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April 13, 2018

**Via Electronic Mail and First Class Mail**

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

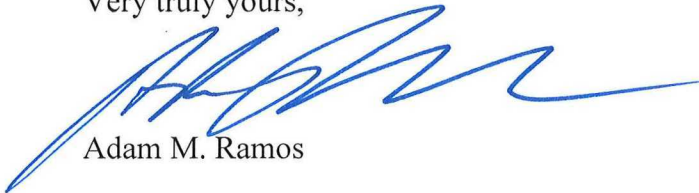
**Re: Docket 4770 – Application of The Narragansett Electric Company d/b/a National Grid for Approval of a Change in Electric and Gas Base Distribution Rates**

Dear Ms. Massaro:

Enclosed for filing in the above-referenced matter are three (3) copies of The Narragansett Electric Company d/b/a National Grid's Third Set of Data Requests to the Division of Public Utilities and Carriers.

Thank you for your attention to this matter.

Very truly yours,



Adam M. Ramos

AMR:cw  
Enclosures

cc: Docket No. 4770 Service List (electronically only)

57623335 (57972.174791)

**Docket No. 4770 - National Grid – Rate Application**  
**Service list updated 3/20/2018**

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**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
BEFORE THE PUBLIC UTILITIES COMMISSION**

\_\_\_\_\_)  
IN RE: THE NARRAGANSETT ELECTRIC COMPANY )  
d/b/a NATIONAL GRID – ELECTRIC AND GAS )  
DISTRIBUTION RATE FILING )  
\_\_\_\_\_)

Docket No. 4770

**ISSUED APRIL 13, 2018**

**THE NARRAGANSETT ELECTRIC COMPANY D/B/A NATIONAL GRID’S  
THIRD SET OF DATA REQUESTS TO  
THE DIVISION OF PUBLIC UTILITIES AND CARRIERS**

**TESTIMONY OF WITNESSE ROXIE MCCULLAR**

**A. DEPRECIATION**

- 3-1. Reference the Direct Testimony of Roxie McCullar at page 2, lines 7-8. Please provide all of Ms. McCullar’s notes from the field visits she conducted on March 1, 2018. Please also provide all photographs from Ms. McCullar’s field visits.
- 3-2. Reference the Direct Testimony of Roxie McCullar at page 7, lines 5-6, and footnote 10.
- a. Please confirm that Definition 37 in 18 CFR Part 101 is for “service value”, not “salvage value.”
  - b. Please confirm that “salvage value” in Definition 35 of 18 CFR Part 101 is defined as “the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.”
- 3-3. Reference the Direct Testimony of Roxie McCullar at page 11, lines 12-14. Ms. McCullar states that the method cited in Wolf and Fitch “discusses a method that first converts ‘the observed dollars to constant dollars’ which removes the high historic inflation rates, and then use a more reasonable estimate of the inflation.” The second footnote in this passage is a citation to page 265 of Wolf and Fitch. Please provide citations to the specific language on this page of Wolf and Fitch that supports Ms. McCullar’s statement, “use a more reasonable estimate of the inflation.”
- 3-4. Reference Direct Testimony of Roxie McCullar at page 12, lines 1-4, which states, “[o]nce the salvage amounts are stated at the same price level of the retired plant, and the impact of the high historic inflation levels have been removed, the next step is to use a

more reasonable estimate of inflation to aid in forecasting the future net salvage amounts.”

- a. Ms. McCullar cites page 265 of Wolf and Fitch in support of this statement. In the instructions on page 265 of Wolf and Fitch, the text references Table 14.6, which is shown on page 272 of Wolf and Fitch. Please identify where in Ms. McCullar’s testimony or workpapers she constructed a table similar to Table 14.6 for each vintage of plant for each account for which Ms. McCullar has made a different net salvage recommendation from that of the Company. If Ms. McCullar did not construct tables similar to Table 14.6, please state so and explain why not.
- b. Ms. McCullar cites page 265 of Wolf and Fitch in support of this statement. In the instructions on page 265 of Wolf and Fitch, the text references Table 6.11 from Chapter 6, which can be found on page 163 of Wolf and Fitch. Please identify where in Ms. McCullar’s testimony or workpapers she constructed a table similar to Table 6.11 for each account for which Ms. McCullar has made a different net salvage recommendation from that of the Company. If Ms. McCullar did not construct tables similar to Table 6.11, please state so and explain why not.

3-5. Reference Schedule RMM-5 of the Direct Testimony of Roxie McCullar.

- a. Please provide a detailed, step-by-step narrative explaining how the values for Cost of Removal in Column C are calculated. The response should explain in detail how the amounts in Column C are derived from the amounts shown on page VIII-8 of Schedule NWA-2- Gas, and should specify all inflation rates or factors used in the calculations, as well as all time periods used in the calculations.
- b. For each calculation step identified in the response to part a., please provide citation(s) to Wolf and Fitch that support the calculation step.
- c. Please provide the same information as provided in the response to part a. for the amounts shown in Column E.
- d. Please provide the same narrative information as provided in the responses to parts a. and c. for Schedules RMM-8 and RMM-10.

3-6. Reference the Direct Testimony of Roxie McCullar at page 11, lines 12-14 and Schedules RMM-5, RMM-8 and RMM-10.



- a. Is Ms. McCullar aware of any other utility cases (in any jurisdiction) in which Ms. McCullar or another witness made a proposal to use the same net salvage analysis Ms. McCullar has proposed in the instant case (i.e., using the same net salvage analysis shown in Schedules RMM-5, RMM-8 and RMM-10, which “removes the high historic inflation rates, and then use[s] a more reasonable estimate of the inflation”).
  - b. If the response to part a. is yes, please provide a listing of the most recent five cases in which such a proposal was made, including the company, jurisdiction and docket number.
  - c. If the response to part a. is yes, were the proposals to use the same net salvage analysis as Ms. McCullar used in the current case accepted or rejected? Please provide the orders or decisions in each case listed in part b. and any other information to support the response.
- 3-7. Reference the Direct Testimony of Roxie McCullar at page 13, lines 9-13. Ms. McCullar states that she considered “the average actual net salvage expense incurred over the most recent time periods” in recommending her future net salvage estimates. Please explain in detail how “the average actual net salvage expense” was factored into Ms. McCullar’s net salvage estimates.