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June 28, 2019

VIA HAND DELIVERY & ELECTRONIC MAIL

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

RE: National Grid's Gas Revenue Decoupling Mechanism Reconciliation Filing
For April 1, 2018 to March 31, 2019
Docket No. 4955

Dear Ms. Massaro:

On behalf of National Grid,[1] enclosed please find ten copies of the Company's annual Revenue Decoupling Mechanism (RDM) reconciliation filing for the period April 1, 2018 to March 31, 2019. National Grid submits this filing pursuant to the provisions of the Distribution Adjustment Clause of National Grid's gas tariff, RIPUC NG-Gas No. 101, at Section 3, Schedule A, which allows an annual reconciliation of the target revenue-per-customer and the actual revenue-per-customer through a Revenue Decoupling Adjustment (RDA) factor to be included in National Grid's annual Distribution Adjustment Charge (DAC) filing.

This filing consists of the pre-filed direct testimony and schedules of Ryan M. Scheib, and Ann E. Leary. In their testimony, Mr. Scheib and Ms. Leary provide an overview of National Grid's RDM reconciliation, and describes the actual RDM results for the period April 1, 2018 to March 31, 2019.

As a result of National Grid's RDM reconciliation, National Grid over-recovered revenue of $10,271,482 under its RDM during the period April 1, 2018 to March 31, 2019. National Grid is not presenting a proposed RDA factor at this time because the RDA factor is just one of several factors included in the DAC. Rather, National Grid will submit the RDA factor in its August 1, 2019 annual DAC filing.

[1] The Narragansett Electric Company d/b/a National Grid (National Grid or the Company).

Thank you for your attention to this matter. If you have any questions, please contact me at 401-709-3337.

Sincerely,

Leticia Pimentel

Leticia C. Pimentel

Enclosures

cc: Leo Wold, Esq.
John Bell, Division
Al Mancini, Division

JOINT PRE-FILED DIRECT TESTIMONY

OF

RYAN M. SCHEIB

AND

ANN E. LEARY

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I. Introduction and Qualifications of Ryan M. Scheib

Q. Please state your name and business address.

A. My name is Ryan M. Scheib. My business address is 40 Sylvan Road, Waltham, Massachusetts 02451.

Q. What is your position at National Grid and responsibilities within that position?

A. I am an Analyst of New England Gas Pricing for National Grid USA Service Company, Inc. In this position, I am responsible for preparing and submitting various regulatory filings with the Rhode Island Public Utilities Commission (PUC) on behalf of The Narragansett Electric Company d/b/a National Grid (the Company or National Grid).

Q. Please provide your educational background.

A. I received a Bachelor of Science in Finance from University of Delaware in 2016.

Q. Please provide your professional background.

A. In 2016, I joined National Grid as an Associate Analyst in the New England Gas Pricing group. In 2018, I was promoted to Analyst supporting the Company.

Q. Have you previously testified before the PUC?

A. No.

II. Introduction and Qualifications of Ann E. Leary

Q. Please state your name and business address.

A. My name is Ann E. Leary. My business address is 40 Sylvan Road, Waltham, Massachusetts 02451.

Q. What is your position at National Grid and responsibilities within that position?

A. I am the Manager of New England Gas Pricing for National Grid USA Service Company, Inc. In this position, I am responsible for preparing and submitting various regulatory filings with the PUC on behalf of the Company, and with the Massachusetts Department of Public Utilities on behalf of Boston Gas Company and Colonial Gas Company, each d/b/a National Grid.

Q. Please provide your educational background.

A. I received a Bachelor of Science in Mechanical Engineering from Cornell University in 1983.

Q. Please provide your professional background.

A. In 1985, I joined the Essex County Gas Company (Essex) as a Staff Engineer. In 1987, I became a planning analyst and later accepted the position of Manager of Rates at Essex. Following Essex's merger with Eastern Enterprises in 1998, I became Manager of Pricing for Boston Gas Company (Boston). After Boston merged with KeySpan Energy

Delivery, subsequently National Grid, I became the Manager of New England Gas Pricing, the position I hold today.

Q. Have you previously testified before the PUC?

A. Yes. I have testified before the PUC on numerous occasions, most recently in the Company's annual Gas Cost Recovery (GCR) filing in Docket No. 4872 and annual Distribution Adjustment Charge (DAC) filing in Docket No. 4846. In addition, I have testified extensively in several ratemaking and regulatory proceedings before the Massachusetts Department of Public Utilities and the New Hampshire Public Utilities Commission.

III. <u>Purpose of Testimony</u>

Q. What is the purpose of your testimony?

A. The purpose of our testimony is to present the Company's March 31, 2019 Revenue Decoupling Mechanism (RDM) reconciliation balance, which will be used to compute the proposed Revenue Decoupling Adjustment (RDA) factor to be incorporated in the Company's upcoming August 1, 2019 annual Distribution Adjustment Charge (DAC) filing. Specifically, we provide an overview of the Company's gas RDM reconciliation and explain the RDM results for the reconciliation period April 1, 2018 through March 31, 2019.

This filing is submitted pursuant to the Company's Distribution Adjustment Clause provision contained in its tariff, RIPUC NG-GAS No. 101, at Section 3, Schedule A, Sheet 7, subpart 3.7 (Revenue Decoupling Adjustment Factor).

Q. Are you sponsoring any schedules with your testimony?

A. Yes, we are sponsoring the following schedules that accompany our testimony:

Schedule RMS/AEL-1	Annual Gas RDM Reconciliation Balance
Schedule RMS/AEL-2	Monthly RDM Reconciliation by Rate Class for the Period April 1, 2018 through March 31, 2019
Schedule RMS/AEL-3	Actual vs. Normal Billing Heating Degree Day Comparison for April 2018 through March 2019
Schedule RMS/AEL-4	Target Revenue-Per-Customer by Rate Class
Schedule RMS/AEL-5	Calculation of the Credit to Customers Associated with the Excess Accumulated Deferred Income Tax (ADIT) True-up

IV. <u>RDM Reconciliation</u>

Q. Please provide an overview of the Company's RDM reconciliation.

A. In RIPUC Docket 4206, the PUC approved a Revenue-Per-Customer RDM that provides for an annual reconciliation, by rate class, between a target level of base distribution rate revenue and actual base distribution rate revenue billed during the reconciliation period. The reconciliation is driven by the comparison of the Actual Revenue-Per-Customer during the reconciliation period and the Target Revenue-Per-Customer. The

reconciliation is performed on a monthly basis and covers the Company's fiscal year (the period April 1 through March 31 of the following year) for all Residential and Small and Medium Commercial and Industrial (C&I) firm rate classes. Under the RDM, customers subject to the RDM receive any net over-recovery of target revenue and are surcharged for any net under-recovery of target revenue through the RDA factor, which is one of several components of the DAC, effective November 1 each year.

Q. What are the Target Revenue-Per-Customer and the Actual Revenue-Per-Customer?

A. The Target Revenue-Per-Customer is the Revenue-Per-Customer that the Company is allowed to earn applicable to the customers in each rate class included in the RDM. The Actual Revenue-Per-Customer is the actual average Revenue-Per-Customer associated with the customers in each rate class included in the RDM based upon the base distribution revenue billed by the Company divided by the actual number of customers billed.

Q. What is the result of the RDM reconciliation presented in this filing?

A. The RDM reconciliation results in a net over-recovery balance of $10,271,482 for the period April 1, 2018 through March 31, 2019, as shown in Schedule RMS/AEL-1.

Q. How did the Company determine the RDM reconciliation balance at the end of March 2019?

A. On a monthly basis and for each rate class, the Company calculated the difference between the Target Revenue-Per-Customer and the Actual Revenue-Per-Customer. If the Actual Revenue-Per-Customer exceeds the Target Revenue-Per-Customer, the Company has over-recovered its RDM target revenue and must credit customers the excess amount. If the Actual Revenue-Per-Customer is less than the Target Revenue-Per-Customer, the Company has under-recovered its RDM target revenue and must surcharge customers the deficiency. Each month's difference between the Actual and Target Revenue-Per-Customers is multiplied by the number of customers billed in the respective month to derive the amount of revenue the Company has either over-recovered or under-recovered for the month. For each month, the monthly revenue over-recovered or under-recovered accumulates and the balance accrues interest, which is also reflected in the final monthly balance.[1] The Company presents this annual reconciliation in Schedule RMS/AEL-2.

[1] Interest on the average monthly balance is calculated at the same interest rate used to calculate interest on the Company's other DAC balances, which is the Bank of America Prime Rate less 200 basis points.

Q. Has the Target Revenue-Per-Customer changed from last year's filing?

A. Yes. As a result of the implementation of new base distribution rates approved by the PUC in RIPUC Docket 4770, the Company has revised its Target Revenue-Per-Customer benchmarks beginning in September 2018.[2]

Q. Has the Company made any other adjustments to the RDM reconciliation as a result of the PUC's approval of the Company's May 30, 2019 Second Compliance Filing in RIPUC Docket 4770?

A. Yes. The PUC approved new revenue requirements for Rate Years 1, 2, and 3 and new base distribution rates for Rate Years 2 and 3 as contained in the May 30, 2019 Second Compliance Filing. Since the Company is not updating its Rate Year 1 base distribution rates, the Company will instead flow back the reduction in Rate Year 1 revenue requirement by crediting customers through the DAC. In the RDM reconciliation in Schedule RMS/AEL-2, the Company is reflecting the updated Target Revenue-Per-Customer benchmarks, which are lower as a result of the Second Compliance Filing. Therefore, to avoid providing a second credit associated with the excess ADIT true up, the Company must reduce the actual billed revenue in the RDM reconciliation to reflect the revenue that it would have billed to customers assuming the illustrative Rate Year 1

[2] The Target Revenue-Per-Customer benchmarks are from the May 30, 2019 compliance filing, Second Compliance Attachment 16, Page 10 (Bates Stamp 33) in RIPUC Docket 4770. The new Target Revenue-Per-Customer benchmarks reflect the updated revenue requirement resulting from the true-up of excess accumulated deferred income tax (ADIT) as specified in Article II, Section C.22.a of the Amended Settlement Agreement approved by the PUC on August 24, 2018.

base distribution rates included in the Second Compliance Filing, Revised Supplemental Compliance Attachment 16, Page 11, were in effect. The adjustment reducing billed revenue in the RDM reconciliation for the rate classes in the RDM is included in the amount to be credited to customers through its 2019-2020 DAC. Unlike the ratemaking treatment for the Company's electric business, the Company is crediting the difference in base distribution rates for the period September 1, 2018 through August 30, 2019 through its DAC and not its RDM because the gas RDM excludes certain commercial and industrial rate classes, specifically the Large and Extra-Large C&I rate classes. Since the Company is crediting this difference through its DAC, it needed to make a corresponding adjustment to the actual revenue reflected in its RDM reconciliation to avoid crediting this difference to its customers twice (once in the DAC and again in the RDM for RDM rate classes).

Q. Please explain how the Company calculated the reduction to revenue for the Residential and C&I rate classifications.

A. The Company calculated the reduction by multiplying the actual volumes used by the various rate classes for the period of September 2018 through March 2019 by the difference between the currently approved distribution rates and the illustrative rates for Rate Year 1 as shown in the Company's Second Compliance Attachment 16, page 11. The calculation by month and rate class is provided in Schedule RMS/AEL-5.

Q. What impact did the Company's excess ADIT adjustment to the Target Revenue-Per-Customer and actual billed revenue have on the RDM reconciliation balance at the end of March 2019?

A. If the Company prepared the RDM reconciliation using the Target Revenue-Per-Customer benchmarks approved in the August 24, 2018 Compliance Filing and excluding the adjustment reducing billed distribution revenue discussed above, the balance at the end of March 2019 would have been a net over-recovery of $10,280,009. This over-recovery would be $8,527 more than the over-recovery that the Company is proposing to credit customers.

Q. Does the Company anticipate updating the Target Revenue-Per-Customer for any of its RDM groups in future filings?

A. Yes. The Company anticipates future updates to the Target Revenue-Per-Customer to reflect the change in base distribution rates for Rate Year 2 and Rate Year 3 as agreed upon in the Amended Settlement Agreement in RIPUC Docket 4770 for actual capital and actual number of customers for Rate Year 1 (Article II, Section C.22.c). In addition, the Company will also recompute Rate Year 1 Target Revenue-Per-Customer benchmarks to reflect actual rate year capital expenditures in accordance with the approved Settlement Agreement in Docket RIPUC No. 4770 Article II. Section C.22.c.

V. Results of the RDM Reconciliation

Q. What are the results of the RDM reconciliation for the year ending March 31, 2019?

A. For the reconciliation period April 1, 2018 through March 31, 2019, the Company has calculated a net over-recovery of target revenue of $10,271,482, as summarized in Schedule RMS/AEL-1. This over-recovery will be credited to customers through the RDA factor, which goes into effect November 1, 2019 with the other DAC factors.

Q. What are the drivers for the net over-recovery?

A. As shown in Schedule RMS/AEL-1, the Company's net over-recovery of $10,271,482 was driven by a $8.6 million combined over-recovery for the Residential RDM groups and a $1.7 million combined over-recovery for the Small and Medium C&I RDM groups. The over-recovery for the Residential and C&I RDM groups was driven by an increase in actual revenue due to colder than normal weather.[3] Schedule RMS/AEL-3 shows the billing heating degree day comparison for this reconciliation period.

VI. Bill Impacts

Q. Does the Company include bill impacts resulting from the RDM reconciliation in this filing?

[3] Overall Fiscal Year 2019 weather was approximately 4.1 percent colder than normal, and 8.0 percent colder than in Fiscal Year 2018.

A. No, the Company is not presenting bill impact information at this time. Because the RDA factor will be proposed in the DAC filing along with several other factors, the bill impact of a RDA factor on a stand-alone basis provides limited information as to the cumulative impact of the change in the overall DAC factors. Rather, the Company will submit bill impacts for the cumulative impact of all of its proposed DAC factors, including the RDA factor, with its August 1, 2019 DAC filing.

Q. Does this conclude your testimony?

A. Yes.

The Narragansett Electric Company
Annual Gas RDM Reconciliation Balance

(1)	Residential Non-Heat (incl Low Income)	$122,788
(2)	Residential Heat (incl Low Income)	($8,681,155)
(3)	Small C&I	($857,589)
(4)	Medium C&I	($855,526)
(5)	Net Over Recovery of Target Recovery	($10,271,482)

(1) Schedule RMS/AEL-2, Page 1, Column (l), Line (40)
(2) Schedule RMS/AEL-2, Page 2, Column (l), Line (80)
(3) Schedule RMS/AEL-2, Page 3, Column (l), Line (94)
(4) Schedule RMS/AEL-2, Page 3, Column (l), Line (108)
(5) Sum [Lines (1):(4)]

RDM Reconciliation by Rate Class by Month

		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
		30	31	30	31	31	30	31	30	31	31	28	31
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Residential Non-Heat												
(1)	Benchmark Revenue Per Customer (RPC)	$25.12	$21.96	$20.18	$19.39	$18.63	$18.68	$19.58	$21.82	$25.87	$28.79	$28.29	$33.83
(2)	Beginning Balance Under/(Over) Recovery	$0	$39,222	$52,455	$103,079	$131,002	$170,850	$182,196	$186,065	$168,236	$149,918	$125,677	$71,739
(3)	Actual Number of Customers	18,369	18,236	18,153	17,900	17,899	17,873	17,929	17,971	18,003	17,959	17,909	17,866
(4)	Actual Base Revenue	$422,200	$387,254	$315,951	$319,466	$293,964	$322,975	$347,887	$410,744	$484,993	$542,261	$561,465	$528,021
(5)	Revenue Adjustment	$0	$0	$0	$0	$0	($83)	($198)	($315)	($486)	($572)	($617)	($539)
(6)	Adjusted Base Revenue	$422,200	$387,254	$315,951	$319,466	$293,964	$322,892	$347,689	$410,429	$484,507	$541,689	$560,848	$527,482
(7)	Actual Base Revenue Per Customer	$22.98	$21.24	$17.40	$17.85	$16.42	$18.07	$19.39	$22.84	$26.91	$30.16	$31.32	$29.52
(8)	RPC Variance (Benchmark- Actual)	$2.13	$0.72	$2.78	$1.54	$2.20	$0.61	$0.19	($1.02)	($1.04)	($1.37)	($3.03)	$4.31
(9)	Monthly Under/(Over) Recovery of RPC	$39,178	$13,126	$50,440	$27,625	$39,464	$10,906	$3,361	($18,302)	($18,769)	($24,650)	($54,203)	$76,925
(10)	Preliminary Ending Balance	$39,178	$52,348	$102,896	$130,704	$170,466	$181,757	$185,557	$167,763	$149,466	$125,268	$71,474	$148,664
(11)	Average Balance	$19,589	$45,785	$77,676	$116,892	$150,734	$176,304	$183,877	$176,914	$158,851	$137,593	$98,576	$110,201
(12)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(13)	Interest Applied	$44	$107	$184	$298	$384	$440	$508	$473	$452	$409	$265	$328
(14)	Ending Balance Under/(Over) Recovery	$39,222	$52,455	$103,079	$131,002	$170,850	$182,196	$186,065	$168,236	$149,918	$125,677	$71,739	$148,991
	Residential Non-Heat Low Income												
(15)	Benchmark Revenue Per Customer (RPC)	$25.12	$21.96	$20.18	$19.39	$18.63	$18.68	$19.58	$21.82	$25.87	$28.79	$28.29	$33.83
(16)	Beginning Balance Under/(Over) Recovery	$0	($1,620)	($3,089)	($2,677)	($3,198)	($2,922)	($2,852)	($3,663)	($5,837)	($10,176)	($15,276)	($21,560)
(17)	Actual Number of Customers	276	328	339	309	323	329	334	348	361	399	440	468
(18)	Actual Base Revenue	$8,551	$8,665	$6,423	$6,505	$5,733	$6,069	$7,347	$9,765	$13,673	$16,571	$18,708	$20,433
(19)	Revenue Adjustment	$0	$0	$0	$0	$0	($2)	($5)	($10)	($18)	($22)	($26)	($28)
(20)	Adjusted Base Revenue	$8,551	$8,665	$6,423	$6,505	$5,733	$6,067	$7,342	$9,755	$13,655	$16,549	$18,682	$20,405
(21)	Actual Base Revenue Per Customer	$30.98	$26.42	$18.95	$21.05	$17.75	$18.44	$21.98	$28.03	$37.83	$41.48	$42.46	$43.60
(22)	RPC Variance (Benchmark- Actual)	($5.86)	($4.46)	$1.24	($1.66)	$0.88	$0.24	($2.40)	($6.21)	($11.96)	($12.69)	($14.17)	($9.77)
(23)	Monthly Under/(Over) Recovery of RPC	($1,619)	($1,463)	$419	($514)	$284	$78	($802)	($2,162)	($4,316)	($5,062)	($6,234)	($4,572)
(24)	Preliminary Ending Balance	($1,619)	($3,084)	($2,670)	($3,191)	($2,915)	($2,845)	($3,654)	($5,825)	($10,154)	($15,238)	($21,510)	($26,132)
(25)	Average Balance	($809)	($2,352)	($2,880)	($2,934)	($3,056)	($2,883)	($3,253)	($4,744)	($7,995)	($12,707)	($18,393)	($23,846)
(26)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(27)	Interest Applied	($2)	($5)	($7)	($7)	($8)	($7)	($9)	($13)	($23)	($38)	($49)	($71)
(28)	Ending Balance Under/(Over) Recovery	($1,620)	($3,089)	($2,677)	($3,198)	($2,922)	($2,852)	($3,663)	($5,837)	($10,176)	($15,276)	($21,560)	($26,203)
	Residential Non-Heat (incl Low Income)												
(29)	Benchmark Revenue Per Customer (RPC)	$25.12	$21.96	$20.18	$19.39	$18.63	$18.68	$19.58	$21.82	$25.87	$28.79	$28.29	$33.83
(30)	Beginning Balance Under/(Over) Recovery	$0	$37,602	$49,366	$100,402	$127,803	$167,928	$179,345	$182,402	$162,398	$139,741	$110,401	$50,179
(31)	Actual Number of Customers	18,645	18,564	18,492	18,209	18,222	18,202	18,263	18,319	18,364	18,358	18,349	18,334
(32)	Adjusted Base Revenue	$430,751	$395,919	$322,374	$325,972	$299,697	$328,959	$355,031	$420,184	$498,162	$558,239	$579,530	$547,887
(33)	Actual Base Revenue Per Customer	$23.10	$21.33	$17.43	$17.90	$16.45	$18.07	$19.44	$22.94	$27.13	$30.41	$31.58	$29.88
(34)	RPC Variance (Benchmark- Actual)	$2.01	$0.63	$2.75	$1.49	$2.18	$0.60	$0.14	($1.12)	($1.26)	($1.62)	($3.29)	$3.95
(35)	Monthly Under/(Over) Recovery of RPC	$37,559	$11,663	$50,859	$27,111	$39,748	$10,984	$2,559	($20,463)	($23,086)	($29,712)	($60,437)	$72,352
(36)	Preliminary Ending Balance	$37,559	$49,265	$100,225	$127,513	$167,552	$178,912	$181,903	$161,939	$139,313	$110,030	$49,964	$122,531
(37)	Average Balance	$18,780	$43,433	$74,796	$113,958	$147,678	$173,420	$180,624	$172,170	$150,856	$124,886	$80,182	$86,355
(38)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(39)	Interest Applied	$42	$101	$177	$290	$376	$432	$499	$460	$429	$371	$215	$257
(40)	Ending Balance Under/(Over) Recovery	$37,602	$49,366	$100,402	$127,803	$167,928	$179,345	$182,402	$162,398	$139,741	$110,401	$50,179	$122,788

(1) RMS/AEL-4, Line (4); Col (f) Prorated
(2) Line (14)
(3) Company's billing system
(4) Company's billing system
(5) RMS/AEL-5, Line (41)
(6) Line (4) + Line (5)
(7) Line (6) / Line (3)
(8) Line (1) - Line (7)
(9) Line (3) * Line (8)
(10) Line (2) + Line (9)
(11) [Line (2) + Line (10)] / 2
(13) [Line (11) * Line (12)] / 365 * # days
(14) Line (10) + Line (13)
(15) RMS/AEL-4, Line (4); Col (f) Prorated
(16) Line (28)
(17) Company's billing system
(18) Company's billing system
(19) RMS/AEL-5, Line (42)
(20) Line (18) + Line (19)
(21) Line (20) / Line (17)
(22) Line (15) - Line (21)
(23) Line (17) * Line (22)
(24) Line (16) + Line (23)
(25) [Line (16) + Line (24)] / 2
(27) [Line (25) * Line (26)] / 365 * # days
(28) Line (24) + Line (27)
(29) RMS/AEL-4, Line (4)
(30) Line (40)
(31) Line (3) + Line (17)
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(37) [Line (30) + Line (36)] / 2
(39) [Line (37) * Line (38)] / 365 * # days
(40) Line (36) + Line (39)

RDM Reconciliation by Rate Class by Month

		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
		30	31	30	31	31	30	31	30	31	31	28	31
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Residential Heating												
(41)	Benchmark Revenue Per Customer (RPC)	$52.93	$34.33	$24.38	$21.60	$20.37	$21.95	$26.12	$44.44	$70.56	$92.98	$100.01	$88.56
(42)	Beginning Balance Under/(Over) Recovery	$0	($2,260,342)	($3,772,593)	($3,420,641)	($3,574,320)	($3,507,518)	($3,274,053)	($3,192,658)	($4,147,517)	($6,102,410)	($6,617,844)	($7,172,750)
(43)	Actual Number of Customers	208,054	205,437	204,477	204,502	204,248	204,741	207,181	209,045	209,993	210,235	209,770	209,425
(44)	Actual Base Revenue	$13,271,080	$8,557,565	$4,623,754	$4,561,618	$4,085,635	$4,251,777	$5,322,253	$10,244,834	$16,775,130	$20,065,751	$21,538,987	$19,390,370
(45)	Revenue Adjustment	$0	$0	$0	$0	$0	($259)	($993)	($9,806)	($17,678)	($21,544)	($23,472)	($20,815)
(46)	Adjusted Base Revenue	$13,271,080	$8,557,565	$4,623,754	$4,561,618	$4,085,635	$4,251,518	$5,321,260	$10,235,028	$16,757,452	$20,044,207	$21,515,515	$19,369,555
(47)	Actual Base Revenue Per Customer	$63.79	$41.66	$22.61	$22.31	$20.00	$20.77	$25.68	$48.96	$79.80	$95.34	$102.57	$92.49
(48)	RPC Variance (Benchmark- Actual)	($10.85)	($7.33)	$1.76	($0.71)	$0.37	$1.18	$0.44	($4.52)	($9.24)	($2.36)	($2.56)	($3.93)
(49)	Monthly Under/(Over) Recovery of RPC	($2,257,790)	($1,505,214)	$360,440	($144,779)	$75,813	$241,908	$90,308	($945,068)	($1,940,346)	($496,557)	($536,417)	($822,877)
(50)	Preliminary Ending Balance	($2,257,790)	($3,765,556)	($3,412,153)	($3,565,420)	($3,498,507)	($3,265,610)	($3,183,746)	($4,137,726)	($6,087,863)	($6,598,966)	($7,154,261)	($7,995,627)
(51)	Average Balance	($1,128,895)	($3,012,949)	($3,592,373)	($3,493,031)	($3,536,414)	($3,386,564)	($3,228,899)	($3,665,192)	($5,117,690)	($6,350,688)	($6,886,053)	($7,584,188)
(52)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(53)	Interest Applied	($2,552)	($7,037)	($8,489)	($8,900)	($9,011)	($8,443)	($8,913)	($9,791)	($14,547)	($18,878)	($18,489)	($22,545)
(54)	Ending Balance Under/(Over) Recovery	($2,260,342)	($3,772,593)	($3,420,641)	($3,574,320)	($3,507,518)	($3,274,053)	($3,192,658)	($4,147,517)	($6,102,410)	($6,617,844)	($7,172,750)	($8,018,172)
	Residential Heating - Low Income												
(55)	Benchmark Revenue Per Customer (RPC)	$52.93	$34.33	$24.38	$21.60	$20.37	$21.95	$26.12	$44.44	$70.56	$92.98	$100.01	$88.56
(56)	Beginning Balance Under/(Over) Recovery	$0	($127,348)	($236,591)	($219,603)	($242,049)	($244,247)	($239,592)	($267,224)	($363,755)	($585,824)	($585,126)	($601,593)
(57)	Actual Number of Customers	17,845	19,543	19,646	19,650	19,929	19,768	18,483	18,033	17,984	18,259	18,912	19,446
(58)	Actual Base Revenue	$1,071,825	$779,701	$461,350	$446,260	$407,622	$428,625	$509,807	$897,932	$1,491,245	$1,697,106	$1,908,334	$1,783,571
(59)	Revenue Adjustment	$0	$0	$0	$0	$0	($36)	($98)	($857)	($1,573)	($1,819)	($2,069)	($1,920)
(60)	Adjusted Base Revenue	$1,071,825	$779,701	$461,350	$446,260	$407,622	$428,589	$509,709	$897,075	$1,489,672	$1,695,287	$1,906,265	$1,781,651
(61)	Actual Base Revenue Per Customer	$60.06	$39.90	$23.48	$22.71	$20.45	$21.68	$27.58	$49.75	$82.83	$92.85	$100.80	$91.62
(62)	RPC Variance (Benchmark- Actual)	($7.13)	($5.57)	$0.89	($1.11)	($0.08)	$0.27	($1.46)	($5.31)	($12.27)	$0.13	($0.79)	($3.06)
(63)	Monthly Under/(Over) Recovery of RPC	($127,205)	($108,819)	$17,527	($21,859)	($1,579)	$5,257	($26,933)	($95,689)	($220,721)	$2,435	($14,876)	($59,513)
(64)	Preliminary Ending Balance	($127,205)	($236,167)	($219,064)	($241,462)	($243,628)	($238,990)	($266,526)	($362,913)	($584,476)	($583,388)	($600,002)	($661,106)
(65)	Average Balance	($63,602)	($181,758)	($227,828)	($230,532)	($242,838)	($241,618)	($253,059)	($315,069)	($474,115)	($584,606)	($592,564)	($631,350)
(66)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(67)	Interest Applied	($144)	($425)	($538)	($587)	($619)	($602)	($699)	($842)	($1,348)	($1,738)	($1,591)	($1,877)
(68)	Ending Balance Under/(Over) Recovery	($127,348)	($236,591)	($219,603)	($242,049)	($244,247)	($239,592)	($267,224)	($363,755)	($585,824)	($585,126)	($601,593)	($662,983)
	Residential Heat (incl Low Income)												
(69)	Benchmark Revenue Per Customer (RPC)	$52.93	$34.33	$24.38	$21.60	$20.37	$21.95	$26.12	$44.44	$70.56	$92.98	$100.01	$88.56
(70)	Beginning Balance Under/(Over) Recovery	$0	($2,387,690)	($4,009,184)	($3,640,244)	($3,816,369)	($3,751,764)	($3,513,646)	($3,459,883)	($4,511,272)	($6,688,233)	($7,202,970)	($7,774,343)
(71)	Actual Number of Customers	225,899	224,980	224,123	224,152	224,177	224,509	225,664	227,078	227,977	228,494	228,682	228,871
(72)	Adjusted Base Revenue	$14,342,905	$9,337,266	$5,085,104	$5,007,878	$4,493,258	$4,680,108	$5,830,970	$11,132,103	$18,247,124	$21,739,493	$23,421,779	$21,151,206
(73)	Actual Base Revenue Per Customer	$63.49	$41.50	$22.69	$22.34	$20.04	$20.85	$25.84	$49.02	$80.04	$95.14	$102.42	$92.42
(74)	RPC Variance (Benchmark- Actual)	($10.56)	($7.17)	$1.69	($0.74)	$0.33	$1.10	$0.28	($4.58)	($9.48)	($2.16)	($2.41)	($3.86)
(75)	Monthly Under/(Over) Recovery of RPC	($2,384,995)	($1,614,033)	$377,967	($166,638)	$74,234	$247,164	$63,374	($1,040,757)	($2,161,067)	($494,121)	($551,293)	($882,391)
(76)	Preliminary Ending Balance	($2,384,995)	($4,001,723)	($3,631,217)	($3,806,882)	($3,742,135)	($3,504,600)	($3,450,271)	($4,500,639)	($6,672,339)	($7,182,355)	($7,754,263)	($8,656,733)
(77)	Average Balance	($1,192,497)	($3,194,706)	($3,820,200)	($3,723,563)	($3,779,252)	($3,628,182)	($3,481,959)	($3,980,261)	($5,591,805)	($6,935,294)	($7,478,617)	($8,215,538)
(78)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(79)	Interest Applied	($2,695)	($7,462)	($9,027)	($9,487)	($9,629)	($9,046)	($9,611)	($10,632)	($15,895)	($20,616)	($20,080)	($24,422)
(80)	Ending Balance Under/(Over) Recovery	($2,387,690)	($4,009,184)	($3,640,244)	($3,816,369)	($3,751,764)	($3,513,646)	($3,459,883)	($4,511,272)	($6,688,233)	($7,202,970)	($7,774,343)	($8,681,155)

(41) RMS/AEL-4, Line (8); Col (f) Prorated
(42) Line (54)
(43) Company's billing system
(44) Company's billing system
(45) RMS/AEL-5, Line (43); Col (f) Prorated
(46) Line (44) + Line (45)
(47) Line (46) / Line (43)
(48) Line (41) - Line (47)
(49) Line (43) * Line (48)
(50) Line (42) + Line (49)
(51) [Line (42) + Line (50)] / 2
(53) [Line (51) * Line (52)] / 365 * # days
(54) Line (50) + Line (53)
(55) RMS/AEL-4, Line (8); Col (f) Prorated
(56) Line (68)
(57) Company's billing system
(58) Company's billing system
(59) RMS/AEL-5, Line (44); Col (f) Prorated
(60) Line (58) + Line (59)
(61) Line (60) / Line (57)
(62) Line (55) - Line (61)
(63) Line (57) * Line (62)
(64) Line (56) + Line (63)
(65) [Line (56) + Line (64)] / 2
(67) [Line (65) * Line (66)] / 365 * # days
(68) Line (64) + Line (67)
(69) RMS/AEL-4, Line (8); Col (f) Prorated
(70) Line (80)
(71) Line (43) + Line (57)
(72) Line (46) + Line (60)
(73) Line (72) / Line (71)
(74) Line (69) - Line (73)
(75) Line (74) * Line (71)
(76) Line (70) + Line (75)
(77) [Line (70) + Line (76)] / 2
(79) [Line (77) * Line (78)] / 365 * # days
(80) Line (76) + Line (79)

RDM Reconciliation by Rate Class by Month

		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
		30	31	30	31	31	30	31	30	31	31	28	31
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Small C&I												
(81)	Benchmark Revenue Per Customer (RPC)	$77.93	$50.14	$33.47	$31.72	$29.56	$32.82	$39.49	$59.34	$105.05	$135.07	$139.39	$127.94
(82)	Beginning Balance Under/(Over) Recovery	$0	($218,890)	($359,583)	($289,584)	($292,721)	($285,803)	($263,087)	($205,276)	($308,459)	($438,585)	($468,199)	($717,079)
(83)	Actual Number of Customers	19,202	18,985	18,840	18,744	18,581	18,529	18,687	18,958	19,127	19,187	19,210	19,224
(84)	Actual Base Revenue	$1,715,116	$1,091,985	$559,886	$597,049	$541,540	$584,750	$679,792	$1,228,461	$2,140,438	$2,622,438	$2,927,991	$2,600,312
(85)	Revenue Adjustment	$0	$0	$0	$0	$0	($113)	($299)	($996)	($2,081)	($2,581)	($3,018)	($2,621)
(86)	Adjusted Base Revenue	$1,715,116	$1,091,985	$559,886	$597,049	$541,540	$584,637	$679,493	$1,227,465	$2,138,357	$2,619,857	$2,924,973	$2,597,691
(87)	Actual Base Revenue Per Customer	$89.32	$57.52	$29.72	$31.85	$29.14	$31.55	$36.36	$64.75	$111.80	$136.54	$152.26	$135.13
(88)	RPC Variance (Benchmark- Actual)	($11.39)	($7.38)	$3.76	($0.13)	$0.41	$1.26	$3.13	($5.41)	($6.75)	($1.47)	($12.87)	($7.19)
(89)	Monthly Under/(Over) Recovery of RPC	($218,643)	($140,018)	$70,764	($2,396)	$7,654	$23,399	$58,457	($102,497)	($129,066)	($28,269)	($247,291)	($138,173)
(90)	Preliminary Ending Balance	($218,643)	($358,908)	($288,818)	($291,980)	($285,067)	($262,404)	($204,631)	($307,773)	($437,524)	($466,854)	($715,490)	($855,252)
(91)	Average Balance	($109,321)	($288,899)	($324,200)	($290,782)	($288,894)	($274,104)	($233,859)	($256,525)	($372,991)	($452,719)	($591,845)	($786,166)
(92)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(93)	Interest Applied	($247)	($675)	($766)	($741)	($736)	($683)	($646)	($685)	($1,060)	($1,346)	($1,589)	($2,337)
(94)	Ending Balance Under/(Over) Recovery	($218,890)	($359,583)	($289,584)	($292,721)	($285,803)	($263,087)	($205,276)	($308,459)	($438,585)	($468,199)	($717,079)	($857,589)
	Medium C&I												
(95)	Benchmark Revenue Per Customer (RPC)	$390.91	$306.74	$258.99	$228.10	$215.25	$246.99	$312.51	$368.05	$499.02	$592.69	$572.68	$557.09
(96)	Beginning Balance Under/(Over) Recovery	$0	($127,621)	($113,602)	$133,937	$208,819	$295,658	$404,614	$586,350	$410,800	$78,399	($89,807)	($583,445)
(97)	Actual Number of Customers	5,144	5,141	5,127	5,122	5,200	5,221	5,252	5,258	5,270	5,273	5,277	5,280
(98)	Actual Base Revenue	$2,138,317	$1,562,631	$1,080,311	$1,093,900	$1,033,128	$1,181,783	$1,461,804	$2,113,888	$2,966,095	$3,297,124	$3,518,797	$3,214,944
(99)	Revenue Adjustment	$0	$0	$0	$0	$0	($323)	($872)	($1,801)	($3,165)	($3,680)	($4,029)	($3,563)
(100)	Adjusted Base Revenue	$2,138,317	$1,562,631	$1,080,311	$1,093,900	$1,033,128	$1,181,460	$1,460,932	$2,112,087	$2,962,930	$3,293,444	$3,514,768	$3,211,381
(101)	Actual Base Revenue Per Customer	$415.69	$303.95	$210.71	$213.57	$198.68	$226.29	$278.17	$401.69	$562.23	$624.59	$666.05	$608.22
(102)	RPC Variance (Benchmark- Actual)	($24.78)	$2.78	$48.28	$14.53	$16.58	$20.70	$34.34	($33.64)	($63.21)	($31.90)	($93.37)	($51.13)
(103)	Monthly Under/(Over) Recovery of RPC	($127,477)	$14,301	$247,515	$74,446	$86,197	$108,084	$180,371	($176,880)	($333,094)	($168,190)	($492,736)	($269,945)
(104)	Preliminary Ending Balance	($127,477)	($113,321)	$133,913	$208,383	$295,016	$403,742	$584,984	$409,470	$77,705	($89,790)	($582,543)	($853,391)
(105)	Average Balance	($63,739)	($120,471)	$10,156	$171,160	$251,918	$349,700	$494,799	$497,910	$244,252	($5,695)	($336,175)	($718,418)
(106)	Bk America Rate less 200 Basis Points	2.75%	2.75%	2.88%	3.00%	3.00%	3.03%	3.25%	3.25%	3.35%	3.50%	3.50%	3.50%
(107)	Interest Applied	($144)	($281)	$24	$436	$642	$872	$1,366	$1,330	$694	($17)	($903)	($2,136)
(108)	Ending Balance Under/(Over) Recovery	($127,621)	($113,602)	$133,937	$208,819	$295,658	$404,614	$586,350	$410,800	$78,399	($89,807)	($583,445)	($855,526)

(81) RMS/AEL-4, Line (12); Col (f) Prorated
(82) Line (94)
(83) Company's billing system
(84) Company's billing system
(85) RMS/AEL-5, Line (45); Col (f) Prorated
(86) Line (84) + Line (85)
(87) Line (86) / Line (83)
(88) Line (81) - Line (87)
(89) Line (83) * Line (88)
(90) Line (82) + Line (89)
(91) [Line (82) + Line (90)] / 2
(93) [Line (91) * Line (92)] / 365 * # days
(94) Line (90) + Line (93)
(95) RMS/AEL-4, Line (16); Col (f) Prorated
(96) Line (108)
(97) Company's billing system
(98) Company's billing system
(99) RMS/AEL-5, Line (46); Col (f) l
(100) Line (98) + Line (99)
(101) Line (100) / Line (97)
(102) Line (95) - Line (101)
(103) Line (97) * Line (102)
(104) Line (96) + Line (103)
(105) [Line (96) + Line (104)] / 2
(107) [Line (105) * Line (106)] / 365 * # days
(108) Line (104) + Line (107)

Actual vs. Normal Billing Degree Day Comparison for April 2018 - March 2019

	Month/Year	Actual Billing Degree Days	Normal Billing Degree Days
		(a)	(b)
(1)	Apr-18	725	640
(2)	May-18	328	351
(3)	Jun-18	100	126
(4)	Jul-18	11	15
(5)	Aug-18	0	0
(6)	Sep-18	11	20
(7)	Oct-18	136	154
(8)	Nov-18	510	426
(9)	Dec-18	863	751
(10)	Jan-19	991	1,029
(11)	Feb-19	1,034	1,028
(12)	Mar-19	956	898
(13)	Total	5,664	5,439
(14)	Degree Day Difference	226	
(15)	Degree Day Difference (%)	4.1%	

Source: Normal Heating Degree Day Report
Line (13): Sum [Lines (1):(12)]
Line (14): Abs [Column (b), Line (13) - Column (a), Line (13)]
Line (15): [Column (a), Line (13) / Column (b), Line (13)] - 1

Gas Revenue Decoupling Targets Approved in Docket No. 4708 & 4770

		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
(1)	Residential Non-Heat (incl Low-Income)													
(2)	Number of Customers	21,943	21,886	21,831	21,761	21,710	17,323	17,314	17,273	17,225	17,144	17,034	16,952	
(3)	Final Revenue Requirement	$551,147	$480,518	$440,626	$421,958	$404,421	$324,590	$339,111	$376,935	$445,616	$493,739	$481,893	$573,555	$5,334,109
(4)	**RPC**	$25.12	$21.96	$20.18	$19.39	$18.63	$18.73	$19.58	$21.82	$25.87	$28.79	$28.29	$33.83	
(5)	Residential Heating (incl Low-Income)													
(6)	Number of Customers	210,780	209,814	209,107	208,472	207,967	223,841	224,029	224,567	225,660	227,181	228,469	229,303	
(7)	Final Revenue Requirement	$11,157,590	$7,202,607	$5,097,052	$4,502,584	$4,237,221	$5,311,322	$5,853,289	$9,979,868	$15,924,226	$21,125,214	$22,850,126	$20,309,306	$133,550,405
(8)	**RPC**	$52.93	$34.33	$24.38	$21.60	$20.37	$23.72	$26.12	$44.44	$70.56	$92.98	$100.01	$88.56	
(9)	Small													
(10)	Number of Customers	18,697	18,524	18,381	18,270	18,221	19,003	18,915	18,966	19,086	19,289	19,487	19,601	
(11)	Final Revenue Requirement	$1,457,117	$928,852	$615,286	$579,616	$538,554	$693,580	$747,002	$1,125,542	$2,005,001	$2,605,556	$2,716,468	$2,507,944	$16,520,517
(12)	**RPC**	$77.93	$50.14	$33.47	$31.72	$29.56	$36.49	$39.49	$59.34	$105.05	$135.07	$139.39	$127.94	
(13)	Medium C&I													
(14)	Number of Customers	4,702	4,691	4,694	4,684	4,665	5,146	5,153	5,162	5,173	5,188	5,201	5,211	
(15)	Final Revenue Requirement	$1,838,057	$1,438,900	$1,215,685	$1,068,436	$1,004,164	$1,455,196	$1,610,397	$1,899,911	$2,581,450	$3,074,905	$2,978,538	$2,903,016	$23,068,655
(16)	**RPC**	$390.91	$306.74	$258.99	$228.10	$215.25	$282.78	$312.51	$368.05	$499.02	$592.69	$572.68	$557.09	

Footnotes:

Line (4), Col (a) - Col (e)	RIPUC Docket 4708, RDM Filing
Line (4), Col (f) - Col (l)	RIPUC Docket 4770, Second Compliance, Attachment 16, Page 10, Line (3) filed May 30, 2019
Line (8), Col (a) - Col (e)	RIPUC Docket 4708, RDM Filing
Line (8), Col (f) - Col (l)	RIPUC Docket 4770, Second Compliance, Attachment 16, Page 10, Line (6) filed May 30, 2019
Line (12), Col (a) - Col (e)	RIPUC Docket 4708, RDM Filing
Line (12), Col (f) - Col (l)	RIPUC Docket 4770, Second Compliance, Attachment 16, Page 10, Line (9) filed May 30, 2019
Line (16), Col (a) - Col (e)	RIPUC Docket 4708, RDM Filing
Line (16), Col (f) - Col (l)	RIPUC Docket 4770, Second Compliance, Attachment 16, Page 10, Line (12) filed May 30, 2019

Credit for Excess ADIT
September 2018 through August 2019

		Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	FY2019 Total	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Rate Year Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	Volumes															
(1)	Res Non Heat	75,404	179,973	286,235	442,082	519,619	561,271	489,780	2,554,364	385,867	295,377	207,276	153,230	139,055	78,495	3,813,664
(2)	Res Non Heat Low Income	1,907	4,966	9,140	16,046	20,127	23,418	25,595	101,199	18,581	14,072	3,557	2,165	2,035	1,387	142,996
(3)	Res Heat	1,294,631	4,965,243	14,008,633	25,254,462	30,777,056	33,531,245	29,735,848	139,567,118	19,253,009	11,831,452	5,810,786	4,125,189	3,776,100	2,131,809	186,495,462
(4)	Res Heat Low Income	182,359	488,358	1,224,245	2,246,796	2,598,836	2,955,618	2,742,145	12,438,357	1,846,955	1,164,816	452,632	341,749	311,781	195,945	16,752,235
(5)	Small C&I	188,779	497,717	1,659,560	3,468,983	4,301,009	5,030,796	4,369,163	19,516,007	2,589,123	1,452,409	810,772	485,875	461,591	270,705	25,586,482
(6)	Medium C&I	806,831	2,181,109	4,502,323	7,913,044	9,200,698	10,072,101	8,906,355	43,582,461	6,511,284	4,050,149	2,262,603	1,772,283	1,789,719	878,393	60,846,892
(7)	Large Low Load Factor C&I	(41,020)	825,431	2,496,767	4,385,986	4,829,581	5,631,299	4,436,680	22,564,724	3,343,446	1,485,450	704,338	419,827	393,839	293,288	29,204,912
(8)	Large High Load Factor C&I	382,155	902,729	1,161,982	1,427,166	1,512,124	1,747,148	1,450,075	8,583,379	1,268,402	1,000,436	1,013,001	959,669	917,071	414,653	14,156,612
(9)	XLarge Low Load Factor C&I	102,425	327,797	1,495,372	2,434,193	2,235,941	2,786,235	1,762,795	11,144,758	1,818,897	242,638	283,091	193,716	190,324	135,464	14,008,887
(10)	XLarge High Load Factor C&I	2,029,169	5,096,898	5,780,647	5,901,252	6,384,226	6,804,423	4,973,367	36,969,982	5,817,418	4,588,920	5,447,858	5,542,203	5,466,758	2,764,990	66,598,129
	Current Approved Distribution Rates															
(11)	Res Non Heat	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456		$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	
(12)	Res Non Heat Low Income	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456		$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	$0.5456	
(13)	Res Heat	$0.4960	$0.4960	$0.5534	$0.5534	$0.5534	$0.5534	$0.5534		$0.5534	$0.4960	$0.4960	$0.4960	$0.4960	$0.4960	
(14)	Res Heat Low Income	$0.4960	$0.4960	$0.5534	$0.5534	$0.5534	$0.5534	$0.5534		$0.5534	$0.4960	$0.4960	$0.4960	$0.4960	$0.4960	
(15)	Small C&I	$0.4284	$0.4284	$0.4852	$0.4852	$0.4852	$0.4852	$0.4852		$0.4852	$0.4284	$0.4284	$0.4284	$0.4284	$0.4284	
(16)	Medium C&I	$0.2484	$0.2484	$0.2484	$0.2484	$0.2484	$0.2484	$0.2484		$0.2484	$0.2484	$0.2484	$0.2484	$0.2484	$0.2484	
(17)	Large Low Load Factor C&I	$0.2429	$0.2429	$0.2429	$0.2429	$0.2429	$0.2429	$0.2429		$0.2429	$0.2429	$0.2429	$0.2429	$0.2429	$0.2429	
(18)	Large High Load Factor C&I	$0.1617	$0.1617	$0.1617	$0.1617	$0.1617	$0.1617	$0.1617		$0.1617	$0.1617	$0.1617	$0.1617	$0.1617	$0.1617	
(19)	XLarge Low Load Factor C&I	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421		$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	$0.0421	
(20)	XLarge High Load Factor C&I	$0.0369	$0.0369	$0.0369	$0.0369	$0.0369	$0.0369	$0.0369		$0.0369	$0.0369	$0.0369	$0.0369	$0.0369	$0.0369	
	Illustrative Rates from Excess ADIT True-Up Second Compliance Filing (Docket 4770)															
(21)	Res Non Heat	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445		$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	
(22)	Res Non Heat Low Income	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445		$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	$0.5445	
(23)	Res Heat	$0.4958	$0.4958	$0.5527	$0.5527	$0.5527	$0.5527	$0.5527		$0.5527	$0.4958	$0.4958	$0.4958	$0.4958	$0.4958	
(24)	Res Heat Low Income	$0.4958	$0.4958	$0.5527	$0.5527	$0.5527	$0.5527	$0.5527		$0.5527	$0.4958	$0.4958	$0.4958	$0.4958	$0.4958	
(25)	Small C&I	$0.4278	$0.4278	$0.4846	$0.4846	$0.4846	$0.4846	$0.4846		$0.4846	$0.4278	$0.4278	$0.4278	$0.4278	$0.4278	
(26)	Medium C&I	$0.2480	$0.2480	$0.2480	$0.2480	$0.2480	$0.2480	$0.2480		$0.2480	$0.2480	$0.2480	$0.2480	$0.2480	$0.2480	
(27)	Large Low Load Factor C&I	$0.2425	$0.2425	$0.2425	$0.2425	$0.2425	$0.2425	$0.2425		$0.2425	$0.2425	$0.2425	$0.2425	$0.2425	$0.2425	
(28)	Large High Load Factor C&I	$0.1614	$0.1614	$0.1614	$0.1614	$0.1614	$0.1614	$0.1614		$0.1614	$0.1614	$0.1614	$0.1614	$0.1614	$0.1614	
(29)	XLarge Low Load Factor C&I	$0.0420	$0.0420	$0.0420	$0.0420	$0.0420	$0.0420	$0.0420		$0.0420	$0.0420	$0.0420	$0.0420	$0.0420	$0.0420	
(30)	XLarge High Load Factor C&I	$0.0367	$0.0367	$0.0367	$0.0367	$0.0367	$0.0367	$0.0367		$0.0367	$0.0367	$0.0367	$0.0367	$0.0367	$0.0367	
	Reduction in Rates															
(31)	Res Non Heat	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)		($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	
(32)	Res Non Heat Low Income	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)		($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	($0.0011)	
(33)	Res Heat	($0.0002)	($0.0002)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)		($0.0007)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	
(34)	Res Heat Low Income	($0.0002)	($0.0002)	($0.0007)	($0.0007)	($0.0007)	($0.0007)	($0.0007)		($0.0007)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	
(35)	Small C&I	($0.0006)	($0.0006)	($0.0006)	($0.0006)	($0.0006)	($0.0006)	($0.0006)		($0.0006)	($0.0006)	($0.0006)	($0.0006)	($0.0006)	($0.0006)	
(36)	Medium C&I	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)		($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	
(37)	Large Low Load Factor C&I	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)		($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	($0.0004)	
(38)	Large High Load Factor C&I	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)		($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	($0.0003)	
(39)	XLarge Low Load Factor C&I	($0.0001)	($0.0001)	($0.0001)	($0.0001)	($0.0001)	($0.0001)	($0.0001)		($0.0001)	($0.0001)	($0.0001)	($0.0001)	($0.0001)	($0.0001)	
(40)	XLarge High Load Factor C&I	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)		($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	($0.0002)	
	Reduction in Distribution Revenues															
(41)	Res Non Heat	($83)	($198)	($315)	($486)	($572)	($617)	($539)	($2,810)	($424)	($325)	($228)	($169)	($153)	($86)	($4,195)
(42)	Res Non Heat Low Income	($2)	($5)	($10)	($18)	($22)	($26)	($28)	($111)	($20)	($15)	($4)	($2)	($2)	($2)	($156)
(43)	Res Heat	($259)	($993)	($9,806)	($17,678)	($21,544)	($23,472)	($20,815)	($94,567)	($13,477)	($2,366)	($1,162)	($825)	($755)	($426)	($113,578)
(44)	Res Heat Low Income	($36)	($98)	($857)	($1,573)	($1,819)	($2,069)	($1,920)	($8,372)	($1,293)	($233)	($91)	($68)	($62)	($39)	($10,158)
(45)	Small C&I	($113)	($299)	($996)	($2,081)	($2,581)	($3,018)	($2,621)	($11,709)	($1,553)	($871)	($486)	($292)	($277)	($162)	($15,350)
(46)	Medium C&I	($323)	($872)	($1,801)	($3,165)	($3,680)	($4,029)	($3,563)	($17,433)	($2,605)	($1,620)	($905)	($709)	($716)	($351)	($24,339)
(47)	Large Low Load Factor C&I	$16	($330)	($999)	($1,754)	($1,932)	($2,253)	($1,775)	($9,027)	($1,337)	($594)	($282)	($168)	($158)	($117)	($11,683)
(48)	Large High Load Factor C&I	($115)	($271)	($349)	($428)	($454)	($524)	($435)	($2,576)	($381)	($300)	($304)	($288)	($275)	($124)	($4,248)
(49)	XLarge Low Load Factor C&I	($10)	($33)	($150)	($243)	($224)	($279)	($176)	($1,115)	($182)	($24)	($28)	($19)	($19)	($14)	($1,401)
(50)	XLarge High Load Factor C&I	($406)	($1,019)	($1,156)	($1,180)	($1,277)	($1,361)	($995)	($7,394)	($1,163)	($918)	($1,090)	($1,108)	($1,093)	($553)	($13,319)
(51)	Sub-Total (RDM Only)	($816)	($2,465)	($13,785)	($25,001)	($30,218)	($33,231)	($29,486)	($135,002)	($19,372)	($5,430)	($2,876)	($2,065)	($1,965)	($1,066)	($167,776)
(52)	Total (All Customers)	($1,331)	($4,118)	($16,439)	($28,606)	($34,105)	($37,648)	($32,867)	($155,114)	($22,435)	($7,266)	($4,580)	($3,648)	($3,510)	($1,874)	($198,427)

(1):(10), Col (a)-(g), (i)-(j) Company billing system; Col (a) Prorated for only volume billed in Sept '18
(1):(10), Col (k)-(n) Company Forecast; Col (n) Prorated for Aug '19 volume billed in Sept '19
(1):(10), Col (h) Sum [Col (a)-(g)]
(1):(10), Col (o) Sum [Col (h)-(n)]
(11):(20) RIPUC NG-GAS No. 101 Section 4 & 5
Schedule A-F
(21):(20) RIPUC Docket 4770, Second Commpliance
Attachment 16, Page 11 filed May 31, 2019
(31) Line (21) - Line (11)
(32) Line (22) - Line (12)
(33) Line (23) - Line (13)
(34) Line (24) - Line (14)
(35) Line (25) - Line (15)
(36) Line (26) - Line (16)
(37) Line (27) - Line (17)
(38) Line (28) - Line (18)
(39) Line (29) - Line (19)
(40) Line (30) - Line (20)
(41) Line (31) * Line (1), truncated to 4 decimal places
(42) Line (32) * Line (2), truncated to 4 decimal place
(43) Line (33) * Line (3), truncated to 4 decimal places
(44) Line (34) * Line (4), truncated to 4 decimal places
(45) Line (35) * Line (5), truncated to 4 decimal places
(46) Line (36) * Line (6), truncated to 4 decimal places
(47) Line (37) * Line (7), truncated to 4 decimal places
(48) Line (38) * Line (8), truncated to 4 decimal places
(49) Line (39) * Line (9), truncated to 4 decimal places
(50) Line (40) * Line (10), truncated to 4 decimal places
(51) Sum [Lines (41):(46)]
(52) Sum [Lines (47):(50)]