

October 21, 2020

**VIA ELECTRONIC MAIL**

Luly E. Massaro, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

**RE: Docket 4770 – Electric Earnings Sharing Mechanism  
Earnings Report - Twelve Months Ended December 31, 2019  
Responses to PUC Data Request – Set 3**

Dear Ms. Massaro:

On behalf of National Grid,<sup>1</sup> I have enclosed an electronic version of the Company's responses to data requests PUC 3-18 and PUC 3-20.

This transmittal completes the Company's responses to the Public Utilities Commission's Third Set of Data Requests in the above-referenced matter.<sup>2</sup>

Thank you for your attention to this transmittal. If you have any questions regarding this filing, please contact me at 401-784-7288.

Very truly yours,



Jennifer Brooks Hutchinson

Enclosure

cc: Docket 4770 Service List  
John Bell, Division  
Christy Hetherington, Esq.  
Leo Wold, Esq.

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<sup>1</sup> The Narragansett Electric Company d/b/a National Grid (National Grid or the Company).

<sup>2</sup> Per Commission counsel's update on October 2, 2020, concerning the COVID-19 emergency period, the Company is submitting an electronic version of this filing. The Company will provide the Commission Clerk with five (5) hard copies and, if needed, additional hard copies of the enclosures upon request.

The Narragansett Electric Company  
d/b/a National Grid  
RIPUC Docket No. 4770  
In Re: Electric and Gas Earnings Reports  
Twelve Months Ended December 31, 2019  
Responses to Commission's Third Set of Data Requests  
Issued on September 22, 2020

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PUC 3-18

Request:

Referring to the revised earnings report, page 3 of 7, column (b), if other line items in that column were not actual costs (other than imputed O&M and A&G), why did the Company remove those imputed costs from distribution expenses, including those relating to the BITS?

Response:

The total revenue received from NEP through the IFA and BITS surcharge billings and as recorded on the Company's books, is reflected on Line 7.

The adjustment to depreciation expense shown on Line 12 and related to IFA billings is not imputed while the portion of the depreciation adjustment related to the BITS assets is imputed. Of the total \$22.6 million adjustment, \$19.1 million relates to the IFA and \$3.6 million relates to BITS. Actual depreciation expense on BITS assets for the calendar year 2019 totaled \$2.6 million<sup>1</sup> as compared to the imputed depreciation on BITS assets of \$3.6 million. Reducing the adjustment for BITS-related depreciation expense to reflect actual depreciation expense on BITS assets would result in higher distribution -related depreciation expense, further reducing earned return on equity by 0.18%.

The municipal tax expense adjustment related to the IFA is not imputed while the portion related to the BITS surcharge is imputed. Of the total \$17.8 million adjustment to municipal tax for calendar 2019, \$16.2 million relates to the IFA while \$1.6 million relates to the imputed BITS-related amount. The Company had calculated that actual BITS-related municipal tax expense closely aligned with the imputed amount for calendar years 2018 and 2019; however, the Company recently discovered during preparation of the responses to this third set of data requests that the calculation of BITS property tax previously provided appears to have included duplicative assets in the assessment base, thereby overstating the calculation of actual property tax expense related to BITS assets incurred in each period. The Company's latest calculation of actual BITS-related property tax for calendar years 2018 and 2019 totals \$337,785<sup>1</sup> and \$340,922<sup>1</sup>, respectively. Reducing the adjustment to total electric property tax based on actual BITS-related property tax would result in higher distribution-related property taxes, further reducing earned return on equity by 0.24% in calendar year 2019.

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<sup>1</sup> As stated in the Company's response to PUC 3-20.

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PUC 3-18, page 2

The Company is not opposed to including adjustments to depreciation expense and municipal tax based on the actual BITS-related expense incurred in its calculation of net income available for earnings. In making this decision as to whether to include the actual or imputed expenses for depreciation and municipal tax, the Company noted the relatively small impact to ROE as stated above (again, at that time under the impression that actual and imputed municipal taxes were both approximately \$1.6 million), and that reducing depreciation expense by the imputed BITS-related amount of \$3.4 million would benefit customers by reducing distribution-related depreciation expense and, thereby, increasing income available for earnings. However, the difference between actual and imputed depreciation differs from the other operating expenses imputed based on the BITS surcharge. As stated in the Company's responses to PUC 3-21 and PUC 3-22, respectively, the Company incurred no direct A&G expense and \$114,936 in O&M expense on BITS assets in calendar year 2019, compared to the total \$9.1 million imputed. A \$9.0 million difference in actual versus imputed expense would have an impact to ROE, approximately 1.7% in calendar year 2019.

If the Company revises its calendar year 2019 electric distribution earnings to adjust total electric expense by the amount of actual BITS-related depreciation, property tax and O&M expenses incurred and as stated above, the impact is a net decrease in distribution income available for earnings of \$1.7 million (net of federal income taxes) which is a decrease in ROE of 0.40% (7.56% in Base Earnings compared to the 7.96% Base Earnings as reported in the revised calendar year 2019 earnings report filed on June 24, 2020). As 7.56% remains under the earnings sharing threshold of 9.275% ROE, these revisions would have no impact on earnings sharing with customers.

The Company will provide revised electric distribution earnings reports in a compliance filing upon the conclusion of the Commission's review of earnings in this docket.

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PUC 3-20

Request:

Beginning with the first year that the Company began billing NEP for the BITS project, please provide the following information for each of year:

- a. The actual annual Administrative & General expenses incurred by the Company for operating and maintaining the BITS assets (i.e., actual, not the imputed amount in the chart);
- b. The actual annual transmission operation and maintenance expense incurred by the Company for operating and maintaining the BITS assets (i.e., actual, not the imputed amount in the chart);
- c. The actual annual depreciation and amortization expense (an estimate of actual is acceptable);
- d. The actual annual municipal taxes incurred on the BITS assets (i.e., actual, not the imputed amount in the chart); and
- e. The number of basis points that the net income derived from the BITS assets enhanced the return on equity for the "Narragansett Electric business" as defined by National Grid and reported to investors in any materials published to National Grid plc investors for the applicable fiscal years.

Response:

- a. Administrative & General expenses are recorded through allocations and direct charges. Allocations are difficult to identify as they are charged at the service company level by operating company, which is not broken out by facility, while direct charges are expensed by project. Direct Administrative & General expenses totaled \$12,764. Please refer to the Company's response to PUC 3-21 for additional details.
- b. Actual Operation and Maintenance expenses in relation to the BITS project totaled \$306,246. Please refer to the Company's response to PUC 3-22 for additional details.

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PUC 3-20, page 2

- c. Please see the below table for the actual total depreciation and amortization expense for each calendar.

<b>Calendar Year</b>	<b>Depreciation Expense</b>
CY 2016	82,745
CY 2017	2,320,929
CY 2018	2,411,743
CY 2019	2,588,717

- d. Please see the below table for the municipal property taxes incurred on the BITS assets broken out by year.


<b>Calendar Year</b>	<b>Total Municipal Taxes Incurred</b>
CY 2017	146,010
CY 2018	337,785
CY 2019	340,922

- e. Please see the below table for the number of basis points movement caused by the BITS project on Narragansett Electric Company.

<b>Fiscal Year</b>	<b>Reported ROE</b>	<b>ROE Enhanced Basis Points</b>
2017	6.2%	60 bps
2018	5.6%	164 bps
2019	10.7%	193 bps
2020	11.9%	168 bps

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was electronically transmitted to the individuals listed below.



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Joanne M. Scanlon

October 21, 2020

Date

**National Grid Docket No. 4770 (Rate Application) & Docket No. 4780 (PST)  
Combined Service list updated 8/12/2020**

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