total		444,055		370	10,316
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,359	3.970%	1,412	1,005	83	1,495
41 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	XSC-554-40-90-1300	Great American Ins Co	29,790	3.970%	493	1,005	29	522
42						Total		115,149		113	2,018
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,237	3.840%	1,529	640	57	1,586
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,969	3.840%	403	640	15	418
45						Total		86,206		72	2,004
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,400	8.200%	578	885	30	608
47 Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	7.880%	338	489	10	348
48											
49 Public (Excess) Liability	4/1/2016	4/1/2017	9/30/2016	NGUS/PL/16/03	NGI USA	4,981,250	8.510%	317,928	883	16,445	334,373
50 Public (Excess) Liability	4/1/2017	4/1/2018	9/30/2017	NGUS/PL/17/03	NGI USA	3,390,363	8.370%	70,943	518	2,129	73,072
51											
52 Property	4/1/2016	4/1/2017	9/30/2016	NGUS/PD/16/031	NGI USA	17,579,285	3.280%	432,450	883	22,369	454,819
53 Property	4/1/2017	4/1/2018	9/30/2017	NGUS/PD/17/001	NGI USA	13,512,578	6.420%	216,877	518	6,510	223,387
54											
55 Property Terrorism	4/1/2016	4/1/2017	9/30/2016	NGUS/TE/16/029&30	NGI USA	321,389	5.981%	14,417	883	746	15,163
56 Property Terrorism	4/1/2017	4/1/2018	9/30/2017	NGUS/TE/17/029	NGI USA	305,282	7.900%	6,029	518	181	6,210
57											
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	EW1-62N-004536-556 (NY), 566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,778	3.840%	46,417	792	2,148	48,565
59											
60 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,720	69.320%	21,295	793	987	22,281
61											
62 Inspection Fee	6/30/2016	6/30/2017	12/29/2016	various	various	25,230	69.320%	17,490	793	810	18,300
63											
64 Surety Bonds	6/30/2016	6/30/2017	12/29/2016	various	Travelers	67,046	69.320%	46,476	793	2,153	48,630
65											
66 Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,390	69.320%	61,965	793	2,871	64,836
67											
68						Grand Total Insurance Premiums		2,235,992		102,249	2,338,242
69											
70 Test Year Insurance Premiums											\$1,810,745
71											
72 Proforma Adjustment Before IFA											527,497
73											
74 Less: Amount applicable to the IFA							13.66%				(247,348)
75											
76 Proforma adjustment revised											280,149

Column Notes

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

Line Notes

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

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

Line of Coverage	(a) Policy Period Begins	(b) Policy Period Ends	(c) Policy Midpoint	(d) Policy Number	(e) Carrier	(f) Total Premium Paid on the Policy	(g) Allocated % Gas	(f) x (g) (h) Annualized Expense Gas	(i) Days of Inflation	(j) Inflation Adjustment	(k) = (h) + (j) Total Amortized Expense
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	2.680%	1,553	883	80	1,633
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	2.850%	472	518	14	486
3											
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/CTP/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											
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	1,505,031	2.850%	16,806	639	992	17,798
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	2.850%	5,170	639	192	5,362
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	2.850%	13,339	639	496	13,835
20											
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	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
23											
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	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											
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											
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	685,144	4.070%	12,503	640	739	13,242
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	74,261	4.070%	1,763	640	66	1,829
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	4.070%	4,189	640	156	4,345
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	4.070%	3,499	640	130	3,629
39											
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 Ins Co	29,790	4.380%	544	1,005	32	576
42											
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											
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	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	3.490%	150	489	4	154
48											
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	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
54											
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											
58 Workers' Compensation - Excess	7/1/2016	7/1/2017	12/30/2016	EW1-62N-004536-556 (NY), 566 (NH & RI), 576 (MA)	Liberty Mutual	1,208,778	4.070%	49,197	792	2,276	51,473
59											
60 Broker Fees	6/30/2016	6/30/2017	12/29/2016	various	various	30,720	30.680%	9,425	793	437	9,861
61											
62 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											
66 Tax on Insurance Premiums	6/30/2016	6/30/2017	12/29/2016	various	various	89,390	30.680%	27,425	793	1,271	28,696
67											
68											
69											
70 Test Year Insurance Premiums											\$828,984
71											
72 Proforma Adjustment											92,940
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)											
Grand Total Insurance Premiums								880,495		41,429.31	921,924

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%

Line Notes

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

Schedule MAL-21

Regulatory Assessments

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

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

Column Notes:

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year 1 Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
1	Provider Company:									
2	Narragansett Electric Company	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
3	National Grid USA Service Co.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
20	Sub Total	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,184,116</u>	<u>\$4,286,454</u>	<u>\$1,897,662</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

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

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

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

Column Notes

(a) Page 2, Line 1(h)

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

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

Column Notes

(a) Page 2, Line 1(i)

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

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

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						Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments			(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$13,021,205	\$8,985,373	\$4,035,832	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,726,561	\$3,997,392	\$5,729,169
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.							\$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	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$12,978,156</u>	<u>\$8,952,665</u>	<u>\$4,025,491</u>	<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

		Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
		(as Adjusted)								
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h)	(i)
Provider Company:										
1	Narragansett Electric Company	\$9,726,561	\$3,997,392	\$5,729,169	(\$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	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$1,854,556)</u>	<u>\$157,586</u>	<u>(\$2,012,142)</u>	<u>\$7,828,956</u>	<u>\$4,122,270</u>	<u>\$3,706,686</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$9,683,512	\$3,964,684	\$5,718,828	(\$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	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$1,854,556)</u>	<u>\$157,586</u>	<u>(\$2,012,142)</u>	<u>\$7,828,956</u>	<u>\$4,122,270</u>	<u>\$3,706,686</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$9,683,512</u>	<u>\$3,964,684</u>	<u>\$5,718,828</u>	<u>(\$1,854,556)</u>	<u>\$157,586</u>	<u>(\$2,012,142)</u>	<u>\$7,828,956</u>	<u>\$4,122,270</u>	<u>\$3,706,686</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e)
Provider Company:					
1 Narragansett Electric Company	\$4,154,978	\$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	<u>\$4,122,270</u>	<u>\$538,029</u>	<u>\$4,660,299</u>	<u>\$77,427</u>	<u>\$4,737,726</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, 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	\$4,122,270	\$538,029	\$4,660,299	\$77,427	\$4,737,726
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$4,122,270</u>	<u>\$538,029</u>	<u>\$4,660,299</u>	<u>\$77,427</u>	<u>\$4,737,726</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,122,270</u>	<u>\$538,029</u>	<u>\$4,660,299</u>	<u>\$77,427</u>	<u>\$4,737,726</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c)	(d)	(e)
Provider Company:					
1 Narragansett Electric Company	\$3,717,027	\$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	<u>\$3,706,686</u>	<u>\$631,173</u>	<u>\$4,337,859</u>	<u>\$186,781</u>	<u>\$4,524,639</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$3,706,686	\$631,173	\$4,337,859	\$186,781	\$4,524,639
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$3,706,686</u>	<u>\$631,173</u>	<u>\$4,337,859</u>	<u>\$186,781</u>	<u>\$4,524,639</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,706,686</u>	<u>\$631,173</u>	<u>\$4,337,859</u>	<u>\$186,781</u>	<u>\$4,524,639</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Explanation of Adjustments	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2						
3						
4		Test Year Bad Debt Expense Normalizing Adjustment	Page 6 and 7	(\$3,294,644)	(\$4,987,981)	\$1,693,337
5						
6		TOTAL		<u>(\$3,294,644)</u>	<u>(\$4,987,981)</u>	<u>\$1,693,337</u>
7						
8						
9						
10						
11						
12						
13	Page 2	Adjustments: (Known and Measurable Adjustment)				
14						
15						
16		Apply Five Year Average net Write-Off Rate	Page 6 and 7	(\$1,854,556)	\$157,586	(\$2,012,142)
17						
18				<u>(\$1,854,556)</u>	<u>\$157,586</u>	<u>(\$2,012,142)</u>
19						
20						
21	Page 3 & 4	Adjustments: (to reflect conditions in the Data Year 2020)				
22						
23		Adjustment for year 1 revenue requirement increase				
24		Narragansett Electric Company		\$1,175,231	\$542,298	\$632,934
25		National Grid USA Service Company		(\$6,030)	(\$4,269)	(\$1,760.81)
26		All Other Companies		\$0	\$0	\$0
27						
28		TOTAL		<u>\$1,169,201</u>	<u>\$538,029</u>	<u>\$631,173</u>
29						
30	Page 3 & 4	Adjustments: (to reflect conditions in the Data Year 2021)				
31						
32		Adjustment for year 2 revenue requirement increase				
33		Narragansett Electric Company		\$265,343	\$78,041	\$187,302
34		National Grid USA Service Company		(\$1,135)	(\$614)	(\$521.07)
35		All Other Companies		\$0	\$0	\$0
36						
37		TOTAL		<u>\$264,208</u>	<u>\$77,427</u>	<u>\$186,781</u>

Line Notes

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

Line Notes

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

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

Description	Gas		
	(a)	(b)	(c)
	Total Revenue	Net Write-Offs	% of Write-Offs Distribution Revenue
Year:			
2017	\$351,000,976	\$4,581,913	1.31%
2016	\$328,129,033	\$6,447,486	1.96%
2015	\$411,397,186	\$10,542,786	2.56%
2014	\$406,386,502	\$6,980,499	1.72%
2013	\$352,646,214	\$9,946,453	2.82%
	\$1,849,559,910	\$38,499,138	2.08%
Five Year Average net Write-Off Rate			2.08%
			Base Rate Distribution Revenue
			(d)
Test Year Normalized Revenue			\$179,837,361
Current Allowed Average Write-Off Rate			3.18%
Allowable Bad Debt Expenses			\$5,718,828
Less: Test Year Bad Debt Expense			\$4,025,491
Test Year Bad Debt Expense Normalizing Adjustment			\$1,693,337
Total Adjusted Test Year Revenue			\$179,837,361
Add: Pro Forma Adjustments			(\$1,762,267)
Total Rate Year Revenue			\$178,075,094
Five Year Weighted Average Of Net Write-Offs			2.08%
Rate Year Allowable Bad Debt Expenses			\$3,706,686
Adjusted Test Year Bad Debt Expense			\$5,718,828
Total Pro Forma Bad Debt Expense Adjustment			(\$2,012,142)

Line Notes

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

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

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

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

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

Schedule MAL-23

Postage

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

		Test Year Ended June 30, 2017 (as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$10,368	\$6,600	\$3,768	\$480	\$306	\$174	\$10,848	\$6,905	\$3,943
2	National Grid USA Service 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	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$74	\$0	\$74	\$3	\$0	\$3	\$78	\$0	\$78
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 Informational Expenses	\$487	\$192	\$295	\$23	\$9	\$14	\$509	\$201	\$308
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	<u>\$3,755,357</u>	<u>\$2,443,739</u>	<u>\$1,311,618</u>	<u>\$173,873</u>	<u>\$113,145</u>	<u>\$60,728</u>	<u>\$3,929,230</u>	<u>\$2,556,884</u>	<u>\$1,372,346</u>
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	<u>\$966</u>	<u>\$516</u>	<u>\$450</u>	<u>\$45</u>	<u>\$24</u>	<u>\$21</u>	<u>\$1,011</u>	<u>\$540</u>	<u>\$471</u>
28	TOTAL	<u>\$3,756,323</u>	<u>\$2,444,255</u>	<u>\$1,312,068</u>	<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>	<u>\$3,930,240</u>	<u>\$2,557,424</u>	<u>\$1,372,817</u>
Line Notes:		\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)
4	Sum of Lines 1 through 3									
20	Sum of Lines 8 through 19									
26	Sum of Lines 23 through 25									
28	Line 20 + Line 28									

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

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

Line Notes:

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

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

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,943	\$105	\$4,047	\$98	\$4,146
2 National Grid USA Service Company	\$1,368,874	\$36,412	\$1,405,286	\$34,148	\$1,439,435
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$1,372,817</u>	<u>\$36,517</u>	<u>\$1,409,334</u>	<u>\$34,247</u>	<u>\$1,443,580</u>
5					
6					
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	<u>\$1,372,346</u>	<u>\$36,504</u>	<u>\$1,408,850</u>	<u>\$34,235</u>	<u>\$1,443,085</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$471	\$13	\$483	\$12	\$495
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$471</u>	<u>\$13</u>	<u>\$483</u>	<u>\$12</u>	<u>\$495</u>
27					
28 TOTAL	<u>\$1,372,817</u>	<u>\$36,517</u>	<u>\$1,409,334</u>	<u>\$34,247</u>	<u>\$1,443,580</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes:

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

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

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

Line Notes

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



USPS Announces Pricing Changes For 2017

Alerts

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

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Postal Service Announces 2017 Mailing Services Prices

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

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

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

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.

Schedule MAL-24

Strike Contingency

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

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$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	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
20	Sub Total	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,194</u>	<u>\$8,194</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

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

Column Notes

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

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

	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:					
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	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
20 Sub Total	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$8,573</u>	<u>\$228</u>	<u>\$8,801</u>	<u>\$214</u>	<u>\$9,015</u>
	\$0	\$0	\$0	\$0	\$0

Column Notes

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

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

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

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

	Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)
Explanation of Adjustments:					
1	Page 1	Adjustments: (to normalize Historic Year)			
2			\$0	\$0	\$0
3			\$0	\$0	\$0
4					
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10					
11					
12					
13					
14					
15					
16	Page 2	Adjustments: (to reflect conditions in the Rate Year 2019)			
17					
18					
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	<u>\$379</u>	<u>\$379</u>	<u>\$0</u>
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	\$5	\$5	0
34		All Other Companies	\$0	\$0	0
35					
36					
37		TOTAL	<u>\$228</u>	<u>\$228</u>	<u>\$0</u>
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	<u>\$214</u>	<u>\$214</u>	<u>\$0</u>

Line Notes

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

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

Line Notes

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

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

		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	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
20	Sub Total	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$3,078,000</u>	<u>\$0</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Rate Year Ending August 31, 2019 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	\$3,078,000	\$0	\$3,078,000	\$0	\$3,078,000
2 National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
17 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
20 Sub Total	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>	<u>\$0</u>	<u>\$3,078,000</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

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

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

Schedule MAL-26

Paperless Bill Credit

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

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

Line Notes

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

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

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

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

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

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

Line Notes

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

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

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

Line Notes

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

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

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

Line Notes

- 3 (b) Page 6, Line 9
3 (c) Page 6, Line 10
8 Sum of Lines 1 through 5
14 (b) Page 2, Line 1, Column (b) x Schedule 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
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
Paperless Billing Adjustment
Paper Billing and Electronic Billing Costs for Historic Test Year ending 06/30/2017

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

Line Notes

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

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

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

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

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

Schedule MAL-27

Post-Retirement Benefits Other than Pension

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

		Test Year Ended June 30, 2017			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$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	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
20	Sub Total	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL	<u>\$7,914,078</u>	<u>\$5,421,584</u>	<u>\$2,492,494</u>	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Notes										
1(b) Per Company Books										
1(c) Per Company Books										
1(e) Page 5, Line 2(b)										
2(e) Page 5, Line 3(b)										
3(e) 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
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

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	\$4,131,970	\$2,675,651	\$1,456,319	(\$2,250,781)	\$1,061,772	(\$3,312,553)	\$1,881,189	\$3,737,422	(\$1,856,234)
2 National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,212,061)	(\$841,396)	(\$370,665)	\$1,625,542	\$1,026,875	\$598,667
3 All Other Companies	\$203,917	\$137,073	\$66,844	\$0	\$0	\$0	\$203,917	\$137,073	\$66,844
4 Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
20 Sub Total	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$7,173,490</u>	<u>\$4,680,995</u>	<u>\$2,492,494</u>	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>	<u>\$3,710,648</u>	<u>\$4,901,371</u>	<u>(\$1,190,723)</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(b) Page 1, Line 1(h)
2(b) Page 1, Line 2(h)
3(b) Page 1, Line 3(h)
1(c) Page 1, Line 1(i)
2(c) Page 1, Line 2(i)
3(c) Page 1, Line 3(i)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$3,737,422	\$0	\$3,737,422	\$0	\$3,737,422
2 National Grid USA Service Company	\$1,026,875	\$0	\$1,026,875	\$0	\$1,026,875
3 All Other Companies	\$137,073	\$0	\$137,073	\$0	\$137,073
4 Total	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
20 Sub Total	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

	Rate Year Ending August 31, 2019	Adjustments to Reflect Conditions in Data Year	Data Year 1 Ending August 31, 2020	Adjustments to Reflect Conditions in Data Year	Data Year 2 Ending August 31, 2021
	Gas	Gas	Gas	Gas	Gas
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	(\$1,856,234)	\$0	(\$1,856,234)	\$0	(\$1,856,234)
2 National Grid USA Service Company	\$598,667	\$0	\$598,667	\$0	\$598,667
3 All Other Companies	\$66,844	\$0	\$66,844	\$0	\$66,844
4 Total	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
20 Sub Total	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>	<u>\$0</u>	<u>(\$1,190,723)</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
FAS 106 - Post-Retirement Benefits Other Than Pensions (PBOP)

Explanation of Adjustments:		Provider Company	Source Workpaper	Total (a) = (b) + (c)	Electric (b)	Gas (c)	
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 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					Total (a) = (b) + (c)	Electric (b)	Gas (c)
17		General inflation %			\$0	\$0	\$0
18		4.6300%	Narragansett Electric Company		\$0	\$0	\$0
19			National Grid USA Service Co.		\$0	\$0	\$0
20		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6 Line 26(c)	(\$2,250,781)	\$1,061,772	(\$3,312,553)
21		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6 Line 26(f)	(\$1,212,061)	(\$841,396)	(\$370,665)
22		TOTAL			(\$3,462,842)	\$220,376	(\$3,683,218)

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

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 OPEB Expense	\$ 4,086,484	\$ 3,891,288	\$ 4,005,152	\$ (605,172)	\$ (643,440)	\$ (621,117)
2 Service Cost	\$ 1,871,382	\$ 1,820,818	\$ 1,850,314	\$ 659,679	\$ 642,663	\$ 652,589
3 Non-Service Cost	\$ 2,215,102	\$ 2,070,470	\$ 2,154,839	\$ (1,264,851)	\$ (1,286,103)	\$ (1,273,706)
4						
5 Fair Value Adjustment Amortization	\$ (1,843,927)	\$ (651,450)	\$ (1,347,062)	\$ 1,585,752	\$ 1,585,752	\$ 1,585,752
6						
7 Less: Amount Capitalized	\$ (14,606)	\$ (622,104)	\$ (267,730)	\$ (1,239,029)	\$ (1,229,640)	\$ (1,235,117)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$ 1,447,988	\$ 1,377,103	\$ 1,418,452	\$ 834,673	\$ 793,812	\$ 817,647
10 Service Cost	\$ 1,085,293	\$ 1,054,640	\$ 1,072,521	\$ 625,602	\$ 607,933	\$ 618,240
11 Non-Service Cost	\$ 362,695	\$ 322,463	\$ 345,932	\$ 209,071	\$ 185,879	\$ 199,408
12						
13 FMV Amortization	0	0	0	0	0	0
14						
15 Less: Amount Capitalized	(396,240)	(385,049)	(391,577)	(221,588)	(215,330)	(218,981)
16						
17						
18 Total OPEB Expense	<u>5,123,625</u>	<u>4,261,238</u>	<u>\$ 4,764,297</u>	<u>\$ (1,231,116)</u>	<u>\$ (1,294,597)</u>	<u>\$ (1,257,567)</u>
19						
20 Other Affiliates			\$ 137,073			\$ 66,844
21						
22 Grand Total Rate Year	<u></u>	<u></u>	<u>4,901,371</u>	<u></u>	<u></u>	<u>(1,190,723)</u>
23						
24 Test Year Amount			4,680,995			2,492,494
25						
26 Proforma Adjustment	<u></u>	<u></u>	<u>220,376</u>	<u></u>	<u></u>	<u>(3,683,218)</u>

Notes:

1(a) Page 7, Line 4(b)
1(b) Page 7, Line 4(e)
1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
1(d) Page 7, Line 4(c)
1(e) Page 7, Line 4(f)
1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
2(a) Page 7, Line 2(b)
2(b) Page 7, Line 2(e)
2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
2(d) Page 7, Line 2(c)
2(e) Page 7, Line 2(f)
2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
3(a) Page 7, Line 3(b)
3(b) Page 7, Line 3(e)
3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
3(d) Page 7, Line 3(c)
3(e) Page 7, Line 3(f)
3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
5(a) Minus Workpaper MAL-8, Page 11 Line 24(d)
5(b) Minus Workpaper MAL-8, Page 11 Line 24(f)
5(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
5(d) Workpaper MAL-8 Page 12 Line 9(d)
5(e) Workpaper MAL-8 Page 12 Line 9(f)
5(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

7(a) Line 2(a) + Line 5(a) x 1 - Schedule MAL-12, Page 6 Line 20(f) 10(a)
7(b) Line 2(b) + Line 5(b) x 1 - Schedule MAL-12, Page 6 Line 20(f) 10(b)
7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5 10(c)
7(d) Line 2(d) + Line 5(d) x 1 - Schedule MAL-12, Page 7 Line 20(f) 10(d)
7(e) Line 2(e) + Line 5(d) x 1 - Schedule MAL-12, Page 7 Line 20(f) 10(e)
7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 10(f)
9(a) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e) 11(a)
9(b) Page 7, Line 29(d) x Schedule MAL-12 Page 8, Line 13(e) 11(b)
9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5 11(c)
9(d) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e) 11(d)
9(e) Page 7, Line 29(d) x Schedule MAL-12 Page 9, Line 13(e) 11(e)
9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 11(f)
15(a)
15(b)
15(c)
15(d)
15(e)
15(f)
18(a) - (f)
20(c)
20(f)
24(c) & 24(f)
26

Page 7, Line 27(a) x Schedule MAL-12, Page 8, Line 13(e)
Page 7, Line 27(d) x Schedule MAL-12, Page 8, Line 13(e)
Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
Page 7, Line 27(a) x Schedule MAL-12, Page 9, Line 13(e)
Page 7, Line 27(d) x Schedule MAL-12, Page 9, Line 13(e)
Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
Page 7, Line 28(a) x Schedule MAL-12, Page 8, Line 13(e)
Page 7, Line 28(d) x Schedule MAL-12, Page 8, Line 13(e)
Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5
Page 7, Line 27(a) x Schedule MAL-12, Page 9, Line 13(e)
Page 7, Line 27(d) x Schedule MAL-12, Page 9, Line 13(e)
Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5
Line 10(a) x Schedule MAL-12 Page 8, Line 6(f)
Line 10(b) x Schedule MAL-12 Page 8, Line 6(f)
Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
Line 10(d) x Schedule MAL-12 Page 9, Line 6(f)
Line 10(e) x Schedule MAL-12 Page 9, Line 6(f)
Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
Line 1 + Line 7 + Line 9 + Line 15
Page 2 Line 3(b)
Page 2 Line 3(c)
Page 2, Line 4(b) & 4(c)
Line 22 - Line 24

Narragansett Electric Company d/b/a National Grid
Summary of PBOP Expense Forecast
FAS 106 Projection

		Estimated 2018-2019			Estimated 2019-2020		
		(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
1	NMPC FAS 106 PBOP Cost						
2	Service Cost	2,531,061	1,871,382	659,679	2,463,481	1,820,818	642,663
3	Non-Service Cost	950,251	2,215,102	(1,264,851)	784,367	2,070,470	(1,286,103)
4	Total	3,481,312	4,086,484	(605,172)	3,247,848	3,891,288	(643,440)
5							
6	NGRID USA Serv Co:						
	FAS 106 PBOP Cost						
	(NMPC Plan)						
7	Service Cost	2,843,022	-	-	2,816,206	-	-
8	Non-Service Cost	625,618	-	-	863,106	-	-
9	Total	3,468,640	-	-	3,679,312	-	-
10							
11	NGRID USA Serv Co						
	FAS 106 PBOP Cost						
12	Service Cost	7,793,365	-	-	7,371,725	-	-
13	Non-Service Cost	1,763,318	-	-	2,296,928	-	-
14	Total	9,556,683	-	-	9,668,653	-	-
15							
16	NGRID USA Serv Co:						
	KeySpan Corp Serv Co						
	FAS 106 PBOP Cost						
17	Service Cost	6,271,364	-	-	6,242,224	-	-
18	Non-Service Cost	2,776,071	-	-	1,522,274	-	-
19	Total	9,047,435	-	-	7,764,498	-	-
20							
21	NGRID USA Serv Co:						
	KeySpan Utility Serv Co						
	FAS 106 PBOP Cost						
22	Service Cost	833	-	-	863	-	-
23	Non-Service Cost	485,688	-	-	341,578	-	-
24	Total	486,521	-	-	342,441	-	-
25							
26	Total NGRID USA Serv Co						
	FAS 106 PBOP Cost						
27	Service Cost	16,908,584	-	-	16,431,018	-	-
28	Non-Service Cost	5,650,695	-	-	5,023,886	-	-
29	Total	22,559,279	-	-	21,454,904	-	-
30							
31	KeySpan Eng Serv Co						
	FAS 106 PBOP Cost						
32	Service Cost	2,655,693	-	-	2,735,305	-	-
33	Non-Service Cost	(2,074,813)	-	-	(2,179,634)	-	-
34	Total	580,880	-	-	555,671	-	-

Line Notes

2(b)	Workpaper MAL-8 Page 14, Line 131(a)	22(a)	Workpaper MAL-8 Page 14, Line 99(a)
2(c)	Workpaper MAL-8 Page 14, Line 134(a)	22(d)	Workpaper MAL-8 Page 17, Line 100(a)
2(e)	Workpaper MAL-8 Page 17, Line 132(a)	23(a)	Workpaper MAL-8 Page 14, Line 99(b) - 99(e)
2(f)	Workpaper MAL-8 Page 17, Line 135(a)	23(d)	Workpaper MAL-8 Page 17, Line 100(b) - 100(e)
3(b)	Workpaper MAL-8 Page 14, Line 131(b) - 131(e)	24	Sum of Lines 22 & 23
3(c)	Workpaper MAL-8 Page 14, Line 134(b) - 134(e)	27(a)	Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e)	Workpaper MAL-8 Page 17, Line 132(b) - 132(e)	27(d)	Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f)	Workpaper MAL-8 Page 17, Line 135(b) - 135(e)	28(a)	Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4	Sum of Lines 2 & 3	28(d)	Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a)	Workpaper MAL-8 Page 14, Line 138(a)	29	Sum of Lines 17 + 28
7(d)	Workpaper MAL-8 Page 17, Line 139(a)	32(a)	Workpaper MAL-8 Page 14, Line 100(a)
8(a)	Workpaper MAL-8 Page 14, Line 138(b) - 138(e)	32(d)	Workpaper MAL-8 Page 17, Line 101(a)
8(d)	Workpaper MAL-8 Page 17, Line 139(b) - 139(e)	33(a)	Workpaper MAL-8 Page 14, Line 100(b) - 100(e)
9	Sum of lines 7 & 8	33(d)	Workpaper MAL-8 Page 17, Line 101(b) - 101(e)
12(a)	Workpaper MAL-8 Page 14, Line 133(a)	34	Sum of Lines 32 + 33
12(d)	Workpaper MAL-8 Page 17, Line 134(a)		
13(a)	Workpaper MAL-8 Page 14, Line 133(b) - 133(e)		
13(d)	Workpaper MAL-8 Page 17, Line 134(b) - 134(e)		
14	Sum of Lines 12 & 13		
17(a)	Workpaper MAL-8 Page 14, Line 98(a)		
17(d)	Workpaper MAL-8 Page 17, Line 99(a)		
18(a)	Workpaper MAL-8 Page 14, Line 98(b) - 98(e)		
18(d)	Workpaper MAL-8 Page 17, Line 99(b) - 99(e)		
19	Sum of Lines 17 & 18		

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			Normalizing Adjustments			Test Year Ended June 30, 2017		
		(Per Books)						(as Adjusted)		
		Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
Provider Company:										
1	Narragansett Electric Company	\$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	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,531</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
5										
6										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
20	Sub Total	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
21										
Maintenance:										
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27										
28	TOTAL	<u>\$22,239,834</u>	<u>\$14,856,485</u>	<u>\$7,383,350</u>	<u>(\$2,190,304)</u>	<u>(\$2,190,304)</u>	<u>\$0</u>	<u>\$20,049,530</u>	<u>\$12,666,181</u>	<u>\$7,383,350</u>
		\$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) Pa; Page 5, Line 4(b)										
19(a) - (i) Line 4(a) - (i)										
28(a) - (i) Line 20(a) - (i)										

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

Test Year Ended June 30, 2017										
(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	\$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										
Operation:										
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$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										
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

	Rate Year Ending August 31, 2019 Electric (a)	Adjustments to Reflect Conditions in Data Year Electric (b)	Data Year 1 Ending August 31, 2020 Electric (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year Electric (d)	Data Year 2 Ending August 31, 2021 Electric (e) = (c) + (d)
Provider Company:					
1 Narragansett Electric Company	\$2,150,859	\$0	\$2,150,859	\$0	\$2,150,859
2 National Grid USA Service Company	\$3,985,081	\$0	\$3,985,081	\$0	\$3,985,081
3 All Other Companies	\$97,461	\$0	\$97,461	\$0	\$97,461
4 Total	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>
20 Sub Total	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>
	(\$0)	\$0	(\$0)	\$0	(\$0)

Line Notes

- 1(a) Page 2, Line 1(h)
2(a) Page 2, Line 2(h)
3(a) Page 2, Line 3(h)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

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

	Rate Year Ending August 31, 2019 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	\$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	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>
20 Sub Total	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>	<u>\$0</u>	<u>\$3,356,606</u>
	\$0	\$0	\$0	\$0	\$0

Line Notes

- 1(a) Page 2, Line 1(i)
2(a) Page 2, Line 2(i)
3(a) Page 2, Line 3(i)
4(a) Sum of Lines 1-3
19(a) - (e) Line 4(a)
28(a) - (e) Line 20(a)

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

Explanation of Adjustments:			Provider Company	Source Workpaper	Total	Electric	Gas
					(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)					
2		(IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper 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 Rate Year)					
15					(a) = (b) + (c)	(b)	(c)
16							
17	4.6300%		Narragansett Electric Company		\$0	\$0	\$0
18			National Grid USA Service Co.		\$0	\$0	\$0
19	Adjustment for Rate Year estimate		Narragansett Electric Company	Page 6, Line 26(c)	(\$7,886,420)	(\$4,583,539)	(\$3,302,881)
20	Adjustment for Rate Year estimate		National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,573,104)	(\$1,849,241)	(\$723,863)
21	TOTAL				(\$10,459,524)	(\$6,432,780)	(\$4,026,744)

The Narragansett Electric Company d/b/a National Grid
Summary of Pension Expense Forecast
Pension Expense

	Electric			Gas		
	FY 2019 (a)	FY 2020 (b)	Total Rate Year (c)	FY 2019 (d)	FY 2020 (e)	Total Rate Year (f)
1 Pension Expense	\$4,474,036	\$3,454,886	\$4,049,390	\$2,736,856	\$2,308,472	\$2,558,363
2 Service Cost	\$3,640,961	\$3,467,457	\$3,568,668	\$2,889,783	\$2,752,075	\$2,832,405
3 Non-Service Cost	\$833,075	(\$12,571)	\$480,723	(\$152,927)	(\$443,603)	(\$274,042)
4						
5 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
6						
7 Less: Amount Capitalized	(\$1,936,991)	(\$1,844,687)	(\$1,898,531)	(\$1,594,582)	(\$1,518,595)	(\$1,562,921)
8						
9 NGUSA Service Company Allocation (including NY ServCo emp., KeySpan Corporate Service, KeySpan Utility Services)	\$5,774,320	\$3,740,744	\$4,926,997	\$3,328,528	\$2,156,301	\$2,840,100
10 Service Cost	\$2,638,836	\$2,497,355	\$2,579,886	\$1,521,121	\$1,439,566	\$1,487,140
11 Non-Service Cost	\$3,135,484	\$1,243,389	\$2,347,111	\$1,807,407	\$716,735	\$1,352,960
12						
13 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
14						
15 Less: Amount Capitalized	(\$963,439)	(\$911,784)	(\$941,916)	(\$538,781)	(\$509,894)	(\$526,745)
16						
17						
18 Total Pension Expense	<u>\$7,347,926</u>	<u>\$4,439,159</u>	<u>\$6,135,939</u>	<u>\$3,932,020</u>	<u>\$2,436,283</u>	<u>\$3,308,797</u>
19						
20 Other Affiliates			\$97,461			\$47,809
21						
22 Grand Total Rate Year	<u></u>	<u></u>	<u>\$6,233,401</u>	<u></u>	<u></u>	<u>\$3,356,606</u>
23						
24 Test Year Amount			\$12,666,181			\$7,383,350
25						
26 Proforma Adjustment			<u>(\$6,432,780)</u>			<u>(\$4,026,744)</u>

Notes:

1(a) Page 7, Line 4(b)
1(b) Page 7, Line 4(e)
1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
1(d) Page 7, Line 4(c)
1(e) Page 7, Line 4(f)
1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
2(a) Page 7, Line 2(b)
2(b) Page 7, Line 2(e)
2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
2(d) Page 7, Line 2(c)
2(e) Page 7, Line 2(f)
2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
3(a) Page 7, Line 3(b)
3(b) Page 7, Line 3(e)
3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5
3(d) Page 7, Line 3(c)
3(e) Page 7, Line 3(f)
3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

7(a) Line 2(a) x 1 - Schedule MAL-12, Page 6 Line 20(f)
7(b) Line 2(b) x 1 - Schedule MAL-12, Page 6 Line 20(f)
7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5
7(d) Line 2(d) x 1 - Schedule MAL-12, Page 7 Line 20(f)
7(e) Line 2(e) x 1 - Schedule MAL-12, Page 7 Line 20(f)
7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5
9(a) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e)
9(b) Page 7, Line 29(d) x Schedule MAL-12 Page 8, Line 13(e)
9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5
9(d) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e)
9(e) Page 7, Line 29(d) x Schedule MAL-12 Page 9, Line 13(e)
9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5

10(a) Page 7, Line 27(a) x Schedule MAL-12, Page 8, Line 13(e)
10(b) Page 7, Line 27(d) x Schedule MAL-12, Page 8, Line 13(e)
10(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
10(d) Page 7, Line 27(a) x Schedule MAL-12, Page 9, Line 13(e)
10(e) Page 7, Line 27(d) x Schedule MAL-12, Page 9, Line 13(e)
10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
11(a) Page 7, Line 28(a) x Schedule MAL-12, Page 8, Line 13(e)
11(b) Page 7, Line 28(d) x Schedule MAL-12, Page 8, Line 13(e)
11(c) Line 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5
11(d) Page 7, Line 27(a) x Schedule MAL-12, Page 9, Line 13(e)
11(e) Page 7, Line 27(d) x Schedule MAL-12, Page 9, Line 13(e)
11(f) Line 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5
15(a) Line 10(a) x Schedule MAL-12 Page 8, Line 6(f)
15(b) Line 10(b) x Schedule MAL-12 Page 8, Line 6(f)
15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5
15(d) Line 10(d) x Schedule MAL-12 Page 9, Line 6(f)
15(e) Line 10(e) x Schedule MAL-12 Page 9, Line 6(f)
15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5
18(a) - (f) Line 1 + Line 7 + Line 9 + Line 15
20(c) Page 2, Line 3(b)
20(f) Page 2, Line 3(c)
24(c) & 24(f) Page 2, Line 3(b) & 3(c)
26(c) & 26(f) Line 24 - Line 26

Narragansett Electric Company
Summary of Pension Expense Forecast
FAS 87 Projection

		Estimated 2018-2019			Estimated 2019-2020		
Projected NECO Pension		(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
1	NECO FAS 87 Pension Cost						
2	Service Cost	6,530,744	3,640,961	2,889,783	6,219,532	3,467,457	2,752,075
3	Non-Service Cost	680,148	833,075	(152,927)	(456,174)	(12,571)	(443,603)
4	Total	7,210,892	4,474,036	2,736,856	5,763,358	3,454,886	2,308,472
5							
6	NGRID USA Serv Co: FAS 87 Pension Cost (NMPC Plan)						
7	Service Cost	4,095,535	-	-	3,997,908	-	-
8	Non-Service Cost	925,563	-	-	(1,358,664)	-	-
9	Total	5,021,098	-	-	2,639,244	-	-
10							
11	NGRID USA Serv Co: FAS 87 Pension Cost						
12	Service Cost	16,079,514	-	-	15,328,261	-	-
13	Non-Service Cost	13,243,101	-	-	9,654,962	-	-
14	Total	29,322,615	-	-	24,983,223	-	-
15							
16	NGRID USA Serv Co: KeySpan Corp Serv Co FAS 87 Pension Cost						
17	Service Cost	20,937,340	-	-	19,581,980	-	-
18	Non-Service Cost	32,544,310	-	-	10,636,536	-	-
19	Total	53,481,650	-	-	30,218,516	-	-
20							
21	NGRID USA Serv Co: KeySpan Utility Serv Co FAS 87 Pension Cost						
22	Service Cost	-	-	-	-	-	-
23	Non-Service Cost	2,137,054	-	-	438,848	-	-
24	Total	2,137,054	-	-	438,848	-	-
25							
26	Total NGRID USA Serv Co: FAS 87 Pension Cost						
27	Service Cost	41,112,389	-	-	38,908,149	-	-
28	Non-Service Cost	48,850,028	-	-	19,371,682	-	-
29	Total	89,962,417	-	-	58,279,831	-	-
30							
31	KeySpan Eng Serv Co FAS 87 Pension Cost						
32	Service Cost	4,508,349	-	-	4,170,071	-	-
33	Non-Service Cost	2,723,843	-	-	158,879	-	-
34	Total	7,232,192	-	-	4,328,950	-	-

Line Notes

2(b) Workpaper MAL-8 Page 3, Line 41(a)	22(a) Workpaper MAL-8 Page 3, Line 8(a)
2(c) Workpaper MAL-8 Page 3, Line 44(a)	22(d) Workpaper MAL-8 Page 4, Line 8(a)
2(e) Workpaper MAL-8 Page 4, Line 41(a)	23(a) Workpaper MAL-8 Page 3, Line 8(b) - 8(e)
2(f) Workpaper MAL-8 Page 4, Line 44(a)	23(d) Workpaper MAL-8 Page 4, Line 8(b) - 8(e)
3(b) Workpaper MAL-8 Page 3, Line 41(b) - 41(e)	24 Sum of Lines 22 & 23
3(c) Workpaper MAL-8 Page 3, Line 44(b) - 44(e)	27(a) Sum of Lines 7(a) + 12(a) + 17(a) + 22(a)
3(e) Workpaper MAL-8 Page 4, Line 41(b) - 41(e)	27(d) Sum of Lines 7(d) + 12(d) + 17(d) + 22(d)
3(f) Workpaper MAL-8 Page 4, Line 44(b) - 44(e)	28(a) Sum of Lines 8(a) + 13(a) + 18(a) + 23(a)
4 Sum of Lines 2 & 3	28(d) Sum of Lines 8(d) + 13(d) + 18(d) + 23(d)
7(a) Workpaper MAL-8 Page 3, Line 49(a)	29 Sum of Lines 17 + 28
7(d) Workpaper MAL-8 Page 4, Line 49(a)	32(a) Workpaper MAL-8 Page 3, Line 9(a)
8(a) Workpaper MAL-8 Page 3, Line 49(b) - 49(e)	32(d) Workpaper MAL-8 Page 4, Line 9(a)
8(d) Workpaper MAL-8 Page 4, Line 49(b) - 49(e)	33(a) Workpaper MAL-8 Page 3, Line 9(b) - 9(e)
9 Sum of lines 7 & 8	33(d) Workpaper MAL-8 Page 4, Line 9(b) - 9(e)
12(a) Workpaper MAL-8 Page 3, Line 43(a)	34 Sum of Lines 32 + 33
12(d) Workpaper MAL-8 Page 4, Line 43(a)	
13(a) Workpaper MAL-8 Page 3, Line 43(b) - 43(e)	
13(d) Workpaper MAL-8 Page 4, Line 43(b) - 43(e)	
14 Sum of Lines 12 & 13	
17(a) Workpaper MAL-8 Page 3, Line 7(a)	
17(d) Workpaper MAL-8 Page 4, Line 7(a)	
18(a) Workpaper MAL-8 Page 3, Line 7(b) - 7(e)	
18(d) Workpaper MAL-8 Page 4, Line 7(b) - 7(e)	
19 Sum of Lines 17 & 18	

Schedule MAL-29

Energy Efficiency Program

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

		Test Year Ended June 30, 2017			Test Year Ended June 30, 2017		
		(Per Books)			Normalizing Adjustments		
		Total	Electric	Gas	Total	Electric	Gas
		(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)
Provider Company:							
1	Narragansett Electric Company	\$92,573,536	\$70,053,666	\$22,519,870	(\$92,573,536)	(\$70,053,666)	(\$22,519,870)
2	National Grid USA Service Company	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
5							
6							
7	Operation:						
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storag, Terminating	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)
17	Informational Expenses						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
21							
22	Maintenance:						
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27							
28	TOTAL	<u>\$97,169,672</u>	<u>\$73,467,743</u>	<u>\$23,701,929</u>	<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
		\$0	\$0	\$0	\$0	\$0	\$0

Column Notes:

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

Line Notes:

- 1-3 Column (e), Page 5, Line 2 through Line 4, Column (b)
1-3 Column (f), Page 5, Line 2 through Line 4, Column (c)
16 Column (e), Page 5, Line 8, Column (b)
16 Column (f), Page 5, Line 8, Column (c)

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

Test Year Ended June 30, 2017									
(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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5									
6									
7 Operation:									
8 Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 and Processing Exp.									
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Informational Expenses									
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

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

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7 Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminating 11 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
12 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
13 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
14 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 17 Informational Expenses	\$0	\$0	\$0	\$0	\$0
18 Sales Expenses	\$0	\$0	\$0	\$0	\$0
19 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
20 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22 Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	\$0	\$0	\$0	\$0	\$0

The Narragansett Electric Company d/b/a National Grid
Operating Expenses by Component
Energy Efficiency Program

		Provider Company	Source Work	Total	Electric	Gas
				(a) = (b) + (c)	(b)	(c)
Explanation of Adjustments:						
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Boston Gas Company		(\$92,573,536)	(\$70,053,666)	(\$22,519,870)
3		National Grid USA Service Company		(\$4,596,137)	(\$3,414,077)	(\$1,182,060)
4		All Other Companies		\$0	\$0	\$0
5				\$0	\$0	\$0
6		All Other Companies		\$0	\$0	\$0
7				\$0	\$0	\$0
8		TOTAL		<u>(\$97,169,672)</u>	<u>(\$73,467,743)</u>	<u>(\$23,701,929)</u>
9						
10						
11						
12						
13						
14						
15	Page 2	Adjustments: (to reflect conditions in the Rate Year 2017)				
16				\$0	\$0	\$0
17				\$0	\$0	\$0
18				\$0	\$0	\$0
19				\$0	\$0	\$0
20						
21						
22						
23						
24						
25		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Line Notes

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