

The Narragansett Electric Company

d/b/a National Grid

INVESTIGATION AS TO THE  
PROPRIETY OF PROPOSED TARIFF  
CHANGES

Revised Schedules of:

Melissa A. Little

Schedule MAL-1 (REV-1) through  
Schedule MAL-29 (REV-1)

Book 9 of 17 (Revision 1)

March 2, 2018

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

Submitted by:

nationalgrid



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Schedule MAL-1-ELEC (REV-1)

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 (d)	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 (REV-1)	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$141,992)	\$279,192,430	\$27,434,395	\$306,626,825
2									
3	Purchased Power & Other Reconciling Expense	Schedule MAL-3 (REV-1)	\$304,255,398	(\$304,255,398)	\$0	\$0	\$0	\$0	\$0
4									
5	Net Distribution Revenues		<u>\$602,592,882</u>	<u>(\$323,258,459)</u>	<u>\$279,334,422</u>	<u>(\$141,992)</u>	<u>\$279,192,430</u>	<u>\$27,434,395</u>	<u>\$306,626,825</u>
6									
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$304,575,180	(\$160,473,649)	\$144,101,530	\$10,775,040	\$154,876,571	\$357,441	\$155,234,011
8									
9	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC (REV-1)	\$8,454	(\$8,454)	\$0	\$332,482	\$332,482	\$0	\$332,482
10									
11	Amortization of Utility Plant	Schedule MAL-5-ELEC (REV-1)	\$62,962	(\$62,962)	\$0	\$0	\$0	\$0	\$0
12									
13	Depreciation	Schedule MAL-6-ELEC (REV-1)	\$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 (REV-1)	\$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 (REV-1)	\$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 (REV-1)	\$32,568,650	(\$32,568,650)	\$0	\$0	\$0	\$0	\$0
20									
21	Other Taxes	Schedule MAL-9 (REV-1)	\$434,298	\$0	\$434,298	\$20,108	\$454,406	\$0	\$454,406
22									
23	Interest on Customer Deposits	Workpaper MAL-2-ELEC (REV-1)	\$0	\$0	\$0	\$132,127	\$0	\$132,127	\$132,127
24									
25	Total Operating Revenue Deductions		<u>\$464,532,229</u>	<u>(\$237,426,894)</u>	<u>\$227,105,336</u>	<u>\$14,352,292</u>	<u>\$241,457,628</u>	<u>\$357,441</u>	<u>\$241,815,069</u>
26									
27	Operating Income Before Income Taxes		<u>\$138,060,652</u>	<u>(\$85,831,566)</u>	<u>\$52,229,086</u>	<u>(\$14,494,284)</u>	<u>\$37,734,802</u>	<u>\$27,076,954</u>	<u>\$64,811,756</u>
28									
29	Income Taxes	Schedule MAL-10-ELEC (REV-1)				\$5,151,239	\$5,686,160	\$10,837,399	\$10,837,399
30									
31	Operating Income After Income Taxes					<u>\$32,583,563</u>	<u>\$21,390,794</u>	<u>\$53,974,357</u>	<u>\$53,974,357</u>
32									
33	Rate Base	Schedule MAL-11-ELEC (REV-1)				<u>\$726,438,184</u>		<u>\$726,438,184</u>	<u>\$726,438,184</u>
34									
35	Rate of Return					<u>4.49%</u>	Line 31(e) / Line 33(e)		
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	<b>Revenue Deficiency</b>	
	Earned Rate of Return	4.49% Line 35 (e)
	Rate Year Required Rate of Return	7.43% Page 4, Line 9 (c)
	Rate of Return Deficiency	2.94% Line 40 - Line 39
	Rate Base	\$726,438,184 Line 33 (e)
	Net Operating Income Deficiency	\$21,390,794
	Gross Revenue Conversion Factor	1.282533 Line 53
	<b>Revenue Deficiency</b>	\$27,434,395 Line 43 / Line 44
	<b>Gross Revenue Conversion Factor</b>	
	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	(0.20726) Line 50 x (-0.215%)
	Net income effect of 1.000 Revenue	0.779707 Line 50 + Line 51
	Gross Revenue Conversion Factor	1.2825328 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 (REV-1)	\$306,626,825	\$3,558,948	\$310,185,773	\$5,460,493	\$315,646,265
2							
3	Purchased Power & Other Reconciling Ex	Schedule MAL-3 (REV-1)	\$0	\$0	\$0	\$0	\$0
4							
5	Net Distribution Revenues		<u>\$306,626,825</u>	<u>\$3,558,948</u>	<u>\$310,185,773</u>	<u>\$5,460,493</u>	<u>\$315,646,265</u>
6							
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$155,234,011	\$3,570,104	\$158,804,115	\$71,144	\$158,875,260
8							
9	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC (REV-1)	\$332,482	\$0	\$332,482	\$0	\$332,482
10							
11	Amortization of Utility Plant	Schedule MAL-5-ELEC (REV-1)	\$0	\$0	\$0	\$0	\$0
12							
13	Depreciation	Schedule MAL-6-ELEC (REV-1)	\$50,932,289	\$1,735,100	\$52,667,389	\$0	\$52,667,389
14							
15	Municipal Taxes	Schedule MAL-7-ELEC (REV-1)	\$30,530,258	\$1,019,417	\$31,549,675	\$0	\$31,549,675
16							
17	Payroll Taxes	Schedule MAL-8 (REV-1)	\$4,199,496	\$89,194	\$4,288,690	\$0	\$4,288,690
18							
19	Gross Receipts Taxes	Schedule MAL-9 (REV-1)	\$0	\$0	\$0	\$0	\$0
20							
21	Other Taxes	Schedule MAL-9 (REV-1)	\$454,406	\$12,087	\$466,493	\$0	\$466,493
22							
23	Interest on Customer Deposits	Workpaper MAL-2-ELEC (REV-1)	<u>\$132,127</u>	<u>\$172,340</u>	<u>304,467</u>	<u>\$0</u>	<u>\$304,467</u>
24							
25	Total Operating Revenue Deductions		<u>\$241,815,069</u>	<u>\$6,598,243</u>	<u>\$248,413,312</u>	<u>\$71,144</u>	<u>\$248,484,456</u>
26							
27	Operating Income Before Income Taxes		<u>\$64,811,756</u>	<u>(\$3,039,295)</u>	<u>\$61,772,461</u>	<u>\$5,389,348</u>	<u>\$67,161,810</u>
28							
29	Income Taxes	Schedule MAL-10-ELEC (REV-1)			<u>\$10,059,863</u>	<u>\$1,131,763</u>	<u>\$11,191,626</u>
30							
31	Operating Income After Income Taxes			<u>\$51,712,599</u>	<u>\$4,257,585</u>	<u>\$55,970,184</u>	
32							
33	Rate Base	Schedule MAL-11-ELEC (REV-1)		<u>\$753,299,915</u>	<u>\$753,299,915</u>		<u>\$753,299,915</u>
34							
35	Rate of Return			<u>6.86%</u>	Line 31(c) / Line 33(c)		
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	<b>Revenue Deficiency</b>		
	Earned Rate of Return	6.86%	Line 35 (c)
	Rate Year Required Rate of Return	7.43%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.57%	Line 40 - Line 39
	Rate Base	<u>\$753,299,915</u>	Line 33 (c)
	Net Operating Income Deficiency	<u>\$4,257,585</u>	
	Gross Revenue Conversion Factor	1.2825328	Line 53
	<b>Revenue Deficiency</b>	<u>\$5,460,493</u>	Line 43 / Line 44
	<b>Gross Revenue Conversion Factor</b>		
	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	(0.20726)	Line 50 x (-0.21%)
	Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2825328</u>	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 (REV-1)	\$315,646,265	\$3,641,198	\$319,287,463	\$3,927,033	\$323,214,497
2							
3	Purchased Power & Other Reconciling Ex	Schedule MAL-3 (REV-1)	\$0	\$0	\$0	\$0	\$0
4							
5	Net Distribution Revenues		<u>\$315,646,265</u>	<u>\$3,641,198</u>	<u>\$319,287,463</u>	<u>\$3,927,033</u>	<u>\$323,214,497</u>
6							
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$158,875,260	\$2,709,501	\$161,584,761	\$51,165	\$161,635,926
8							
9	Amortization of Regulatory Deferrals	Schedule MAL-4-ELEC (REV-1)	\$332,482	\$0	\$332,482	\$0	\$332,482
10							
11	Amortization of Utility Plant	Schedule MAL-5-ELEC (REV-1)	\$0	\$0	\$0	\$0	\$0
12							
13	Depreciation	Schedule MAL-6-ELEC (REV-1)	\$52,667,389	\$1,727,256	\$54,394,644	\$0	\$54,394,644
14							
15	Municipal Taxes	Schedule MAL-7-ELEC (REV-1)	\$31,549,675	\$1,053,456	\$32,603,132	\$0	\$32,603,132
16							
17	Payroll Taxes	Schedule MAL-8 (REV-1)	\$4,288,690	\$82,467	\$4,371,157	\$0	\$4,371,157
18							
19	Gross Receipts Taxes	Schedule MAL-9 (REV-1)	\$0	\$0	\$0	\$0	\$0
20							
21	Other Taxes	Schedule MAL-9 (REV-1)	\$466,493	\$11,336	\$477,829	\$0	\$477,829
22							
23	Interest on Customer Deposits	Workpaper MAL-2-ELEC (REV-1)	<u>\$304,467</u>	<u>(\$4,308)</u>	<u>300,158</u>	<u>\$0</u>	<u>\$300,158</u>
24							
25	Total Operating Revenue Deductions		<u>\$248,484,456</u>	<u>\$5,579,707</u>	<u>\$254,064,163</u>	<u>\$51,165</u>	<u>\$254,115,328</u>
26							
27	Operating Income Before Income Taxes		<u>\$67,161,810</u>	<u>(\$1,938,509)</u>	<u>\$65,223,300</u>	<u>\$3,875,868</u>	<u>\$69,099,169</u>
28							
29	Income Taxes	Schedule MAL-10-ELEC (REV-1)			<u>\$10,679,117</u>	<u>\$813,932</u>	<u>\$11,493,049</u>
30							
31	Operating Income After Income Taxes				<u>\$54,544,184</u>	<u>\$3,061,936</u>	<u>\$57,606,119</u>
32							
33	Rate Base	Schedule MAL-11-ELEC (REV-1)			<u>\$775,317,893</u>		<u>\$775,317,893</u>
34							
35	Rate of Return				<u>7.04%</u>	Line 31(c) / Line 33(c)	
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	<b>Revenue Deficiency</b>		
	Earned Rate of Return	7.04%	Line 35 (c)
	Rate Year Required Rate of Return	7.43%	Page 4, Line 9 (c)
	Rate of Return Deficiency	0.39%	Line 40 - Line 39
	Rate Base	<u>\$775,317,893</u>	Line 33 (c)
	Net Operating Income Deficiency	\$3,061,936	
	Gross Revenue Conversion Factor	1.2825328	Line 53
	<b>Revenue Deficiency</b>	<u>\$3,927,033</u>	Line 43 / Line 44
	<b>Gross Revenue Conversion Factor</b>		
	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	(0.20726)	Line 50 x (-0.21%)
	Net income effect of 1.000 Revenue	0.779707	Line 50 + Line 51
	Gross Revenue Conversion Factor	<u>1.2825328</u>	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>1.37%</u> (2)	<u>6.52%</u>
8					
9 Total Capitalization	<u>100.00%</u>		<u>7.43%</u>	<u>1.37%</u>	<u>8.80%</u>

Notes

- (1) Company's Effective Cost of Long Term Debt  
(2) **Line 3(c) / (1-21%) - 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-1-GAS (REV-1)

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 (d)	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 (REV-1)	\$377,158,225	(\$199,762,322)	\$177,395,903	\$37,127,687	\$214,523,590	\$18,408,489	\$232,932,079
2									
3	Purchased Power & Other Reconciling Expense	Schedule MAL-3 (REV-1)	\$136,269,302	(\$136,269,302)	\$0	\$0	\$0	\$0	
4									
5	Net Distribution Revenues		\$240,888,923	(\$63,493,020)	\$177,395,903	\$37,127,687	\$214,523,590	\$18,408,489	\$232,932,079
6									
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$115,479,365	(\$26,277,921)	\$89,201,444	\$916,656	\$90,118,099	\$383,178	\$90,501,277
8									
9	Amortization of Regulatory Deferrals	Schedule MAL-4-GAS (REV-1)	\$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 (REV-1)	\$1,874,224	\$106,546	\$1,980,770	(\$1,554,586)	\$426,184	\$0	\$426,184
12									
13	Depreciation	Schedule MAL-6-GAS (REV-1)	\$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 (REV-1)	\$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 (REV-1)	(\$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 (REV-1)	\$11,166,309	(\$11,166,309)	\$0	\$0	\$0	\$0	\$0
20									
21	Other Taxes	Schedule MAL-9 (REV-1)	\$217,464	\$0	\$217,464	\$10,069	\$227,533	\$0	\$227,533
22									
23	Interest on Customer Deposits	Workpaper MAL-2-GAS (REV-1)	\$0	\$0	\$0	\$35,184	\$35,184	\$0	\$35,184
24									
25	Total Operating Revenue Deductions		\$183,552,655	(\$32,282,462)	\$151,270,194	\$11,905,135	\$163,175,328	\$383,178	\$163,558,506
26									
27	Operating Income Before Income Taxes		\$57,336,268	(\$31,210,558)	\$26,125,709	\$25,222,553	\$51,348,262	\$18,025,311	\$69,373,573
28									
29	Income Taxes	Schedule MAL-10-GAS (REV-1)					\$6,746,343	\$3,785,315	\$10,531,658
30									
31	Operating Income After Income Taxes					\$44,601,920	\$14,239,995	\$58,841,915	
32									
33	Rate Base	Schedule MAL-11-GAS (REV-1)				\$767,169,688		\$767,169,688	
34									
35	Rate of Return					5.81%	Line 31(e) / Line 33(e)		
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Revenue Deficiency		
Earned Rate of Return	5.81%	Line 35 (e)
Rate Year Required Rate of Return	7.67%	Page 4, Line 9 (c)
Rate of Return Deficiency	1.86%	Line 40 - Line 39
Rate Base	\$767,169,688	Line 33 (e)
Net Operating Income Deficiency	\$14,239,995	
Gross Revenue Conversion Factor	1.292731	Line 53
<b>Revenue Deficiency</b>	<b>\$18,408,489</b>	Line 43 / Line 44
Gross Revenue Conversion Factor		
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	(0.20563)	Line 50 x (-0.21%)
Net income effect of 1.000 Revenue	0.773556	Line 50 + Line 51
Gross Revenue Conversion Factor	1.2927314	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 (REV-1)	\$232,932,079	\$7,595,339	\$240,527,418	\$7,776,204	\$248,303,622
2							
3	Purchased Power & Other Reconciling Exp	Schedule MAL-3 (REV-1)	\$0	\$0	\$0	\$0	\$0
4							
5	Net Distribution Revenues		\$232,932,079	\$7,595,339	\$240,527,418	\$7,776,204	\$248,303,622
6							
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$90,501,277	\$2,874,656	\$93,375,933	\$161,864	\$93,537,797
8							
9	Amortization of Regulatory Deferrals	Schedule MAL-4-GAS (REV-1)	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10							
11	Amortization of Utility Plant	Schedule MAL-5-GAS (REV-1)	\$426,184	\$0	\$426,184	\$0	\$426,184
12							
13	Depreciation	Schedule MAL-6-GAS (REV-1)	\$41,215,955	\$3,462,902	\$44,678,857	\$0	\$44,678,857
14							
15	Municipal Taxes	Schedule MAL-7-GAS (REV-1)	\$26,869,455	\$3,039,211	\$29,908,666	\$0	\$29,908,666
16							
17	Payroll Taxes	Schedule MAL-8 (REV-1)	\$2,762,312	(\$9,982)	\$2,752,330	\$0	\$2,752,330
18							
19	Gross Receipts Taxes	Schedule MAL-9 (REV-1)	\$0	\$0	\$0	\$0	\$0
20							
21	Other Taxes	Schedule MAL-9 (REV-1)	\$227,533	\$6,052	\$233,585	\$0	\$233,585
22							
23	Interest on Customer Deposits	Workpaper MAL-2-GAS (REV-1)	\$35,184	\$45,892	\$81,076	\$0	\$81,076
24							
25	Total Operating Revenue Deductions		\$163,558,506	\$9,418,731	\$172,977,237	\$161,864	\$173,139,101
26							
27	Operating Income Before Income Taxes		\$69,373,572	(\$1,823,392)	\$67,550,180	\$7,614,340	\$75,164,521
28							
29	Income Taxes	Schedule MAL-10-GAS (REV-1)			\$9,809,706	\$1,599,011	\$11,408,718
30							
31	Operating Income After Income Taxes				\$57,740,474	\$6,015,329	\$63,755,803
32							
33	Rate Base	Schedule MAL-11-GAS (REV-1)			\$831,236,021		\$831,236,021
34							
35	Rate of Return				6.95%	Line 31(c) / Line 33(c)	
36							
37							
38							
39					<u>Revenue Deficiency</u>		
40					Earned Rate of Return	6.95%	Line 35 (c)
41					Rate Year Required Rate of Return	7.67%	Page 4, Line 9 (c)
42					Rate of Return Deficiency	0.72%	Line 40 - Line 39
43					Rate Base	\$831,236,021	Line 33 (c)
44					Net Operating Income Deficiency	\$6,015,329	
45					Gross Revenue Conversion Factor	1.292731	Line 53
46					<u>Revenue Deficiency</u>	\$7,776,204	Line 43 / Line 44
47							
48					<u>Gross Revenue Conversion Factor</u>	1.000000	
49					Gross Revenue	(0.020815)	Schedule MAL-22, Page 7, Line 15
50					Uncollectible expense	0.979185	
51					Revenue net of Uncollectibles	(0.20563)	Line 50 x (-0.21%)
52					Composite income tax rate	0.773556	Line 50 + Line 51
53					Net income effect of 1.000 Revenue Gross Revenue Conversion Factor	1.2927314	1 / Line 52

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 (REV-1)	\$248,303,622	\$7,595,339	\$255,898,961	\$6,438,962	\$262,337,923
2							
3	Purchased Power & Other Reconciling Exp	Schedule MAL-3 (REV-1)	\$0	\$0	\$0	\$0	\$0
4							
5	Net Distribution Revenues		\$248,303,622	\$7,595,339	\$255,898,961	\$6,438,962	\$262,337,923
6							
7	Operation & Maintenance Expenses	Schedule MAL-3 (REV-1)	\$93,537,797	\$1,991,041	\$95,528,838	\$134,029	\$95,662,867
8							
9	Amortization of Regulatory Deferrals	Schedule MAL-4-GAS (REV-1)	\$1,520,606	\$0	\$1,520,606	\$0	\$1,520,606
10							
11	Amortization of Utility Plant	Schedule MAL-5-GAS (REV-1)	\$426,184	\$0	\$426,184	\$0	\$426,184
12							
13	Depreciation	Schedule MAL-6-GAS (REV-1)	\$44,678,857	\$3,410,468	\$48,089,325	\$0	\$48,089,325
14							
15	Municipal Taxes	Schedule MAL-7-GAS (REV-1)	\$29,908,666	\$3,382,977	\$33,291,643	\$0	\$33,291,643
16							
17	Payroll Taxes	Schedule MAL-8 (REV-1)	\$2,752,330	\$46,718	\$2,799,048	\$0	\$2,799,048
18							
19	Gross Receipts Taxes	Schedule MAL-9 (REV-1)	\$0	\$0	\$0	\$0	\$0
20							
21	Other Taxes	Schedule MAL-9 (REV-1)	\$233,585	\$5,676	\$239,261	\$0	\$239,261
22							
23	Interest on Customer Deposits	Workpaper MAL-2-GAS (REV-1)	\$81,076	(\$1,147)	\$79,929	\$0	\$79,929
24							
25	Total Operating Revenue Deductions		\$173,139,101	\$8,835,733	\$181,974,835	\$134,029	\$182,108,863
26							
27	Operating Income Before Income Taxes		\$75,164,521	(\$1,240,394)	\$73,924,126	\$6,304,933	\$80,229,059
28							
29	Income Taxes	Schedule MAL-10-GAS (REV-1)			\$10,851,725	\$1,324,036	\$12,175,761
30							
31	Operating Income After Income Taxes				\$63,072,402	\$4,980,897	\$68,053,299
32							
33	Rate Base	Schedule MAL-11-GAS (REV-1)			\$887,265,956		\$887,265,956
34							
35	Rate of Return				7.11%	Line 31(c) / Line 33(c)	
36							
37							
38							
39					Revenue Deficiency		
40					Earned Rate of Return	7.11%	Line 35 (c)
41					Rate Year Required Rate of Return	7.67%	Page 4, Line 9 (c)
42					Rate of Return Deficiency	0.56%	Line 40 - Line 39
43					Rate Base	\$887,265,956	Line 33 (c)
44					Net Operating Income Deficiency	\$4,980,897	
45					Gross Revenue Conversion Factor	1.292731	Line 53
46					Revenue Deficiency	\$6,438,962	Line 43 / Line 44
47							
48					Gross Revenue Conversion Factor	1.000000	
49					Gross Revenue	(0.020815)	Schedule MAL-22, Page 7, Line 15
50					Uncollectible expense	0.979185	
51					Revenue net of Uncollectibles	(0.20563)	Line 50 x (- 0.21%)
52					Composite income tax rate	0.773556	Line 50 + Line 51
53					Net income effect of 1.000 Revenue	1.2927314	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	<u>50.97%</u>	10.10%	<u>5.15%</u>	<u>1.37%</u> (2)	<u>6.52%</u>
8					
9 Total Capitalization	<u><u>100.00%</u></u>		<u><u>7.67%</u></u>	<u><u>1.37%</u></u>	<u><u>9.03%</u></u>

Notes

(1) Company's Effective Cost of Long Term Debt

(2) Line 3(c) / (1-21%) - 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 (REV-1)

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

Line	Description	Test Year Ended	Normalizing	Test Year Ended	Proforma	Rate Year Ending	Adjustments to	Data Year 1	Adjustments to	Data Year 2
		June 30, 2017 (a)	Adjustments (b)	June 30, 2017 (Adjusted) (c) = (a) + (b)	Adjustments (d)	August 31, 2019 (e) = (c) + (d)	Reflect Conditions in Data Year (f)	Ending August 31, 2020 (g) = (e) + (f)	Reflect Conditions in Data Year (h)	Ending August 31, 2021 (i) = (g) + (h)
1	<b>Firm Revenues:</b>									
2	Customer	\$56,691,544	(\$488,501)	\$56,203,043	\$2,265,282	\$58,468,325	27,434,395	\$85,902,720	5,460,493	\$91,363,212
3	Distribution	\$181,979,904	\$3,009,507	\$184,989,411	(\$5,602,580)	\$179,386,831	-	\$179,386,831	-	\$179,386,831
4	Revenue Decoupling Mechanism	\$2,953,071	\$7,047,475	\$9,980,546	\$3,337,298	\$13,317,844	-	\$13,317,844	-	\$13,317,844
5	Subtotal of Annual Target Revenue	\$41,604,519	\$9,568,481	\$51,173,000	\$0	\$51,173,000	\$27,434,395	\$78,607,395	\$5,460,493	\$84,067,887
6	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
7	Infrastructure, Safety and Reliability Capital Adjustment	\$18,366,740	\$2,904,568	\$21,271,308	\$538,335	\$21,809,643	\$3,558,948	\$25,368,591	\$3,641,198	\$29,009,789
8	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
9										
10										
11	Total Base Distribution Revenues	\$259,971,259	(\$10,691,040)	\$249,280,219	\$0	\$249,280,219	\$30,993,343	\$301,655,642	\$9,101,691	\$310,757,332
12										
13	<b>Other Distribution Revenues:</b>									
14	Forfeited Discounts - Electric	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293	\$0	\$1,657,293
15	Misc Service Revenue - Electric	\$233,788	\$1,276,523	\$1,510,311	(\$141,992)	\$1,368,319	\$0	\$1,368,319	\$0	\$1,368,319
16	Rent from Electric Property	\$3,822,134	(\$937,241)	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893	\$0	\$2,884,893
17	Other Electric Revenue - Misc	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811	\$0	\$1,882,811
18	Other Elec Rev-Block Island & Dist Surcharges	\$9,680,425	(\$9,086,137)	\$594,288	\$0	\$594,288	\$0	\$594,288	\$0	\$594,288
19	Other Elec Rev-CIAC	\$1,197,705	(\$1,197,705)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Other Elec Rev-RISE EE Billings	\$131,920	(\$131,920)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	M-1 Distribution Revenue	\$146,486	(\$3,959)	\$142,527	\$0	\$142,527	\$0	\$142,527	\$0	\$142,527
22	Subtotal Distribution Revenues	\$278,723,821	\$610,601	\$279,334,422	(\$141,992)	\$279,192,430	\$30,993,343	\$310,185,773	\$9,101,691	\$319,287,463
23										
24	<b>Other Delivery and Commodity Revenue:</b>									
25	Standard Offer Administrative	\$10,331,312	(\$10,331,312)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Infrastructure, Safety and Reliability Operating & Maintenance	\$8,360,493	(\$8,360,493)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Transmission	\$181,281,258	(\$181,281,258)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Competitive Transition Charge	\$978,140	(\$978,140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Commodity	\$269,132,978	(\$269,132,978)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Energy Efficiency	\$78,518,199	(\$78,518,199)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Pension Adjustment Factor	\$4,724,675	(\$4,724,675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Storm Fund Replenishment Factor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	RE Growth	\$2,033,798	(\$2,033,798)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Long-Term Contracting for Renewable Energy Recovery Provision	\$34,690,580	(\$34,690,580)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Net Metering	\$3,283,480	(\$3,283,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Gross Receipts Tax	\$34,789,546	(\$34,789,546)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Total Other Operating Revenues	\$628,124,459	(\$628,124,459)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38										
39										
40	Total Operating Revenues	\$906,848,280	(\$627,513,858)	\$279,334,422	(\$141,992)	\$279,192,430	\$30,993,343	\$310,185,773	\$9,101,691	\$319,287,463

**Column Notes**

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

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

Line	Item Revenues	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)
1	Gas Revenues	Gas Revenues excluding AGT, LHIEP, and Ennr Base Rate I	\$1,099,061,454	\$2,391,422	\$1,101,452,876	\$1,935,965	\$1,737,408,841	\$18,408,889	\$1,911,776,304	\$1,776,204	\$1,999,933,524
2	LIAP in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Energy Efficiency-Waiver Program in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Advanced Gas Technologies in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Environmental Cost Recovery in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Gas Lights				\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Sub-Total Delivery Rates				\$1,101,452,876	\$1,101,452,876	\$1,737,408,841	\$18,408,889	\$1,911,776,304	\$1,776,204	\$1,999,933,524
8	Gas Cost Recovery Revenues				\$170,486,450	\$2,298,574	\$172,785,024	\$18,408,889	\$193,144,478	\$0	\$200,925,682
9	DAEC Revenues				\$123,331,682	\$0	\$123,331,682	\$0	\$123,331,682	\$0	\$123,331,682
10	Energy Efficiency Revenues				\$31,264,070	\$0	\$31,264,070	\$0	\$31,264,070	\$0	\$31,264,070
11	Energy Efficiency Revenues				\$1,761,870	\$0	\$1,761,870	\$0	\$1,761,870	\$0	\$1,761,870
12	Sub-Total Firm Tariff Revenues				\$352,243,977	\$2,298,574	\$354,542,551	\$18,408,889	\$372,951,440	\$0	\$372,951,440
13	Special Contract - Dominion Power				\$224,996	\$0	\$224,996	\$0	\$224,996	\$0	\$224,996
14	Non Firm Revenues				\$2,466,056	\$0	\$2,466,056	\$0	\$2,466,056	\$0	\$2,466,056
15	Total Billing Revenues				\$355,655,009	\$2,466,056	\$358,121,065	\$18,408,889	\$376,530,954	\$0	\$376,530,954
16	Other Operating Revenues:										
17	Miscellaneous Fees/Credits				\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Paperless Bill Credits				\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Account Restoration Fee (Late Payment Fees)				\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Customer Average Fee (Late Payment Fees)				\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	AMR Opt Out Fee				\$286	\$286	\$286	\$0	\$286	\$0	\$286
22	Sub-total Fees/Credits				\$286	\$286	\$286	\$0	\$286	\$0	\$286
23	Rental Expense				\$248,262	\$248,262	\$248,262	\$0	\$248,262	\$0	\$248,262
24	AFUDC-Equity Debt				\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Miscellaneous Revenue Adjustments				\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Non Utility Billing				\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Revenue Discounting Adj				\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	ISF FY16 Recon FY17				\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	On-System Margin Adj				\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Settlement Agreement DK 4323 Article III, B.4.				\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Gross Receipts Tax Revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Off System Sales				\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Unbilled Revenues & Cost				\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Energy Efficiency Incentive				\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	NGPWP Shareholder Incentive				\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Offsetting Manual Journal Entries				\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	LIAP in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Energy Efficiency-Waiver Program in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Advanced Gas Technologies in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Environmental Cost Recovery in Base Rates				\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Gas Lights				\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	DAEC Revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Energy Efficiency Revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Energy Efficiency Revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Other Accounting Adj:				\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Total Other Operating Revenues				\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Total Operating Revenues				\$358,121,065	\$2,466,056	\$360,587,121	\$18,408,889	\$379,096,010	\$0	\$379,096,010
48	Gas Cost Expense				\$135,754,254	\$135,754,254	\$135,754,254	\$0	\$135,754,254	\$0	\$135,754,254
49	Total				\$222,332,807	\$224,832,866	\$224,832,866	\$18,408,889	\$243,241,755	\$0	\$243,241,755
50	Net Margin				\$92,588,553	\$89,088,612	\$89,088,612	\$18,408,889	\$107,497,501	\$0	\$107,497,501

Column Notes:  
(1) Per Company Books  
(2) Schedule PP-1-GAS Pa. 2 Lr. 24 Col. (a)  
(3) Schedule PP-1-GAS Pa. 2 Lr. 24 Col. (b)  
(4) Schedule PP-1-GAS Pa. 2 Lr. 24 Col. (c)  
(5) Normalization Adjustment to establish Environmental base rate recovery at \$1,310,000  
(6) Gas Costs for Non Firm Sales Customers  
(7) Account Restoration Fee Reallocated from PERC Acct. 908.  
(8) Customer Average Fees Reallocated from PERC Acct. 419  
(9) AMR Opt Out Fee 1 Lr. 24 Col. (a)  
(10) AMR Opt Out Fee 1 Lr. 24 Col. (b)  
(11) AMR Opt Out Fee 1 Lr. 24 Col. (c)  
(12) Non Utility Billing Reallocated from Narragansett Electric  
(13) Schedule PP-1 (a)-GAS Pa. 1 Lr. 7  
(14) Worksheet MAL-12-GAS  
Line Notes:  
7 Sum of Line 1 through Line 6  
11 Sum of Line 7 through Line 10  
12 Sum of Line 11 through Line 16  
28 Sum of Line 25 through Line 27  
56 Sum of Line 28 through Line 54  
58 Line 18 + Line 56  
64 Line 58 + Line 62



Schedule MAL-3 (REV-1)

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 (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)
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	\$350,981	(\$90,186)	(\$90,186)	\$0	\$840,497	\$489,516	\$350,981
4 Thrift Plan	\$3,865,292	\$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	(\$0)	(\$0)	(\$0)
6 Service Company Rents	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
7 Joint Facilities	\$1,579,848	\$1,018,396	\$561,452	(\$121,599)	(\$0)	\$0	\$1,579,848	\$1,018,396	\$561,452
8 Uninsured Claims	\$2,926,210	\$2,097,226	\$828,984	(\$286,481)	(\$286,481)	\$0	\$2,639,729	\$1,810,745	\$828,984
9 Insurance Premium	\$6,862,284	\$4,964,621	\$1,897,662	(\$678,167)	(\$678,167)	\$0	\$6,184,116	\$4,286,454	\$1,897,662
10 Regulatory Assessment Fees	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,387,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
11 Uncollectible Accounts	\$3,780,429	\$2,460,952	\$1,319,478	(\$24,107)	(\$16,697)	(\$7,410)	\$3,756,323	\$2,444,255	\$1,312,068
12 Postage	\$3,078,000	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
13 Strike Contingency	\$7,914,078	\$0	\$0	\$816,516	\$0	\$0	\$3,078,000	\$3,078,000	\$0
14 Environmental Response Fund	\$22,239,834	\$5,421,584	\$2,492,494	(\$740,588)	(\$551,281)	\$265,235	\$816,516	\$551,281	\$265,235
15 Paperless Bill Credit	\$971,697,672	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
16 PROOP	\$7,338,972	\$7,338,972	\$0	(\$971,697,672)	(\$971,697,672)	\$0	\$2,004,950	\$12,666,181	\$7,383,350
17 Pension	\$86,785,496	\$59,391,324	\$27,394,172	(\$23,467,743)	(\$23,467,743)	(\$23,467,743)	\$63,293,113	\$37,091,297	\$26,201,816
18 Energy Efficiency Program	\$138,452,360	\$138,452,360	\$0	(\$27,840)	(\$27,840)	\$0	\$1,308,279	\$0	\$0
19 Other Operating and Maintenance Expenses	\$179,791,010	\$179,791,010	\$0	(\$138,452,360)	(\$138,452,360)	\$0	\$1,308,279	\$0	\$0
20 Storm Cost Recovery	\$0	\$0	\$0	\$138,452,360	\$0	\$0	\$0	\$0	\$0
21 Gas Commodity OM	\$0	\$0	\$0	(\$179,791,010)	(\$179,791,010)	\$0	\$0	\$0	\$0
22 NEP IFA Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Wheeling	\$0	\$0	\$0	\$0	\$0	\$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	(\$1,866,751,570)	(\$1,604,473,649)	(\$26,277,921)	\$233,302,974	\$144,101,530	\$89,201,444
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	\$440,524,701	\$304,255,398	\$136,269,302	(\$440,524,701)	(\$304,255,398)	(\$136,269,302)	\$0	\$0	\$0
32 TOTAL	\$860,579,245	\$608,830,578	\$251,748,667	(\$627,276,271)	(\$464,729,048)	(\$162,547,223)	\$233,302,974	\$144,101,530	\$89,201,444
33	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0
34									
35									

Operation & Maintenance Expenses:

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

	Schedule Reference	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) = (j) + (k)	(i) = (l) + (m)
1	Labor	\$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	\$11,155,435	\$6,715,438	\$4,439,997	\$2,901,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
3	Group Life Insurance	\$840,497	\$489,516	\$350,981	\$165,006	\$78,209	\$86,796	\$1,005,503	\$567,725	\$437,778
4	Thrift Plan	\$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	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
6	Service Company Rents	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
7	Joint Facilities	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
8	Uninsured Claims	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,838,628	\$664,861
9	Insurance Premium	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
10	Regulatory Assessment Fees	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
11	Uncollectible Accounts	\$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	\$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	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$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	\$816,516	\$551,281	\$265,235	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235
16	PBOP	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
17	Pension	\$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
18	Energy Efficiency Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Other Operating and Maintenance Expenses	\$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	\$7,311,132	\$7,311,132	\$0	(\$287,406)	(\$287,406)	\$0	\$7,023,726	\$7,023,726	\$0
21	Gas Commodity OM	\$1,308,279	\$0	\$1,308,279	(\$1,308,279)	\$0	(\$1,308,279)	\$0	\$0	\$0
22	NEP/FA Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Wheeling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Energy Innovation Hub	\$0	\$0	\$0	\$287,379	\$186,193	\$101,186	\$287,379	\$186,193	\$101,186
25	Gas Business Enablement	\$0	\$0	\$0	\$4,457,402	\$557,126	\$3,900,276	\$4,457,402	\$557,126	\$3,900,276
26	Electric Operations	\$0	\$0	\$0	\$611,550	\$611,550	\$0	\$611,550	\$611,550	\$0
27	Gas Operations	\$0	\$0	\$0	\$1,032,482	\$1,032,482	\$0	\$1,032,482	\$1,032,482	\$0
28	Customer Affordability Program	\$0	\$0	\$0	\$906,337	\$613,623	\$292,714	\$906,337	\$613,623	\$292,714
29	Sub Total	\$233,302,974	\$144,101,530	\$89,201,444	\$11,691,695	\$10,775,040	\$916,656	\$244,994,670	\$154,876,571	\$90,118,099
30										
31	Purchased Power/ Purchased Gas	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32										
33	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34										
35	TOTAL	\$233,302,974	\$144,101,530	\$89,201,444	\$11,691,695	\$10,775,040	\$916,656	\$244,994,670	\$154,876,571	\$90,118,099

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

The Narragansett Electric Company db/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	(a)	Electric	(b)	Electric	(c) = (a) + (b)	Electric	(d)	Electric	(e) = (c) + (d)
<b>Operation &amp; Maintenance Expenses:</b>											
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	\$11,638,133	\$574,569	\$12,212,702	(\$158,380)	\$12,054,322					
7	Joint Facilities	\$1,065,547	\$28,344	\$1,093,891	\$26,582	\$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	\$5,618	\$2,146,512	\$2,160	\$2,198,672					
10	Regulatory Assessment Fees	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454					
11	Uncollectible Accounts	\$4,122,270	\$357,441	\$4,479,711	\$71,144	\$4,550,855					
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	\$557,126	\$18,348	\$575,474	(\$26,580)	\$548,894					
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	\$154,876,571	\$3,927,545	\$158,804,115	\$2,780,645	\$161,584,761					
30											
31	Purchased Power/ Purchased Gas	\$0	\$0	\$0	\$0	\$0					
32											
33	Sub Total	\$0	\$0	\$0	\$0	\$0					
34											
35	TOTAL	\$154,876,571	\$3,927,545	\$158,804,115	\$2,780,645	\$161,584,761					

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)
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
6	Service Company Rents		\$3,916,018		\$295,132		\$4,211,150		\$18,361		\$4,229,512
7	Joint Facilities		\$387,447		\$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		\$383,178		\$4,089,864		\$161,864		\$4,251,728
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	PROB		(\$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		\$3,900,276		\$332,044		\$4,432,321		\$202,301		\$4,634,622
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		\$90,118,099		\$3,257,834		\$93,375,933		\$2,152,905		\$95,528,838
30			\$0		\$0		\$0		\$0		\$0
31	Purchased Power/ Purchased Gas		\$0		\$0		\$0		\$0		\$0
32			\$0		\$0		\$0		\$0		\$0
33	Sub Total		\$0		\$0		\$0		\$0		\$0
34			\$0		\$0		\$0		\$0		\$0
35	TOTAL		\$90,118,099		\$3,257,834		\$93,375,933		\$2,152,905		\$95,528,838

Column Notes  
 (a) Page 2 of 8 Column (i)

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

Line	Test Year Amounts that are Specifically Adjusted:	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Total Normalizing Adjustments sum (b through i)	Test Year Ended June 30, 2017 (as Adjusted) (b) = (a)+(i)
		Test Year Ended June 30, 2017 (Per Books)	IFA	Vegetation Management (ISR)	Inspection & Maintenance (ISR)	Parent Company Initiative	Gas Business Enablement (GBE)	Storms	Gas Cost Recovery (GCR)	Other		
1	Operating & Maintenance Expense	\$90,778,357	(\$8,107,062)	(\$277,467)	(\$391,633)	\$0	\$0	(\$1,012,529)	(\$829,823)	(\$1,428,462)	(\$12,046,978)	\$78,731,580
2	Labor	\$12,341,700	(\$1,079,373)	\$0	(\$53,188)	\$0	\$0	(\$53,705)	\$0	\$0	(\$1,186,265)	\$11,155,435
3	Health Care	\$930,683	(\$79,187)	\$0	(\$5,379)	(\$4,236)	\$0	(\$1,384)	\$0	\$0	(\$90,186)	\$840,497
4	Group Life Insurance	\$3,865,292	(\$340,078)	\$0	(\$14,936)	\$0	\$0	(\$14,021)	\$0	\$0	(\$398,357)	\$3,466,934
5	Thrill Plan	(\$572,522)	\$45,592	\$0	\$2,857	\$0	\$0	\$10,407	\$0	\$0	\$72,522	\$0
6	FAS 112 / ASC 712	\$17,062,952	(\$2,543,016)	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,819,650)	(\$6,362,666)	\$10,700,286
7	Service Company Rents	\$1,579,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,579,848
8	Joint Facilities	\$1,648,059	(\$109,494)	\$0	(\$5,235)	(\$4,180)	\$0	(\$2,690)	\$0	\$0	(\$121,599)	\$1,526,461
9	Uninsured Claims	\$2,926,210	(\$286,481)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$286,481)	\$2,639,729
10	Insurance Premium	\$6,862,284	(\$678,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$678,167)	\$6,184,116
11	Regulatory Assessment Fees	\$12,978,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,294,644)	(\$3,294,644)	\$9,683,512
12	Uncollectible Accounts	\$3,780,429	(\$2,997)	\$0	\$0	(\$7)	\$0	\$0	\$0	(\$21,103)	(\$24,107)	\$3,756,323
13	Postage	\$8,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,194
14	Strike Contingency	\$3,078,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,078,000
15	Environmental Response Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$816,516	\$816,516	\$0
16	Paperless Bill Credit	\$7,914,078	(\$740,588)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$740,588)	\$7,173,490
17	PHOP	\$22,239,834	(\$2,029,396)	\$0	\$0	\$0	\$0	\$0	\$0	(\$160,908)	(\$2,190,304)	\$20,049,530
18	Pension	\$97,169,672	(\$8,913,604)	\$0	\$0	\$0	\$0	\$0	\$0	(\$97,169,672)	(\$97,169,672)	\$0
19	Energy Efficiency Program	\$86,785,496	\$0	\$0	\$0	\$0	\$0	\$525,542	(\$238,832)	(\$3,321,733)	(\$23,424,833)	\$63,293,113
20	Other Operating and Maintenance Expenses	\$7,338,972	(\$0)	(\$8,736,983)	(\$110,171)	(\$1,231,649)	(\$1,444,953)	\$0	\$0	(\$27,840)	(\$27,840)	\$7,311,132
21	Storm Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,527,902	\$1,527,902	\$0
22	Gas Commodity OM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	NEP IFA Credit	(\$138,452,360)	\$0	\$0	\$0	\$0	\$0	\$0	(\$219,623)	\$1,527,902	(\$138,452,360)	\$0
24	Wheeling	\$179,791,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$179,791,010)	(\$179,791,010)	\$0
25	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Gas Business Enablement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Electric Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Gas Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Customer Affordability Program	\$420,054,545	\$113,588,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$286,206,262)	(\$186,751,570)	\$233,302,974
31	Sub Total Operating & Maintenance Expense	\$440,524,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$440,524,701)	(\$440,524,701)	\$0
32	Purchased Power/ Purchased Gas	\$440,524,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Sub Total	\$860,579,245	\$113,588,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$286,206,262)	(\$627,276,271)	\$233,302,974
34	TOTAL	\$860,579,245	\$113,588,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$286,206,262)	(\$627,276,271)	\$233,302,974
35	Check Totals	\$860,579,245	\$113,588,510	(\$9,014,450)	(\$577,685)	(\$1,240,072)	(\$1,444,953)	(\$548,379)	(\$1,308,279)	(\$286,206,262)	(\$627,276,271)	\$233,302,974
36	Difference	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line Notes  
6(b) Schedule MAL-12 (REV-1) Page 5, Lines 2(a) to 4(a)  
6(c) Schedule MAL-12 (REV-1) Page 5, Line 5(a)  
6(d) Schedule MAL-12 (REV-1) Page 5, Line 6(a) to 8(a)  
6(e) Schedule MAL-12 (REV-1) Page 5, Line 21(a) to 23(a)  
6(f) Schedule MAL-12 (REV-1) Page 5, Line 28(a) to 30(a)  
6(g) Schedule MAL-12 (REV-1) Page 5, Line 9(a) to 20(a) + Line 24(a) + Lines 25(a) to 27(a) 7(b)  
7(d) Schedule MAL-13 (REV-1), Page 5 Lines 2(a) through 4(a)  
7(e) Schedule MAL-13 (REV-1), Page 5 Lines 6(a) through 8(a)  
8(b) Schedule MAL-14 (REV-1), Page 5 Lines 10(a) through 12(a)  
8(c) Schedule MAL-14 (REV-1), Page 5 Lines 2(a) through 4(a)  
8(d) Schedule MAL-14 (REV-1), Page 5 Lines 6(a) through 8(a)  
8(e) Schedule MAL-14 (REV-1), Page 5 Lines 10(a)  
8(f) Schedule MAL-14 (REV-1), Page 5 Lines 12(a) through 14(a)  
9(b) Schedule MAL-15 (REV-1), Page 5 Lines 2(a) through 4(a)  
9(c) Schedule MAL-15 (REV-1), Page 5 Lines 6(a) through 8(a)  
9(d) Schedule MAL-15 (REV-1), Page 5 Lines 10(a) through 12(a)  
9(e) Schedule MAL-15 (REV-1), Page 5 Lines 12(a) through 14(a)  
21(b) Schedule MAL-27 (REV-1), Page 5 Lines 2(a) through 4(a)  
22(b) Schedule MAL-28 (REV-1), Page 5 Lines 2(a) through 4(a)  
23(c) Schedule MAL-29 (REV-1), Page 5 Line 8(a)  
24(b) Schedule MAL-30 (REV-1), Page 5 Lines 2(a) through 3(a)  
24(c) Schedule MAL-30 (REV-1), Page 6 Lines 2(b) through 17(b)  
24(d) Schedule MAL-30 (REV-1), Page 6 Lines 2(c) through 17(c)  
24(e) Schedule MAL-30 (REV-1), Page 6 Lines 2(d) through 17(d)  
24(f) Schedule MAL-30 (REV-1), Page 6 Lines 2(e) through 17(e)  
24(g) Schedule MAL-30 (REV-1), Page 6 Lines 2(f) through 17(f)  
24(h) Schedule MAL-30 (REV-1), Page 6 Lines 2(g) through 17(g)  
24(i) Schedule MAL-30 (REV-1), Page 6 Lines 2(h) through 17(h)  
24(j) Schedule MAL-30 (REV-1), Page 6 Lines 2(i) through 17(i)  
24(k) Schedule MAL-30 (REV-1), Page 6 Lines 2(j) through 17(j)  
24(l) Schedule MAL-30 (REV-1), Page 6 Lines 2(k) through 17(k)  
24(m) Schedule MAL-30 (REV-1), Page 6 Lines 2(l) through 17(l)  
24(n) Schedule MAL-30 (REV-1), Page 6 Lines 2(m) through 17(m)  
24(o) Schedule MAL-30 (REV-1), Page 6 Lines 2(n) through 17(n)  
24(p) Schedule MAL-30 (REV-1), Page 6 Lines 2(o) through 17(o)  
24(q) Schedule MAL-30 (REV-1), Page 6 Lines 2(p) through 17(p)  
24(r) Schedule MAL-30 (REV-1), Page 6 Lines 2(q) through 17(q)  
24(s) Schedule MAL-30 (REV-1), Page 6 Lines 2(r) through 17(r)  
24(t) Schedule MAL-30 (REV-1), Page 6 Lines 2(s) through 17(s)  
24(u) Schedule MAL-30 (REV-1), Page 6 Lines 2(t) through 17(t)  
24(v) Schedule MAL-30 (REV-1), Page 6 Lines 2(u) through 17(u)  
24(w) Schedule MAL-30 (REV-1), Page 6 Lines 2(v) through 17(v)  
24(x) Schedule MAL-30 (REV-1), Page 6 Lines 2(w) through 17(w)  
24(y) Schedule MAL-30 (REV-1), Page 6 Lines 2(x) through 17(x)  
24(z) Schedule MAL-30 (REV-1), Page 6 Lines 2(y) through 17(y)  
24(aa) Schedule MAL-30 (REV-1), Page 6 Lines 2(z) through 17(z)  
24(ab) Schedule MAL-30 (REV-1), Page 6 Lines 2(aa) through 17(aa)  
24(ac) Schedule MAL-30 (REV-1), Page 6 Lines 2(ab) through 17(ab)  
24(ad) Schedule MAL-30 (REV-1), Page 6 Lines 2(ac) through 17(ac)  
24(ae) Schedule MAL-30 (REV-1), Page 6 Lines 2(ad) through 17(ad)  
24(af) Schedule MAL-30 (REV-1), Page 6 Lines 2(ae) through 17(ae)  
24(ag) Schedule MAL-30 (REV-1), Page 6 Lines 2(af) through 17(af)  
24(ah) Schedule MAL-30 (REV-1), Page 6 Lines 2(ag) through 17(ag)  
24(ai) Schedule MAL-30 (REV-1), Page 6 Lines 2(ah) through 17(ah)  
24(aj) Schedule MAL-30 (REV-1), Page 6 Lines 2(ai) through 17(ai)  
24(ak) Schedule MAL-30 (REV-1), Page 6 Lines 2(aj) through 17(aj)  
24(al) Schedule MAL-30 (REV-1), Page 6 Lines 2(ak) through 17(ak)  
24(am) Schedule MAL-30 (REV-1), Page 6 Lines 2(al) through 17(al)  
24(an) Schedule MAL-30 (REV-1), Page 6 Lines 2(am) through 17(am)  
24(ao) Schedule MAL-30 (REV-1), Page 6 Lines 2(an) through 17(an)  
24(ap) Schedule MAL-30 (REV-1), Page 6 Lines 2(ao) through 17(ao)  
24(aq) Schedule MAL-30 (REV-1), Page 6 Lines 2(ap) through 17(ap)  
24(ar) Schedule MAL-30 (REV-1), Page 6 Lines 2(aq) through 17(aq)  
24(as) Schedule MAL-30 (REV-1), Page 6 Lines 2(ar) through 17(ar)  
24(at) Schedule MAL-30 (REV-1), Page 6 Lines 2(as) through 17(at)  
24(au) Schedule MAL-30 (REV-1), Page 6 Lines 2(at) through 17(at)  
24(av) Schedule MAL-30 (REV-1), Page 6 Lines 2(au) through 17(au)  
24(aw) Schedule MAL-30 (REV-1), Page 6 Lines 2(av) through 17(av)  
24(ax) Schedule MAL-30 (REV-1), Page 6 Lines 2(aw) through 17(ax)  
24(ay) Schedule MAL-30 (REV-1), Page 6 Lines 2(ax) through 17(ax)  
24(az) Schedule MAL-30 (REV-1), Page 6 Lines 2(ay) through 17(ay)  
24(ba) Schedule MAL-30 (REV-1), Page 6 Lines 2(az) through 17(az)  
24(bb) Schedule MAL-30 (REV-1), Page 6 Lines 2(ba) through 17(ba)  
24(bc) Schedule MAL-30 (REV-1), Page 6 Lines 2(bb) through 17(bc)  
24(bd) Schedule MAL-30 (REV-1), Page 6 Lines 2(bc) through 17(bd)  
24(be) Schedule MAL-30 (REV-1), Page 6 Lines 2(bd) through 17(be)  
24(bf) Schedule MAL-30 (REV-1), Page 6 Lines 2(bf) through 17(bf)  
24(bg) Schedule MAL-30 (REV-1), Page 6 Lines 2(bg) through 17(bg)  
24(bh) Schedule MAL-30 (REV-1), Page 6 Lines 2(bh) through 17(bh)  
24(bi) Schedule MAL-30 (REV-1), Page 6 Lines 2(bi) through 17(bi)  
24(bj) Schedule MAL-30 (REV-1), Page 6 Lines 2(bj) through 17(bj)  
24(bk) Schedule MAL-30 (REV-1), Page 6 Lines 2(bk) through 17(bk)  
24(bl) Schedule MAL-30 (REV-1), Page 6 Lines 2(bl) through 17(bl)  
24(bl) - 26(f) Schedule MAL-32 (REV-1) Page 5, Line 2(a) to Line 14(a)  
27(b) Schedule MAL-33 Page 5 (REV-1), Line 9(b)  
28(f) Schedule MAL-34 Page 5 (REV-1), Line 2(a) to Line 3(a)



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

	Test Year Ended June 30, 2017 (Per Books) (c)	Gas Business Enablement (GBE) (b)	Gas Cost Recovery (CCR) (c)	Other (d)	Total Normalizing Adjustments (e) = (b) + (c) + (d)	Test Year Ended June 30, 2017 (as Adjusted) (f) = (c) + (e)
Test Year Amounts that are Specifically Adjusted:						
1						
2						
3						
4						
5						
6	Operating & Maintenance Expense	\$0	(\$829,823)	(\$3,701,116)	(\$4,530,940)	\$31,491,369
7	Labor	\$4,439,997	\$0	\$0	\$0	\$4,439,997
8	Health Care	\$350,981	\$0	\$0	\$0	\$350,981
9	Group Life Insurance	\$1,375,749	\$0	\$0	\$0	\$1,375,749
10	Thrift Plan	(\$238,762)	\$0	\$238,762	\$238,762	\$0
11	FAS 112 / ASC 712	\$3,077,583	\$0	(\$350,899)	(\$350,899)	\$2,726,684
12	Service Company Rents	\$561,452	\$0	\$0	\$0	\$561,452
13	Joint Facilities	\$846,495	\$0	\$0	\$0	\$846,495
14	Uninsured Claims	\$828,984	\$0	\$0	\$0	\$828,984
15	Insurance Premium	\$1,897,662	\$0	\$0	\$0	\$1,897,662
16	Regulatory Assessment Fees	\$4,025,491	\$0	\$1,693,337	\$1,693,337	\$5,718,828
17	Uncollectible Accounts	\$1,319,478	\$0	(\$7,410)	(\$7,410)	\$1,312,068
18	Postage	\$0	\$0	\$0	\$0	\$0
19	Strike Contingency	\$0	\$0	\$0	\$0	\$0
20	Environmental Response Fund	\$0	\$0	\$265,235	\$265,235	\$265,235
21	Paperless Bill Credit	\$2,492,494	\$0	\$0	\$0	\$2,492,494
22	PBOP	\$7,383,350	\$0	\$0	\$0	\$7,383,350
23	Pension	\$23,701,929	\$0	(\$23,701,929)	(\$23,701,929)	\$0
24	Energy Efficiency Program	\$27,394,172	(\$1,444,953)	\$511,429	(\$1,192,356)	\$26,201,816
25	Other Operating and Maintenance Expenses	\$0	\$0	\$0	\$0	\$0
26	Storm Cost Recovery	\$0	\$0	\$0	\$0	\$0
27	Gas Commodity OM	\$0	\$0	\$1,527,902	\$1,527,902	\$1,527,902
28	NEP IFA Credit	\$0	\$0	\$0	\$0	\$0
29	Wheeling	\$0	\$0	\$0	\$0	\$0
30	Energy Innovation Hub	\$0	\$0	\$0	\$0	\$0
31	Gas Business Enablement	\$0	\$0	\$0	\$0	\$0
32	Electric Operations	\$0	\$0	\$0	\$0	\$0
33	Gas Operations	\$0	\$0	\$0	\$0	\$0
34	Customer Affordability Program	\$0	\$0	\$0	\$0	\$0
35	Sub Total Operating & Maintenance Expense	\$115,479,365	(\$1,444,953)	(\$23,524,689)	(\$26,277,921)	\$89,201,444
36	Purchased Power/ Purchased Gas	\$136,269,302	\$0	(\$136,269,302)	(\$136,269,302)	\$0
37						
38	Sub Total	\$136,269,302	\$0	(\$136,269,302)	(\$136,269,302)	\$0
39						
40	TOTAL	\$251,748,667	(\$1,444,953)	(\$159,793,991)	(\$162,547,223)	\$89,201,444
	Check Totals	\$251,748,667	(\$1,308,279)	(\$159,793,991)	(\$162,547,223)	\$89,201,444
	Difference	\$0	\$0	(\$0)	(\$0)	(\$0)

Line Notes

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

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

<u>Calculation of Inflation Rate:</u>			Line
	GDP-CTPI <sup>(1)</sup>	CPI-U <sup>(2)</sup>	1
Index - Midpoint of Test Year June 2017	112.4	242.7	2
			3
Index - Midpoint of Rate Year Aug 2019	<u>117.5</u>	<u>254.2</u>	4
			5
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			6
<b>Inflation Factor %</b>	<u><b>4.52%</b></u>	<u><b>4.73%</b></u>	<u><b>4.63%</b></u>
			9
Source: Moody's Analytics	2.26%	2.37%	10
			11
			12
	GDPIP	CPI	13
Index - Midpoint of Rate Year Aug 2019	117.5	254.2	14
			15
Index - Midpoint of Rate Year Aug 2020	<u>120.4</u>	<u>261.3</u>	16
			17
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			18
<b>Inflation Factor %</b>	<u><b>2.50%</b></u>	<u><b>2.82%</b></u>	<u><b>2.66%</b></u>
			21
Source: Moody's Analytics			22
			23
	GDPIP	CPI	24
Index - Midpoint of Rate Year Aug 2019	120.4	261.3	25
			26
Index - Midpoint of Rate Year Aug 2020	<u>123.2</u>	<u>268.0</u>	27
			28
Increase in Index From Midpoint Of The Test Year To The Midpoint of Rate Year			29
<b>Inflation Factor %</b>	<u><b>2.32%</b></u>	<u><b>2.54%</b></u>	<u><b>2.43%</b></u>
			31

<sup>(1)</sup> Gross Domestic Product Chain-type Index

<sup>(2)</sup> LL URBAN Consumer Price Index



Schedule MAL-4-ELEC (REV-1)

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 Data Year 2 Ending August 31, 2021

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

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 Data Year 2 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 Data Year 2 Ending August 31, 2021

	Amount
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
Hinkley 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 (REV-1)

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 Data Year 1 Ending August 31, 2020

	Test Year Ended	Normalizing	Adjusted	Proforma	Rate Year	Reflect	Rate Year	Reflect	Rate Year
	June 30, 2017	Adjustments	Test Year	Adjustments	Ending	Condition	Ending	Condition	Ending
	(a)	(b)	June 30,	(d)	August 31,	in Rate	August 31,	in Rate	August 31,
			2017		2019	Year	2020	Year	2021
			(c)		(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 (REV-1)

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 Data Year 2 Ending August 31, 2021

	Test Year Ended	Normalizing	Adjusted Test	Proforma	Rate Year 1	Reflect	Rate Year	Conditio	Rate Year	
	June 30, 2017	Adjustments	June 30, 2017	Adjustments	August 31,	Condition	2	n	Ending	
	(a)	(b)	(c)	(d)	2019	in Rate Year	August 31,	in Rate	August 31,	
					(e)	(f)	(g)	Year	2021	
								(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. Amortizat (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	lonth_depr_expense
44763949	- Consultant AM/FM	271	97.45	1-Mar-17	\$578,232	\$372,436	\$2,134
44763956	LA30397AM/FM - ITS INTEI	271	48.95	1-Mar-17	\$90,981	\$76,942	\$293
44763960	LAS30398AMFM - INTERNA	271	48.95	1-Mar-17	\$285,234	\$241,219	\$918
44763961	MIS303980AMFM - MISC EXP	271	48.95	1-Mar-17	\$110,722	\$93,636	\$356
44763966	SF303980AMFM - SOFTWARE	271	48.95	1-Mar-17	\$101,890	\$86,167	\$328
44763971	SF303990AMFM - AM/FM PR	271	60.95	1-Mar-17	\$2,698,329	\$2,139,257	\$9,326
44763993	TRL30397AMFM - TRAVEL .	271	48.95	1-Mar-17	\$6,846	\$5,789	\$22
44763995	AF303980AMFM - AFUDC A	271	48.95	1-Mar-17	\$32,749	\$27,695	\$105
44763996	CN30396AM/FM - CONSULT	271	48.95	1-Mar-17	\$793,743	\$671,259	\$2,554
44763998	CN30397AM/FM - CONSULT	271	48.95	1-Mar-17	\$124,561	\$105,340	\$401
96815952	SF303000AMFM - AM/FM PR	271	72.95	1-Mar-17	\$3,096,677	\$2,275,633	\$11,411
96815957	SF303010AMFM - AM/FM PR	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 (REV-1)

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	<u>\$49,161,375</u>
6	Depreciation Expense Adjustment	Line 1 - Line 5	<u>\$1,770,914</u>
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	<u>\$1,513,906,902</u>
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	<u>\$1,521,623,985</u>
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	<u>\$656,026,715</u>
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	<u>\$1,521,623,985</u>
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	<u>\$1,574,293,170</u>
38			
39	Average Depreciable Plant for 12 Months Ended 08/31/18	(Line 33 + Line 37)/2	<u>\$1,547,958,578</u>
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	<u>\$678,758,522</u>
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	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/19:</b>		
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	<u>\$1,574,293,170</u>
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	<u>\$1,628,835,510</u>
10			
11	Average Depreciable Plant for Rate Year Ended 08/31/19	(Line 4 + Line 9)/2	<u>\$1,601,564,340</u>
12			
13	Proposed Composite Rate %	Page 4, Line 18, Columnnum (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	<u>\$698,728,689</u>
21			
22	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/20:</b>		
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	<u>\$1,628,835,510</u>
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	<u>\$1,682,886,876</u>
31			
32	Average Depreciable Plant for Rate Year Ended 08/31/20	(Line 25 + Line 30)/2	<u>\$1,655,861,193</u>
33			
34	Proposed Composite Rate %	Page 4, Line 18, Columnnum (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	<u>\$720,712,668</u>
42			
43	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/21:</b>		
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	<u>\$1,682,886,876</u>
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	<u>\$1,736,938,242</u>
52			
53	Average Depreciable Plant for Rate Year Ended 08/31/21	(Line 46 + Line 51)/2	<u>\$1,709,912,559</u>
54			
55	Proposed Composite Rate %	Page 4, Line 18, Columnnum (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	<u>\$744,423,902</u>

1/ 3 year average retirement over plant addition in service FY 15 ~ FY17  
2/ 3 year average Cost of Removal over plant addition in service FY 15 ~ FY17

29.66% Retirements  
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)
<b>Intangible Plant</b>									
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									
<b>Production Plant</b>									
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									
<b>Transmission Plant</b>									
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									
<b>Distribution Plant</b>									
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	\$237,943,917	\$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>	\$2,477,718,727	(\$1,123,411)	(\$948,680,657)	(\$14,007,757)	\$1,513,906,902	3.19558%	\$48,378,132
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								
5	<u>Production Plant</u>							
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								
13	<u>Transmission Plant</u>							
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								
28	<u>Distribution Plant</u>							
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 Steeltighting	\$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								
52	<u>General Plant</u>							
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 (d)

Line Notes:

- 11 Sum of Line 7 through Line 9
- 26 Sum of Line 15 through Line 24
- 50 Sum of Line 30 through Line 48
- 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 (REV-1)

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 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	<b>Depreciation Expense Adjustment</b>	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 (REV-1), 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 (REV-1), 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 Data Year 2 Ending August 31, 2021

Line No	Description	Reference	Amount
1	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/19:</b>		
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 (REV-1), 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	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/20:</b>		
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 (REV-1), 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	<b>Rate Year Depreciation Expense 12 Months Ended 08/31/21:</b>		
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 (REV-1), 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  
2/ 3 year average Cost of Removal over plant addition in service FY 15 ~ FY17

6.87% Retirements  
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 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. Catholic 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 (REV-1) 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 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 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)	
<b>Intangible Plant</b>						
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	
4		Total Intangible Plant	\$19,833,570	\$0	\$7,629,681	
5						
6	<b>Production Plant</b>					
7	304.00	Production Land Land Rights		\$0	\$0	
8	305.00	Prod. Structures & Improvements	\$2,521,832	\$0	\$0	
9	307.00	Production Other Power	\$55,325	\$0	\$0	
10	311.00	Production LNG Equipme	(\$1,427,606)	\$0	\$0	
11	320.00	Prod. Other Equipment	(\$134,510)	\$0	\$0	
12		Total Production Plant	\$1,015,041	\$0	\$0	
13						
14	<b>Storage Plant</b>					
15	360.00	Stor Land & Land Rights		\$0	\$0	
16	361.03	Storage Structures Improvements	\$2,429,540	\$0	\$0	
17	362.04	Storage Gas Holders	\$4,646,257	\$0	\$0	
18	363.00	Stor. Purification Equipment	\$5,726,431	\$0	\$0	
19		Total Storage Plant	\$12,802,228	\$0	\$0	
20						
21	<b>Distribution Plant</b>					
22	374.00	Dist. Land & Land Righ	\$0	\$0	\$0	
23	375.00	Gas Dist Station Structure	\$6,988,174	\$0	\$0	
24	376.00	Distribution Mains	\$29,845,037	\$0	\$0	
25	376.03	Dist. River Crossing Mains	\$757,637	\$0	\$0	
26	376.04	Mains - Steel And Other - SI	(\$7,662)	\$0	\$0	
27	376.06	Dist. District Regulat	\$2,915,625	\$0	\$0	
28	376.11	Gas Mains Steel	\$25,081,627	\$0	\$0	
29	376.12	Gas Mains Plastic	\$71,556,611	\$0	\$0	
30	376.13	Gas Mains Cast Iron	\$113,413	\$0	\$0	
31	376.14	Gas Mains Valves		\$0	\$0	
32	376.15	Propane Lines	(\$56,661)	\$0	\$0	
33	376.16	Dist. Cathodic Protect	\$116,586	\$0	\$0	
34	376.17	Dist. Joint Seals	\$10,813,050	\$0	\$0	
35	377.00	T&D Compressor Sta Equipment	\$731,711	\$0	\$0	
36	377.62	1/ 5360-Tanks ARO	\$65	(\$65)	\$0	
37	378.10	Gas Measur & Reg Sta Equipment	\$5,277,579	\$0	\$0	
38	378.55	Gas M&Reg Sta Eqp RTU		\$0	\$0	
39	379.00	Dist. Measur. Reg. Gs	\$3,446,717	\$0	\$0	
40	379.01	Dist. Meas. Reg. Gs Eq	\$1,399,586	\$0	\$0	
41	380.00	Gas Services All Sizes	\$148,606,388	\$0	\$383,120	
42	381.10	Sml Meter& Reg Bare Co	\$13,106,230	\$0	\$0	
43	381.30	Lrg Meter& Reg Bare Co	\$5,656,855	\$0	\$0	
44	381.40	Meters	\$7,845,181	\$0	\$0	
45	382.00	Meter Installations	\$1,454,329	\$0	\$0	
46	382.20	Sml Meter& Reg Instl C	\$3,518,207	\$0	\$0	
47	382.30	Lrg Meter&Reg Instl C	\$586,420	\$0	\$0	
48	383.00	Dist. House Regulators	\$725,254	\$0	\$0	
49	384.00	T&D Gas Reg Installs	\$610,349	\$0	\$0	
50	385.00	Industrial Measuring And Regulating Station Equipment	\$78,827	\$0	\$0	
51	385.01	Industrial Measuring And Regulating Station Equipment	\$255,921	\$0	\$0	
52	386.00	Other Property On Customer Premises	\$284,088	\$0	\$0	
53	386.02	Dist. Consumer Prem Equipment	\$110,131	\$0	\$0	
54	387.00	Dist. Other Equipment	\$540,701	\$0	\$0	
55	388.00	1/ ARO	\$5,068,067	(\$5,068,067)	\$0	
56		Total Distribution Plant	\$347,426,043	(\$5,068,132)	\$383,120	
57						
58	<b>General Plant</b>					
59	389.01	General Plant Land and Land Right	(\$246,879)	\$0	\$246,879	
60	390.00	Structures And Improvements	\$515,639	\$0	\$0	
61	391.01	Gas Office Furn & Fix	(\$1,284,707)	\$0	\$0	
62	394.00	General Plant Tools Sh	\$128,517	\$0	\$0	
63	395.00	General Plant Laborato	\$147,585	\$0	\$0	
64	397.30	Commun Radio Site Spe	\$838,919	\$0	\$0	
65	397.42	Commun Equip Tel Site	\$20,409	\$0	\$0	
66	398.10	Power And Supervisory	\$652,163	\$0	\$0	
67	399.10	1/ ARO	\$319,761	(\$319,761)	\$0	
68		Total General Plant	\$1,091,407	(\$319,761)	\$246,879	
69						
70		<b>Grand Total - All Categories</b>	<b>\$382,168,289</b>	<b>(\$5,387,893)</b>	<b>\$8,259,680</b>	
71						
72		<b>Grand Total - Exclude Intangibles</b>	<b>\$362,334,719</b>	<b>(\$5,387,893)</b>	<b>\$629,999</b>	

Column Notes:

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

Line Notes:

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

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 (REV-1)

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 (a)	Proforma Adjustments (b)	Rate Year Ending August 31, 2020 (a) + (b) = (c)	Proforma Adjustments (d)	Rate Year Ending August 31, 2021 (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)	((l)12*4)+(m)/12*8)=(n)
1	Albion Fire District	\$ 3,473,004	\$ 1,113,696	\$ 2,359,308	3.00	\$ 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	-	3.3%	30,910	31,942	31,598
3	Chepachet Fire District - minimum	811	-	811	0.97	5	-	5	-	3.3%	5	5	5
4	City of Central Falls	3,906,302	-	3,906,302	73.11	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	-	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	-	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	-	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	-	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	-	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	-	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	-	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	-	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	-	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	-	3.3%	6,965	7,198	7,120
15	Harmony FD	6,158,909	-	6,158,909	1.81	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	-	3.3%	7,169	7,408	7,328
17	Hope Valley/Wvominie Fire District	5,927,260	656,797	5,270,463	1.12	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	-	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	-	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	-	3.3%	4,023	4,157	4,112
21	Manville Fire District	1,323,049	424,265	898,784	1.47	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	-	3.3%	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	-	3.3%	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	-	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	-	3.3%	1,144	1,182	1,170
26	Providence Water Supply Board	52,877,407	18,808,600	34,069,007	-	17,933	-	17,933	-	3.3%	18,532	19,151	18,945
27	Quinnville Fire District	330,762	106,066	224,696	1.48	333	-	333	-	3.3%	344	355	351
28	Richmond-Carolima Fire District	2,315,160	8,587	2,306,573	1.03	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	-	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	-	3.3%	1,625	1,679	1,661
31	Town of Barrington	6,040,216	-	6,040,216	20.00	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	-	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	\$ -		\$ 16,489,130	\$ 17,039,708	\$ 16,856,182

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

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

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 R.Y.
(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)	(12*4) + ((m)/12*8) = (n)
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	3,918,964	6,131,921	23.66	145,081	-	145,081	-	145,081	3.3%	149,926	154,932	153,263
6 Town of Exeter	4,526,790	718,903	3,807,887	16.23	61,802	-	61,802	-	61,802	3.3%	63,866	65,998	65,287
7 Town of Foster	3,872,294	-	3,872,294	31.98	123,836	-	123,836	-	123,836	3.3%	127,971	132,244	130,820
8 Town of Glocester	6,158,909	-	6,158,909	39.46	243,031	-	243,031	-	243,031	3.3%	251,145	259,531	256,736
9 Town of Hopkinton	7,224,200	1,296,418	5,927,782	20.07	118,971	-	118,971	-	118,971	3.3%	122,943	127,048	125,680
10 Town of Jamestown	7,094,141	-	7,094,141	8.66	61,435	-	61,435	-	61,435	3.3%	63,487	65,606	64,900
11 Town of Johnston	87,358,420	51,745,388	35,613,032	59.71	2,126,454	-	2,126,454	-	2,126,454	3.3%	2,197,457	2,270,831	2,246,373
12 Town of Lincoln	16,538,115	5,303,313	11,234,802	34.39	386,365	-	386,365	-	386,365	3.3%	399,266	412,597	408,153
13 Town of Little Compton	2,750,261	-	2,750,261	11.68	32,123	-	32,123	-	32,123	3.3%	33,196	34,304	33,935
14 Town of Middletown	9,401,897	11	9,401,886	15.42	144,977	-	144,977	-	144,977	3.3%	149,818	154,820	153,153
15 Town of Narragansett	20,098,513	12,545,688	7,552,825	15.84	119,637	-	119,637	-	119,637	3.3%	123,631	127,760	126,384
16 Town of New Shoreham	9,929,665	9,929,665	-	5.86	-	-	-	-	-	3.3%	-	-	-
17 Town of North Kingstown	35,573,920	7,300,250	28,273,670	18.59	525,608	-	525,608	-	525,608	3.3%	543,158	561,294	555,249
18 Town of North Providence	7,600,411	853,272	6,747,139	68.11	459,548	-	459,548	-	459,548	3.3%	474,892	490,749	485,463
19 Town of North Smithfield	132,207,210	120,064,959	12,142,251	41.95	509,380	-	509,380	-	509,380	3.3%	526,388	543,964	538,105
20 Town of Portsmouth	11,990,388	2,005,830	9,984,558	15.42	153,962	-	153,962	-	153,962	3.3%	159,103	164,415	162,644
21 Town of Richmond	4,630,320	17,175	4,613,145	20.80	95,953	-	95,953	-	95,953	3.3%	99,157	102,468	101,365
22 Town of Scituate	9,110,940	545	9,110,395	40.04	364,798	-	364,798	-	364,798	3.3%	376,979	389,567	385,371
23 Town of Smithfield	59,426,840	35,596,545	23,830,295	60.74	1,447,452	-	1,447,452	-	1,447,452	3.3%	1,495,783	1,545,728	1,529,080
24 Town of South Kingstown	21,902,869	5,227,844	16,675,025	15.31	255,295	-	255,295	-	255,295	3.3%	263,819	272,628	269,692
25 Town of Tiverton	7,881,843	1,496,309	6,385,534	19.05	121,644	-	121,644	-	121,644	3.3%	125,706	129,904	128,504
26 Town of Warren	6,699,409	785,592	5,913,817	18.81	111,239	-	111,239	-	111,239	3.3%	114,953	118,792	117,512
27 Town of West Greenwich	6,201,405	14,130	6,187,275	33.85	209,439	-	209,439	-	209,439	3.3%	216,433	223,659	221,250
28 Town of West Warwick	24,718,480	12,882,400	11,836,080	41.78	494,511	-	494,511	-	494,511	3.3%	511,023	528,087	522,399
29 Town of Westerly	16,504,078	108,419	16,395,659	11.59	190,026	6,763	196,789	-	196,789	3.3%	203,359	210,149	207,886
30 Union Fire District	21,903,869	5,227,844	16,675,025	0.86	14,341	-	14,341	-	14,341	3.3%	14,819	15,314	15,149
31 West Glocester Fire District	2,053,781	-	2,053,781	1.65	3,389	-	3,389	-	3,389	3.3%	3,502	3,619	3,580
32 Western Coventry Fire District	2,429,540	1,666	2,427,874	1.62	3,933	-	3,933	-	3,933	3.3%	4,064	4,200	4,155
33													
34 Total for All Towns	\$ 686,344,656	\$ 351,548,065	\$ 334,796,591		\$ 9,860,673	\$ 6,763	\$ 9,867,436	\$ -	\$ 9,867,436		\$ 10,196,914	\$ 10,537,393	\$ 10,423,900

Column Notes  
(k) Page 7, Column 6(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 (m) / (12*4) = (n) / (12*4) = (o)
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	3,261	-	3,261	-	3,261	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 Chenucha 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	88,237	141,663	22.94	3,250	-	3,250	-	3,250	3.3%	3,358	3,470	3,433
11 City of East Providence	1,618,700	114,531	1,504,169	24.76	37,243	-	37,243	-	37,243	3.3%	38,487	39,772	39,344
12 City of Newport - Commercial	4,163,400	-	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 Duns 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/Wyonna 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	2,307	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 Quinnville 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  
 Page 7, Column 6(e)

The Narragansett Electric Company d/b/a National Grid  
 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	IFA Related Assessment	Net Distribution	2017 Actual	Distribution	Distribution	Total Distribution	Distribution	Net Distribution	Three Year Average	Distribution Municipal	Distribution Municipal	Total Distribution	
	12/31/16	as of 12/31/2016	Assessment as of 12/31/16	Mill Rate	Pro Forma Tax Year 2017	Water/Sewer Tax Year 2017	Pro Forma Tax Year 2017	Rebills to Third Parties Pro Forma Tax Year 2017	Pro Forma Tax Year 2017	Percentage Increase in Distribution Municipal Taxes	Tax Expense Pro Forma Tax Year 2018	Tax Expense Pro Forma Tax Year 2019	Pro Forma RY	
(a)	(b)	(c)	(b) - (c) = (d)	(e)	(d) * (e) = (f)	(g)	(f) + (g) = (h)	(i)	(h) - (i) = (j)	(k)	(i) * (1+(k)) = (l)	(l) * (1+(k)) = (m)	((l)/12)+(m)/12*(8) = (n)	
1	Savlesville Fire District	621,700	199,362	422,338	1.98	836	-	836	-	836	3.3%	864	893	883
2	Savlesville Fire District - minimum	800	257	543	1.98	20	-	20	-	20	3.3%	21	21	21
3	Stone Bridge Fire District	1,102,200	20,921	892,79	0.50	45	-	45	-	45	3.3%	46	48	47
4	Town of Barrington	344,500	-	344,500	20.00	6,890	-	6,890	-	6,890	3.3%	7,120	7,358	7,279
5	Town of Bristol	1,376,800	21,541	1,355,259	14.92	20,220	-	20,220	-	20,220	3.3%	20,896	21,593	21,361
6	Town of Burnhillville	4,238,100	3,896,196	341,904	17.56	6,004	-	6,004	-	6,004	3.3%	6,204	6,411	6,342
7	Town of Burnhillville - minimum	900	827	73	17.39	30	-	30	-	30	3.3%	31	32	32
8	Town of Charlestown	224,700	47,944	176,756	9.59	1,695	-	1,695	-	1,695	3.3%	1,752	1,810	1,791
9	Town of Coventry	3,087,500	2,117	3,085,383	25.29	78,014	-	78,014	-	78,014	3.3%	80,619	83,311	82,413
10	Town of Cumberland	1,088,200	382,764	835,436	15.21	12,707	-	12,707	-	12,707	3.3%	13,131	13,570	13,424
11	Town of East Greenwich	6,064,600	2,363,926	3,700,674	23.66	87,558	-	87,558	-	87,558	3.3%	90,482	93,503	92,496
12	Town of Exeter	568,100	58,458	309,642	16.23	5,025	-	5,025	-	5,025	3.3%	5,193	5,367	5,309
13	Town of Exeter	3,289,000	-	3,289,000	23.25	76,469	-	76,469	-	76,469	3.3%	79,023	81,661	80,782
14	Town of Gloucester	2,907,700	-	2,907,700	23.67	68,825	-	68,825	-	68,825	3.3%	71,123	73,498	72,707
15	Town of Hopkinton	1,076,300	193,147	883,153	20.07	17,725	-	17,725	-	17,725	3.3%	18,317	18,928	18,724
16	Town of Jamestown	750,600	-	750,600	8.66	6,500	142	6,643	-	6,643	3.3%	6,864	7,094	7,017
17	Town of Johnston	3,689,562	2,138,067	1,471,495	27.49	40,451	-	40,451	-	40,451	3.3%	41,802	43,198	42,733
18	Town of Lincoln	6,385,100	2,047,524	4,337,576	26.72	115,900	-	115,900	-	115,900	3.3%	119,770	123,769	122,436
19	Town of Lincoln - minimum	500	96	204	26.35	10	-	10	-	10	3.3%	10	11	11
20	Town of Middletown - Commercial	4,186,700	5	4,186,695	20.44	85,576	1,697	87,273	-	87,273	3.3%	90,187	93,199	92,195
21	Town of Middletown - Residential	350,700	0	350,700	15.42	5,408	-	5,408	-	5,408	3.3%	5,588	5,775	5,713
22	Town of Narragansett	253,700	158,362	95,338	15.84	1,510	-	1,510	-	1,510	3.3%	1,561	1,613	1,595
23	Town of North Kingstown	7,682,200	1,576,491	6,105,709	18.59	113,505	-	113,505	-	113,505	3.3%	117,295	121,212	119,906
24	Town of North Providence	1,812,200	203,449	1,608,751	26.14	42,053	-	42,053	-	42,053	3.3%	43,457	44,908	44,424
25	Town of North Smithfield	14,416,600	13,092,361	1,324,239	18.66	24,704	-	24,704	-	24,704	3.3%	25,529	26,381	26,097
26	Town of Portsmouth	1,035,300	173,192	862,108	15.42	13,294	-	13,294	-	13,294	3.3%	13,738	14,196	14,043
27	Town of Scituate	495,900	30	495,870	22.59	11,202	-	11,202	-	11,202	3.3%	11,576	11,962	11,833
28	Town of Smithfield	1,273,300	762,704	510,596	18.40	9,295	-	9,295	-	9,295	3.3%	9,709	10,033	9,925
29	Town of South Kingstown	1,180,900	281,861	899,039	15.31	13,764	-	13,764	-	13,764	3.3%	14,224	14,699	14,541
30	Town of Tiverton	1,989,500	377,692	1,611,808	19.05	30,705	-	30,705	-	30,705	3.3%	31,730	32,790	32,437
31	Town of Warren	3,227,600	378,478	2,849,122	18.81	53,592	-	53,592	-	53,592	3.3%	55,381	57,231	56,614
32	Town of West Greenwich	1,053,200	7,400	1,050,800	22.55	23,698	-	23,698	-	23,698	3.3%	24,489	25,307	25,034
33	Town of West Warwick	1,036,200	540,031	496,169	32.12	15,937	-	15,937	-	15,937	3.3%	16,469	17,019	16,836
34	Town of Westerly	2,221,300	14,592	2,206,708	11.59	25,576	560	26,135	-	26,135	3.3%	27,008	27,910	27,699
35	Union Fire District	1,180,900	281,861	899,039	0.86	773	-	773	-	773	3.3%	799	826	817
36	West Gloucester Fire District	985,230	-	985,230	1.65	1,626	-	1,626	-	1,626	3.3%	1,680	1,736	1,717
37	Westerly Fire District	2,111,700	13,872	2,097,828	0.65	1,364	-	1,364	-	1,364	3.3%	1,409	1,456	1,440
38	Westerly Fire District - minimum	2,100	14	2,086	0.65	3	-	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	2,730
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	\$ 28,900,448		\$ 29,865,445	\$ 30,862,664	\$ 30,530,258
44														
45	Composite Mill Rate for Year													

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

**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	<b>\$ (20,024,927)</b>	<b>\$ (19,472,094)</b>	<b>\$ (552,833)</b>

**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 (REV-1)

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 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

Town (a)	Total Assessment as of 12/31/16 (b)	2017 Actual Mill Rate (c)	Municipal Taxes		Total Municipal Taxes Pro Forma (d) + (e) = (f)	Three Year Average Percentage Increase in Municipal Taxes (g)	Municipal Tax		Municipal Tax		Total Municipal Taxes Pro Forma RY (h)/(12*4)+(i)/(12*8)= (i)
			Pro Forma Tax Year 2017 (b) * (c) = (d)	Water/Sewer Pro Forma Tax Year 2017 (e)			Expense Pro Forma Tax Year 2018 (f) * (1+(g)) = (h)	Expense Pro Forma Tax Year 2019 (h) * (1+(g)) = (i)			
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%	2,749,405	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	

(g) Column Notes  
Page 5, Column 6(c)

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

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	<b>Grand Total</b>	<b>\$ 654,226,038</b>	<b>-</b>	<b>\$ 22,439,645</b>	<b>\$ 6,815</b>	<b>\$ 22,446,460</b>		<b>\$ 24,985,386</b>	<b>\$ 27,811,489</b>	<b>\$ 26,869,455</b>
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	Percentage
		June 30, 2017	Taxes	Inc/(Dec)
		(a)	(b)	(c)
1				
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			<b>11.3%</b>

**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	<b>\$ (5,391)</b>	<b>\$ (2,696)</b>

**Column Notes**

(b) Per Company Books

**Line Notes**

12 Sum of Lines 3 to 10



Schedule MAL-8 (REV-1)

Payroll Taxes

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
	(Per Books)			Normalizing Adjustments			(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	\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c)=(a)+(b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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
	<u>Gas</u>	<u>Gas</u>	<u>Gas</u>	<u>Gas</u>	<u>Gas</u>
	(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	<u>(\$656,224)</u>	<u>(\$4,420,053)</u>	<u>\$3,763,829</u>
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	<u>\$698,032</u>	<u>\$470,837</u>	<u>\$227,194</u>
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	<u>\$144,742</u>	<u>\$89,194</u>	<u>\$55,548</u>
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	<u>\$129,185</u>	<u>\$82,467</u>	<u>\$46,718</u>

**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						Electric	Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas	
	(a)=(b)+(c)										
1 Test Year Payroll Tax Expense	\$6,854,470						\$8,148,712	(\$1,294,241)			
2 Out of period FUTA segment reclass	\$0						(\$3,763,829)	\$3,763,829			
3 Inspection & Maintenance	(\$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	<b>\$698,032</b>						<b>\$470,837</b>	<b>\$227,194</b>			
12 <b>Rate Year Expense</b>	<b>\$6,896,278</b>						<b>\$4,199,496</b>	<b>\$2,696,782</b>			
13											
14											
15	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Electric	National Grid Service Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas	
16 Source	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)	
17	(a)	(b)	(c)	(d)	(e)	(f)					
18 Test Year O&M Wages	\$20,578,469	\$15,941,586	\$25,536,985	\$15,031,855	\$1,124,757	\$517,927	\$47,240,212	\$31,491,369			
19 Rate Year O&M Wages	\$24,756,535	\$17,779,095	\$28,858,611	\$16,990,691	\$1,216,535	\$557,190	\$54,831,681	\$35,326,975			
20 Difference	\$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%	
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 <b>Rate Year Expense</b>	\$1,683,491	\$1,242,876	\$1,962,440	\$1,187,761	\$82,727	\$38,951	<b>\$3,728,658</b>	<b>\$2,469,588</b>	<b>\$6,198,246</b>		
25 <b>Recalculated Payroll Tax Expense Adjustment</b>	<b>\$212,583</b>	<b>\$114,341</b>	<b>\$247,808</b>	<b>\$109,270</b>	<b>\$10,446</b>	<b>\$3,583</b>	<b>\$470,837</b>	<b>\$227,194</b>	<b>\$698,032</b>		
26											
27											
28											
29											
30											
31	Description	Total						Electric	Gas		
32		(a)=(b)+(c)						(b)	(c)		
33											
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		<b>\$144,742</b>						<b>\$89,194</b>	<b>\$55,548</b>		
39 <b>Data Year 2020 Expense</b>		<b>\$7,041,020</b>						<b>\$4,288,690</b>	<b>\$2,752,330</b>		
40											
41											
42	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Electric	National Grid Service Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas	
43 Source	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)	
44	(a)	(b)	(c)	(d)	(e)	(f)					
45 Data Year O&M Wages	\$24,756,535	\$17,779,095	\$28,858,611	\$16,990,691	\$1,216,535	\$557,190	\$54,831,681	\$35,326,975			
46 Data Year 2020 O&M Wages	\$25,422,302	\$18,334,304	\$29,751,216	\$17,523,066	\$1,250,325	\$572,779	\$56,423,843	\$36,430,149			
47 Difference	\$665,767	\$555,209	\$892,605	\$532,375	\$33,790	\$15,589	\$1,592,162	\$1,103,174	2.90%	3.12%	
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 <b>Data Year 2020 Expense</b>	\$1,892,123	\$1,357,217	\$2,214,314	\$1,297,164	\$93,059	\$42,401	<b>\$4,199,496</b>	<b>\$2,696,782</b>	<b>\$6,896,278</b>		
52 <b>Recalculated Payroll Tax Expense Adjustment</b>	<b>\$40,187</b>	<b>\$27,956</b>	<b>\$47,030</b>	<b>\$26,719</b>	<b>\$1,976</b>	<b>\$873</b>	<b>\$89,194</b>	<b>\$55,548</b>	<b>\$144,742</b>		
53											
54											
55											
56											
57											
58	Description	Total						Electric	Gas		
59		(a)=(b)+(c)						(b)	(c)		
60											
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		<b>\$129,185</b>						<b>\$82,467</b>	<b>\$46,718</b>		
66 <b>Data Year 2021 Expense</b>		<b>\$7,170,205</b>						<b>\$4,371,157</b>	<b>\$2,799,048</b>		
67											
68											
69	Narragansett Electric Company - Electric	Narragansett Electric Company - Gas	National Grid Service Electric	National Grid Service Gas	Other Affiliates - Electric	Other Affiliates - Gas	Total Electric	Total Gas	Percentage Increase / (Decrease) Electric	Percentage Increase / (Decrease) Gas	
70 Source	Schedule 12, Page 6	Schedule 12, Page 7	Schedule 12, Page 8	Schedule 12, Page 9	Schedule 12, Page 10	Schedule 12, Page 11	(g)=(a)+(c)+(e)	(h)=(b)+(d)+(f)	(i)	(j)	
71	(a)	(b)	(c)	(d)	(e)	(f)					
72 Data Year 2020 O&M Wages	\$25,422,302	\$18,334,304	\$29,751,216	\$17,523,066	\$1,250,325	\$572,779	\$56,423,843	\$37,383,220			
73 Data Year 2021 O&M Wages	\$26,140,231	\$18,769,175	\$30,647,765	\$18,027,941	\$1,279,067	\$586,104	\$58,067,063	\$37,383,220			
74 Difference	\$717,929	\$434,870	\$896,548	\$504,875	\$28,742	\$13,325	\$1,643,219	\$953,070	2.91%	2.62%	
75											
76 Allocation of Payroll Tax Expense	\$1,967,777	\$1,405,332	\$2,307,094	\$1,349,832	\$96,285	\$43,884	\$4,371,157	\$2,799,048			
77											
78 <b>Data Year 2021 Expense</b>	\$1,930,653	\$1,381,876	\$2,263,568	\$1,327,303	\$94,469	\$43,152	<b>\$4,288,690</b>	<b>\$2,752,330</b>	<b>\$7,041,020</b>		
79 <b>Recalculated Payroll Tax Expense Adjustment</b>	<b>\$37,124</b>	<b>\$23,456</b>	<b>\$43,526</b>	<b>\$22,530</b>	<b>\$1,817</b>	<b>\$732</b>	<b>\$82,467</b>	<b>\$46,718</b>	<b>\$129,185</b>		

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

**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 (REV-1)

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 (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (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	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$651,762</u>	<u>\$434,298</u>	<u>\$217,464</u>
	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	<u>\$43,734,959</u>	<u>\$32,568,650</u>	<u>\$11,166,309</u>	<u>(\$43,734,959)</u>	<u>(\$32,568,650)</u>	<u>(\$11,166,309)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	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						Rate Year Ending August 31, 2019			
	(as Adjusted)			Proforma Adjustments			Total	Electric	Gas	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (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 <u>Electric</u> (a)	Reflect Conditions in the Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Reflect Conditions in the Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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 <u>Gas</u> (a)	Reflect Conditions in the Data Year <u>Gas</u> (b)	Data Year 1 Ending August 31, 2020 <u>Gas</u> (c) = (a) + (b)	Reflect Conditions in the Data Year <u>Gas</u> (d)	Data Year 2 Ending August 31, 2021 <u>Gas</u> (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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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	Electric	Gas
			(a) = (b) + (c)	(b)	(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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
6					
7		<u>Gross Receipts Tax Adjustments: (to normalize Historic Year)</u>			
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	<u>(\$43,734,959)</u>	<u>(\$32,568,650)</u>	<u>(\$11,166,309)</u>
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	<u>\$30,177</u>	<u>\$20,108</u>	<u>\$10,069</u>
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		TOTAL	<u>\$18,140</u>	<u>\$12,087</u>	<u>\$6,052</u>
35					
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	<u>\$17,012</u>	<u>\$11,336</u>	<u>\$5,676</u>

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 (REV-1)

Income Taxes– Electric

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

	Reference	Rate Year Ending August 31, 2019 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2019 with Revenue Increase (c)	
1	Revenues	Schedule MAL-1-ELEC (REV-1)	\$279,192,430	\$27,434,395	\$306,626,825
2	Expenses	Schedule MAL-1-ELEC (REV-1)	(\$241,457,628)	(\$357,441)	(\$241,815,069)
3	Pre-tax operating income before interest		\$37,734,802	\$27,076,954	\$64,811,756
4					
5	<u>Synchronized Interest Expense</u>				
6	Rate Base	Schedule MAL-11-ELEC (REV-1)	\$726,438,184		\$726,438,184
7	Weighted Debt Component	2.28%	2.28%	2.28%	2.28%
8	Synchronized Interest Expense		\$16,562,791		\$16,562,791
9					
10	Pre-tax income- State		\$21,172,012	\$27,076,954	\$48,248,966
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		\$21,172,012	\$27,076,954	\$48,248,966
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$21,172,012	\$27,076,954	\$48,248,966
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$4,446,122	\$5,686,160	\$10,132,283
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
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		\$4,446,122	\$5,686,160	\$10,132,283
28	Normalized Federal plus State income tax expense revised		\$5,151,239	\$5,686,160	\$10,837,399
29					
30	After-tax income		\$32,583,564	\$21,390,794	\$53,974,357

**Line Notes**

1	Schedule MAL-1-ELEC (REV-1) , Page 1, Line 1(e) through 1(g)	17	Federal income tax rate
2	Schedule MAL-1-ELEC (REV-1) , 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 (REV-1) , Page 1, Line 24(c)	21	Per Tax Dept
7	Schedule MAL-1-ELEC (REV-1) , 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 (REV-1)	\$310,185,773	\$5,460,493	\$315,646,265
2	Expenses	Schedule MAL-1-ELEC (REV-1)	(\$248,413,312)	(\$71,144)	(\$248,484,456)
3	Pre-tax operating income before interest		\$61,772,461	\$5,389,348	\$67,161,810
4					
5	<u>Synchronized Interest Expense</u>				
6	Rate Base	Schedule MAL-11-ELEC (REV-1)	\$753,299,915		\$753,299,915
7	Weighted Debt Component	2.28%	2.28%	2.28%	2.28%
8	Synchronized Interest Expense		\$17,175,238		\$17,175,238
9					
10	Pre-tax income- State		\$44,597,223	\$5,389,348	\$49,986,571
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		\$44,597,223	\$5,389,348	\$49,986,571
15	Normalized State income tax expense		\$0	\$0	\$0
16	Pre-tax income- Federal		\$44,597,223	\$5,389,348	\$49,986,571
17	Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$9,365,417	\$1,131,763	\$10,497,180
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
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	\$0
27	Normalized Federal income tax expense		\$9,365,417	\$1,131,763	\$10,497,180
28	Normalized Federal plus State income tax expense revised		\$10,059,863	\$1,131,763	\$11,191,626
29					
30	After-tax income		\$51,712,599	\$4,257,585	\$55,970,184

**Line Notes**

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

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

	Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)
1	Revenues	Schedule MAL-1-ELEC (REV-1)	\$319,287,463	\$323,214,497
2	Expenses	Schedule MAL-1-ELEC (REV-1)	(\$254,064,163)	(\$254,115,328)
3	Pre-tax operating income before interest		\$65,223,300	\$69,099,169
4				
5	<u>Synchronized Interest Expense</u>			
6	Rate Base	Schedule MAL-11-ELEC (REV-1)	\$775,317,893	\$775,317,893
7	Weighted Debt Component	2.28%	2.28%	2.28%
8	Synchronized Interest Expense		\$17,677,248	\$17,677,248
9				
10	Pre-tax income- State		\$47,546,052	\$51,421,921
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		\$47,546,052	\$51,421,921
15	Normalized State income tax expense		\$0	\$0
16	Pre-tax income- Federal		\$47,546,052	\$51,421,921
17	Federal statutory tax rate	21.00%	21.00%	21.00%
18	Normalized Federal income tax expense		\$9,984,671	\$10,798,603
19	Effective combined statutory tax rate	21.00%	21.00%	21.00%
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		\$9,984,671	\$10,798,603
28	Normalized Federal plus State income tax expense revised		\$10,679,117	\$11,493,049
29				
30	After-tax income		\$54,544,184	\$57,606,119

**Line Notes**

1	Schedule MAL-1-ELEC (REV-1) , Page 3, Line 1(c) through 1(e)	17	Federal income tax rate
2	Schedule MAL-1-ELEC (REV-1) , 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 (REV-1), Page 1, Line 24(e)	21	Per Tax Dept
7	Schedule MAL-1-ELEC (REV-1), 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	<u>(\$4,540)</u>

Line Notes

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

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><b>Amortization</b></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	<b>Total</b>	(\$7,151)

**Line Notes**

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



Schedule MAL-10-GAS (REV-1)

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	Schedule MAL-1-GAS (REV-1)	\$214,523,590	\$18,408,489	\$232,932,079
2	Schedule MAL-1-GAS (REV-1)	(\$163,175,328)	(\$383,178)	(\$163,558,506)
3		\$51,348,262	\$18,025,311	\$69,373,573
4				
5	<u>Synchronized Interest Expense</u>			
6	Schedule MAL-11-GAS (REV-1)	\$767,169,688		\$767,169,688
7	2.52%	2.52%	2.52%	2.52%
8		\$19,332,676		\$19,332,676
9				
10		\$32,015,586	\$18,025,311	\$50,040,897
11	0.00%	0.00%	0.00%	0.00%
12		\$0	\$0	\$0
13				
14		\$32,015,586	\$18,025,311	\$50,040,897
15		\$0	\$0	\$0
16		\$32,015,586	\$18,025,311	\$50,040,897
17	21.00%	21.00%	21.00%	21.00%
18		\$6,723,273	\$3,785,315	\$10,508,588
19	21.00%	21.00%	21.00%	21.00%
20				
21		\$0	\$0	\$0
22		\$23,070	\$0	\$23,070
23		\$0	\$0	\$0
24		\$6,723,273	\$3,785,315	\$10,508,588
25		\$6,746,343	\$3,785,315	\$10,531,658
26				
27		\$44,601,920	\$14,239,995	\$58,841,915

Line Notes

1	Schedule MAL-1-GAS (REV-1), Page 1, Line 1(e) through 1(g)	15	Less Line 12
2	Schedule MAL-1-GAS (REV-1), 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 (REV-1), Page 1, Line 36(c)	18	Line 16 x Line 17
7	Schedule MAL-1-GAS (REV-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

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 (REV-1) \$240,527,418	\$7,776,204	\$248,303,622
2 Expenses	Schedule MAL-1-GAS (REV-1) (\$172,977,237)	(\$161,864)	(\$173,139,101)
3 Pre-tax operating income before interest	\$67,550,180	\$7,614,340	\$75,164,521
4			
5 <u>Synchronized Interest Expense</u>			
6 Rate Base	Schedule MAL-11-GAS (REV-1) \$831,236,021		\$831,236,021
7 Weighted Debt Component	2.52%	2.52%	2.52%
8 Synchronized Interest Expense	\$20,947,148		\$20,947,148
9			
10 Pre-tax income- State	\$46,603,033	\$7,614,340	\$54,217,373
11 State statutory tax rate	0.00%	0.00%	0.00%
12 Normalized State income tax expense	\$0	\$0	\$0
13			
14 Pre-tax income- State	\$46,603,033	\$7,614,340	\$54,217,373
15 Normalized State income tax expense	\$0	\$0	\$0
16 Pre-tax income- Federal	\$46,603,033	\$7,614,340	\$54,217,373
17 Federal statutory tax rate	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense	\$9,786,637	\$1,599,011	\$11,385,648
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%
20			
21 Equity AFUDC	\$0	\$0	\$0
22 AFUDC Amortization	\$23,070	\$0	\$23,070
23 Normalized State income tax expense	\$0	\$0	\$0
24 Normalized Federal income tax expense	\$9,786,637	\$1,599,011	\$11,385,648
25 Normalized Federal plus State income tax expense revised	\$9,809,706	\$1,599,011	\$11,408,718
26			
27 After-tax income	\$57,740,474	\$6,015,329	\$63,755,803

**Line Notes**

1	Schedule MAL-1-GAS (REV-1), Page 2, Line 1(c) through 1(e)	15	Less Line 12
2	Schedule MAL-1-GAS (REV-1), 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 (REV-1), Page 1, Line 36(d)	18	Line 16 x Line 17
7	Schedule MAL-1-GAS (REV-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

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

Reference	Rate Year Ending August 31, 2021 (a)	Revenue Increase Effect (b)	Rate Year Ending August 31, 2021 with Revenue Increase (c)	
1 Revenues	Schedule MAL-1-GAS (REV-1)	\$255,898,961	\$6,438,962	\$262,337,923
2 Expenses	Schedule MAL-1-GAS (REV-1)	(\$181,974,835)	(\$134,029)	(\$182,108,863)
3 Pre-tax operating income before interest		\$73,924,126	\$6,304,933	\$80,229,059
4				
5 <u>Synchronized Interest Expense</u>				
6 Rate Base	Schedule MAL-11-GAS (REV-1)	\$887,265,956		\$887,265,956
7 Weighted Debt Component	2.52%	2.52%	2.52%	2.52%
8 Synchronized Interest Expense		\$22,359,102		\$22,359,102
9				
10 Pre-tax income- State		\$51,565,024	\$6,304,933	\$57,869,957
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		\$51,565,024	\$6,304,933	\$57,869,957
15 Normalized State income tax expense		\$0	\$0	\$0
16 Pre-tax income- Federal		\$51,565,024	\$6,304,933	\$57,869,957
17 Federal statutory tax rate	21.00%	21.00%	21.00%	21.00%
18 Normalized Federal income tax expense		\$10,828,655	\$1,324,036	\$12,152,691
19 Effective combined statutory tax rate	21.00%	21.00%	21.00%	21.00%
20				
21 Equity AFUDC		\$0	\$0	\$0
22 AFUDC Amortization		\$23,070	\$0	\$23,070
23 Normalized State income tax expense		\$0	\$0	\$0
24 Normalized Federal income tax expense		\$10,828,655	\$1,324,036	\$12,152,691
25 Normalized Federal plus State income tax expense revised		\$10,851,725	\$1,324,036	\$12,175,761
26				
27 After-tax income		\$63,072,402	\$4,980,897	\$68,053,299

**Line Notes**

1 Schedule MAL-1-GAS (REV-1), Page 3, Line 1(c) - 1(e)	15	Less Line 12
2 Schedule MAL-1-GAS (REV-1), 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 (REV-1), 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 (REV-1)

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	5 Quarter Average				
	Test Year Ended June 30, 2017 (Per Books - 5 Quarter Average)	Adjustments	Rate Year Ending August 31, 2019	Rate Year Ending August 31, 2020	Rate Year Ending 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	\$12,374,693	\$17,350,168	\$17,350,168	\$17,350,168
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	\$9,598,145	\$26,499,553	\$25,659,671	\$24,961,558
18					
19 Accumulated Deferred FIT	\$183,859,681	\$22,087,431	\$205,947,112	\$211,472,979	\$219,887,220
20 Accumulated Deferred FIT - Loss on Reacquired Debt	\$677,094	(\$137,020)	\$540,073	\$509,711	\$479,349
21 Customer Deposits	\$9,956,664	(\$1,068,096)	\$8,888,568	\$9,011,230	\$9,115,021
22 Subtotal	\$194,493,439	\$20,882,315	\$215,375,754	\$220,993,921	\$229,481,590
23					
24 Rate Base	\$672,076,463	\$54,361,722	\$726,438,184	\$753,299,915	\$775,317,893

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

Column Notes

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

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

Description	June	September	Quarter Ending	March	June	Five Quarter
	2016	2016	December	2017	2017	Average
	(a)	(b)	(c)	(d)	(e)	(f)
1 Utility Plant in Service	\$837,858,278	\$837,980,360	\$925,389,760	\$943,635,963	\$948,680,657	\$898,709,004
2						
3 Property Held for Future Use	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903	\$12,531,903
4 Less: Contribution in Aid of Construction	\$0	\$0	\$0	\$0	\$0	\$0
5 Less: Accumulated Depreciation	\$98,171,448	\$97,433,163	\$96,405,529	\$99,824,250	\$102,899,605	\$98,946,799
6						
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	Quarter Ending					Five Quarter Average
	June 2016 (a)	September 2016 (b)	December 2016 (c)	March 2017 (d)	June 2017 (e)	
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	\$1,604,933	\$1,590,172	\$1,575,410	\$1,560,649	\$1,545,888	\$1,575,410
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	\$10,276,171	\$10,375,796	\$10,276,666	\$10,154,831	\$8,699,858	\$9,956,664
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		FY21		Rate Year 3		FY22	
	4/1/17 - 6/30/17	7/1/17 - 3/31/18	4/1/18 - 3/31/18	9/1/18 - 3/31/19	4/1/19 - 3/31/19	9/1/19 - 8/31/19	9/1/19 - 8/31/19	9/1/19 - 8/31/19	4/1/20 - 8/31/20	9/1/20 - 8/31/20	9/1/20 - 8/31/21	9/1/19 - 8/31/20	9/1/20 - 8/31/21	4/1/21 - 8/31/21	9/1/21 - 8/31/21	9/1/20 - 8/31/21	9/1/21 - 8/31/22	
	(a)	(b)	(c)	(d)	(e)	(e)	(f)=(d)+(e)	(g)	(h)	(i)	(j)=(g)+(h)	(k)	(l)=(j)+(k)	(m)	(n)	(o)=(l)+(m)	(p)	
<b>Distribution</b>																		
FY 2018 Approved BSR Plan	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$74,843,000	\$74,843,000	\$43,658,417	\$31,184,583	\$43,658,417	\$74,843,000	\$74,843,000	\$31,184,583	\$43,658,417	\$74,843,000	\$43,658,417		
Total Distribution	\$18,710,750	\$56,132,250	\$31,184,583	\$43,658,417	\$31,184,583	\$74,843,000	\$74,843,000	\$43,658,417	\$31,184,583	\$43,658,417	\$74,843,000	\$74,843,000	\$31,184,583	\$43,658,417	\$74,843,000	\$43,658,417		
<b>General Plant</b>																		
Facilities	\$0	\$0	\$0	\$1,542,917	\$1,102,083	\$2,645,000	\$2,645,000	\$1,166,667	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000		
IS Costs	\$0	\$0	\$35,000	\$53,000	\$0	\$53,000	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Fleet Inventory Mgmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total General	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$2,698,000	\$2,698,000	\$1,166,667	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000		
Amount Applicable to Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Amount Applicable to Distribution	\$0	\$0	\$35,000	\$1,595,917	\$1,102,083	\$2,698,000	\$2,698,000	\$1,166,667	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000	\$833,333	\$1,166,667	\$2,000,000	\$2,000,000		
Distribution and General	\$18,710,750	\$56,132,250	\$31,219,583	\$45,254,333	\$32,286,667	\$77,541,000	\$77,541,000	\$44,825,083	\$32,017,917	\$44,825,083	\$76,843,000	\$76,843,000	\$32,017,917	\$44,825,083	\$76,843,000	\$44,825,083		

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

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

	Description	Period	Distribution Plant In Service
		(a)	(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		<u>\$1,513,906,904</u>
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		<u>\$7,717,083</u>
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		<u>\$52,669,185</u>
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/	<u>\$1,628,835,512</u>
33			
34	Rate Year Plant in Service - 5 Quarter Average		<u><u>\$1,601,564,342</u></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><u>\$54,542,339</u></u>
41			
42	Monthly Increase / (Decrease)		<u><u>\$4,545,195</u></u>

Line Notes

- 1 Page 2, Line 1(e)
- 2 Schedule MAL-6-ELEC (REV-1) Page 4, Line 18(b)
- 3 Schedule MAL-6-ELEC (REV-1) Page 4, Line 18(d)
- 4 Sum of Lines 1-3
- 7 Schedule MAL-6-ELEC (REV-1) Page 1, Line 14(b)
- 8 Schedule MAL-6-ELEC (REV-1) Page 1, Line 15(b)
- 9 Schedule MAL-6-ELEC (REV-1) Page 1, Line 16(b)
- 10 Sum of Lines 7-9
- 12 Line 4 + Line 10
- 14 Schedule MAL-6-ELEC (REV-1) Page 1, Line 34(b)
- 15 Schedule MAL-6-ELEC (REV-1) 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 (REV-1) Page 2, Line
- 39 6(b) Schedule MAL-6-ELEC (REV-1) Page 2,
- 40 Line 7(b) Line 38 + Line 38
- 42 Line 40 divided by 12

The Narragansett Electric Company d/b/a National Grid  
Plant Adjustments to Rate Base  
Rate Year 1 Ending August 31, 2019 through Rate Year 3 Ending August 31, 2021  
Electric Plant in Service Forecast

Description	Period		Distribution Plant
	(a)		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 Schedule
- 36 MAL-6-ELEC (REV-1) Page 2, Line 27(b) Schedule
- 37 MAL-6-ELEC (REV-1) Page 2, Line 28(b) Line 36 +
- 38 Line 37
- 41 Line 38 divided by 12
- 44 Schedule MAL-6-ELEC (REV-1) Page 2, Line 48(b)
- 45 Schedule MAL-6-ELEC (REV-1) 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  
Rate Base Adjustments  
Accumulated Depreciation

	Description	<u>Period</u>	<u>Accumulated Depreciation</u>
		(a)	(b)
1	Balance at June 30, 2017		\$652,405,159
2			
3	Depreciation Expense 07/01/2017 - 08/31/2017		\$8,602,358
4	Less: Net Cost of Removal / (Salvage)		(\$1,281,063)
5	Less: Retirements		<u>(\$3,699,739)</u>
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		<u>(\$22,208,815)</u>
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/	<u>\$698,728,689</u>
29			
30	Rate Year Accumulated Depreciation - Five Quarter Average		<u>\$688,743,605</u>
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		<u>(\$22,998,661)</u>
37	Net Increase / (Decrease)		<u>\$19,970,167</u>
38			
39	Monthly Increase / (Decrease)		<u>\$1,664,181</u>

Line Notes

- 1 Schedule MAL-6-ELEC (REV-1) Page 1, Line 23(b)
- 3 Schedule MAL-6-ELEC (REV-1) Page 1, Line 24(b) + Schedule MAL-6-ELEC (REV-1) Page 1, Line 25(b) 4
- Schedule MAL-6-ELEC (REV-1) Page 1, Line 25(b)
- 5 Schedule MAL-6-ELEC (REV-1) Page 1, Line 26(b)
- 6 Sum of Lines 3-5
- 8 Line 1 + Line 6
- 10 Schedule MAL-6-ELEC (REV-1) Page 1, Line 43(b)
- 11 Schedule MAL-6-ELEC (REV-1) Page 1, Line 44(b)
- 12 Schedule MAL-6-ELEC (REV-1) 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 (REV-1) Page 2, Line 16(b)
- 34 Schedule MAL-6-ELEC (REV-1) Page 2, Line 17(b)
- 35 Schedule MAL-6-ELEC (REV-1) Page 2, Line 18(b)
- 36 Schedule MAL-6-ELEC (REV-1) Page 2, Line 19(b)
- 37 Sum of Lines 33-36
- 39 Line 37 divided by 12

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

	Description	Period	Accumulated Depreciation
		(a)	(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		<u>(\$22,791,634)</u>
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		<u>(\$22,791,634)</u>
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 Schedule
- 36 MAL-6-ELEC (REV-1) Page 2 Line 37(b) Schedule
- 37 MAL-6-ELEC (REV-1) Page 2 Line 38(b) Schedule
- 38 MAL-6-ELEC (REV-1) Page 2 Line 39(b) Schedule
- 39 MAL-6-ELEC (REV-1) Page 2 Line 40(b) Sum of Lines 36-39
- 40 36-39
- 42 Line 40 divided by 12
- 45 Schedule MAL-6-ELEC (REV-1) Page 2 Line 58(b)
- 46 Schedule MAL-6-ELEC (REV-1) Page 2 Line 59(b)
- 47 Schedule MAL-6-ELEC (REV-1) Page 2 Line 60(b)
- 48 Schedule MAL-6-ELEC (REV-1) 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

Description	Period	Materials and Supplies		Prepayments	Loss on Recquired Debt	Customer Deposits	Unamort Lock	\$550M Unamort Issuance Costs	\$250M Unamort Issuance Costs	\$250M Apr 18 Unamort Issuance Costs
		CIAC (a)	(b)							
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	\$884,472	\$848,309	
9 09/30/18	\$2,756	\$3,528,360	(\$65,524)	\$1,461,457	\$8,841,391	\$1,792,061	\$942,722	\$881,433	\$845,836	
10 10/31/18	\$2,756	\$3,521,423	(\$48,281)	\$1,449,408	\$8,850,826	\$1,761,250	\$934,567	\$878,394	\$843,363	
11 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	(\$44,581)	\$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(e)	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(c)-(20(f))
1(h)	Page 2, Line 16(e)	53(b)	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		Accumulated Deferred Income Tax
		Amount		
		(a)		(b)
1	Balance at June 30, 2017			\$196,614,471
2	Impact of Federal Tax Reform on June 30, 2017 balance			(\$1,147,243)
3	Increase/(Decrease) 2 Month Ended		1/	\$2,580,654
4				
5	Balance at August 31, 2017			\$198,047,882
6				
7	Increase/(Decrease) 12 Month Ended		2/	\$5,851,406
8				
9	Balance at August 31, 2018			\$203,899,288
10				
11	Balance as of:	09/30/18	3/	\$204,240,592
12		10/31/18	3/	\$204,581,896
13		11/30/18	3/	\$204,923,200
14		12/31/18	3/	\$205,264,504
15		01/31/19	3/	\$205,605,808
16		02/28/19	3/	\$205,947,112
17		03/31/19	3/	\$206,288,416
18		04/30/19	3/	\$206,629,720
19		05/31/19	3/	\$206,971,024
20		06/30/19	3/	\$207,312,328
21		07/31/19	3/	\$207,653,632
22	Balance at August 31, 2019		3/	\$207,994,936
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$205,947,112</u>
25				
26		Book	Tax	Difference
27		(a)	(b)	(c)
28	1/ 2 Months Ending 08/30/17			
29	Depreciation	\$8,602,358	\$16,781,928	\$8,179,570
30	Income Tax Rate			31.55%
31	2 Month Change to Accumulated Deferred Taxes			\$2,580,654
32	Net Operating Loss Utilization			\$0
33	Proration Adjustment			\$0
34	Net Annual Change			<u>\$2,580,654</u>
35				
36	2/ 12 Months Ended 08/31/18:			
37	Depreciation	\$52,630,592	\$74,179,424	\$21,548,833
38	Income Tax Rate			27.15%
39	Annual Change to Accumulated Deferred Taxes			\$5,851,406
40	Net Operating Loss Utilization			\$0
41	Proration Adjustment			\$0
42	Net Annual Change			<u>\$5,851,406</u>
43				
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$51,179,298	\$72,928,340	\$21,749,042
46	Income Tax Rate			21.00%
47	Annual Change to Accumulated Deferred Taxes			\$4,567,299
48	Net Operating Loss Utilization			\$0
49	Proration Adjustment			(\$471,651)
50	Net Annual Change			<u>\$4,095,648</u>
51				
52	Monthly Change to Accumulated Deferred Taxes			<u>\$341,304</u>

Line Notes

- 1 Page 2, Line 20
- 2 (Page 2, Line 20(c) - Page 2 Line 20(d) x 35%) - (Page 2, Line 20(e) - Page 2 Line 20(d) x 31.55%)
- 3 Line 34(c)
- 5 Line 1 + Line 2 + 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 (REV-1) Page 1, Line 24(b) + Schedule MAL-6-ELEC (REV-1)
- 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 (REV-1) Page 1,
- Line 43(b) 37(b) Page 14 Line 3(c)
- 38 7 months at 31.55% and 5 months at 21%
- 39 Line 37 x Line 38
- 41 Page 13 Line 3(c)
- 42 Sum of Lines 39-41
- 45(a) Schedule MAL-6-ELEC (REV-1) Page 2,
- Line 16(b) 45(b) Page 14 Line 3(d)
- 46 Per Tax Dept
- 47 Sum of Lines 47-49
- 49 Minus 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 (a)	Accumulated Deferred Income Tax (b)
1 Balance at August 31, 2019		\$208,466,587
2		
3 Balance as of:	09/30/19	1/ \$208,967,652
4	10/31/19	1/ \$209,468,718
5	11/30/19	1/ \$209,969,783
6	12/31/19	1/ \$210,470,848
7	01/31/20	1/ \$210,971,914
8	02/29/20	1/ \$211,472,979
9	03/31/20	1/ \$211,974,045
10	04/30/20	1/ \$212,475,110
11	05/31/20	1/ \$212,976,176
12	06/30/20	1/ \$213,477,241
13	07/31/20	1/ \$213,978,307
14 Balance @ August 31, 2020		1/ \$214,479,372
15		
16 Rate Year 2 Accumulated Deferred Income Tax - Five Quarter Average		<u>\$211,472,979</u>
17		
18 Balance as of:	09/30/20	2/ \$215,982,992
19	10/31/20	2/ \$216,763,837
20	11/30/20	2/ \$217,544,683
21	12/31/20	2/ \$218,325,529
22	01/31/21	2/ \$219,106,374
23	2/29/2021	2/ \$219,887,220
24	03/31/21	2/ \$220,668,065
25	04/30/21	2/ \$221,448,911
26	05/31/21	2/ \$222,229,757
27	06/30/21	2/ \$223,010,602
28	07/31/21	2/ \$223,791,448
29 Balance @ August 31, 2021		2/ \$224,572,293
30		
31 Rate Year 3 Accumulated Deferred Income Tax - Five Quarter Average		<u>\$219,887,220</u>
32		
33	Book	Tax
34	(a)	(b)
35 1/ 12 Months Ended 08/31/20:		
36 Depreciation	\$52,914,398	\$73,045,793
37 Income Tax Rate		21.00%
38 Annual Change to Accumulated Deferred Taxes		\$4,227,593
39 Net Operating Loss Utilization		\$2,507,967
40 Proration Adjustment		(\$722,774)
41 Net Annual Change		<u>\$6,012,785</u>
42		
43 Monthly Change to Accumulated Deferred Taxes		<u>\$501,065</u>
44		
45 2/ 12 Months Ended 08/31/21:		
46 Depreciation	\$54,641,653	\$74,813,202
47 Income Tax Rate		21.00%
48 Annual Change to Accumulated Deferred Taxes		\$4,236,025
49 Net Operating Loss Utilization		\$9,804,674
50 Proration Adjustment		(\$4,670,552)
51 Net Annual Change		<u>\$9,370,147</u>
52		
53 Monthly Change to Accumulated Deferred Taxes		<u>\$780,846</u>

Line Notes

1 Page 11, Line 22(b) - Line 49(c)	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 (REV-1) Page 2, Line
18 Line 14(b) + Line 53(c) - Line 40(c)	58(b) 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 (REV-1) Page 2,	49 Per Tax Dept
Line 37(b) 3	50 Minus Page 13, Line 3(f)
6(b) Page 14, Line 3(e)	51 Sum of Lines 48-50
37 Per Tax Dept	53 Line 51 divided by 12
38 Line 36 x Line 37	

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

Description	2 Months Ending	12 Months Ending	Rate Year 1 Ending	Rate Year 2 Ending	Rate Year 3 Ending
	August 31, 2017	August 31, 2018	August 31, 2019	August 31, 2020	August 31, 2021
	(a)	(b)	(c)	(d)	(e)
1 Proration Adjustment	\$0	\$0	(\$471,651)	\$722,774	\$4,670,552
2					
3 Total	<u>\$0</u>	<u>\$0</u>	<u>(\$471,651)</u>	<u>\$722,774</u>	<u>\$4,670,552</u>
4					
5					
6 NOTE: Proration is not applicable to actual ADIT					
7					
8					
9					
10					
11					
12					
13 <b>Deferred Tax Subject to Proration</b>					
14 Book Depreciation	\$8,602,358	\$52,630,592	\$51,179,298	\$52,914,398	\$54,641,653
15 Bonus Depreciation	(\$4,778,726)	(\$2,393,451)	\$0	\$0	
16 Remaining MACRS Tax Depreciation	(\$7,805,758)	(\$46,660,817)	(\$47,023,284)	(\$47,340,524)	(\$49,107,933)
17					
18 Cumulative Book / Tax Timer	(\$3,982,125)	\$3,576,325	\$4,156,014	\$5,573,874	\$5,533,720
19 Effective Tax Rate	32%	27%	21%	21%	21%
20 Deferred Tax Reserve	(\$1,256,360)	\$971,121	\$872,763	\$1,170,514	\$1,162,081
21					
22 <b>Net Operating Loss Utilization</b>					
23					
24 Net Operating Loss Utilization				(\$1,942,698)	(\$46,688,922)
25 Effective Tax Rate			21%	21%	21%
26 Deferred Tax Reserve			\$0	(\$2,507,967)	(\$9,804,674)
27					
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$0	\$0	\$872,763	(\$1,337,453)	(\$8,642,592)
29					
	<u>Number of Days</u>	<u>Proration</u>			
	<u>in Month</u>	<u>Percentage</u>			
	(a)	(b)			
30					
31					
32 <b>Proration Calculation</b>					
33 September	30	92%	\$0	\$0	\$66,752
34 October	31	83%	\$0	\$0	(\$102,294)
35 November	30	75%	\$0	\$0	(\$599,851)
36 December	31	67%	\$0	\$0	(\$540,655)
37 January	31	58%	\$0	\$0	(\$83,667)
38 February	28	50%	\$0	\$0	(\$479,486)
39 March	31	42%	\$0	\$0	(\$418,317)
40 April	30	34%	\$0	\$0	(\$64,735)
41 May	31	25%	\$0	\$0	(\$36,664)
42 June	30	17%	\$0	\$0	(\$56,185)
43 July	31	8%	\$0	\$0	(\$30,487)
44 August	31	0%	\$0	\$0	(\$46,719)
45 Total			\$0	\$0	(\$301,899)
46					
47 Deferred Tax Without Proration			\$872,763	(\$1,337,453)	(\$8,642,592)
48 Proration Adjustment			(\$471,651)	\$722,774	\$4,670,552

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)	Minus Page 12, Line 39(c) divided by 21%
14(d)	Page 12, Line 36(a)	24(e)	Minus Page 12, Line 49(c) divided by 21%
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)	Minus Page 15, Line 3(d) - Line 1(d)		
16(b)	Minus Page 15, Line 3(e) - Line 6(e) - Line 1(e)		
16(c)	Minus Page 15, Line 3(f) - Line 6(f) - Line 1(f) - Line 9(f)		
16(d)	Minus Page 15, Line 1(g) - Line 3(g) - Line 6(g) - Line 9(g) - Line 12(g)		
16(e)	Minus Page 15, Line 1(h) - Line 3(h) - Line 6(h) - Line 9(h) - Line 12(h) - Line 15(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 & Forecasted Plant	\$30,311,226	\$16,781,928	\$74,179,424	\$72,928,340	\$73,045,793	\$74,813,202
2						
3 Total	<u>\$30,311,226</u>	<u>\$16,781,928</u>	<u>\$74,179,424</u>	<u>\$72,928,340</u>	<u>\$73,045,793</u>	<u>\$74,813,202</u>

Line Notes

- 1(a) Per Tax Dept
- 1(b) Page 15, Line 17(d)
- 1(c) Page 15, Line 17(e)
- 1(d) Page 15, Line 17(f)
- 1(e) Page 15, Line 17(g)
- 1(f) Page 15, Line 17(h)

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

	Narragansett Electric Company	Total Tax Depreciation and Repairs Deduction							
		Capital Additions (a)	Capital Repairs Current Deduct (b)	Yr 1 Bonus (c)	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	<b>Tax Depreciation on Existing Plant</b>				<b>7,626,556</b>	<b>44,251,489</b>	<b>40,495,216</b>	<b>36,853,608</b>	<b>34,980,126</b>
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$12,473,833	\$2,916,382	\$4,778,726	\$7,695,108	\$344,976	\$319,076	\$295,182	\$273,009
3	MACRS 2 Months Ending August 31, 2017				\$179,202				
4	Cost of Removal Test 2 Months Ending August 31, 2017				\$1,281,063				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$74,878,000	\$17,435,187	\$2,393,451		\$19,828,637			
6	MACRS 12 Months Ending August 31, 2018					\$2,064,351			
7	Cost of Removal Test 2 Months Ending August 31, 2018					\$7,689,971			
8	Capital Repairs/Bonus 12 Months Ending August 31, 2019	\$77,541,000	\$17,941,595	\$0		\$17,941,595			
9	MACRS 12 Months Ending August 31, 2019					\$2,234,978		\$4,302,481	\$3,979,452
10	Cost of Removal Test 2 Months Ending August 31, 2019					\$7,963,461			
11	Capital Repairs/Bonus 12 Months Ending August 31, 2020	\$76,843,000	\$17,813,493	\$0				\$17,813,493	
12	MACRS 12 Months Ending August 31, 2020							\$2,213,607	\$4,261,340
13	Cost of Removal Test 2 Months Ending August 31, 2020							\$7,891,776	
14	Capital Repairs/Bonus 12 Months Ending August 31, 2021	\$76,843,000	\$17,813,493	\$0					\$17,813,493
15	MACRS 12 Months Ending August 31, 2021								\$2,213,607
16	Cost of Removal Test 2 Months Ending August 31, 2021								\$7,891,776
17	<b>Total</b>	<b>\$318,578,833</b>	<b>\$73,920,150</b>	<b>\$7,172,176</b>	<b>16,781,928</b>	<b>\$74,179,424</b>	<b>\$72,928,340</b>	<b>\$73,045,793</b>	<b>\$74,813,202</b>

Line Note

1(d) - (h) Per Tax Dept	8(a) Page 18, Line 1(a)
2(a) Page 16, Line 1(a)	8(b) Page 18, Line 5(a)
2(b) Page 16, Line 5(a)	8(c) Page 18, Line 16(a)
2(c) Page 16, Line 16(a)	8(f) Line 7(b) + 7(c)
2(d) Sum of Line 1(b) & Line 1(c)	9(f) Page 18, Line 25(a)
3(d) Page 16, Line 24(a)	9(g) Page 18, Line 25(b)
3(e) Page 16, Line 24(b)	9(h) Page 18, Line 25(c)
3(f) Page 16, Line 24(c)	10(f) Page 18, Line 27(a)
3(g) Page 16, Line 24(d)	11(a) Page 19, Line 1(a)
3(h) Page 16, Line 24(e)	11(b) Page 19, Line 5(a)
4(d) Page 16, Line 26(a)	11(c) Page 19, Line 16(a)
5(a) Page 17, Line 1(a)	11(g) Line 10(b) + 10(c)
5(b) Page 17, Line 5(a)	12(g) Page 19, Line 25(a)
5(c) Page 17, Line 16(a)	12(h) Page 19, Line 25(b)
5(e) Line 4(b) + Line 4(c)	13(g) Page 19, Line 27(a)
6(e) Page 17, Line 24(a)	14(a) Page 20, Line 1(a)
6(f) Page 17, Line 24(b)	14(b) Page 20, Line 5(a)
6(g) Page 17, Line 24(c)	14(c) Page 20, Line 16(a)
6(h) Page 17, Line 24(d)	14(h) Line 13(b) + Line 13(c)
7(e) Page 17, Line 26(a)	16(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)
<u>Capital Repairs Deduction</u>						
1	Plant Additions	Page 6, Line 7	\$12,473,833			
2						
3	Plant Eligible tfor Capital Repairs Deduction		\$12,473,833			
4	Capital Repairs Deduction Rate	Per Tax Department	23.38%			
5	Capital Repairs Deduction	Line 3 * Line 4	\$2,916,382			
6						
<u>Bonus Depreciation</u>						
7	Plant Additions	Line 1	\$12,473,833			
8	Less Capital Repairs Deduction	Line 5	\$2,916,382			
9	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$9,557,451			
10	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	100.00%			
11	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$9,557,451			
12	Bonus Depreciation Rate	Per Tax Department	50.00%			
13						
14						
15	Total Bonus Depreciation Rate	Line 12 * Line 13	\$4,778,726			
16						
<u>Remaining Tax Depreciation</u>						
17	Plant Additions	Line 1	\$12,473,833			
18	Less Capital Repairs Deduction	Line 5	(\$2,916,382)			
19	Less Bonus Depreciation	Line 14	(\$4,778,726)			
20	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
21	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%	6.177%
22	Remaining Tax Depreciation	Line 20 * Line 21	\$179,202	\$344,976	\$319,076	\$295,182
23						
24	Cost of Removal	Schedule MAL-6-ELEC Page 1, Line 25(b)	\$1,281,063			
25						
26	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 14 + Line 22 + Line 24	\$9,155,372	\$344,976	\$319,076	\$295,182
27						
28						

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)
<u>Capital Repairs Deduction</u>					
1	Plant Additions	Page 6, Line 14	\$74,878,000		
2					
3	Plant Eligible tfor Capital Repairs Deduction		\$74,878,000		
4	Capital Repairs Deduction Rate	Per Tax Department	23.28%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$17,435,187		
6					
<u>Bonus Depreciation</u>					
7					
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	8.33%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,786,901		
13	Bonus Depreciation Rate	Per Tax Department	50.00%		
14		8 months 2018 @ 40%	0.00%		
15		Sum of Lines 13 + 14	50.00%		
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$2,393,451		
17					
<u>Remaining Tax Depreciation</u>					
18					
19	Plant Additions	Line 1	\$74,878,000		
20	Less Capital Repairs Deduction	Line 5	(\$17,435,187)		
21	Less Bonus Depreciation		(\$2,393,451)		
22	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$55,049,363	\$55,049,363	\$55,049,363
23	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 11 * Line 12	\$2,064,351	\$3,974,014	\$3,675,646
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	\$29,582,959	\$3,974,014	\$3,675,646
				\$3,400,399	\$3,400,399

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)
<u>Capital Repairs Deduction</u>				
1	Plant Additions	Page 6, Line 38	\$77,541,000	
2				
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				
<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	0.00%	
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0	
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	\$0	
17				
18				
<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	\$0	
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9	\$59,599,405	\$59,599,405
24	20 YR MACRS Tax Depreciation Rates		3.750%	7.219%
25	Remaining Tax Depreciation	Line 11 * Line 12	\$2,234,978	\$4,302,481
26				\$3,979,452
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	\$28,140,034	\$4,302,481
				\$3,979,452

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			
7	<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	0.00%
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
13	Bonus Depreciation Rate	4 months 2019 @ 30% (30%*4/12)	10.00%
14		8 months 2020 @ 00% (00%*8/12)	0.00%
15		Sum of Lines 13 + 14	10.00%
16	Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17			
18			
19	<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 39(b)	\$7,891,776
28			
29	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$27,918,876
			\$4,261,340

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	
2	Page 7, Line 44	\$76,843,000
3	Plant Eligible for Capital Repairs Deduction	<u>\$76,843,000</u>
4	Capital Repairs Deduction Rate	Per Tax Department 23.18%
5	Capital Repairs Deduction	Line 3 * Line 4 <u>\$17,813,493</u>
6		
7	<u>Bonus Depreciation</u>	
8	Plant Additions	Line 1 \$76,843,000
9	Less Capital Repairs Deduction	Line 5 <u>\$17,813,493</u>
10	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9 <u>\$59,029,507</u>
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 <u>\$59,029,507</u>
13	Bonus Depreciation Rate	<u>0.00%</u>
14		
15		
16	Total Bonus Depreciation Rate	Line 12 * Line 13 \$0
17		
18		
19	<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 <u>\$0</u>
23	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Line 8 - Line 9 <u>\$59,029,507</u>
24	20 YR MACRS Tax Depreciation Rates	<u>3.750%</u>
25	Remaining Tax Depreciation	Line 11 * Line 12 <u>\$2,213,607</u>
26		
27	Cost of Removal	Schedule MAL-6-ELEC (REV-1) Page 2, Line 60(b) <u>\$7,891,776</u>
28		
29	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15 <u><u>\$27,918,876</u></u>



Schedule MAL-11-GAS (REV-1)

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 <sup>1</sup>	\$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	(\$2,376,705)	\$6,597,511	\$6,597,511	\$6,597,511
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	(\$2,452,701)	\$13,203,003	\$12,495,180	\$11,781,226
27					
28 Deductions:					
29 Accumulated Deferred FIT	\$111,588,901	\$46,257,300	\$157,846,200	\$175,670,779	\$196,658,133
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	\$41,789,524	\$177,976,433	\$193,455,661	\$211,740,084
33					
34 Rate Base	\$632,494,225	\$134,675,463	\$767,169,688	\$831,236,021	\$887,265,956
35					
36 Total Rate Base			\$767,169,688	\$831,236,021	\$887,265,956

<sup>1</sup>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 (REV-1) Page 1 of 1 Column Notes (e)
- 8(e) 8(d) plus Schedule MAL-5-GAS (REV-1) 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 (e)
- 29(d) Page 12 of 23 Line 16 Column (e)
- 29(e) Page 12 of 23 Line 31 Column (e)
- 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 (REV-1) Page 5 of 5 Line 70 Column (d) less line 8 Column (e)  
8(d) Schedule MAL-5-GAS (REV-1) Page 1 of 1 Column Notes Acc. Amortizati  
8(e) 8(d) less Schedule MAL-5-GAS (REV-1) Page 1 of 1 Column Notes (b) 3 m  
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 (h)  
22(b) Workpaper MAL-3 Page 14 of 27 Line 30 Column (h)  
22(c) Workpaper MAL-3 Page 14 of 27 Line 33 Column (h)  
22(d) Workpaper MAL-3 Page 14 of 27 Line 36 Column (h)  
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 (REV-1) 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			(\$1,368,014)
6	Depreciable Utility Plant 08/31/17			<u>\$18,544,852</u>
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/	(\$8,321,531)
13	Net Increase / (Decrease)			<u>\$112,807,010</u>
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			(\$8,143,655)
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 (REV-1) Page 1 of 5 Line 13 Column (a)
- 5(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 14 Column (a)
- 11(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 32 Column (a)
- 12(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 33 Column (a)
- 35(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 6 Column (a)
- 36(b) Schedule MAL-6-GAS (REV-1) 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			\$1,369,291,406
2			
3	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		1/	\$1,475,640,865
15			
16			<u>\$1,422,466,135</u>
17			
18			\$1,475,640,865
19			
20	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		2/	\$1,582,754,740
32			
33			<u>\$1,529,197,802</u>
34			
35	1/		
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/		
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 (REV-1) Page 2 of 5 Line 27 Column (a)
- 37(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 28 Column (a)
- 44(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 48 Column (a)
- 45(b) Schedule MAL-6-GAS (REV-1) 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

	FY18 04/01/17 - 06/30/17 (a)	FY18 07/01/17 - 03/31/18 (b)	FY19 04/01/18 - 08/31/18 (c)	FY19 09/01/18 - 03/31/19 (d)	FY20 04/01/19 - 08/31/19 (e)	Rate Year 1 09/01/18 - 08/31/19 (f)=(d)+(e)	FY20 09/01/19 - 03/31/20 (g)	FY21 04/01/20 - 08/31/20 (h)	Data Year 1 09/01/19 - 08/31/20 (i)=(g)+(h)	FY21 09/01/20 - 03/31/21 (j)	FY22 04/01/21 - 08/31/21 (k)	Data Year 2 09/01/20 - 08/31/21 (l)=(j)+(k)
Distribution												
1 FY 2018 Approved ISR Plan	\$21,037,000	\$72,140,000	\$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
2 Gas Expansion	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Growth	\$2,655,000	\$16,818,896	\$12,609,760	\$14,821,900	\$9,192,476	\$24,014,376	\$11,210,650	\$9,056,980	\$20,267,630	\$11,121,216	\$9,967,220	\$21,088,436
4 Total Distribution	\$23,692,000	\$89,458,896	\$51,433,510	\$69,175,150	\$48,016,226	\$117,191,376	\$65,563,900	\$47,880,730	\$113,444,630	\$65,474,466	\$48,790,970	\$114,265,436
5												
6 General Plant	\$0	\$0	\$0	\$624,167	\$445,833	\$1,070,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
7 Facilities	\$0	\$149,000	\$0	\$278,000	\$0	\$278,000	\$0	\$0	\$0	\$0	\$0	\$0
8 IS	\$0	\$149,000	\$0	\$902,167	\$445,833	\$1,348,000	\$437,500	\$312,500	\$750,000	\$437,500	\$312,500	\$750,000
9 Total General	\$0	\$149,000	\$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	\$89,607,896	\$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  
20) FY18 gas expansion/Southern RI capacity/engineering not included in ISR  
3 Per Company Books  
7 Per Company Books  
80) RI Gas-Only Physical Security Replacements - FY18  
80) RI Gas-Only Physical Security Replacements - FY19

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)	<u>\$3,835,205</u>
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)	<u>\$25,032,088</u>
14		
15	Balance at August 31, 2018	\$413,907,369
16		
17	Balance as of:	
18	09/30/18 1/	\$416,151,699
19	10/31/18 1/	\$418,396,029
20	11/30/18 1/	\$420,640,359
21	12/31/18 1/	\$422,884,689
22	01/31/19 1/	\$425,129,019
23	02/28/19 1/	\$427,373,349
24	03/31/19 1/	\$429,617,679
25	04/30/19 1/	\$431,862,009
26	05/31/19 1/	\$434,106,339
27	06/30/19 1/	\$436,350,669
28	07/31/19 1/	\$438,594,999
29	Balance at August 31, 2019	1/ \$440,839,329
30	Rate Year Accumulated Depreciation - 5 Quarter Average	<u><u>\$427,373,349</u></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><u>\$26,931,960</u></u>
39		
40	Monthly Increase / (Decrease)	<u><u>\$2,244,330</u></u>

Line Notes

- 1(b) Page 2 of 23 Line 7 Column (e)
- 3(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 22 Column (a)
- 4(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 23 Column (a)
- 5(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 24 Column (a)
- 10(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 41 Column (a)
- 11(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 42 Column (a)
- 12(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 43 Column (a)
- 34(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 16 Column (a)
- 35(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 17 Column (a)
- 36(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 18 Column (a)
- 37(b) Schedule MAL-6-GAS (REV-1) 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	Accumulated Depreciation
		(a)	(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		<u>(\$7,845,171)</u>
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		<u>(\$7,901,560)</u>
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 (REV-1) Page 2 of 5 Line 37 Column (a)
- 37(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 38 Column (a)
- 38(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 39 Column (a)
- 39(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 40 Column (a)
- 45(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 58 Column (a)
- 46(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 59 Column (a)
- 47(b) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 60 Column (a)
- 48(b) Schedule MAL-6-GAS (REV-1) 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	<u>Period</u> (a)	<u>Monthly Expense</u> (b)	<u>Merger Hold Harmless Rate Base Credit</u> (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)
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			\$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	08/31/20	(\$198,997)	\$15,413,118
14			
15	Rate Year 2 Merger Hold Harmless - 5 Quarter Average		\$16,576,053
16			
17			\$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	08/31/21	(\$223,582)	\$12,828,474
30			
31	Rate Year 3 Merger Hold Harmless - 5 Quarter Average		\$14,145,381

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		Accumulated
		Amount		Deferred
		(a)	(b)	(c)
1	Balance at June 30, 2017			\$122,924,988
2				
3	Increase/(Decrease) 2 Month Ended		1/	\$5,383,924
4	Impact of Federal Tax Reform on June 30,2017 balance		4/	(\$75,170)
5	Balance at August 31, 2017			\$128,233,742
6				
7	Increase/(Decrease) 12 Month Ended		2/	\$21,396,176
8				
9	Balance at August 31, 2018			\$149,629,917
10				
11	Balance as of:	09/30/18	3/	\$150,999,298
12		10/31/18	3/	\$152,368,678
13		11/30/18	3/	\$153,738,059
14		12/31/18	3/	\$155,107,439
15		01/31/19	3/	\$156,476,820
16		02/28/19	3/	\$157,846,200
17		03/31/19	3/	\$159,215,581
18		04/30/19	3/	\$160,584,961
19		05/31/19	3/	\$161,954,342
20		06/30/19	3/	\$163,323,722
21		07/31/19	3/	\$164,693,103
22	Balance at August 31, 2019		3/	\$166,062,484
23				
24	Rate Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$157,846,200</u>
25				
26		Book	Tax	Difference
27		(a)	(b)	(c)
28	1/ 2 Months Ending 08/30/17			
29	Depreciation	\$6,234,705	\$23,299,440	\$17,064,735
30	Income Tax Rate			31.55%
31	2 Month Change to Accumulated Deferred Taxes			\$5,383,924
32	Net Operating Loss Utilization			\$0
33	Proration Adjustment			\$0
34	Net Annual Change			<u>\$5,383,924</u>
35				
36	2/ 12 Months Ended 08/31/18:			
37	Depreciation	\$39,628,077	\$118,423,261	\$78,795,184
38	Income Tax Rate		5/	27.15%
39	Annual Change to Accumulated Deferred Taxes			\$21,396,176
40	Net Operating Loss Utilization			\$0
41	Proration Adjustment			\$0
42	Net Annual Change			<u>\$21,396,176</u>
43				
44	3/ 12 Months Ended 08/31/19:			
45	Depreciation	\$41,029,455	\$117,691,488	\$76,662,033
46	Income Tax Rate			21.00%
47	Annual Change to Accumulated Deferred Taxes			\$16,099,027
48	Net Operating Loss Utilization			\$1,379,604
49	Proration Adjustment			(\$1,046,064)
50	Net Annual Change			<u>\$16,432,566</u>
51				
52	Monthly Change to Accumulated Deferred Taxes			<u>\$1,369,381</u>

Column Notes

(b) Per Tax Department

4/ Impact of Federal Tax Reform on June 30,2017 balance:  
June Balance @ 35% \$122,924,988

Line Notes

1(c) Page 2 of 23 Line 29 Column (e) Apr - Jun @ 31.55% \$687,425  
29(a) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 22 Column (a) Adjustment Apr - Jun @ 35.00% \$762,595  
29(b) Page 14 of 23 Line 3 Column (b) For decrease in federal tax rate (\$75,170)  
37(a) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 41 Column (a) June Balance as Adjusted \$122,849,818  
37(b) Page 14 of 23 Line 3 Column (c)  
45(a) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 16 Column 5/ The blended rate is calculated by weighting 31.55% for Sep  
45(b) Page 14 of 23 Line 3 Column (d) 2017 through March 2018 and 21% for Apr 2018 through Aug 2018.

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	Accumulated	
	Amount	(b)	Deferred Income Tax (c)
	(a)		
1 Balance at August 31, 2019			\$167,108,548
2			
3 Balance as of:	09/30/19	1/	\$168,535,586
4	10/31/19	1/	\$169,962,625
5	11/30/19	1/	\$171,389,663
6	12/31/19	1/	\$172,816,702
7	01/31/20	1/	\$174,243,740
8	02/29/20	1/	\$175,670,779
9	03/31/20	1/	\$177,097,818
10	04/30/20	1/	\$178,524,856
11	05/31/20	1/	\$179,951,895
12	06/30/20	1/	\$181,378,933
13	07/31/20	1/	\$182,805,972
14 Balance at August 31, 2020		1/	\$184,233,010
15			
16 Data Year 1 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$175,670,779</u>
17			
18 Balance as of:	09/30/19	2/	\$188,411,784
19	10/31/19	2/	\$190,061,054
20	11/30/19	2/	\$191,710,324
21	12/31/19	2/	\$193,359,594
22	01/31/20	2/	\$195,008,863
23	02/29/20	2/	\$196,658,133
24	03/31/20	2/	\$198,307,403
25	04/30/20	2/	\$199,956,673
26	05/31/20	2/	\$201,605,943
27	06/30/20	2/	\$203,255,213
28	07/31/20	2/	\$204,904,483
29 Balance at August 31, 2021		2/	\$206,553,753
30			
31 Data Year 2 Accumulated Deferred Income Tax - Five Quarter Average			<u>\$196,658,133</u>
32			
33	Book	Tax	Difference
34	(a)	(b)	(c)
35 1/ 12 Months Ended 08/31/20:			
36 Depreciation	\$44,492,357	\$117,770,646	\$73,278,290
37 Income Tax Rate			21.00%
38 Annual Change to Accumulated Deferred Taxes			\$15,388,441
39 Net Operating Loss Utilization			\$4,265,526
40 Proration Adjustment			(\$2,529,504)
41 Net Annual Change			<u>\$17,124,463</u>
42			
43 Monthly Change to Accumulated Deferred Taxes			<u>\$1,427,039</u>
44			
45 2/ 12 Months Ended 08/31/21:			
46 Depreciation	\$47,902,825	\$121,004,191	\$73,101,366
47 Income Tax Rate			21.00%
48 Annual Change to Accumulated Deferred Taxes			\$15,351,287
49 Net Operating Loss Utilization			\$9,978,651
50 Proration Adjustment			(\$5,538,699)
51 Net Annual Change			<u>\$19,791,238</u>
52			
53 Monthly Change to Accumulated Deferred Taxes			<u>\$1,649,270</u>

Column Notes

(b) Per Tax Department

Line Notes

36(a) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 37 Column (a)  
36(b) Page 14 of 23 Line 3 Column (e)  
46(a) Schedule MAL-6-GAS (REV-1) 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	\$0	\$0	\$1,046,064	\$2,529,504	\$5,538,699
2					
3 Total	\$0	\$0	\$1,046,064	\$2,529,504	\$5,538,699
4					
5					
6 NOTE: Proration is not applicable to actual ADIT					
7					
8 August 2018 Rate Calculation			# of Months		
9 Sep 2017 - 3/31/2018		31.55%	7		
10 4/1/2018 - 8/31/2018		21.00%	5		
11 Blended Rate		27.15%	12		
12					
13 Deferred Tax Subject to Proration					
14 Book Depreciation	\$6,234,705	\$39,628,077	\$41,029,455	\$44,492,357	\$47,902,825
15 Bonus Depreciation	(\$4,255,543)	(\$2,157,181)	\$0	\$0	\$0
16 Remaining MACRS Tax Depreciation	(\$6,610,631)	(\$40,635,411)	(\$43,677,451)	(\$46,469,397)	(\$49,190,444)
17					
18 Cumulative Book / Tax Timer	(\$4,631,469)	(\$3,164,515)	(\$2,647,995)	(\$1,977,041)	(\$1,287,619)
19 Effective Tax Rate	31.55%	27.15%	21.00%	21.00%	21.00%
20 Deferred Tax Reserve	(\$1,461,228)	(\$859,298)	(\$556,079)	(\$415,179)	(\$270,400)
21					
22 Net Operating Loss Utilization					
23					
24 Net Operating Loss Utilization			(\$6,569,542)	(\$20,312,027)	(\$47,517,386)
25 Effective Tax Rate			21.00%	21.00%	21.00%
26 Deferred Tax Reserve			(\$1,379,604)	(\$4,265,526)	(\$9,978,651)
27					
28 Total Accumulated Deferred Income Taxes Subject to Proration	\$0	\$0	(\$1,935,683)	(\$4,680,704)	(\$10,249,051)
29					
30					
	Days in	Proration			
	Month	Percentage			
31					
32 Proration Calculation					
33 September	30	92%	\$0	(\$148,049)	(\$783,889)
34 October	31	83%	\$0	(\$134,349)	(\$711,350)
35 November	30	75%	\$0	(\$121,091)	(\$641,151)
36 December	31	67%	\$0	(\$107,391)	(\$568,612)
37 January	31	58%	\$0	(\$93,691)	(\$496,073)
38 February	28	50%	\$0	(\$81,316)	(\$430,554)
39 March	31	42%	\$0	(\$67,616)	(\$358,015)
40 April	30	34%	\$0	(\$54,358)	(\$287,816)
41 May	31	25%	\$0	(\$40,658)	(\$215,277)
42 June	30	17%	\$0	(\$27,400)	(\$145,078)
43 July	31	8%	\$0	(\$13,700)	(\$72,539)
44 August	31	0%	\$0	\$0	\$0
45 Total			\$0	(\$889,619)	(\$4,710,352)
46					
47 Deferred Tax Without Proration	\$0	\$0	(\$1,935,683)	(\$4,680,704)	(\$10,249,051)
48 Proration Adjustment	\$0	\$0	\$1,046,064	\$2,529,504	\$5,538,699

Line Notes

- 14(a) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 22 Column (a)
- 14(b) Schedule MAL-6-GAS (REV-1) Page 1 of 5 Line 41 Column (a)
- 14(c) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 16 Column (a)
- 14(d) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 37 Column (a)
- 14(e) Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 58 Column (a)
- 15(a) Page 15 of 23 Line 2 Column (c) times -1
- 15(b) Page 15 of 23 Line 5 Column (c) times -1
- 15(c) Page 15 of 23 Line 8 Column (c) times -1
- 15(d) Page 15 of 23 Line 11 Column (c) times -1
- 16(a) Page 15 of 23; Line 1 Column (d) plus Line 3 Column (d)
- 16(b) Page 15 of 23; Line 1 Column (e) plus Line 3 Column (e) plus Line 6 Column (e)
- 16(c) Page 15 of 23; Line 1 Column (f) plus Line 3 Column (f) plus Line 6 Column (f) plus Line 9 Column (f)
- 16(d) Page 15 of 23; Line 1 Column (g) plus Line 3 Column (g) plus Line 6 Column (g) plus Line 9 Column (g) plus Line 12 Column (g)
- 16(e) Page 15 of 23; Line 1 Column (h) plus Line 3 Column (h) plus Line 6 Column (h) plus Line 9 Column (h) plus Line 12 Column (h) plus Line 15 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 and ForecastedPlant	\$30,237,950	\$23,299,440	\$118,423,261	\$117,691,488	\$117,770,646	\$121,004,191
2						
3 Total	<u>\$30,237,950</u>	<u>\$23,299,440</u>	<u>\$118,423,261</u>	<u>\$117,691,488</u>	<u>\$117,770,646</u>	<u>\$121,004,191</u>

Line Notes

- 1(a) Per Tax Department
- 1(b) Page 15 of 23 Line 17 Column (d)
- 1(c) Page 15 of 23 Line 17 Column (e)
- 1(d) Page 15 of 23 Line 17 Column (f)
- 1(e) Page 15 of 23 Line 17 Column (g)
- 1(f) Page 15 of 23 Line 17 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	Tax Depreciation on Existing Plant				\$6,451,048	\$38,467,635	\$37,911,627	\$37,405,849	\$37,132,672
2	Capital Repairs/Bonus 2 Months Ending August 31, 2017	\$19,912,866	\$11,401,780	\$4,255,543	\$15,657,323				
3	MACRS 2 Months Ending August 31, 2017				\$159,583	\$307,208	\$284,143	\$262,865	\$243,119
4	Cost of Removal 2 Months Ending August 31, 2017				\$1,031,486				
5	Capital Repairs/Bonus 12 Months Ending August 31, 2018	\$121,128,540	\$69,356,210	\$2,157,181		\$71,513,391			
6	MACRS 12 Months Ending August 31, 2018					\$1,860,568	\$3,581,718	\$3,312,804	\$3,064,728
7	Cost of Removal 12 Months Ending August 31, 2018					\$6,274,458			
8	Capital Repairs/Bonus Rate Year 1 Ending August 31, 2019	\$118,539,376	\$67,873,698	\$0		\$67,873,698			
9	MACRS Rate Year 1 Ending August 31, 2019					\$1,899,963			
10	Cost of Removal Rate Year 1 Ending August 31, 2019						\$6,140,340	\$3,657,555	\$3,382,947
11	Capital Repairs/Bonus Data Year 1 Ending August 31, 2020	\$114,194,630	\$65,385,967	\$0				\$65,385,967	
12	MACRS Data Year 1 Ending August 31, 2020							\$1,830,325	\$3,523,497
13	Cost of Removal Data Year 1 Ending August 31, 2020							\$5,915,282	
14	Capital Repairs/Bonus Data Year 2 Ending August 31, 2021	\$115,015,436	\$65,855,947						\$65,855,947
15	MACRS Data Year 2 Ending August 31, 2021								\$1,845,481
16	Cost of Removal Data Year 2 Ending August 31, 2021								\$5,957,800
17	Total	\$488,790,848	\$279,873,602	\$6,412,724	\$23,299,440	\$118,423,261	\$117,691,488	\$117,770,646	\$121,004,191

Line Note

2(a) Page 16 of 23 Line 1 Column (a)	5(c) Sum of 5(b) plus 5(c)	10(f) Page 18 of 23 Line 26 Column (a)
2(b) Page 16 of 23 Line 5 Column (a)	6(c) Page 17 of 23 Line 24 Column (a)	11(a) Page 19 of 23 Line 1 Column (a)
2(c) Page 16 of 23 Line 16 Column (a)	6(f) Page 17 of 23 Line 24 Column (b)	11(b) Page 19 of 23 Line 5 Column (a)
2(d) Sum of 2(b) plus 2(c)	6(g) Page 17 of 23 Line 24 Column (c)	11(c) Page 19 of 23 Line 16 Column (a)
3(d) Page 16 of 23 Line 24 Column (a)	6(b) Page 17 of 23 Line 24 Column (d)	11(g) Sum of 11(b) plus 11(c)
3(e) Page 16 of 23 Line 24 Column (b)	7(c) Page 17 of 23 Line 26 Column (a)	12(g) Page 19 of 23 Line 24 Column (a)
3(f) Page 16 of 23 Line 24 Column (c)	8(a) Page 18 of 23 Line 1 Column (a)	12(b) Page 19 of 23 Line 24 Column (b)
3(g) Page 16 of 23 Line 24 Column (d)	8(b) Page 18 of 23 Line 5 Column (a)	13(g) Page 19 of 23 Line 26 Column (a)
3(h) Page 16 of 23 Line 24 Column (e)	8(c) Page 18 of 23 Line 16 Column (a)	14(a) Page 20 of 23 Line 1 Column (a)
4(d) Page 16 of 23 Line 26 Column (a)	8(f) Sum of 8(b) plus 8(c)	14(b) Page 20 of 23 Line 5 Column (a)
5(a) Page 17 of 23 Line 1 Column (a)	9(f) Page 18 of 23 Line 24 Column (a)	14(h) Sum of 14(b) plus 14(c)
5(b) Page 17 of 23 Line 5 Column (a)	9(g) Page 18 of 23 Line 24 Column (b)	15(b) Page 20 of 23 Line 24 Column (a)
5(c) Page 17 of 23 Line 16 Column (a)	9(h) Page 18 of 23 Line 24 Column (c)	16(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	chedule MAL-11-GAS (REV-1) 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>						
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>						
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
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%	6.177%
24	Remaining Tax Depreciation	Line 23 * Line 24	\$159,583	\$307,208	\$284,143	\$262,865
25						
26	Cost of Removal	chedule MAL-6-GAS (REV-1) 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)
<b>Capital Repairs Deduction</b>					
1	Plant Additions	chedule MAL-11-GAS (REV-1) Page 3 of 23 Line 11 Column (l	\$121,128,540		
2					
3	Plant Eligible for Capital Repairs Deduction		\$121,128,540		
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%		
5	Capital Repairs Deduction	Line 3 * Line 4	\$69,356,210		
6					
<b>Bonus Depreciation</b>					
7	Plant Additions	Line 1	\$121,128,540		
8	Less Capital Repairs Deduction	Line 5	\$69,356,210		
9	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$51,772,330		
10	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	8.33%		
11	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$4,314,361		
12	Bonus Depreciation Rate (September 2017 - December 2017)	4 months 2017 @ 50% (50%*4/12)	50.00%		
13	Bonus Depreciation Rate (January 2018 - August 2018)	8 months 2018 @ 40% (40%*8/12)	0.00%		
14	Total Bonus Depreciation Rate	Line 13 + Line 14	50.00%		
15	Total Bonus Depreciation Rate	Line 12 * Line 15	\$2,157,181		
16					
<b>Remaining Tax Depreciation</b>					
17	Plant Additions	Line 1	\$121,128,540		
18	Less Capital Repairs Deduction	Line 5	(\$69,356,210)		
19	Less Bonus Depreciation	Line 16 * -1	(\$2,157,181)		
20	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciatio	Sum Lines 19 Through 21	\$49,615,149	\$49,615,149	\$49,615,149
21	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.75%	7.219%	6.677%
22	Remaining Tax Depreciation	Line 23 * Line 24	\$1,860,568	\$3,581,718	\$3,312,804
23					
24	Cost of Removal	chedule MAL-6-GAS (REV-1) Page 1 of 5 Line 42 Column (a) *	\$6,274,458		
25					
26	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$79,648,417	\$3,581,718	\$3,312,804
27					
28					

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)
<u>Capital Repairs Deduction</u>				
1	Schedule MAL-11-GAS (REV-1) Page 3 of 23 Line 35			
2	Plant Additions	\$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 0.00%		
12	Plant Eligible for Bonus Depreciation	Line 10 * Line 11 \$0		
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 \$0		
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	\$50,665,679
23	20 YR MACRS Tax Depreciation Rates	Per Tax Department 3.750%	7.219%	6.677%
24	Remaining Tax Depreciation	Line 23 * Line 24 \$1,899,963	\$3,657,555	\$3,382,947
25				
26	Cost of Removal	Schedule MAL-6-GAS (REV-1) 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 \$75,914,000	\$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)
<u>Capital Repairs Deduction</u>			
1	Plant Additions	chedule MAL-11-GAS (REV-1) Page 4 of 23 Line 36 Column (	\$114,194,630
2			
3	Plant Eligible for Capital Repairs Deduction		\$114,194,630
4	Capital Repairs Deduction Rate	Per Tax Department	57.26%
5	Capital Repairs Deduction	Line 3 * Line 4	\$65,385,967
6			
<u>Bonus Depreciation</u>			
7	Plant Additions	Line 1	\$114,194,630
8	Less Capital Repairs Deduction	Line 5	\$65,385,967
9	Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$48,808,663
10	Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
11	Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
12	Bonus Depreciation Rate (September 2019 - December 2019)	4 months 2019 @ 30% (30%*4/12)	10.00%
13	Bonus Depreciation Rate (January 2020 - August 2020)	8 months 2020 @ 00% (00%*8/12)	0.00%
14	Bonus Depreciation Rate	Line 13 + Line 14	10.00%
15	Total Bonus Depreciation Rate	Line 12 * Line 15	\$0
16			
17			
18			
<u>Remaining Tax Depreciation</u>			
19	Plant Additions	Line 1	\$114,194,630
20	Less Capital Repairs Deduction	Line 5	(\$65,385,967)
21	Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$48,808,663
22	20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
23	Remaining Tax Depreciation	Line 23 * Line 24	\$1,830,325
24			\$3,523,497
25			
26	Cost of Removal	chedule MAL-6-GAS (REV-1) Page 2 of 5 Line 39 Column (a) *	\$5,915,282
27			
28	Total Tax Depreciation and Repairs Deduction	Line 5 + Line 13 + Line 15	\$73,131,574
			\$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 (REV-1) Page 4 of 23 Line 44 Column (	\$115,015,436
2		
3 Plant Eligible for Capital Repairs Deduction		\$115,015,436
4 Capital Repairs Deduction Rate	Per Tax Department	57.26%
5 Capital Repairs Deduction	Line 3 * Line 4	\$65,855,947
6		
<u>Bonus Depreciation</u>		
8 Plant Additions	Line 1	\$115,015,436
9 Less Capital Repairs Deduction	Line 5	\$65,855,947
10 Plant Additions Net of Capital Repairs Deduction	Line 8 - Line 9	\$49,159,489
11 Percent of Plant Eligible for Bonus Depreciation	Per Tax Department	0.00%
12 Plant Eligible for Bonus Depreciation	Line 10 * Line 11	\$0
13		
14		
15 Bonus Depreciation Rate		0.00%
16 Total Bonus Depreciation Rate	Line 12 * Line 13	\$0
17		
18		
<u>Remaining Tax Depreciation</u>		
20 Plant Additions	Line 1	\$115,015,436
21 Less Capital Repairs Deduction	Line 5	(\$65,855,947)
22 Remaining Plant Additions Subject to 20 YR MACRS Tax Depreciation	Sum Lines 19 Through 21	\$49,159,489
23 20 YR MACRS Tax Depreciation Rates	Per Tax Department	3.750%
24 Remaining Tax Depreciation	Line 23 * Line 24	\$1,843,481
25		
26 Cost of Removal	Schedule MAL-6-GAS (REV-1) Page 2 of 5 Line 60 Column (a) *	\$5,957,800
27		
28 Total Tax Depreciation and Repairs Deduction	Line 5 + Line 16 + Line 24 + Line 26	\$73,657,228

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

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 (REV-1)

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)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$38,831,791	\$19,786,961	\$19,044,830	(\$2,311,735)	\$791,508	(\$3,103,243)	\$36,520,056	\$20,578,469	\$15,941,586
2	National Grid USA Service Company	\$50,101,582	\$33,639,835	\$16,461,747	(\$9,532,742)	(\$8,102,850)	(\$1,429,891)	\$40,568,840	\$25,536,985	\$15,031,855
3	All Other Companies	\$1,845,184	\$1,329,452	\$515,732	(\$202,500)	(\$204,695)	\$2,195	\$1,642,684	\$1,124,757	\$517,927
4	Total	\$90,778,557	\$54,756,249	\$36,022,308	(\$12,046,978)	(\$7,516,038)	(\$4,530,940)	\$78,731,580	\$47,240,211	\$31,491,369
5										
6										
7	<b>Operation:</b>									
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
11										
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
17										
18	Sales Expenses	\$950,199	\$408,619	\$541,581	(\$590,160)	(\$419,462)	(\$170,698)	\$360,039	(\$10,844)	\$370,883
19	Administrative & General Expenses	\$27,297,462	\$19,729,562	\$7,567,901	\$2,969,206	\$180,721	\$2,788,485	\$30,266,668	\$19,910,282	\$10,356,386
20	Sub Total	\$71,802,695	\$41,605,093	\$30,197,602	(\$9,543,562)	(\$5,142,051)	(\$4,401,510)	\$62,259,133	\$36,463,041	\$25,796,092
21										
22	<b>Maintenance:</b>									
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 (as Adjusted)			Pro forma Adjustments			Rate Year Ending August 31, 2019			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$78,731,580</b>	<b>\$47,240,211</b>	<b>\$31,491,369</b>	<b>\$11,427,076</b>	<b>\$7,591,469</b>	<b>\$3,835,607</b>	<b>\$90,158,656</b>	<b>\$54,831,680</b>	<b>\$35,326,975</b>
5										
6										
7	<b>Operation:</b>									
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 and Processing Exp.	\$1,408,133	\$0	\$1,408,133	\$171,509	\$0	\$171,509	\$1,579,642	\$0	\$1,579,642
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 Informational Expenses	\$1,064,528	\$749,493	\$315,035	\$158,814	\$120,443	\$38,371	\$1,223,342	\$869,936	\$353,406
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	<b>Sub Total</b>	<b>\$62,259,133</b>	<b>\$36,463,041</b>	<b>\$25,796,092</b>	<b>\$9,001,515</b>	<b>\$5,859,586</b>	<b>\$3,141,930</b>	<b>\$71,260,648</b>	<b>\$42,322,627</b>	<b>\$28,938,021</b>
21										
22	<b>Maintenance:</b>									
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	<b>Sub Total</b>	<b>\$16,472,447</b>	<b>\$10,777,170</b>	<b>\$5,695,277</b>	<b>\$2,425,561</b>	<b>\$1,731,884</b>	<b>\$693,677</b>	<b>\$18,898,007</b>	<b>\$12,509,053</b>	<b>\$6,388,954</b>
27										
28	<b>TOTAL</b>	<b>\$78,731,580</b>	<b>\$47,240,211</b>	<b>\$31,491,369</b>	<b>\$11,427,076</b>	<b>\$7,591,469</b>	<b>\$3,835,607</b>	<b>\$90,158,656</b>	<b>\$54,831,680</b>	<b>\$35,326,975</b>
		\$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 <u>Electric</u>	Adjustments to Reflect Conditions in Rate Year <u>Electric</u>	Data Year 1 Ending August 31, 2020 <u>Electric</u>	Adjustments to Reflect Conditions in Rate Year <u>Electric</u>	Data Year 2 Ending August 31, 2021 <u>Electric</u>	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<u>Provider Company:</u>						
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						
7	<u>Operation:</u>					
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
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 Informational Expenses	\$869,936	\$25,261	\$895,196	\$26,071	\$921,267
18	Sales Expenses	(\$12,586)	(\$365)	(\$12,952)	(\$377)	(\$13,329)
19	Administrative & General Expenses	<u>\$23,109,851</u>	<u>\$671,047</u>	<u>\$23,780,898</u>	<u>\$692,566</u>	<u>\$24,473,464</u>
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						
22	<u>Maintenance:</u>					
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 Gas	Data Year 1 Ending August 31, 2020 Gas	Adjustments to Reflect Conditions in Rate Year Gas	Data Year 2 Ending August 31, 2021 Gas	
	(a)	(b)	(c) = (a) + (b)	(d)	(e) = (c) + (d)	
<u>Provider Company:</u>						
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	<u>\$35,326,975</u>	<u>\$1,103,174</u>	<u>\$36,430,149</u>	<u>\$953,070</u>	<u>\$37,383,220</u>
5						
6						
7	<u>Operation:</u>					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$43	\$1	\$45	\$1	\$46
10	Natural Gas Storage, Terminals and Processing Exp.	\$1,579,642	\$49,328	\$1,628,970	\$42,616	\$1,671,587
11						
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 Informational Expenses	\$353,406	\$11,036	\$364,442	\$9,534	\$373,977
17						
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	<u>\$28,938,021</u>	<u>\$903,663</u>	<u>\$29,841,684</u>	<u>\$780,706</u>	<u>\$30,622,390</u>
21						
22	<u>Maintenance:</u>					
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	<u>\$6,388,954</u>	<u>\$199,511</u>	<u>\$6,588,465</u>	<u>\$172,365</u>	<u>\$6,760,830</u>
27						
28	TOTAL	<u>\$35,326,975</u>	<u>\$1,103,174</u>	<u>\$36,430,149</u>	<u>\$953,070</u>	<u>\$37,383,220</u>
		\$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)

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

<u>Explanation of Adjustments:</u>		<u>Provider Company</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
1	<u>Page 1</u> <u>Adjustments: (to normalize Historic Year)</u>				
2	(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$1,178,434)	(\$1,178,434)	\$0
3	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$6,844,426)	(\$6,844,426)	\$0
4	(IFA) Integrated Facilities Agreement	All Other Companies	(\$84,203)	(\$84,203)	\$0
5	Vegetation Management expense	National Grid USA Service Company	(\$277,467)	(\$277,467)	\$0
6	Inspection & Maintenance	Narragansett Electric Company	(\$327,886)	(\$327,886)	\$0
7	Inspection & Maintenance	National Grid USA Service Company	(\$2,827)	(\$2,827)	\$0
8	Inspection & Maintenance	All Other Companies	(\$60,920)	(\$60,920)	\$0
9	Elevate portion of Variable Pay paid at 160% of target; reduce to target	Narragansett Electric Company	(\$81,894)	(\$67,438)	(\$14,456)
10	Elevate portion of Variable Pay paid at 160% of target; reduce to target	National Grid USA Service Company	(\$970,110)	(\$614,504)	(\$355,607)
11	Elevate portion of Variable Pay paid at 160% of target; reduce to target	All Other Companies	(\$6,024)	(\$4,180)	(\$1,844)
12	Normalize Union Variable Pay to target	Narragansett Electric Company	(\$119,783)	(\$15,657)	(\$104,125)
13	Normalize Union Variable Pay to target	National Grid USA Service Company	(\$36,460)	(\$15,051)	(\$21,409)
14	Normalize Union Variable Pay to target	All Other Companies	\$3,612	(\$2,899)	\$6,511
15	Reclass Misc Pay (to)/from Affiliates	Narragansett Electric Company	\$624,738	\$473,880	\$150,857
16	Reclass Misc Pay (to)/from Affiliates	National Grid USA Service Company	(\$621,523)	(\$471,442)	(\$150,081)
17	Reclass Misc Pay (to)/from Affiliates	All Other Companies	(\$3,214)	(\$2,438)	(\$776)
18	Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	Narragansett Electric Company	(\$64,727)	(\$64,727)	\$0
19	Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	National Grid USA Service Company	\$64,394	\$64,394	\$0
20	Record IFA Impact of Miscellaneous Pay reclasses (to)/from Affiliates	All Other Companies	\$333	\$333	\$0
21	Major Storm Normalization	Narragansett Electric Company	(\$591,080)	(\$591,080)	\$0
22	Major Storm Normalization	National Grid USA Service Company	(\$370,308)	(\$370,308)	\$0
23	Major Storm Normalization	All Other Companies	(\$51,141)	(\$51,141)	\$0
24	Standard Offer Service (SOS) Admin Costs	National Grid USA Service Company	(\$217,804)	(\$217,804)	\$0
25	Segment Reclassification	Narragansett Electric Company	\$0	\$2,562,849	(\$2,562,849)
26	Segment Reclassification	National Grid USA Service Company	(\$0)	\$646,585	(\$646,585)
27	Segment Reclassification	All Other Companies	(\$0)	\$752	(\$752)
28	GCR Labor Adjustment	Narragansett Electric Company	(\$572,670)	\$0	(\$572,670)
29	GCR Labor Adjustment	National Grid USA Service Company	(\$256,209)	\$0	(\$256,209)
30	GCR Labor Adjustment	All Other Companies	(\$944)	\$0	(\$944)
31					
32		TOTAL	<u>(\$12,046,978)</u>	<u>(\$7,516,038)</u>	<u>(\$4,530,940)</u>
33					
34	<u>Page 2</u> <u>Adjustments: (to reflect conditions in the Rate Year 8/31/2019)</u>				
35					
36					
37	Adjustments to Rate Year	Narragansett Electric Company	\$6,015,575	\$4,178,066	\$1,837,509
38	Adjustments to Rate Year	National Grid USA Service Company	\$5,280,461	\$3,321,625	\$1,958,835
39	Adjustments to Rate Year	All Other Companies	\$131,040	\$91,778	\$39,263
40					
41		TOTAL	<u>\$11,427,076</u>	<u>\$7,591,469</u>	<u>\$3,835,607</u>
42					
43	<u>Page 3 and</u> <u>Adjustments: (to reflect conditions in the Rate Year 8/31/2020)</u>				
44					
45					
46	Adjustments to Rate Year	Narragansett Electric Company	\$1,220,976	\$665,767	\$555,209
47	Adjustments to Rate Year	National Grid USA Service Company	\$1,424,981	\$892,605	\$532,375
48	Adjustments to Rate Year	All Other Companies	\$49,380	\$33,790	\$15,589
49					
50		TOTAL	<u>\$2,695,336</u>	<u>\$1,592,162</u>	<u>\$1,103,174</u>
51					
52	<u>Page 3 and</u> <u>Adjustments: (to reflect conditions in the Rate Year 8/31/2021)</u>				
53					
54					
55	Adjustments to Rate Year	Narragansett Electric Company	\$1,152,799	\$717,929	\$434,870
56	Adjustments to Rate Year	National Grid USA Service Company	\$1,401,423	\$896,548	\$504,875
57	Adjustments to Rate Year	All Other Companies	\$42,068	\$28,742	\$13,325
58					
59		TOTAL	<u>\$2,596,290</u>	<u>\$1,643,219</u>	<u>\$953,070</u>

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	Portion of		Rate Year Amount	Test Year Amount	
		Rate	Year			
		Electric	Electric	Electric	Electric	
		(a)	(b)	(c)	(d)	
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			\$17,792,308	\$2,786,161	\$20,578,469
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			\$1,490,756	\$101,000	\$1,591,756
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			\$34,960,890	\$6,091,668	\$41,052,558
31						
32	Rate Year 8/31/2019 O&M Base Wages			\$16,487,556	\$2,729,067	\$19,216,623
33						
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			\$157,671	\$1,647	\$159,318
39						
40	Rate Year 8/31/2019 O&M Wages			\$21,456,387	\$3,300,148	\$24,756,535
41						
42	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>					<b>\$4,178,066</b>
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			\$22,023,149	\$3,399,153	\$25,422,302
51						
52	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>					<b>\$665,767</b>
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			\$22,639,104	\$3,501,127	\$26,140,231
61						
62	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>					<b>\$717,929</b>

**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 10	44	Worksheet 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	Worksheet 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, 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  
The Narragansett Electric Company Employees Salary and Wages  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Rate Year		Test Year	
		Rate	Year	Union	Non-Union	Amount	Amount
		Gas	Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(e)	(f)
1	Test Year Total Base Wages			\$25,827,300	\$1,293,672		\$27,120,972
2	Less Test Year Capitalized Wages			\$14,138,179	\$826,378		\$14,964,557
3	Test Year O&M Wages			\$11,689,121	\$467,294		\$12,156,415
4	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	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>						<b>\$1,837,509</b>
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	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>						<b>\$555,209</b>
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	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>						<b>\$434,870</b>

**Line Notes**

1-8	Workpaper MAL-4, Page 1		
10	Annualized wages based on June 30, 2017 employee complement and annual salaries	37	Line 34 x Line 36
11	Workpaper MAL-4, Page 9	38	Line 35 x Line 36
12	Per Company books	40	Sum of Lines 32 through 35 + Line 37 + Line 38
13	Workpaper MAL-4, Page 11	42	Line 40(f) - Line 8(f)
14	Per Human Resources	44	Workpaper MAL-4, Page 11
15	Sum of Lines 10 through 14	45	Line 4 x Line 44
17-18	Line 15 x Column (a) x Column (b) Line 17 or Line 18, respectively	47-48	(Line 40 + Line 45) x Column (a) x Column (b) Line 47 or Line 48, respectively
20	Sum of Lines 15 through 18	50	Line 40 + Sum of Lines 45 through 48
22-23	Line 20 x Column (a) x Column (b) Line 22 or Line 23, respectively	52	Line 50(f) - Line 40(f)
25	Sum of Lines 20 through 23	54	Workpaper MAL-4, Page 11
27-28	Line 25 x Column (a) x Column (b) Line 27 or Line 28, respectively	55	Line 4 x Line 54
30	Sum of Lines 25 through 28	57-58	(Line 50 + Line 55) x Column (a) x Column (b) Line 57 or Line 58, respectively
32	Line 4 x Line 30	60	Line 50 + Sum of Lines 55 through 58
34	Line 6 - Band A & B Financial Variable Pay, Workpaper MAL-4, Page 4	62	Line 60(f) - Line 50(f)
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		Rate Year		Test Year
		Rate	Year	Union	Non-Union	Amount
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(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
45						
46	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>					<b>\$3,321,625</b>
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
55						
56	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>					<b>\$892,605</b>
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
65						
66	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>					<b>\$896,548</b>

**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		Rate Year		Test Year	
		Rate	Year	Union	Non-Union	Amount	
		Gas	Gas	Gas	Gas	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	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>						<b>\$1,958,835</b>
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	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>						<b>\$532,375</b>
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	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>						<b>\$504,875</b>

**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  
Other Affiliates Employees Salary and Wages  
Rate Year Ending August 31, 2019, August 31, 2020 and August 31, 2021

Line	Description	Portion of		Rate Year		Test Year Amount
		Rate	Year	Union	Non-Union	
		Electric	Electric	Electric	Electric	Electric
		(a)	(b)	(c)	(d)	(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
45						
46	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>					<b>\$91,778</b>
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
55						
56	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>					<b>\$33,790</b>
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
65						
66	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>					<b>\$28,742</b>

**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	Portion of		Rate Year		Test Year
		Rate	Year	Amount	Amount	
		Gas	Gas	Gas	Gas	Gas
		(a)	(b)	(c)	(d)	(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
45						
46	<b>Narragansett Electric Company Wage Adjustment 8/31/2019</b>					<b>\$39,263</b>
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
55						
56	<b>Narragansett Electric Company Wage Adjustment 8/31/2020</b>					<b>\$15,589</b>
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
65						
66	<b>Narragansett Electric Company Wage Adjustment 8/31/2021</b>					<b>\$13,325</b>

**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 (REV-1)

Health Care

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(as Adjusted)			
	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	\$5,255,398	\$3,010,190	\$2,245,208	(\$455,371)	(\$455,371)	\$0	\$4,800,027	\$2,554,819	\$2,245,208
2	National Grid USA Service Company	\$6,887,847	\$4,751,409	\$2,136,438	(\$697,485)	(\$697,485)	\$0	\$6,190,362	\$4,053,924	\$2,136,438
3	All Other Companies	\$198,456	\$140,104	\$58,352	(\$33,410)	(\$33,410)	\$0	\$165,046	\$106,694	\$58,352
4	Total	<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
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
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</u>
20	Sub Total	<u>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</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>\$12,341,700</u>	<u>\$7,901,703</u>	<u>\$4,439,997</u>	<u>(\$1,186,265)</u>	<u>(\$1,186,265)</u>	<u>\$0</u>	<u>\$11,155,435</u>	<u>\$6,715,438</u>	<u>\$4,439,997</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 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 (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h)	Gas (i)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							
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, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$11,155,435	\$6,715,438	\$4,439,997	\$290,881	\$140,895	\$149,986	\$11,446,316	\$6,856,332	\$4,589,983
18	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>
19										
20										
21	Maintenance:									
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	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>
26										
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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)	
Provider Company:						
1	Narragansett Electric Company	\$3,528,649	\$102,331	\$3,630,980	\$105,662	\$3,736,642
2	National Grid USA Service Company	\$3,220,989	\$93,409	\$3,314,397	\$96,449	\$3,410,846
3	All Other Companies	\$106,694	\$3,094	\$109,788	\$3,195	\$112,983
4	Total	<u>\$6,856,332</u>	<u>\$198,834</u>	<u>\$7,055,166</u>	<u>\$205,305</u>	<u>\$7,260,471</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	\$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 <u>Gas</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (b)	Data Year 1 Ending August 31, 2020 <u>Gas</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (d)	Data Year 2 Ending August 31, 2021 <u>Gas</u> (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, 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	\$4,589,983	\$143,207	\$4,733,191	\$124,010	\$4,857,201
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	\$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>\$4,589,983</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)	(\$411,192)	\$0
3		(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$649,042)	(\$649,042)	\$0
4		(IFA) Integrated Facilities Agreement	All Other Companies	(\$19,138)	(\$19,138)	\$0
5						
6		Inspection & Maintenance	Narragansett Electric Company	(\$44,179)	(\$44,179)	\$0
7		Inspection & Maintenance	National Grid USA Service Company	(\$389)	(\$389)	\$0
8		Inspection & Maintenance	All Other Companies	(\$8,620)	(\$8,620)	\$0
9						
10		Major Storm Activity	Narragansett Electric Company	\$0	\$0	\$0
11		Major Storm Activity	National Grid USA Service Company	(\$48,053)	(\$48,053)	\$0
12		Major Storm Activity	All Other Companies	(\$5,651)	(\$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	\$973,830	\$397,854
22			National Grid USA Service Co.	(\$1,080,803)	(\$832,936)	(\$247,867)
23			All Other Companies	\$0	\$0	\$0
24						
25		General inflation %				
26		0.00%	Narragansett Electric	\$0	\$0	\$0
27			National Grid USA Service Co.	\$0	\$0	\$0
28			All Other Companies	\$0	\$0	\$0
29						
30		TOTAL		<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>
31		TOTAL		<u>\$290,881</u>	<u>\$140,895</u>	<u>\$149,986</u>
32						
33						
34	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/20)</u>				
35		<u>Payroll Inflator</u>				
36		2.90%	Narragansett Electric	\$184,794	\$102,331	\$82,464
37		3.12%	National Grid USA Service Co.	\$152,332	\$93,409	\$58,923
38			All Other Companies	\$4,915	\$3,094	\$1,821
39						
40		TOTAL		<u>\$342,041</u>	<u>\$198,834</u>	<u>\$143,207</u>
41						
42						
43	Page 3 and Page 4	<u>Adjustments: (to reflect conditions in the Rate Year 8/31/21)</u>				
44		<u>Payroll Inflator</u>				
45		2.91%	Narragansett Electric	\$177,070	\$105,662	\$71,409
46		2.62%	National Grid USA Service Co.	\$147,473	\$96,449	\$51,024
47			All Other Companies	\$4,771	\$3,195	\$1,577
48						
49		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 (REV-1), Page 6, Column (e)
- 10(b) - 12(b) Schedule MAL-3 (REV-1), 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 Inflator Rate from Schedule MAL-8, Page 6, Line 47(i)
- 31(b) Page 3, Line 2(a) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 47(i)
- 32(b) Page 3, Line 3(a) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 47(i)
- 30(c) Page 4, Line 1(a) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 47(j)
- 31(c) Page 4, Line 2(a) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 47(j)
- 32(c) Page 4, Line 3(a) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 47(j)
- 39(b) Page 3, Line 1(c) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 74(i)
- 40(b) Page 3, Line 2(c) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 74(i)
- 41(b) Page 3, Line 3(c) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 74(i)
- 39(c) Page 4, Line 1(c) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 74(j)
- 40(c) Page 4, Line 2(c) \* Payroll Inflator Rate from Schedule MAL-8, Page 6, Line 74(j)
- 41(c) Page 4, Line 3(c) \* Payroll Inflator 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	Other	Total
	Electric	Service Company	Affiliates	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 (REV-1), Page 8, Line 13(e)
- 33(a) Schedule MAL-12 (REV-1), Page 6, Line 4(f)
- 33(b) Schedule MAL-12 (REV-1), Page 8, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

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

Description	Narragansett	National Grid	Other	Total
	Gas	Service Company	Affiliates	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 (REV-1), Page 9, Line 13(e)
- 33(a) Schedule MAL-12 (REV-1), Page 7, Line 4(f)
- 33(b) Schedule MAL-12, Page 9, Line 6(f)
- 35 Line 28 x Line 32 x Line 33
- 37 Line 35 - Line 1

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 <b>Total</b>	<b><u>\$633,746</u></b>	<b><u>\$5,934,300</u></b>	<b><u>\$6,568,046</u></b>		<b><u>\$16,755</u></b>

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>		
	<u>(a)</u>	<u>(b)</u>	<u>Total ER Costs</u>	<u>Employees</u>	<u>Per Emp Cost</u>
			<u>(c) = (a) + (b)</u>	<u>(d)</u>	<u>(e) = (c) * (d)</u>
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 <b>Total</b>	<b><u>\$266,875</u></b>	<b><u>\$5,026,547</u></b>	<b><u>\$5,293,422</u></b>		<b><u>\$15,478</u></b>

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

	<u>Non Union</u>	<u>Union</u>	<u>Total</u>		
	<u>Total ER Cost</u>	<u>Total ER Cost</u>	<u>Total ER Cost</u>	<u>Steady State</u> <u>Employees</u>	<u>Per Emp Cost</u>
	(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	<u>\$2,850,220</u>	<u>\$922,002</u>	<u>\$3,772,222</u>	6,051	<u>\$623</u>
3					
4 Total	<u><u>\$57,653,151</u></u>	<u><u>\$20,012,965</u></u>	<u><u>\$77,666,116</u></u>		<u><u>\$12,835</u></u>

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

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

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	<b>EPO with Wellness &amp; Spousal Surcharge</b>					
2	EE	\$551	\$150	4	\$26,440	\$7,200
3	EE+Spouse	\$952	\$450	1	\$11,420	\$5,400
4	EE+Child(ren)	\$962	\$300	2	\$23,076	\$7,200
5	Family	\$1,553	\$550	2	\$37,261	\$13,200
6		<b>\$4,017</b>	<b>\$1,450</b>	<b>9</b>	<b>\$98,198</b>	<b>\$33,000</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	<b>EPO with Wellness but without Spousal Surcharge</b>					
9	EE	\$551	\$150	0	\$0	\$0
10	EE+Spouse	\$1,052	\$350	5	\$63,101	\$21,000
11	EE+Child(ren)	\$962	\$300	0	\$0	\$0
12	Family	\$1,653	\$450	11	\$218,134	\$59,400
13		<b>\$4,217</b>	<b>\$1,250</b>	<b>16</b>	<b>\$281,235</b>	<b>\$80,400</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	<b>EPO without Wellness but with Spousal Surcharge</b>					
16	EE	\$501	\$200	1	\$6,010	\$2,400
17	EE+Spouse	\$902	\$500	1	\$10,820	\$6,000
18	EE+Child(ren)	\$912	\$350	0	\$0	\$0
19	Family	\$1,503	\$600	2	\$36,061	\$14,400
20		<b>\$3,817</b>	<b>\$1,650</b>	<b>4</b>	<b>\$52,891</b>	<b>\$22,800</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	<b>EPO without Wellness and without Spousal Surcharge</b>					
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	5	\$96,152	\$30,000
27		<b>\$4,017</b>	<b>\$1,450</b>	<b>6</b>	<b>\$108,172</b>	<b>\$34,800</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	<b>CDHP1 - Health Savings Plan with Wellness &amp; Spousal Surcharge</b>					
30	EE	\$607	\$60	2	\$14,579	\$1,440
31	EE+Spouse	\$1,085	\$250	0	\$0	\$0
32	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
33	Family	\$1,682	\$320	1	\$20,188	\$3,840
34		<b>\$4,446</b>	<b>\$760</b>	<b>3</b>	<b>\$34,767</b>	<b>\$5,280</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
36	<b>CDHP1 - Health Savings Plan with Wellness but without Spousal Surcharge</b>					
37	EE	\$607	\$60	0	\$0	\$0
38	EE+Spouse	\$1,185	\$150	0	\$0	\$0
39	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
40	Family	\$1,782	\$220	1	\$21,388	\$2,640
41		<b>\$4,646</b>	<b>\$560</b>	<b>1</b>	<b>\$21,388</b>	<b>\$2,640</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
43	<b>CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge</b>					
44	EE	\$557	\$110	1	\$6,689	\$1,320
45	EE+Spouse	\$1,035	\$300	0	\$0	\$0
46	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
47	Family	\$1,632	\$370	0	\$0	\$0
48		<b>\$4,246</b>	<b>\$960</b>	<b>1</b>	<b>\$6,689</b>	<b>\$1,320</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
50	<b>CDHP1 - Health Savings Plan without Wellness and without Spousal Surcharge</b>					
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		<b>\$4,446</b>	<b>\$760</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>

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	\$663	\$152	40	\$318,024	\$73,123
	EE+1	\$1,325	\$305	23	\$365,730	\$84,092
	EE+Child(ren)			0	\$0	\$0
	Family	\$1,890	\$435	36	\$816,570	\$187,755
		<b>\$3,878</b>	<b>\$892</b>	<b>99</b>	<b>\$1,500,324</b>	<b>\$344,971</b>

		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
POS						
	EE	\$663	\$173	66	\$524,873	\$137,069
	EE+1	\$1,325	\$346	52	\$827,077	\$215,989
	EE+Child(ren)			0	\$0	\$0
	Family	\$1,891	\$494	123	\$2,790,645	\$728,786
		<b>\$3,879</b>	<b>\$1,013</b>	<b>241</b>	<b>\$4,142,595</b>	<b>\$1,081,845</b>

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**

<b>CDHP2 - Health Investment Plan with Wellness &amp; Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
1						
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>

<b>CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
8						
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>

<b>CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
15						
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>

<b>CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
22						
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>

<b>Opt Out</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29						
30	EE		5	0	\$0	
31						
32	<b>Total Non-union Medical Costs</b>			<b>\$603,340</b>	<b>\$180,240</b>	

<b>Opt Out</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29						
30	EE	0	0	44	0	0
31						
32	<b>Total Union Medical Costs</b>			<b>\$5,642,920</b>	<b>\$1,426,816</b>	

<b>Dental - Composite Average With Ortho</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
36						
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		<u>\$218</u>	<u>\$165</u>	<u>39</u>	<u>\$29,797</u>	<u>\$20,940</u>
42	<b>Total Non-union Dental Costs</b>			<b>\$29,797</b>	<b>\$20,940</b>	

<b>Dental - Composite Average With Ortho</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
36						
37	EE	\$36	\$9	98	\$41,823	\$10,456
38	EE+1	\$71	\$18	98	\$83,646	\$20,912
39	Family	\$101	\$25	115	\$139,881	\$34,970
40		<u>\$208</u>	<u>\$52</u>	<u>311</u>	<u>\$265,351</u>	<u>\$66,338</u>
41	<b>Total Union Dental Costs</b>			<b>\$265,351</b>	<b>\$66,338</b>	

<b>Dental - Composite Average Without Ortho</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
44						
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		<u>\$223</u>	<u>\$110</u>	<u>1</u>	<u>\$610</u>	<u>\$300</u>
50	<b>Total Non-union Dental Costs</b>			<b>\$610</b>	<b>\$300</b>	
51						
52	<b>Total Non-union Dental Costs</b>			<b>\$30,407</b>	<b>\$21,240</b>	

<b>Dental - Composite Average Without Ortho</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
44						
45	EE	\$34	\$8	10	\$4,054	\$1,014
46	EE+1	\$68	\$17	10	\$8,109	\$2,027
47	Family	\$96	\$24	12	\$13,866	\$3,467
48		<u>\$198</u>	<u>\$49</u>	<u>32</u>	<u>\$26,029</u>	<u>\$6,507</u>
49	<b>Total Non-union Dental Costs</b>			<b>\$26,029</b>	<b>\$6,507</b>	
50						
51	<b>Total Union Dental Costs</b>			<b>\$291,380</b>	<b>\$72,845</b>	

<b>NG USA Service Co.</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
55	<b>Total Medical and Dental Costs - Non-union</b>			<b>\$633,746</b>	<b>\$201,480</b>	

<b>NG USA Service Co.</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
55	<b>Total Union Medical and Dental Costs</b>			<b>\$5,934,300</b>	<b>\$1,499,661</b>	

59	<b>Total Employees (Medical inc Opt Out)</b>	<b>45</b>
60		
61	<b>Total Employees (Dental exc Opt Out)</b>	<b>40</b>

59	<b>Total Employees (Medical inc Opt Out)</b>	<b>384</b>
60		
61	<b>Total Employees (Dental exc Opt Out)</b>	<b>383</b>

Line Notes  
1-117 Per Company Books

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**

EPO with Wellness & Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
1	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		\$4,017	\$1,450	3	\$36,661	\$13,800
7						

PPO		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
	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
		\$3,457	\$890	278	\$4,258,166	\$1,172,221

EPO with Wellness but without Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
8	EE	\$551	\$150	0	\$0	\$0
9	EE+Spouse	\$1,052	\$350	1	\$12,620	\$4,200
10	EE+Child(ren)	\$962	\$300	0	\$0	\$0
11	Family	\$1,653	\$450	3	\$59,491	\$16,200
12		\$4,217	\$1,250	4	\$72,111	\$20,400
13						
14						

EPO without Wellness but with Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
15	EE	\$501	\$200	1	\$6,010	\$2,400
16	EE+Spouse	\$902	\$500	0	\$0	\$0
17	EE+Child(ren)	\$912	\$350	0	\$0	\$0
18	Family	\$1,503	\$600	0	\$0	\$0
19		\$3,817	\$1,650	1	\$6,010	\$2,400
20						
21						

POS		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
	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
		\$3,879	\$1,013	23	\$414,236	\$108,179

EPO without Wellness and without Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
22	EE	\$501	\$200	0	\$0	\$0
23	EE+Spouse	\$1,002	\$400	1	\$12,020	\$4,800
24	EE+Child(ren)	\$912	\$350	0	\$0	\$0
25	Family	\$1,603	\$500	2	\$38,461	\$12,000
26		\$4,017	\$1,450	3	\$50,481	\$16,800
27						
28						

CDHP1 - Health Savings Plan with Wellness & Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
29	EE	\$607	\$60	0	\$0	\$0
30	EE+Spouse	\$1,085	\$250	1	\$13,019	\$3,000
31	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0
32	Family	\$1,682	\$320	0	\$0	\$0
33		\$4,446	\$760	1	\$13,019	\$3,000
34						
35						

CDHP		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
	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
		\$2,183	\$244	4	\$41,884	\$4,688

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

CDHP1 - Health Savings Plan without Wellness but with Spousal Surcharge		Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs
43	EE	\$557	\$110	0	\$0	\$0
44	EE+Spouse	\$1,035	\$300	0	\$0	\$0
45	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0
46	Family	\$1,632	\$370	1	\$19,588	\$4,440
47		\$4,246	\$960	1	\$19,588	\$4,440
48						
49						

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



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						Union						
Non Union						Medical - Composite Average						
Medical - Composite Average						Medical - Composite Average						
	Monthly ER	Monthly EE	Enrollment as of June 2017	2018 Projected ER	2018 Projected EE		Monthly ER	Monthly EE	Enrollment as of June 2017	2018 Projected ER	2018 Projected EE	
	Costs	Costs		Costs	Costs	All Union Plans	Costs	Costs		Costs	EE Costs	
1	EE	\$551	\$150	483	\$3,192,683	\$869,400	EE	\$691	\$156	495	\$4,104,293	\$925,652
2	EE+Spouse	\$952	\$450	44	\$502,490	\$237,600	EE+1	\$1,326	\$332	139	\$2,211,803	\$552,945
3	EE+Child(ren)	\$962	\$300	104	\$1,199,972	\$374,400					\$0	\$0
4	Family	\$1,553	\$550	109	\$2,030,706	\$719,400	Family	\$1,858	\$409	573	\$12,774,868	\$2,811,753
5		\$4,017	\$1,450	740	\$6,925,851	\$2,200,800		\$3,875	\$896	1,207	\$19,090,964	\$4,290,349
6												
7												
8	EE	\$551	\$150	0	\$0	\$0						
9	EE+Spouse	\$1,052	\$350	248	\$3,129,814	\$1,041,600						
10	EE+Child(ren)	\$962	\$300	0	\$0	\$0						
11	Family	\$1,653	\$450	612	\$12,136,161	\$3,304,800						
12		\$4,217	\$1,250	860	\$15,265,975	\$4,346,400						
13												
14												
15	EE	\$501	\$200	260	\$1,562,628	\$624,000						
16	EE+Spouse	\$902	\$500	24	\$259,685	\$144,000						
17	EE+Child(ren)	\$912	\$350	55	\$601,601	\$231,000						
18	Family	\$1,503	\$600	59	\$1,063,789	\$424,800						
19		\$3,817	\$1,650	398	\$3,487,704	\$1,423,800						
20												
21												
22	EE	\$501	\$200	0	\$0	\$0						
23	EE+Spouse	\$1,002	\$400	133	\$1,598,689	\$638,400						
24	EE+Child(ren)	\$912	\$350	0	\$0	\$0						
25	Family	\$1,603	\$500	329	\$6,326,778	\$1,974,000						
26		\$4,017	\$1,450	462	\$7,925,467	\$2,612,400						
27												
28												
29	EE	\$607	\$60	370	\$2,697,098	\$266,400						
30	EE+Spouse	\$1,085	\$250	22	\$286,416	\$66,000						
31	EE+Child(ren)	\$1,071	\$130	48	\$617,137	\$74,880						
32	Family	\$1,682	\$320	59	\$1,191,113	\$226,560						
33		\$4,446	\$760	499	\$4,791,765	\$633,840						
34												
35												
36	EE	\$607	\$60	0	\$0	\$0						
37	EE+Spouse	\$1,185	\$150	120	\$1,706,269	\$216,000						
38	EE+Child(ren)	\$1,071	\$130	0	\$0	\$0						
39	Family	\$1,782	\$220	331	\$7,079,548	\$873,840						
40		\$4,646	\$560	451	\$8,785,817	\$1,089,840						
41												
42												
43	EE	\$557	\$110	199	\$1,331,201	\$262,680						
44	EE+Spouse	\$1,035	\$300	12	\$149,027	\$43,200						
45	EE+Child(ren)	\$1,021	\$180	25	\$306,425	\$54,000						
46	Family	\$1,632	\$370	32	\$626,828	\$142,080						
47		\$4,246	\$960	268	\$2,413,481	\$501,960						
48												
49												
50	EE	\$557	\$110	0	\$0	\$0						
51	EE+Spouse	\$1,135	\$200	63	\$857,991	\$151,200						
52	EE+Child(ren)	\$1,021	\$180	0	\$0	\$0						
53	Family	\$1,732	\$270	177	\$3,679,540	\$573,480						
54		\$4,446	\$760	240	\$4,537,532	\$724,680						
55												

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**

<b>CDHP2 - Health Investment Plan with Wellness &amp; Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
1	EE	\$582	\$10	15	\$104,715	\$1,800
2	EE+Spouse	\$1,043	\$140	1	\$12,522	\$1,680
3	EE+Child(ren)	\$1,035	\$30	2	\$24,844	\$720
4	Family	\$1,615	\$160	2	\$38,766	\$3,840
5		<u>\$4,276</u>	<u>\$340</u>	<u>20</u>	<u>\$180,847</u>	<u>\$8,040</u>
6						
7						

<b>CDHP2 - Health Investment Plan with Wellness but without Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
8	EE	\$582	\$10	0	\$0	\$0
9	EE+Spouse	\$1,143	\$40	4	\$54,888	\$1,920
10	EE+Child(ren)	\$1,035	\$30	0	\$0	\$0
11	Family	\$1,715	\$60	11	\$226,413	\$7,920
12		<u>\$4,476</u>	<u>\$140</u>	<u>15</u>	<u>\$281,301</u>	<u>\$9,840</u>
13						
14						

<b>CDHP2 - Health Investment Plan without Wellness but with Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
15	EE	\$532	\$60	7	\$44,667	\$5,040
16	EE+Spouse	\$993	\$190	1	\$11,922	\$2,280
17	EE+Child(ren)	\$985	\$80	0	\$0	\$0
18	Family	\$1,565	\$210	2	\$37,566	\$5,040
19		<u>\$4,076</u>	<u>\$540</u>	<u>10</u>	<u>\$94,155</u>	<u>\$12,360</u>
20						
21						

<b>CDHP2 - Health Investment Plan without Wellness and without Spousal Surcharge</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
22	EE	\$532	\$60	0	\$0	\$0
23	EE+Spouse	\$1,093	\$90	1	\$13,122	\$1,080
24	EE+Child(ren)	\$985	\$80	0	\$0	\$0
25	Family	\$1,665	\$110	5	\$99,915	\$6,600
26		<u>\$4,276</u>	<u>\$340</u>	<u>6</u>	<u>\$113,037</u>	<u>\$7,680</u>
27						
28						

<b>Opt Out</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29	EE		748	0	\$0	
30						
31						
32						
33						
34						

<b>Opt Out</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
29	EE	0	0	202	0	0
30						
31						
32						
33						
34						

**Total Non-union Medical Costs \$54,802,931 \$13,571,640**

**Total Union Medical Costs \$19,090,964 \$4,290,349**

<b>Dental - Composite Average</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
35	EE	\$24	\$20	1,295	\$366,278	\$310,800
36	EE+Spouse	\$47	\$40	856	\$484,222	\$410,880
37	EE+Child(ren)	\$52	\$45	203	\$127,680	\$109,620
38	Family	\$94	\$60	1,566	\$1,774,803	\$1,127,520
39		<u>\$218</u>	<u>\$165</u>	<u>3,920</u>	<u>\$2,752,983</u>	<u>\$1,958,820</u>
40						
41						
42						
43						

<b>Dental - Composite Average</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
35	EE	\$30	\$5	530	\$188,024	\$34,521
36	EE+1	\$71	\$18	157	\$134,005	\$33,501
37				\$0	\$0	
38	Family	\$92	\$17	512	\$566,240	\$101,550
39		<u>\$193</u>	<u>\$40</u>	<u>1,199</u>	<u>\$888,269</u>	<u>\$169,572</u>
40						
41						
42						
43						

**Total Non-union Dental Costs \$2,752,983 \$1,958,820**

**Total Union Dental Costs \$888,269 \$169,572**

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

<b>Without Ortho</b>						
	Monthly ER Costs	Monthly EE Costs	Enrollment as of June 2017	2018 Projected ER Costs	2018 Projected EE Costs	
44	EE	\$34	\$8	17	\$6,892	\$1,723
45	EE+1	\$68	\$17	16	\$12,974	\$3,243
46				\$0	\$0	
47	Family	\$96	\$24	12	\$13,866	\$3,467
48		<u>\$198</u>	<u>\$49</u>	<u>\$45</u>	<u>\$33,732</u>	<u>\$8,433</u>
49						
50						
51						

**Total Non-union Dental Costs \$2,850,220 \$2,013,060**

**Total Union Dental Costs \$922,002 \$178,005**

NG USA Service Co.  
**Total Medical and Dental Costs - Non-union \$57,653,151 \$15,584,700**

NG USA Service Co.  
**Total Union Medical and Dental Costs \$20,012,965 \$4,468,354**

**Total Employees (Medical inc Opt Out) 4,717**  
**Total Employees (Dental exc Opt Out) 4,158**

**Total Employees (Medical inc Opt Out) 1,409**  
**Total Employees (Dental exc Opt Out) 1,244**

Line Notes  
1-117 Per Company Books



Schedule MAL-14 (REV-1)

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						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	\$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>
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>\$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>
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>\$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	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	\$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>
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
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
17										
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>
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>\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e)
Provider Company:					
1	Narragansett Electric Company	\$304,203	\$16,914	\$321,117	\$338,265
2	National Grid USA Service Company	\$257,869	\$14,338	\$272,206	\$286,742
3	All Other Companies	\$5,653	\$314	\$5,967	\$6,286
4	Total	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$631,293</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$567,725	\$31,566	\$599,291	\$631,293
20	Sub Total	<u>\$567,725</u>	<u>\$31,566</u>	<u>\$599,291</u>	<u>\$631,293</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<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>\$631,293</u>
		\$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 <u>Gas</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (b)	Data Year 1 Ending August 31, 2020 <u>Gas</u> (c)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (d)	Data Year 2 Ending August 31, 2021 <u>Gas</u> (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		<u>(\$90,186)</u>	<u>(\$90,186)</u>	<u>\$0</u>
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%	G 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		<u>\$165,006</u>	<u>\$78,209</u>	<u>\$86,796</u>
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%				
44		3.12%	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						
48		TOTAL		<u>\$56,869</u>	<u>\$31,566</u>	<u>\$25,304</u>
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%				
59		2.62%	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		<u>\$55,388</u>	<u>\$32,002</u>	<u>\$23,386</u>

Line Notes

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

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

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

Column Notes

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

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

Column Notes

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

1/ Escalation Percentages

Payroll escalation rate from Schedule MAL-8 (REV-1), Page 6, Line 20(j)	12.18%
General inflation rate from Schedule MAL-3 (REV-1), Page 8	4.63%



Schedule MAL-15 (REV-1)

Thrift Plan

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

	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)	Gas (i)	
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$3,865,292</b>	<b>\$2,489,542</b>	<b>\$1,375,749</b>	<b>(\$398,357)</b>	<b>(\$398,357)</b>	<b>\$0</b>	<b>\$3,466,934</b>	<b>\$2,091,185</b>	<b>\$1,375,749</b>
5										
6										
7	<b>Operation:</b>									
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	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749
20	Sub Total	\$3,865,292	\$2,489,542	\$1,375,749	(\$398,357)	(\$398,357)	\$0	\$3,466,934	\$2,091,185	\$1,375,749
21										
22	<b>Maintenance:</b>									
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	<b>TOTAL</b>	<b>\$3,865,292</b>	<b>\$2,489,542</b>	<b>\$1,375,749</b>	<b>(\$398,357)</b>	<b>(\$398,357)</b>	<b>\$0</b>	<b>\$3,466,934</b>	<b>\$2,091,185</b>	<b>\$1,375,749</b>
		\$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  
Thrifty Plan

	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							Total
(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	\$0	\$0	\$0	\$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	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)	(d)	(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	\$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	\$2,427,238	\$70,390	\$2,497,628	\$72,681	\$2,570,309
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	\$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>\$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	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	\$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	\$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	\$1,543,316	\$48,151	\$1,591,467	\$41,696	\$1,633,164
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	\$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>\$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  
Thrifty 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

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



Schedule MAL-16 (REV-1)

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 (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)	
<b>Provider Company:</b>										
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	<b>Operation:</b>									
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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	(\$572,522)	(\$333,759)	(\$238,762)	\$572,522	\$333,759	\$238,762	(\$0)	(\$0)	(\$0)
18	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>
19										
20										
21										
22	<b>Maintenance:</b>									
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

	(as Adjusted)			Proforma Adjustments			Rate Year Ending August 31, 2019			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a)=(b)+(c)	(b)	(c)	(d)=(e)+(f)	(e)	(f)	(g)=(h)+(i)	(h)=(b)+(e)	(i)=(c)+(f)	
Provider Company:										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$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, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.									
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)
20	Sub Total	<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>

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

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

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

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

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	All Other Companies	(\$21,411)	(\$14,482)	(\$6,929)
17						
18		TOTAL		<u>\$572,522</u>	<u>\$333,759</u>	<u>\$238,762</u>

Line Notes

- 2(b)-4(b) Workpaper MAL-1, Line 5
- 6(b)-8(b) Schedule MAL-3 (REV-1), Page 6, Line 10(e)
- 10(b)-12(b) Schedule MAL-3 (REV-1), 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		Amount
			KeySpan Service Co	Total Service Company	
			(a)	(b)	
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%	
Percentage Charged to Narragansett Electric - O&M					
15 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		Amount
			KeySpan Svc Co	Total Service Company	
			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

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 (REV-1)

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	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)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	National Grid USA Service Company	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
5										
6										
7	<b>Operation:</b>									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	and Processing Exp.			\$0						
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	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	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
20	Sub Total	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$17,062,952	\$13,985,369	\$3,077,583	(\$6,362,666)	(\$6,011,767)	(\$350,899)	\$10,700,286	\$7,973,602	\$2,726,684
		\$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						Rate Year Ending August 31, 2019			
	(as Adjusted)			Proforma Adjustments			Total	Electric	Gas	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (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	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
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	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
20	Sub Total	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$10,700,286	\$7,973,602	\$2,726,684	\$4,853,866	\$3,664,531	\$1,189,335	\$15,554,151	\$11,638,133	\$3,916,018
		\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$11,638,133	\$574,569	\$12,212,702	\$12,054,322
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$11,638,133</u>	<u>\$574,569</u>	<u>\$12,212,702</u>	<u>\$12,054,322</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$11,638,133	\$574,569	\$12,212,702	\$12,054,322
20	Sub Total	<u>\$11,638,133</u>	<u>\$574,569</u>	<u>\$12,212,702</u>	<u>\$12,054,322</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	TOTAL	<u>\$11,638,133</u>	<u>\$574,569</u>	<u>\$12,212,702</u>	<u>\$12,054,322</u>
		\$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	\$3,916,018	\$295,132	\$4,211,150	\$18,361	\$4,229,512
3 All Other Companies	\$0	\$0	\$0	\$0	\$0
4 Total	<u>\$3,916,018</u>	<u>\$295,132</u>	<u>\$4,211,150</u>	<u>\$18,361</u>	<u>\$4,229,512</u>
5					
6					
Operation:					
8 Production Expenses	\$0	\$0	\$0	\$0	\$0
9 Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10 Natural Gas Storage, Terminaling 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	\$3,916,018	\$295,132	\$4,211,150	\$18,361	\$4,229,512
20 Sub Total	<u>\$3,916,018</u>	<u>\$295,132</u>	<u>\$4,211,150</u>	<u>\$18,361</u>	<u>\$4,229,512</u>
21					
Maintenance:					
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28 TOTAL	<u>\$3,916,018</u>	<u>\$295,132</u>	<u>\$4,211,150</u>	<u>\$18,361</u>	<u>\$4,229,512</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	(\$3,910,750)	(\$3,537,772)	(\$372,978)
3					
4					
5 Normalizing Adjustment - CWIP	National Grid USA Service Company	Workpaper MAL-6	\$91,100	\$69,021	\$22,079
6 Normalizing Adjustment - IFA Agreement Credit	National Grid USA Service Company	Input Hist - IFA Calc	\$0	\$0	\$0
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	\$0	\$0
12 TOTAL			<u>(\$6,362,666)</u>	<u>(\$6,011,767)</u>	<u>(\$350,899)</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	4,853,866	3,664,531	1,189,335
25					
26			<u>\$4,853,866</u>	<u>\$3,664,531</u>	<u>\$1,189,335</u>
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	869,701	574,569	295,132
33					
34			<u>\$869,701</u>	<u>\$574,569</u>	<u>\$295,132</u>
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	(140,019)	(158,380)	18,361
41					
42					
43			<u>(\$140,019)</u>	<u>(\$158,380)</u>	<u>\$18,361</u>

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	\$2,390,946
14	Facilities Existing Balance	\$313,658
15	Total Calculated Return & Depreciation	<u>\$2,704,604</u>
16	Per Books	<u>\$3,077,582</u>
17	Normalizing Adjustment	<u>(\$372,978)</u>
18		
19	<b>Rate Year -2019</b>	
20	Return & Depreciation Calculation Adjustment	
21	Existing IS Projects	\$2,391,361
22	New IS Projects	\$1,195,920
23	Existing Facilities	\$328,737
24	New Facilities	\$0
25	Total Calculated Return & Depreciation - Rate Year	<u>\$3,916,018</u>
26	Normalized Service Company Rents	<u>\$2,726,684</u>
27	Proforma Adjustment	<u>\$1,189,335</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	
37	Total after IFA	<u>\$13,985,368</u>
38		
39		
40	Test Year	
41	Return & Depreciation Calculation Adjustment	
42		
43	IS Existing Projects	\$9,792,316
44	Facilities Test Year	\$655,280
45	Total Calculated Return & Depreciation	<u>\$10,447,596</u>
46	Per Books	<u>\$13,985,368</u>
47	Normalizing Adjustment	<u>(\$3,537,772)</u>
48		
49	<b>Rate Year 2019</b>	
50	Return & Depreciation Calculation Adjustment	
51	Existing IS Projects	\$7,949,846
52	New IS Projects	\$3,046,148
53	Existing Facilities	\$642,140
54	New Facilities	\$0
55	Total Calculated Return & Depreciation - Rate Year	<u>\$11,638,133</u>
56	Normalized Service Company Rents	<u>\$7,973,602</u>
57	Proforma Adjustment	<u>\$3,664,531</u>

Line Notes

- 21 Workpaper MAL-6a (REV-1), Line 470
- 22 Workpaper MAL-6a (REV-1), Line 471
- 23 Workpaper MAL-6d (REV-1), Line 612
- 51 Workpaper MAL-6a (REV-1), Line 470
- 52 Workpaper MAL-6a (REV-1), Line 471
- 53 Workpaper MAL-6d (REV-1), Line 612

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

	<b><u>Gas</u></b>	
1	<b>Rate Year -2020</b>	
2	Return & Depreciation Calculation Adjustment	
3	Existing IS Projects	\$2,193,640
4	New IS Projects	\$1,828,683
5	Existing Facilities	\$188,828
6	New Facilities	\$0
7	Total Calculated Return & Depreciation - Rate Year	\$4,211,150
8	Adjusted Service Company Rents	\$3,916,018
9	Proforma Adjustment	\$295,132
10		
11		
12	<b><u>Electric</u></b>	
13		
14	<b>Rate Year 2020</b>	
15	Return & Depreciation Calculation Adjustment	
16	Existing IS Projects	\$7,391,070
17	New IS Projects	\$4,465,527
18	Existing Facilities	\$356,105
19	New Facilities	\$0
20	Total Calculated Return & Depreciation - Rate Year	\$12,212,702
21	Adjusted Service Company Rents	\$11,638,133
22	Proforma Adjustment	\$574,569
23		
24		
25	<b><u>Gas</u></b>	
26	<b>Rate Year -2021</b>	
27	Return & Depreciation Calculation Adjustment	
28	Existing IS Projects	\$1,895,870
29	New IS Projects	\$2,176,397
30	Existing Facilities	\$157,244
31	New Facilities	\$0
32	Total Calculated Return & Depreciation - Rate Year	\$4,229,512
33	Normalized Service Company Rents	\$4,211,150
34	Proforma Adjustment	\$18,361
35		
36		
37	<b><u>Electric</u></b>	
38	<b>Rate Year 2021</b>	
39	Return & Depreciation Calculation Adjustment	
40	Existing IS Projects	\$6,752,227
41	New IS Projects	\$5,013,093
42	Existing Facilities	\$289,002
43	New Facilities	\$0
44	Total Calculated Return & Depreciation - Rate Year	\$12,054,322
45	Adjusted Service Company Rents	\$12,212,702
46	Proforma Adjustment	(\$158,380)

Line Notes

- 3 Workpaper MAL-6b (REV-1), Line 539
- 4 Workpaper MAL-6b (REV-1), Line 538
- 5 Workpaper MAL-6e (REV-1), Line 628
- 16 Workpaper MAL-6b (REV-1), Line 539
- 17 Workpaper MAL-6b (REV-1), Line 538
- 18 Workpaper MAL-6e (REV-1), Line 628
- 27 Workpaper MAL-6c (REV-1), Line 549
- 28 Workpaper MAL-6c (REV-1), Line 548
- 29 Workpaper MAL-6f (REV-1), Line 619
- 40 Workpaper MAL-6c (REV-1), Line 549
- 41 Workpaper MAL-6c (REV-1), Line 548
- 42 Workpaper MAL-6f (REV-1), Line 619



Schedule MAL-18 (REV-1)

Joint Facilities

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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)
<b>Provider Company:</b>									
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	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>
5									
6									
<b>Operation:</b>									
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	\$116,247	\$116,247	\$0	\$0	\$0	\$0	\$116,247	\$116,247	\$0
15 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Customer Service and 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	\$1,463,421	\$901,969	\$561,452	\$0	\$0	\$0	\$1,463,421	\$901,969	\$561,452
20 Sub Total	<u>\$1,579,668</u>	<u>\$1,018,216</u>	<u>\$561,452</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,579,668</u>	<u>\$1,018,216</u>	<u>\$561,452</u>
21									
<b>Maintenance:</b>									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$180	\$180	\$0	\$0	\$0	\$0	\$180	\$180	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$180</u>	<u>\$180</u>	<u>\$0</u>
27									
28 TOTAL	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,579,848</u>	<u>\$1,018,396</u>	<u>\$561,452</u>
	\$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			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	Total (a) = (b) + (c)	Electric (b)	Gas (c)						
1 Provider Company:									
2 Narragansett Electric Company	\$711,564	\$504,892	\$206,672	\$32,945	\$23,377	\$9,569	\$744,509	\$528,269	\$216,240
3 National Grid USA Service Company	\$868,284	\$513,503	\$354,781	\$40,202	\$23,775	\$16,426	\$908,485	\$537,279	\$371,207
4 All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Total	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
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 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	\$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 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	\$1,463,421	\$901,969	\$561,452	\$67,756	\$41,761	\$25,995	\$1,531,177	\$943,730	\$587,447
20 Sub Total	\$1,579,668	\$1,018,216	\$561,452	\$73,139	\$47,143	\$25,995	\$1,652,806	\$1,065,359	\$587,447
21									
22 Maintenance:									
23 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Distribution Expenses	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
25 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Sub Total	\$180	\$180	\$0	\$8	\$8	\$0	\$188	\$188	\$0
27									
28 TOTAL	\$1,579,848	\$1,018,396	\$561,452	\$73,147	\$47,152	\$25,995	\$1,652,995	\$1,065,547	\$587,447
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Column Notes

- (a) Page 1, Column, g
- (b) Page 1, Column h
- (c) Page 1, Column i
- (e) Page 5, Line 25
- (f) Page 5, Line 25
- (h) (b) + (e)
- (i) (c) + (f)

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

	Rate Year Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (h) = (b) + (e)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
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
17						
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$943,730	\$25,103	\$968,833	\$23,543	\$992,376
20	Sub Total	<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	\$0	\$0	\$0	\$0	\$0
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 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	\$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, 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>\$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	\$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>\$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

		Source	Total	Electric	Gas	
		Provider Company	Workpaper	(a) = (b) + (c)	(b)	(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				\$32,945	\$23,377	\$9,569
21				\$40,202	\$23,775	\$16,426
22				\$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				\$19,804	\$14,052	\$5,752
32				\$24,166	\$14,292	\$9,874
33				\$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				\$18,573	\$13,178	\$5,394
42				\$22,663	\$13,403	\$9,260
43				\$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 Ending August 31, 2019

Facility Name	Test Year Ended	Normalizing	Test Year Ended June
	June 30, 2017		30, 2017
	(Per Books)	Adjustments	(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 (REV-1)

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)			(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	\$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>
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$1,648,059	\$801,565	\$846,495	(\$121,599)	(\$121,599)	\$0	\$1,526,461	\$679,966	\$846,495
18	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>
19										
20										
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>\$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 (a) = (b) + (c)	Electric (b)	Gas (c)							(d) = (e) + (f)
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$1,526,461</b>	<b>\$679,966</b>	<b>\$846,495</b>	<b>\$977,029</b>	<b>\$1,178,663</b>	<b>(\$201,634)</b>	<b>\$2,503,490</b>	<b>\$1,858,628</b>	<b>\$644,861</b>
5										
6										
7	<b>Operation:</b>									
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
11										
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
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$1,526,461	\$679,966	\$846,495	\$977,029	\$1,178,663	(\$201,634)	\$2,503,490	\$1,858,628	\$644,861
20	<b>Sub Total</b>	<b>\$1,526,461</b>	<b>\$679,966</b>	<b>\$846,495</b>	<b>\$977,029</b>	<b>\$1,178,663</b>	<b>(\$201,634)</b>	<b>\$2,503,490</b>	<b>\$1,858,628</b>	<b>\$644,861</b>
21										
22	<b>Maintenance:</b>									
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	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$1,526,461</b>	<b>\$679,966</b>	<b>\$846,495</b>	<b>\$977,029</b>	<b>\$1,178,663</b>	<b>(\$201,634)</b>	<b>\$2,503,490</b>	<b>\$1,858,628</b>	<b>\$644,861</b>
		\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$1,173,721	\$31,221	\$1,204,942	\$29,280	\$1,234,222
2	National Grid USA Service Company	\$671,866	\$17,872	\$689,738	\$16,761	\$706,498
3	All Other Companies	<u>\$13,041</u>	<u>\$347</u>	<u>\$13,388</u>	<u>\$325</u>	<u>\$13,714</u>
4	Total	<u><u>\$1,858,628</u></u>	<u><u>\$49,440</u></u>	<u><u>\$1,908,068</u></u>	<u><u>\$46,366</u></u>	<u><u>\$1,954,434</u></u>
5						
6						
7	<b>Operation:</b>					
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><u>\$1,858,628</u></u>	<u><u>\$49,440</u></u>	<u><u>\$1,908,068</u></u>	<u><u>\$46,366</u></u>	<u><u>\$1,954,434</u></u>
21						
22	<b>Maintenance:</b>					
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
27						
28	TOTAL	<u><u>\$1,858,628</u></u>	<u><u>\$49,440</u></u>	<u><u>\$1,908,068</u></u>	<u><u>\$46,366</u></u>	<u><u>\$1,954,434</u></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	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)
<b>Provider Company:</b>					
1	Narragansett Electric Company	\$363,641	\$9,673	\$373,314	\$382,386
2	National Grid USA Service Company	\$274,187	\$7,293	\$281,481	\$288,321
3	All Other Companies	\$7,033	\$187	\$7,220	\$7,395
4	<b>Total</b>	<b>\$644,861</b>	<b>\$17,153</b>	<b>\$662,015</b>	<b>\$678,102</b>
5					
6					
7	<b>Operation:</b>				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0
11					
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17					
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$644,861	\$17,153	\$662,015	\$678,102
20	<b>Sub Total</b>	<b>\$644,861</b>	<b>\$17,153</b>	<b>\$662,015</b>	<b>\$678,102</b>
21					
22	<b>Maintenance:</b>				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27					
28	<b>TOTAL</b>	<b>\$644,861</b>	<b>\$17,153</b>	<b>\$662,015</b>	<b>\$678,102</b>
		\$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)
1 Page 1 Adjustments: (to normalize Historic Year)					
2 (IFA) Integrated Facilities Agreement	Narragansett Electric Company	Workpaper MAL-1 Line 26(a)	(\$581)	(\$581)	\$0
3 (IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 26(b)	(\$106,704)	(\$106,704)	\$0
4 (IFA) Integrated Facilities Agreement	All Other Companies	Workpaper MAL-1 Line 26(c)	(\$2,209)	(\$2,209)	\$0
5 Inspection & Maintenance	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(e)	(\$4,432)	(\$4,432)	\$0
6 Inspection & Maintenance	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(e)	(\$21)	(\$21)	\$0
7 Inspection & Maintenance	All Other Companies	Schedule MAL-3 Page 6, Line 13(e)	(\$782)	(\$782)	\$0
8 Parent Company Funding Initiatives	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(g)	(\$4,180)	(\$4,180)	\$0
9 Major Storm Fund adjustment	Narragansett Electric Company	Schedule MAL-3 Page 6, Line 13(f)	\$0	-	\$0
10 Major Storm Fund adjustment	National Grid USA Service Company	Schedule MAL-3 Page 6, Line 13(f)	(\$2,550)	(2,550)	\$0
11 Major Storm Fund adjustment	All Other Companies	Schedule MAL-3 Page 6, Line 13(f)	(\$140)	(140)	\$0
12					
13 TOTAL			<u>(\$121,599)</u>	<u>(\$121,599)</u>	<u>\$0</u>
14					
15					
16					
17					
18					
19					
20 Page 2 Adjustments: (to reflect conditions in the Rate Year 2019)					
21					
22 General inflation %			(a) = (b) +(c)	(b)	(c)
23	4.63%	Narragansett Electric Company	\$0	\$0	\$0
24		National Grid USA Service Co.	\$0	\$0	\$0
25		All Other Companies	\$326	\$0	\$326
26					
27					
28					
29 5 Year average adj for General/Auto & WC cClaims		Narragansett Electric	\$977,029	\$1,178,663	(\$201,634)
30					
31 TOTAL			<u>\$977,355</u>	<u>\$1,178,663</u>	<u>(\$201,308)</u>
32					
33					
34					
35 Page 2 Adjustments: (to reflect conditions in the Rate Year 2020)					
36					
37 General inflation %			(a) = (b) +(c)	(b)	(c)
38	2.66%	Narragansett Electric Company	\$40,894	\$31,221	\$9,673
39		National Grid USA Service Co.	\$25,165	\$17,872	\$7,293
40		All Other Companies	\$534	\$347	\$187
41					
42					
43					
44 5 Year average adj for General/Auto & WC cClaims		Narragansett Electric			
45					
46 Page 2 Adjustments: (to reflect conditions in the Rate Year 2021)			<u>\$66,593</u>	<u>\$49,440</u>	<u>\$17,153</u>
47					
48 General inflation %			(a) = (b) +(c)	(b)	(c)
49	2.43%	Narragansett Electric Company	\$38,352	\$29,280	\$9,072
50		National Grid USA Service Co.	\$23,601	\$16,761	\$6,840
51		All Other Companies	\$501	\$325	\$175
52					
53					
54					
55					
56					
57 5 Year average adj for General/Auto & WC cClaims		Narragansett Electric			
58					
59					
60 TOTAL			<u>\$62,453</u>	<u>\$46,366</u>	<u>\$16,087</u>

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 (REV-1), Page 8
- 40(b)-(c) Page 3, Line 2(a) x Schedule MAL-3 (REV-1), Page 8
- 42(b)-(c) Page 3, Line 3(a) x Schedule MAL-3 (REV-1), Page 8
- 46 (a) - (c) Sum of Lines 38 -42
- 49(b)-(c) Page 3, Line 1(c) x Schedule MAL-3 (REV-1), Page 8
- 51(b)-(c) Page 3, Line 2(c) x Schedule MAL-3 (REV-1), Page 8
- 53(b)-(c) Page 3, Line 3(c) x Schedule MAL-3 (REV-1), 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		\$679,966
6			
7			
8		Actual Claims Paid 12 Months Ended June 30, 2017	
9			
10			
11		General & Auto	Workers Comp
12		(a)	(b)
			(a)+(b) = (c)
13	2013	\$1,670,368	\$816,979
14	2014	\$2,719,916	\$545,113
15	2015	\$536,943	\$688,830
16	2016	\$962,120	\$581,233
17	2017	\$1,292,241	\$460,404
18			
19	5 yr Average before IFA	\$1,436,318	\$618,512
20			\$2,054,829
21	Less Amount applicable to the IFA to General &Auto Only		13.66%
22			(\$196,201)
23	Proforma 5 yr Average for Claims after IFA		\$1,858,628
24			
25	Total Proforma Adjustment		\$1,178,663

**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 (REV-1)  
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 &amp; Auto      Workers Comp                      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      \$213,449      \$644,861</u>
15		
16		
17	Proforma Adjustment	<u><u>(\$201,634)</u></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

<u>Company</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Grand Total</u>
	(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 <b>Grand Total</b>	<b>\$2,422,482</b>	<b>\$9,624,512</b>	<b>(\$2,675,635)</b>	<b>\$1,378,460</b>	<b>\$1,702,087</b>	<b>\$12,451,906</b>
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 <b>Service Co Portion General/Auto</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Grand Total</b>
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 <b>Total Claims Paid by Segment</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Grand Total</b>
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 <b>Total Claims Paid</b>	<b>\$2,167,584</b>	<b>\$3,134,740</b>	<b>\$1,010,209</b>	<b>\$1,332,773</b>	<b>\$1,693,340</b>	<b>\$9,338,647</b>

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

<u>Company</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Grand Total</u>
	(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 <b>Share of Worker's Comp Claims Paid for Rate Year Ended August 31, 2019</b>						
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 <b>Service Co Portion Workers Comp</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
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 <b>Narragansett Electric O&amp;M Portion</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
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 <b>Total Claims Paid</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
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 <b>Grand Total</b>	<b>\$1,037,035</b>	<b>\$765,948</b>	<b>\$900,379</b>	<b>\$781,103</b>	<b>\$675,341</b>	<b>\$4,159,807</b>

**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 (REV-1), Page 6 Line 4(f)
- 10 Schedule MAL-12 (REV-1), Page 7 Line 4(f)
- 12 Per Company Data
- 13 Per Company Data
- 15 Schedule MAL-12 (REV-1), Page 8 Line 6(f)
- 16 Schedule MAL-12 (REV-1), 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 (REV-1)

Insurance Premium

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017		
	(Per Books)			Normalizing Adjustments			(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	\$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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11									
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
17									
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			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(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	\$3,927	\$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, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$2,639,729	\$1,810,745	\$828,984	\$373,090	\$280,149	\$92,940	\$3,012,818	\$2,090,894	\$921,924
18	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>
19										
20										
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>\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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	\$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	\$2,090,894	\$55,618	\$2,146,512	\$52,160	\$2,198,672
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	\$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>\$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 <u>Gas</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (b)	Data Year 1 Ending August 31, 2020 <u>Gas</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Gas</u> (d)	Data Year 2 Ending August 31, 2021 <u>Gas</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$3,091	\$24,441	\$27,532	\$49,860
2	National Grid USA Service Company	\$918,833	\$0	\$918,833	\$918,833
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$968,693</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0
11					
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0
17					
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$968,693</u>
20	Sub Total	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$968,693</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<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>
27					
28	TOTAL	<u>\$921,924</u>	<u>\$24,441</u>	<u>\$946,365</u>	<u>\$968,693</u>
		\$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	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, Line 10(a)	(\$132)	(\$132)	\$0
3 (IFA) Integrated Facilities Agreement	National Grid USA Service Company	Workpaper MAL-1 Line 10(b)	(\$286,349)	(\$286,349)	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8					
9 TOTAL			<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			\$0	\$0	\$0
16 4.63%	Narragansett Electric Company		\$373,090	\$280,149	\$92,940
17	National Grid USA Service Co.		\$0	\$0	-
18					
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 %			\$104	\$22	\$82
25 2.66%	Narragansett Electric Company		\$80,037	\$55,596	\$24,441
26	National Grid USA Service Company		\$0	\$0	\$0
27	All Other Companies				
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 %			\$690	\$21	\$669
34 2.43%	Narragansett Electric Company		\$74,467	\$52,139	\$22,328
35	National Grid USA Service Company		\$0	\$0	\$0
36	All Other Companies				
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 (REV-1), Page 8
- 25(c) Page 4, Line 1(a) x Schedule MAL-3 (REV-1), Page 8
- 26(b) Page 3, Line 2(a) x Schedule MAL-3 (REV-1), Page 8
- 26(c) Page 4, Line 2(a) x Schedule MAL-3 (REV-1), Page 8
- 34(b) Page 3, Line 1(c) x Schedule MAL-3 (REV-1), Page 8
- 34(c) Page 4, Line 1(c) x Schedule MAL-3 (REV-1), Page 8
- 35(b) Page 3, Line 2(c) x Schedule MAL-3 (REV-1), Page 8
- 35(c) Page 4, Line 2(c) x Schedule MAL-3 (REV-1), 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)		(i) Days of Inflation	(j) Inflation Adjustment	(k) = (b) + (j) Total Amortized Expense
								Annualized Expense Elec	Total			
1 Aviation	4/1/2016	4/1/2017	9/30/2016	10045246	Global Aerospace	77,272	8.510%	6,572	883	255	5,187	
2 Aviation	4/1/2017	4/1/2018	9/30/2017	10045246	Global Aerospace	66,202	8.370%	5,518	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%	83,555	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%	66,486	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%	2,672	973	76	1,408	
8 Business Travel Accident	1/1/2017	1/1/2018	7/2/2017	GTP9132752-A	AIG	65,936	3.840%	2,526	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%	142,456	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%	101,692	518	763	26,185	
12												
13 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	DP5428203P	AEGIS	286,185	8.510%	24,348	1,004	599	10,747	
14 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	293270-15DO	EIM	327,346	8.510%	27,867	1,004	685	12,292	
15 Directors & Officers	12/1/2015	12/1/2016	6/1/2016	various	various	891,500	8.510%	75,846	1,004	1,867	33,478	
16						<b>Total</b>		<b>1,505,031</b>		<b>3,151</b>	<b>56,517</b>	
17 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	DP5428204P	AEGIS	211,698	8.370%	17,736	639	384	10,720	
18 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	293270-16DO	EIM	310,979	8.370%	26,136	639	564	15,748	
19 Directors & Officers	12/1/2016	12/1/2017	6/1/2017	various	various	802,349	8.370%	67,175	639	1,456	40,631	
20						<b>Total</b>		<b>1,325,026</b>		<b>2,404</b>	<b>67,099</b>	
21 Excess Liability	4/1/2016	4/1/2017	9/30/2016	XL5088705P	AEGIS	7,357,649	8.510%	626,602	883	24,290	493,892	
22 Excess Liability	4/1/2016	4/1/2017	9/30/2016	253357-16GL	EIM	738,937	8.510%	62,867	883	2,440	49,603	
23						<b>Total</b>		<b>8,096,586</b>		<b>26,730</b>	<b>543,495</b>	
24 Excess Liability	4/1/2017	4/1/2018	9/30/2017	XL5088706P	AEGIS	7,163,144	8.370%	600,189	518	4,499	154,388	
25 Excess Liability	4/1/2017	4/1/2018	9/30/2017	253357-17GL	EIM	738,937	8.370%	61,862	518	464	15,926	
26						<b>Total</b>		<b>7,902,081</b>		<b>4,963</b>	<b>170,314</b>	
27 Employment Practices Liability	11/30/2015	11/30/2016	5/31/2016	02-582-90-57	AIG	240,077	3.970%	9,631	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%	7,536	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%	5,386	1,005	133	2,378	
31 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	FX5040715P	AEGIS	261,000	3.970%	10,361	1,005	255	4,572	
32 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	273269-15FL	EIM	217,853	3.970%	8,648	1,005	213	3,817	
33 Fiduciary Liability	11/30/2015	11/30/2016	5/31/2016	6800-2140	Chubb	70,596	3.970%	2,802	1,005	69	1,237	
34						<b>Total</b>		<b>1,121,221</b>		<b>11,334</b>	<b>12,004</b>	
35 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	02-817-52-44	AIG	74,261	3.840%	2,831	640	62	1,725	
36 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	FX5040715P	AEGIS	176,426	3.840%	6,736	640	147	4,099	
37 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	273269-16FL	EIM	147,368	3.840%	5,658	640	123	3,424	
38 Fiduciary Liability	11/30/2016	11/30/2017	5/31/2017	6800-2140	Chubb	46,000	3.840%	1,764	640	38	1,068	
39						<b>Total</b>		<b>444,055</b>		<b>9,946</b>	<b>10,316</b>	
40 Fidelity Bond (Crime)	11/30/2015	11/30/2016	5/31/2016	02-582-92-71	AIG	85,359	3.970%	3,387	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%	1,188	1,005	29	522	
42						<b>Total</b>		<b>115,149</b>		<b>1,113</b>	<b>2,018</b>	
43 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	28405318	AIG	68,237	3.840%	2,599	640	57	1,586	
44 Fidelity Bond (Crime)	11/30/2016	11/30/2017	5/31/2017	BCCR4500245520	Berkley	17,969	3.840%	691	640	15	418	
45						<b>Total</b>		<b>86,206</b>		<b>72</b>	<b>2,004</b>	
46 Marine Cargo	2/28/2016	4/30/2017	9/28/2016	N05698625	Chubb	9,400	8.200%	775	885	30	608	
47 Marine Cargo	4/30/2017	4/30/2018	10/29/2017	N05698625	Chubb	17,158	7.880%	1,348	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%	423,928	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%	283,493	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%	577,618	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%	870,807	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%	19,231	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%	24,129	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						<b>Grand Total Insurance Premiums</b>		<b>2,235,992</b>		<b>102,249</b>	<b>2,338,242</b>	
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 88(h) - Line 70(h)
- 74(a) Per Company Books
- 74 Line 70(h) x Line 74(g)
- 76 Line 72(h) + Line 74(h)



Narragansett Electric Company  
Insurance Premiums Inflation  
Rate Year Ending August 31, 2019

<u>Line of Coverage</u>	<u>Policy Period</u>
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 (REV-1)

Regulatory Assessments

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

	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	\$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, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
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
17										
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 Ending August 31, 2019		
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	Total (a) = (b) + (c)	Electric (b)	Gas (c)						
1 Provider Company:									
1 Narragansett Electric Company	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
2 National Grid USA Service Co.	\$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>\$6,184,116</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>
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Administrative & General Expenses	\$6,184,116	\$4,286,454	\$1,897,662	\$0	\$0	\$0	\$6,184,116	\$4,286,454	\$1,897,662
18 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>
19									
20 Maintenance:									
21 Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 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>
25									
26 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>
27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28									

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 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	\$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					
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	\$4,286,454	\$0	\$4,286,454	\$0	\$4,286,454
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					
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>\$4,286,454</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 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	\$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, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11						
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	\$1,897,662	\$0	\$1,897,662	\$0	\$1,897,662
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	\$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>\$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:		<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
				(a) = (b) + (c)	(b)	(c)
1	Page 1	Adjustments: (to normalize Historic Year)				
2		Integrated Facility Agreement	Narragansett Electric Company	(\$678,167)	(\$678,167)	\$0
3			Workpaper MAL-1 Line 21(a)	\$0	\$0	\$0
4			National Grid USA Service Company	\$0	\$0	\$0
5			All Other Companies	\$0	\$0	\$0
6				\$0	\$0	\$0
7						
8				<u>(\$678,167)</u>	<u>(\$678,167)</u>	<u>\$0</u>
9						
10						
11	Page 2	Adjustments: (to reflect conditions in the Rate Year)				
12						
13						
14						
15						
16						
17						
18						
19						
20						
21		TOTAL		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



Schedule MAL-22 (REV-1)

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 (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	\$13,021,205	\$8,985,373	\$4,035,832	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,726,561	\$3,997,392	\$5,729,169
2	National Grid USA Service Company	(\$43,048)	(\$32,707)	(\$10,341)	\$0	\$0	\$0	(\$43,048)	(\$32,707)	(\$10,341)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, 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	\$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	\$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	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$12,978,156	\$8,952,665	\$4,025,491	(\$3,294,644)	(\$4,987,981)	\$1,693,337	\$9,683,512	\$3,964,684	\$5,718,828
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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						Rate Year Ending August 31, 2019			
	(as Adjusted)			Proforma Adjustments			Total	Electric	Gas	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)	Total (d) = (e) + (f)	Electric (e)	Gas (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	(\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e)	
<b>Provider Company:</b>						
1	Narragansett Electric Company	\$4,154,978	\$360,277	\$4,515,255	\$71,709	\$4,586,963
2	National Grid USA Service Company	(\$32,707)	(\$2,836)	(\$35,544)	(\$564)	(\$36,108)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<u>\$4,122,270</u>	<u>\$357,441</u>	<u>\$4,479,711</u>	<u>\$71,144</u>	<u>\$4,550,855</u>
5						
6						
7	<b>Operation:</b>					
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	\$357,441	\$4,479,711	\$71,144	\$4,550,855
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	<b>Sub Total</b>	<u>\$4,122,270</u>	<u>\$357,441</u>	<u>\$4,479,711</u>	<u>\$71,144</u>	<u>\$4,550,855</u>
21						
22	<b>Maintenance:</b>					
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	<b>Sub Total</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27						
28	<b>TOTAL</b>	<u>\$4,122,270</u>	<u>\$357,441</u>	<u>\$4,479,711</u>	<u>\$71,144</u>	<u>\$4,550,855</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	\$384,247	\$4,101,274	\$162,316	\$4,263,589
2	National Grid USA Service Company	(\$10,341)	(\$1,069)	(\$11,410)	(\$452)	(\$11,861)
3	All Other Companies	\$0	\$0	\$0	\$0	\$0
4	Total	<u>\$3,706,686</u>	<u>\$383,178</u>	<u>\$4,089,864</u>	<u>\$161,864</u>	<u>\$4,251,728</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, 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	\$3,706,686	\$383,178	\$4,089,864	\$161,864	\$4,251,728
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>\$383,178</u>	<u>\$4,089,864</u>	<u>\$161,864</u>	<u>\$4,251,728</u>
21						
22	Maintenance:					
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$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>\$383,178</u>	<u>\$4,089,864</u>	<u>\$161,864</u>	<u>\$4,251,728</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					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Page 2					
14						
15						
16						
17						
18						
19						
20						
21	Page 3 & 4					
22						
23						
24						
25						
26						
27						
28						
29						
30	Page 3 & 4					
31						
32						
33						
34						
35						
36						
37						

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 (REV-1), Page 1, Line 7, Column (f)
- 28 (c) Schedule MAL-1-GAS (REV-1), Page 1, Line 7, Column (f)
- 37 (b) Schedule MAL-1-ELEC (REV-1), Page 2, Line 7, Column (f)
- 37 (c) Schedule MAL-1-GAS (REV-1), 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

		<b>Electric</b>		
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				
19				Base Rate 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

		<b>Gas</b>		
Description		(a)	(b)	(c)
		<u>Total Revenue</u>	<u>Net Write-Offs</u>	<u>% of Write-Offs Distribution Revenue</u>
1	Year:			
2				
3	2017	\$351,000,976	\$4,581,913	1.31%
4				
5	2016	\$328,129,033	\$6,447,486	1.96%
6				
7	2015	\$411,397,186	\$10,542,786	2.56%
8				
9	2014	\$406,386,502	\$6,980,499	1.72%
10				
11	2013	<u>\$352,646,214</u>	<u>\$9,946,453</u>	2.82%
12				
13		\$1,849,559,910	\$38,499,138	2.08%
14				
15	Five Year Average net Write-Off Rate			2.08%
16				
17				
18				Base Rate
19				<u>Distribution Revenue</u>
20				(d)
21				
22	Test Year Normalized Revenue			\$179,837,361
23				
24	Current Allowed Average Write-Off Rate			3.18%
25				
26	Allowable Bad Debt Expenses			\$5,718,828
27				
28	Less: Test Year Bad Debt Expense			\$4,025,491
29				
30	Test Year Bad Debt Expense Normalizing Adjustment			\$1,693,337
31				
32	Total Adjusted Test Year Revenue			\$179,837,361
33				
34	Add: Pro Forma Adjustments			(\$1,762,267)
35				
36	Total Rate Year Revenue			\$178,075,094
37				
38	Five Year Weighted Average Of Net Write-Offs			2.08%
39				
40	Rate Year Allowable Bad Debt Expenses			\$3,706,686
41				
42	Adjusted Test Year Bad Debt Expense			\$5,718,828
43				
44	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 (a)	Adjusted Test Year June 30, 2017 (b)	Proforma Adjustment (c)	Rate Year Ending August 31, 2019 (d)
<b><u>Distribution Revenue</u></b>				
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 Adjutment	\$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 <b>Base Distribution</b>	<b>\$259,971,259</b>	<b>\$270,662,298</b>	<b>(\$0)</b>	<b>\$270,662,298</b>
11				
12				
<b><u>Other Distribution Revenue</u></b>				
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 <b>Total Other Dist Revenue</b>	<b>\$18,752,562</b>	<b>\$8,077,836</b>	<b>(\$141,992)</b>	<b>\$7,935,844</b>
23				
24 <b>Subtotal Distribution Revenue</b>	<b>\$278,723,821</b>	<b>\$278,740,134</b>	<b>(\$141,992)</b>	<b>\$278,598,142</b>
25				
<b><u>Other Delivery Revenue with Uncollectible Recovered through Base Distribution</u></b>				
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 <b>Subtotal</b>	<b>\$17,346,788</b>	<b>\$31,393,288</b>	<b>(\$698,168)</b>	<b>\$30,695,120</b>
33				
<b><u>Other Delivery and Commodity Revenue with Uncollectible Recovered Outside Base Distribution</u></b>				
34 Standard Offer Service Admm	\$10,331,312	\$10,331,312	\$0	\$10,331,312
35 Commodity	\$269,132,978	\$269,132,978	\$0	\$269,132,978
36 Transmission	\$181,281,258	\$209,424,626	(\$4,904,102)	\$204,520,523
37 Energy Efficiency	\$78,518,199	\$83,879,844	(\$1,836,632)	\$82,043,212
38 LTCRER	\$34,690,580	\$49,528,610	(\$1,084,986)	\$48,443,625
39 RE Growth	\$2,033,798	\$7,843,670	\$271,489	\$8,115,159
40 <b>Subtotal</b>	<b>\$575,988,125</b>	<b>\$630,141,040</b>	<b>(\$7,554,230)</b>	<b>\$622,586,810</b>
41				
42				
<b><u>Gross Earnings Tax</u></b>				
43 <b>GET</b>	<b>\$34,789,546</b>	n/a	n/a	n/a
44				
45				
46 <b>Total Other &amp; GET</b>	<b>\$628,124,459</b>	<b>\$661,534,328</b>	<b>(\$8,252,398)</b>	<b>\$653,281,929</b>
47				
48 <b>Total Revenue</b>	<b>\$906,848,280</b>	<b>\$940,274,462</b>	<b>(\$8,394,390)</b>	<b>\$931,880,071</b>
49				
<b><u>Non-Revenue Billings</u></b>				
50 Renewables	\$2,233,376	\$2,238,786	(\$49,020)	\$2,189,765
51 LIHEAP Enhancement	\$4,578,123	\$4,802,538	\$107,919	\$4,910,457
52 <b>Subtotal</b>	<b>\$6,811,500</b>	<b>\$7,041,324</b>	<b>\$58,898</b>	<b>\$7,100,222</b>
53				
54 <b>Total Billings</b>	<b>\$913,659,780</b>	<b>\$947,315,785</b>	<b>(\$8,335,492)</b>	<b>\$938,980,293</b>
55				

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

	Test Year Ended June 30, 2017	Normalizing Adjustment	Normalized Test Year	Proforma Adjustment	Rate Year Ending August 31, 2019
Billed Base Revenue	(a)	(b)	(c)	(d)	(e)
1 Delivery	\$169,061,454	\$2,391,422	\$171,452,876	\$1,955,965	\$173,408,841
2 Environmental in Base Rates	\$1,402,848	(\$92,848)	\$1,310,000	\$0	\$1,310,000
3 Paperless Bill Credits	\$0	\$0	\$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 (REV-1)

Postage

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

	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)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$10,968	\$7,126	\$3,841	(\$600)	(\$526)	(\$73)	\$10,368	\$6,600	\$3,768
2	National Grid USA Service Company	\$3,769,462	\$2,453,825	\$1,315,636	(\$23,507)	(\$16,171)	(\$7,337)	\$3,745,955	\$2,437,655	\$1,308,300
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$3,780,429</b>	<b>\$2,460,952</b>	<b>\$1,319,478</b>	<b>(\$24,107)</b>	<b>(\$16,697)</b>	<b>(\$7,410)</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>
<b>Operation:</b>										
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	\$0	\$0	\$0	\$74	\$0	\$74
12	Transmission Expenses	\$1,037	\$1,037	\$0	(\$1,037)	(\$1,037)	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$8,941	\$5,714	\$3,228	\$0	\$0	\$0	\$8,941	\$5,714	\$3,228
15	Customer Accounts Expenses	\$3,748,165	\$2,439,497	\$1,308,668	(\$21,103)	(\$13,749)	(\$7,354)	\$3,727,062	\$2,425,748	\$1,301,314
16	Customer Service and Informational Expenses	\$487	\$192	\$295	\$0	\$0	\$0	\$487	\$192	\$295
18	Sales Expenses	\$52	\$34	\$18	\$0	\$0	\$0	\$52	\$34	\$18
19	Administrative & General Expenses	\$20,654	\$13,959	\$6,696	(\$1,914)	(\$1,908)	(\$6)	\$18,740	\$12,051	\$6,689
20	<b>Sub Total</b>	<b>\$3,779,411</b>	<b>\$2,460,433</b>	<b>\$1,318,978</b>	<b>(\$24,054)</b>	<b>(\$16,694)</b>	<b>(\$7,360)</b>	<b>\$3,755,357</b>	<b>\$2,443,739</b>	<b>\$1,311,618</b>
<b>Maintenance:</b>										
23	Transmission Expenses	\$53	\$53	\$0	(\$53)	(\$53)	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$966	\$466	\$500	\$0	\$50	(\$50)	\$966	\$516	\$450
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	<b>Sub Total</b>	<b>\$1,019</b>	<b>\$518</b>	<b>\$500</b>	<b>(\$53)</b>	<b>(\$3)</b>	<b>(\$50)</b>	<b>\$966</b>	<b>\$516</b>	<b>\$450</b>
28	<b>TOTAL</b>	<b>\$3,780,429</b>	<b>\$2,460,952</b>	<b>\$1,319,478</b>	<b>(\$24,107)</b>	<b>(\$16,697)</b>	<b>(\$7,410)</b>	<b>\$3,756,323</b>	<b>\$2,444,255</b>	<b>\$1,312,068</b>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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

	Test Year Ended June 30, 2017			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)			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)
<b>Provider Company:</b>									
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>
<b>Operation:</b>									
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>
<b>Maintenance:</b>									
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>
27									
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>
	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Line Notes:

- 4 Sum of Lines 1 through 3
- 20 Sum of Lines 8 through 19
- 26 Sum of Lines 23 through 25
- 28 Line 20 + Line 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)
<b>Provider Company:</b>					
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 <b>Operation:</b>					
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
11 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13 Distribution Expenses	\$5,978	\$159	\$6,137	\$149	\$6,286
14 Customer Accounts Expenses	\$2,538,060	\$67,512	\$2,605,572	\$63,315	\$2,668,888
15 Customer Service and Informational Expenses	\$201	\$5	\$206	\$5	\$212
16 Sales Expenses	\$36	\$1	\$37	\$1	\$38
17 Administrative & General Expenses	\$12,609	\$335	\$12,944	\$315	\$13,259
18 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>
19					
20					
21 <b>Maintenance:</b>					
22 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
23 Distribution Expenses	\$540	\$14	\$554	\$13	\$568
24 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
25 Sub Total	<u>\$540</u>	<u>\$14</u>	<u>\$554</u>	<u>\$13</u>	<u>\$568</u>
26					
27					
28 <b>TOTAL</b>	<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)
<b>Provider Company:</b>					
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 <b>Operation:</b>					
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.	\$78	\$2	\$80	\$2	\$82
11 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12 Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13 Distribution Expenses	\$3,377	\$90	\$3,467	\$84	\$3,551
14 Customer Accounts Expenses	\$1,361,565	\$36,218	\$1,397,783	\$33,966	\$1,431,749
15 Customer Service and Informational Expenses	\$308	\$8	\$316	\$8	\$324
16 Sales Expenses	\$18	\$0	\$19	\$0	\$19
17 Administrative & General Expenses	\$6,999	\$186	\$7,185	\$175	\$7,360
18 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>
19					
20					
21 <b>Maintenance:</b>					
22 Transmission Expenses	\$0	\$0	\$0	\$0	\$0
23 Distribution Expenses	\$471	\$13	\$483	\$12	\$495
24 Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
25 Sub Total	<u>\$471</u>	<u>\$13</u>	<u>\$483</u>	<u>\$12</u>	<u>\$495</u>
26					
27					
28 <b>TOTAL</b>	<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							
16		General Inflation%					
17			4.63% Narragansett Electric Company		\$480	\$306	\$174
18			National Grid USA Service Company		\$173,438	\$112,863	\$60,574
19			All Other Companies		\$0	\$0	\$0
20		TOTAL			<u>\$173,918</u>	<u>\$113,169</u>	<u>\$60,749</u>
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 (REV-1), Page 8
- 17 (c) Page 2, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 18 (b) Page 2, Line 2, Column (b) x Schedule MAL-3 (REV-1), Page 8
- 18 (c) Page 2, Line 2, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 20 Sum of Lines 17 through 19
- 24 (b) Page 3, Line 1, Column (a) x Schedule MAL-3 (REV-1), Page 8
- 24 (c) Page 4, Line 1, Column (a) x Schedule MAL-3 (REV-1), Page 8
- 25 (b) Page 3, Line 2, Column (a) x Schedule MAL-3 (REV-1), Page 8
- 25 (c) Page 4, Line 2, Column (a) x Schedule MAL-3 (REV-1), Page 8
- 27 Sum of Lines 24 through 26
- 31 (b) Page 3, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 31 (c) Page 4, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 32 (b) Page 3, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 32 (c) Page 4, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8
- 34 Sum of Lines 31 through 33

OUR NETWORK GET INVOLVED FIND HELP



Alliance  
of Nonprofit  
Mailers

JOIN US DONATE



CASE STUDIES NEWS CONTACT US

# 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.



FACEDBOOK  
TWITTER  
LINKDIN



## 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)
<b>First-Class Letters</b>				
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%
<b>Marketing Mail Letters</b>				
Auto 5-D DSCF	\$0.221	\$0.211	\$0.217	2.8%
Saturation DSCF	\$0.157	\$0.151	\$0.155	2.7%
<b>Flats – Piece Rated</b>				
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 (REV-1)

Strike Contingency

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

	Test Year Ended June 30, 2017 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>
5										
6										
7	<b>Operation:</b>									
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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$8,194	\$8,194	\$0	\$0	\$0	\$0	\$8,194	\$8,194	\$0
18	<b>Sub Total</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>
19										
20	<b>Maintenance:</b>									
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25										
26	<b>TOTAL</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,194</b>	<b>\$8,194</b>	<b>\$0</b>
27										
28		\$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			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total	Electric	Gas	Total	Electric	Gas	
	Total	Electric	Gas							Total
(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	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11										
12	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Informational Expenses									
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
20	Sub Total	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$8,194	\$8,194	\$0	\$379	\$379	\$0	\$8,573	\$8,573	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

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

	<u>Provider Company</u>	<u>Source Workpaper</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
			(a) = (b) + (c)	(b)	(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 (REV-1), Page 8  
32 Schedule MAL-3 (REV-1), Page 8  
43 Schedule MAL-3 (REV-1), Page 8



Schedule MAL-25 (REV-1)

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	\$3,078,000	\$3,078,000	\$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>\$3,078,000</u>	<u>\$3,078,000</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
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	<u>\$3,078,000</u>	<u>\$3,078,000</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>\$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
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>\$3,078,000</u>	<u>\$3,078,000</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

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	\$3,078,000	\$3,078,000	\$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>\$3,078,000</u>	<u>\$3,078,000</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
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	<u>\$3,078,000</u>	<u>\$3,078,000</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>\$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
24	Distribution Expenses	\$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>
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>\$3,078,000</u>	<u>\$3,078,000</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

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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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, 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>\$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
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	<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>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	<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>
27					
28	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		\$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	Total (a)=(b)+(c)	Electric (b)	Gas (c)
1 Page 1	Adjustments: (to normalize Historic Year)			
2	Narragansett Electric Company	\$0	\$0	\$0
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		\$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	General inflation %			
15	4.6300%			
16	Narragansett Electric Company	\$0	\$0	\$0
17	National Grid USA Service Company	\$0	\$0	\$0
18	All Other Companies			
19	Forecast specific initiatives - amount different from general inflation			
20				
21	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



Schedule MAL-26 (REV-1)

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 (Per Books)			Normalizing Adjustments			Test Year Ended June 30, 2017 (as Adjusted)			
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	
	(a) = (b) + (c)	(b)	(c)	(d) = (e) + (f)	(e)	(f)	(g) = (h) + (i)	(h) = (b) + (e)	(i) = (c) + (f)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
2	National Grid USA Service Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
5										
6										
7	<b>Operation:</b>									
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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Sub Total	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
19										
20										
21										
22	<b>Maintenance:</b>									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$0	\$0	\$0	\$816,516	\$551,281	\$265,235	\$816,516	\$551,281	\$265,235
		\$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							Total
(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>
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	\$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>
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>\$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>
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$551,281	\$0	\$551,281	\$0	\$551,281
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
18	Sub Total	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>	<u>\$0</u>	<u>\$551,281</u>
19						
20						
21	Maintenance:					
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
25	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26						
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	\$265,235	\$0	\$265,235	\$0	\$265,235
5						
6						
7	Operation:					
8	Production Expenses	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating and Processing Exp.	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$265,235	\$0	\$265,235	\$0	\$265,235
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
18	Sub Total	\$265,235	\$0	\$265,235	\$0	\$265,235
19						
20						
21	Maintenance:					
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
25	Sub Total	\$0	\$0	\$0	\$0	\$0
26						
27						
28	TOTAL	\$265,235	\$0	\$265,235	\$0	\$265,235
		\$0	\$0	\$0	\$0	\$0

Line Notes

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

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 (REV-1), Page 8  
14 (c) Page 2, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8  
18 Sum of Lines 14 through 16  
22 (b) Page 3, Line 1, Column (a) x Schedule MAL-3 (REV-1), Page 8  
22 (c) Page 4, Line 1, Column (a) x Schedule MAL-3 (REV-1), Page 8  
26 Sum of Lines 22 through 24  
31 (b) Page 3, Line 1, Column (c) x Schedule MAL-3 (REV-1), Page 8  
31 (c) Page 4, Line 1, Column (c) x Schedule MAL-3 (REV-1), 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	2,206,800
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)
<b>Paper Bill Costs:</b>													
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	\$3,338,445
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
<b>Electronic Bill Costs</b>													
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 (REV-1)

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 (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	\$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>
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$7,914,078	\$5,421,584	\$2,492,494	(\$740,588)	(\$740,588)	\$0	\$7,173,490	\$4,680,995	\$2,492,494
18	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>
19										
20										
21	Maintenance:									
22	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	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>
26										
27										
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			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(Per Books)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
Provider Company:										
1	Narragansett Electric Company	\$4,131,970	\$2,675,651	\$1,456,319	(\$2,250,781)	\$1,061,772	(\$3,312,553)	\$1,881,189	\$3,737,422	(\$1,856,234)
2	National Grid USA Service Company	\$2,837,603	\$1,868,271	\$969,332	(\$1,212,061)	(\$841,396)	(\$370,665)	\$1,625,542	\$1,026,875	\$598,667
3	All Other Companies	\$203,917	\$137,073	\$66,844	\$0	\$0	\$0	\$203,917	\$137,073	\$66,844
4	Total	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
5										
6										
7	Operation:									
8	Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminaling and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
18	Sub Total	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
19										
20										
21										
22	Maintenance:									
23	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Sub Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27										
28	TOTAL	\$7,173,490	\$4,680,995	\$2,492,494	(\$3,462,842)	\$220,376	(\$3,683,218)	\$3,710,648	\$4,901,371	(\$1,190,723)
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Line Notes

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

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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$4,901,371	\$0	\$4,901,371	\$0	\$4,901,371
18	Sub Total	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
19						
20	Maintenance:					
21	Transmission Expenses	\$0	\$0	\$0	\$0	\$0
22	Distribution Expenses	\$0	\$0	\$0	\$0	\$0
23	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0
24	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25						
26	TOTAL	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>	<u>\$0</u>	<u>\$4,901,371</u>
27		\$0	\$0	\$0	\$0	\$0
28						

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)	
<b>Provider Company:</b>						
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	<b>Operation:</b>					
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>(\$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	<b>Maintenance:</b>					
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>(\$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	Electric	Gas
			(a) = (b) + (c)	(b)	(c)
1					
2	Page 1	Adjustments: (to normalize Historic Year)			
3	(IFA) Integrated Facilities Agreement	Narragansett Electric Company	(\$423,319)	(\$423,319)	\$0
4	(IFA) Integrated Facilities Agreement	National Grid USA Service Company	(\$295,582)	(\$295,582)	\$0
5	(IFA) Integrated Facilities Agreement	All Other Companies	(\$21,687)	(\$21,687)	\$0
6			\$0	\$0	\$0
7			\$0	\$0	\$0
8			\$0	\$0	\$0
9			\$0	\$0	\$0
10			\$0	\$0	\$0
11		TOTAL	<u>(\$740,588)</u>	<u>(\$740,588)</u>	<u>\$0</u>
12					
13					
14					
15	Page 2	Adjustments: (to reflect conditions in the Rate Year)			
16					
17	General inflation %		(a) = (b) + (c)	(b)	(c)
18	4.6300%	Narragansett Electric Company	\$0	\$0	\$0
19		National Grid USA Service Co.	\$0	\$0	\$0
20	Adjustment for Rate Year estimate	Narragansett Electric Company	(\$2,250,781)	\$1,061,772	(\$3,312,553)
21	Adjustment for Rate Year estimate	National Grid USA Service Co.	(\$1,212,061)	(\$841,396)	(\$370,665)
22		TOTAL	<u>(\$3,462,842)</u>	<u>\$220,376</u>	<u>(\$3,683,218)</u>

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>4,901,371</u>			<u>(1,190,723)</u>
23						
24 Test Year Amount			4,680,995			2,492,494
25						
26 Proforma Adjustment			<u>220,376</u>			<u>(3,683,218)</u>

Notes:

- |  |   |   |
|--|---|---|
| 1(a) Page 7, Line 4(b)   | 7(a) Line 2(a)+ Line 5(a) x 1 - Schedule MAL-12, Page 6 Line 20(f)  | 10(a) Page 7, Line 27(a) x Schedule MAL-12 (REV-1), Page 8, Line 13(e)      |
| 1(b) Page 7, Line 4(e)   | 7(b) Line 2(b) + Line 5(b) x 1 - Schedule MAL-12, Page 6 Line 20(f) | 10(b) Page 7, Line 27(d) x Schedule MAL-12 (REV-1), Page 8, Line 13(e) Line |
| 1(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5 | 7(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5      | 10(c) 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5                |
| 1(d) Page 7, Line 4(c)   | 7(d) Line 2(d) + Line 5(d) x 1 - Schedule MAL-12, Page 7 Line 20(f) | 10(d) Page 7, Line 27(a) x Schedule MAL-12 (REV-1), Page 9, Line 13(e)      |
| 1(e) Page 7, Line 4(f)   | 7(e) Line 2(e) + Line 5(d) x 1 - Schedule MAL-12, Page 7 Line 20(f) | 10(e) Page 7, Line 27(d) x Schedule MAL-12 (REV-1), Page 9, Line 13(e)      |
| 1(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 | 7(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5      | 10(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5           |
| 2(a) Page 7, Line 2(b)   | 9(a) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e)        | 11(a) Page 7, Line 28(a) x Schedule MAL-12 (REV-1), Page 8, Line 13(e)      |
| 2(b) Page 7, Line 2(e)   | 9(b) Page 7, Line 29(d) x Schedule MAL-12 Page 8, Line 13(e)        | 11(b) Page 7, Line 28(d) x Schedule MAL-12 (REV-1), Page 8, Line 13(e) Line |
| 2(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5 | 9(c) Line 9(a) divided by 12 x 7 + Line 9(b) divided by 12 x 5      | 11(c) 11(a) divided by 12 x 7 + Line 11(b) divided by 12 x 5                |
| 2(d) Page 7, Line 2(c)   | 9(d) Page 7, Line 29(a) x Schedule MAL-12 Page 8, Line 13(e)        | 11(d) Page 7, Line 27(a) x Schedule MAL-12 (REV-1), Page 9, Line 13(e)      |
| 2(e) Page 7, Line 2(f)   | 9(e) Page 7, Line 29(d) x Schedule MAL-12 Page 8, Line 13(e)        | 11(e) Page 7, Line 27(d) x Schedule MAL-12 (REV-1), Page 9, Line 13(e) Line |
| 2(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 | 9(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5      | 11(f) 11(d) divided by 12 x 7 + Line 11(e) divided by 12 x 5                |
| 3(a) Page 7, Line 3(b)   |   | 15(a) Line 10(a) x Schedule MAL-12 (REV-1), Page 8, Line 6(f)               |
| 3(b) Page 7, Line 3(e)   |   | 15(b) Line 10(b) x Schedule MAL-12 (REV-1), Page 8, Line 6(f)               |
| 3(c) Line 2(a) divided by 12 x 7 + Line 2(b) divided by 12 x 5 |   | 15(c) Line 10(a) divided by 12 x 7 + Line 10(b) divided by 12 x 5           |
| 3(d) Page 7, Line 3(c)   |   | 15(d) Line 10(d) x Schedule MAL-12 (REV-1), Page 9, Line 6(f)               |
| 3(e) Page 7, Line 3(f)   |   | 15(e) Line 10(e) x Schedule MAL-12 (REV-1), Page 9, Line 6(f)               |
| 3(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 |   | 15(f) Line 10(d) divided by 12 x 7 + Line 10(e) divided by 12 x 5           |
| 5(a) Minus Workpaper MAL-8, Page 11 Line 24(d)                 |   | 18(a)-(f) Line 1 + Line 7 + Line 9 + Line 15                                |
| 5(b) Minus Workpaper MAL-8, Page 11 Line 24(f)                 |   | 20(c) Page 2 Line 3(b)  |
| 5(c) Line 1(a) divided by 12 x 7 + Line 1(b) divided by 12 x 5 |   | 20(f) Page 2 Line 3(c)  |
| 5(d) Workpaper MAL-8 Page 12 Line 9(d)                         |   | 24(c) & 24(f) Page 2, Line 4(b) & 4(c)                                      |
| 5(e) Workpaper MAL-8 Page 12 Line 9(f)                         |   | 26 Line 22 - Line 24  |
| 5(f) Line 1(d) divided by 12 x 7 + Line 1(e) divided by 12 x 5 |   |   |

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

	Estimated 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 (REV-1)

Pension

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

	Test Year Ended June 30, 2017						Test Year Ended June 30, 2017			
	(Per Books)			Normalizing Adjustments			(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)	
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$22,239,834</b>	<b>\$14,856,485</b>	<b>\$7,383,350</b>	<b>(\$2,190,304)</b>	<b>(\$2,190,304)</b>	<b>\$0</b>	<b>\$20,049,531</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>
5										
6										
7	<b>Operation:</b>									
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
11										
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
17										
18	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$22,239,834	\$14,856,485	\$7,383,350	(\$2,190,304)	(\$2,190,304)	\$0	\$20,049,531	\$12,666,181	\$7,383,350
20	<b>Sub Total</b>	<b>\$22,239,834</b>	<b>\$14,856,485</b>	<b>\$7,383,350</b>	<b>(\$2,190,304)</b>	<b>(\$2,190,304)</b>	<b>\$0</b>	<b>\$20,049,531</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>
21										
22	<b>Maintenance:</b>									
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	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$22,239,834</b>	<b>\$14,856,485</b>	<b>\$7,383,350</b>	<b>(\$2,190,304)</b>	<b>(\$2,190,304)</b>	<b>\$0</b>	<b>\$20,049,531</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>

Line Notes

- 1(b) Per Company 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) 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			Proforma Adjustments			Rate Year Ending August 31, 2019			
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)	
	Total (a) = (b) + (c)	Electric (b)	Gas (c)							Total (g) = (h) + (i)
<b>Provider Company:</b>										
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	<b>Total</b>	<b>\$20,049,531</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>	<b>(\$10,459,524)</b>	<b>(\$6,432,780)</b>	<b>(\$4,026,744)</b>	<b>\$9,590,006</b>	<b>\$6,233,401</b>	<b>\$3,356,606</b>
5										
6										
7	<b>Operation:</b>									
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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	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
18	<b>Sub Total</b>	<b>\$20,049,530</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>	<b>(\$10,459,524)</b>	<b>(\$6,432,780)</b>	<b>(\$4,026,744)</b>	<b>\$9,590,006</b>	<b>\$6,233,401</b>	<b>\$3,356,606</b>
19										
20										
21										
22	<b>Maintenance:</b>									
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	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$20,049,530</b>	<b>\$12,666,181</b>	<b>\$7,383,350</b>	<b>(\$10,459,524)</b>	<b>(\$6,432,780)</b>	<b>(\$4,026,744)</b>	<b>\$9,590,006</b>	<b>\$6,233,401</b>	<b>\$3,356,606</b>
		\$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 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$2,150,859	\$0	\$2,150,859	\$2,150,859
2	National Grid USA Service Company	\$3,985,081	\$0	\$3,985,081	\$3,985,081
3	All Other Companies	\$97,461	\$0	\$97,461	\$97,461
4	Total	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$6,233,401</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$6,233,401	\$0	\$6,233,401	\$6,233,401
20	Sub Total	<u>\$6,233,401</u>	<u>\$0</u>	<u>\$6,233,401</u>	<u>\$6,233,401</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<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>\$6,233,401</u>
		(\$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	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	\$995,442	\$0	\$995,442	\$0	\$995,442
2	\$2,313,355	\$0	\$2,313,355	\$0	\$2,313,355
3	\$47,809	\$0	\$47,809	\$0	\$47,809
4	<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	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0
11					
12	\$0	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0	\$0
14	\$0	\$0	\$0	\$0	\$0
15	\$0	\$0	\$0	\$0	\$0
16	\$0	\$0	\$0	\$0	\$0
17					
18	\$0	\$0	\$0	\$0	\$0
19	\$3,356,606	\$0	\$3,356,606	\$0	\$3,356,606
20	<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	\$0	\$0	\$0	\$0	\$0
24	\$0	\$0	\$0	\$0	\$0
25	\$0	\$0	\$0	\$0	\$0
26	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
27					
28	<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 (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 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		4.6300%	Narragansett Electric Company	\$0	\$0	\$0	
17			National Grid USA Service Co.	\$0	\$0	\$0	
18		Adjustment for Rate Year estimate	Narragansett Electric Company	Page 6, Line 26(c)	(\$7,886,420)	(\$4,583,539)	(\$3,302,881)
19		Adjustment for Rate Year estimate	National Grid USA Service Co.	Page 6, Line 26(f)	(\$2,573,104)	(\$1,849,241)	(\$723,863)
20		TOTAL		(\$10,459,524)	(\$6,432,780)	(\$4,026,744)	
21							

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 FMV Amortization	\$0	\$0	\$0	\$0	\$0	\$0
5						
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>\$6,233,401</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		
	(a) = (b) + (c) Total	(b) Electric	(c) Gas	(d) = (e) + (f) Total	(e) Electric	(f) Gas
Projected NECO Pension						
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 (REV-1)

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			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)	
<b>Provider Company:</b>										
1	Narragansett Electric Company	\$92,573,536	\$70,053,666	\$22,519,870	(\$92,573,536)	(\$70,053,666)	(\$22,519,870)	\$0	\$0	\$0
2	National Grid USA Service Company	\$4,596,137	\$3,414,077	\$1,182,060	(\$4,596,137)	(\$3,414,077)	(\$1,182,060)	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	<b>Total</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operation:</b>										
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
11	Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Regional Market Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Customer Service and Informational Expenses	\$97,169,672	\$73,467,743	\$23,701,929	(\$97,169,672)	(\$73,467,743)	(\$23,701,929)	\$0	\$0	\$0
16	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Administrative & General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Sub Total</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance:</b>										
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	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
27										
28	<b>TOTAL</b>	<b>\$97,169,672</b>	<b>\$73,467,743</b>	<b>\$23,701,929</b>	<b>(\$97,169,672)</b>	<b>(\$73,467,743)</b>	<b>(\$23,701,929)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		\$0	\$0	\$0	\$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			Proforma Adjustments			Rate Year Ending August 31, 2019		
	(as Adjusted)			Total (d) = (e) + (f)	Electric (e)	Gas (f)	Total (g) = (h) + (i)	Electric (h) = (b) + (e)	Gas (i) = (c) + (f)
	Total (a) = (b) + (c)	Electric (b)	Gas (c)						
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5									
6									
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 and Processing Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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 Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21									
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27									
28	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 Ending August 31, 2019 <u>Electric</u> (a)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (b)	Data Year 1 Ending August 31, 2020 <u>Electric</u> (c) = (a) + (b)	Adjustments to Reflect Conditions in Data Year <u>Electric</u> (d)	Data Year 2 Ending August 31, 2021 <u>Electric</u> (e) = (c) + (d)
Provider Company:					
1	Narragansett Electric Company	\$0	\$0	\$0	\$0
2	National Grid USA Service Company	\$0	\$0	\$0	\$0
3	All Other Companies	\$0	\$0	\$0	\$0
4	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5					
6					
7	Operation:				
8	Production Expenses	\$0	\$0	\$0	\$0
9	Power Production Expenses	\$0	\$0	\$0	\$0
10	Natural Gas Storage, Terminating	\$0	\$0	\$0	\$0
11	and Processing Exp.				
12	Transmission Expenses	\$0	\$0	\$0	\$0
13	Regional Market Expenses	\$0	\$0	\$0	\$0
14	Distribution Expenses	\$0	\$0	\$0	\$0
15	Customer Accounts Expenses	\$0	\$0	\$0	\$0
16	Customer Service and	\$0	\$0	\$0	\$0
17	Informational Expenses				
18	Sales Expenses	\$0	\$0	\$0	\$0
19	Administrative & General Expenses	\$0	\$0	\$0	\$0
20	Sub Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21					
22	Maintenance:				
23	Transmission Expenses	\$0	\$0	\$0	\$0
24	Distribution Expenses	\$0	\$0	\$0	\$0
25	Administrative & General Expenses	\$0	\$0	\$0	\$0
26	Sub Total	<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>
		\$0	\$0	\$0	\$0

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

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