

National Grid

Massachusetts Electric Company
Nantucket Electric Company

INVESTIGATION AS TO THE PROPRIETY OF PROPOSED TARIFF CHANGES

Testimony, Exhibits and
Workpapers of:
Howard S. Gorman
(Cost of Service, Revenue Allocation,
Rate Design and Other Matters)

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Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
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Exhibit NG-HSG-1
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H.O. Pieper

PRE-FILED DIRECT TESTIMONY

OF

HOWARD S. GORMAN

Regarding Class Cost of Service, Revenue Allocation,

Rate Design and Other Matters

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1 **I. Introduction and Qualifications**

2 **Q. Please state your full name and business address, by whom you are employed, and**
3 **in what position.**

4 A. My name is Howard S. Gorman. My business address is 45 Hill Park Avenue, Great
5 Neck, New York 11021. I am the President of HSG Group, Inc., a consulting firm that I
6 started in 2010, specializing in utility rate and regulatory matters.

7 **Q. Please describe your educational background and business experience.**

8 A. My educational background and professional experience are outlined in my curriculum
9 vitae, which is included as Workpaper NG-HSG-1.

10 **Q. Have you previously testified before the Department of Public Utilities (the**
11 **“Department”) or any other regulatory commission?**

12 A. Yes. I previously testified before the Department in the Company’s last two general rate
13 case proceedings in D.P.U. 09-39 and D.P.U. 15-155. I have also testified in proceedings
14 before the New Hampshire Public Utilities Commission, New Jersey Board of Public
15 Utilities, New York State Public Service Commission, Ontario Energy Board,
16 Pennsylvania Public Utility Commission, and Rhode Island Public Utilities Commission.

17 **II. Purpose of Testimony**

18 **Q. On whose behalf are you testifying today?**

19 A. I am testifying on behalf Massachusetts Electric Company (“Mass. Electric”) and
20 Nantucket Electric Company (“Nantucket Electric”), each d/b/a National Grid (together

1 the “Company”).¹ Both Mass. Electric and Nantucket Electric are subsidiaries of
2 National Grid USA (“National Grid”).

3 **Q. What is the purpose of your testimony today?**

4 A. The purpose of my testimony is to present and support the following:

- 5 • The Company’s Allocated Cost of Service Study (“ACOSS”);
- 6 • The Company’s proposed class revenue allocation based on the results of the ACOSS
7 and the requirements of Section 94I of G.L. c. 164, as well as of Department
8 precedent, to mitigate bill impacts to certain rate classes;
- 9 • The Company’s proposed rate designs for each rate class and the bill impacts of these
10 proposals;
- 11 • The Company’s proposed increase to the low income discount percentage for
12 customers receiving service on the Residential Low Income Retail Delivery Service
13 Rate R-2 tariff (“Rate R-2”).
- 14 • The Company’s proposed updates to the Basic Service Administrative Cost Factors
15 and Residential Assistance Adjustment Factors as a result of certain aspects of this
16 general rate case;

¹ Pursuant to the settlement agreement governing the acquisition of Nantucket Electric by National Grid’s predecessor, New England Electric System, approved by the Department in D.P.U. 95-67, Nantucket Electric is considered together with Mass. Electric for the purposes of establishing all rates charged to customers of both companies, with the exception of the Cable Facilities Surcharge, which is only applicable to customers of Nantucket Electric pursuant to the settlement agreement in D.P.U. 95-67. Unless otherwise specified, the information presented in this filing is the result of aggregating the data of Mass. Electric and Nantucket Electric.

- 1 • The Company’s proposed changes to Terms and Conditions for Distribution Service
2 and associated appendices; and
- 3 • The Company’s proposed Retail Delivery Service tariffs reflecting changes to
4 existing tariff provisions and any new tariff provisions associated with various
5 proposals made by the Company in this filing.

6 **Q. Are you sponsoring any exhibits as part of your testimony?**

7 A. Yes. A list of the exhibits I am sponsoring is presented before my testimony.

8 **Q. Are you submitting other testimony today on behalf of the Company?**

9 A. Yes. I am submitting Exhibit NG-MCS-1 (testimony) and Exhibits NG-MCS-2 through
10 NG-MCS-14 regarding the Marginal Cost of Service Study. As a member of the
11 Monthly Minimum Reliability Contribution Panel, I, together with Company Witness Ian
12 Springsteel, am also submitting Exhibit NG-MMRC-1 (testimony) and Exhibits NG-
13 MMRC-2 through NG-MMRC-4 regarding the Company’s proposed Monthly Minimum
14 Reliability Contribution (“MMRC”).

15 **III. Allocated Cost of Service Study**

16 **Overview**

17 **Q. Please describe what an ACOSS is and how it is prepared.**

18 A. The Company’s filing is based on its investments and costs incurred to provide
19 distribution service to its customers. An ACOSS directly assigns or allocates each
20 element of the revenue requirement, including plant and other investments, operating

1 expenses, depreciation and taxes, among the rate classes, in order to determine the costs
2 of providing service to each rate class. Each element of the total revenue requirement is
3 analyzed and assigned to or allocated among the rate classes, so the utility can establish
4 rates that, subject to assumptions such as kilowatt-hour (“kWh”) delivery volumes and
5 the number of customers, provide it with a fair opportunity to recover its costs and to earn
6 an appropriate return.

7 A three-step process is traditionally used to analyze each element of the revenue
8 requirement. The first step is the functionalization of each element; for the Company,
9 these functions are primary distribution, secondary distribution, and billing. The second
10 step is classification of each functionalized cost element as Demand, Energy, or
11 Customer. The final step, class allocation, is the allocation of each functionalized,
12 classified cost element among the rate classes. The results of the ACOSS, that is, the
13 revenue requirement for each rate class, were compared to the revenue at current rates,
14 and this information was used for guidance in designing the class revenue targets and the
15 distribution rates the Company has proposed in this proceeding.

16 **Q. Was the same methodology used in the Company’s prior rate cases, D.P.U. 09-39**
17 **and D.P.U. 15-155?**

18 A. Yes. In D.P.U. 09-39, I prepared the ACOSS, and used the same three-step methodology
19 and the same allocator assignments, which I will discuss below. This three-step ACOSS
20 methodology has been accepted by the Department (and all other regulators with which I
21 am familiar), is widely used and is supported by the Electric Utility Cost Allocation

1 Manual (January 1992) of the National Association of Regulatory Utility Commissioners
2 (“NARUC Manual”).

3 In D.P.U. 15-155, the Company combined the first and second steps. I reviewed that
4 ACOSS and found the two-step methodology to be equivalent to, and to produce the
5 same results as, the three-step methodology used in D.P.U. 09-39 and in this case. In
6 addition, the allocator assignments are the same, which I will discuss below.

7 **Q. What is the total revenue requirement that you allocated among the rate classes in**
8 **the ACOSS?**

9 A. The ACOSS allocates among the rate classes the total distribution revenue requirement of
10 \$896.7 million (including distribution revenue and other revenue), as determined in
11 Exhibit NG-RRP-2.

12 **Q. What rate classes are included in the ACOSS?**

13 A. The ACOSS includes all of the rate classes in the present tariffs for Mass. Electric and
14 Nantucket Electric. Regular Residential Rate R-1 and Residential Low Income Rate R-2
15 are combined because their usage profiles are similar, and the Street Lighting classes are
16 combined because their usage profiles are also similar.

17 **Q. Please describe the term “functions” as used in an ACOSS.**

18 A. A function is an activity that the utility performs in providing service to customers.

19 **Q. What functions are reflected in the ACOSS?**

20 A. The Company’s activities comprise three functions:

1 *Primary distribution* includes substations as well as conductors rated 4 kV and higher and
2 related assets. In the ACOSS, this function also includes transmission and production
3 activities that are reflected in the revenue requirement. The purpose of the Primary
4 distribution function is to move energy from upstream facilities to more localized areas,
5 including to customers in some cases.

6 *Secondary distribution* includes conductors and related assets that move electricity from
7 the primary system to customers' premises where it can be used by customers, including
8 services.

9 *Billing* includes measuring, billing, and collecting for the services the Company provides,
10 including customer support.

11 **Exhibits**

12 **Q. Please identify the exhibits that are related to the ACOSS.**

13 A. Exhibit NG-HSG-2 presents the ACOSS for the Rate Year revenue requirement. Exhibit
14 NG-HSG-3 presents the development of the external allocator values. Each exhibit has
15 an index page identifying the individual schedules in that exhibit.

16 **Q. Please describe the information on Exhibit NG-HSG-2A, Summary of Results.**

17 A. The Summary of Results shows the rate of return on rate base at current rates for the rate
18 classes served by the Company (Line 10) and the relative rates of return (Line 11). The
19 Summary of Results also shows the total revenue requirement (that would be recovered
20 through a combination of distribution revenue and other revenue) for each class to

1 produce the rate of return on rate base requested by the Company in this proceeding (Line
2 12); that rate of return is 8.04 percent (Line 24). The Summary of Results also shows the
3 change in base distribution revenue required for each class (Line 26), and the percentage
4 change in distribution revenue this represents (Line 27) and the relative percentage
5 change (Line 28).

6 The base distribution revenue at present rates (Line 1) reflects the Annual Target
7 Revenue approved in D.P.U. 18-15 and does not reflect annual revenue associated with
8 the Company's capital investment recovery, solar cost recovery, or Smart Grid pilot
9 program cost recovery recovered through the applicable reconciling mechanisms, which
10 operate outside of base distribution rates.

11 **Q. Please describe the information on Exhibit NG-HSG-2B, Class Allocations- Total.**

12 A. Class Allocation- Total shows how each element of the revenue requirement was
13 allocated among the rate classes. It is a summary of the class allocations on Exhibits NG-
14 HSG-2F-1 through 2F-4.

15 **Q. Please describe the information on Exhibit NG-HSG-2C, Unit Costs by Functional**
16 **Classification.**

17 A. Exhibit NG-HSG-2C presents a summary of revenue requirements by functional
18 classification (Demand-related costs on lines 1-4 and Customer-related costs on lines 12-
19 16), carried forward from line 169 on Exhibits NG-HSG-2F-1 through 2F-4. It also
20 presents the revenue requirement on a unitized basis (Demand-related costs per kW-
21 month on lines 5-8 and Customer-related costs per customer-month on lines 17-21). This

1 information is useful in developing rates.

2 **Q. Please describe the information on Exhibit NG-HSG-2C-1, High Voltage Delivery**
3 **Credit- Over 2.4 kV.**

4 A. Exhibit NG-HSG-2C-1 computes the portion of the distribution revenue requirement
5 attributable to the Company's ownership and operation of line transformers, and converts
6 this annual dollar amount into a per kW-month amount. This amount is credited to
7 customers taking untransformed power (i.e., the customer provides the transformer that
8 reduces the energy to the voltage required by the customer).

9 **Q. Please describe the information on Exhibit NG-HSG-2C-2, High Voltage Delivery**
10 **Credit- 115 kV.**

11 A. Exhibit NG-HSG-2C-2 computes the portion of the distribution revenue requirement
12 attributable to the Company's ownership and operation of assets operating up to 115 kV,
13 and converts this annual dollar amount into a per kW-month amount. This amount is
14 used to determine the credit to customers taking service at 115 kV.

15 **Q. Please describe the information on Exhibit NG-HSG-2C-3, Rates for S-5 and TTO.**

16 A. In Exhibit NG-HSG-2C-3, the column 'Distribution System' computes the portion of the
17 Lighting revenue requirement that continues when the customer purchases the Lighting
18 assets from the Company (i.e., costs that the customer does not avoid by owning Lighting
19 assets), and converts this to a per-kWh rate. The column 'Temporary Turn Off' removes
20 costs that would not be incurred during a temporary turn-off of Lighting facilities (i.e.,
21 costs that the customer does not avoid by having the Company temporarily turn off

1 luminaires), and computes that as a percentage of the total. These results are used in rate
2 design for the Lighting classes.

3 **Q. Please describe the information on Exhibit-NG-HSG-2D, Functionalization.**

4 A. Exhibit NG-HSG-2D shows how each element of the revenue requirement was allocated
5 among the Functions: Primary distribution, Secondary distribution, and Billing. The
6 exhibit lists each account and its FERC account number, the account balance (dollars)
7 included in the revenue requirement, the allocator assigned to that account, and the result
8 of the allocation, that is, the dollars allocated to each function. Each element of the
9 revenue requirement is listed: Rate Base (Lines 1-46), Operating Expenses (Lines 47-
10 102), Depreciation Expense (Lines 104-109), and Taxes and Other (Lines 111-124).
11 Total expenses are shown on Line 125. Next, distribution revenue at present rates is
12 shown (Lines 127-130) and the resulting Net operating income at current rates (Line
13 133). A Summary of Net operating income at current rates is presented, as well as Rate
14 Base and Return on Rate Base (Lines 135-152).

15 **Q. Please describe the information on Exhibit NG-HSG-2E, Classification.**

16 A. Exhibit NG-HSG-2E shows how each element of the Primary Distribution and Secondary
17 distribution functions have been classified to either Demand or Customer. The
18 classification schedules for Primary distribution show that 100 percent is classified as
19 Demand-related. The lines on this exhibit correspond to the lines on Exhibit NG-HSG-
20 2D, Functionalization, for the ‘Primary Dist’ and “Secondary Dist’ columns.

1 **Q. Please describe the information on Exhibits NG-HSG-2F-1 to HSG-2F-4, Class**
2 **Allocation.**

3 A. Exhibits NG-HSG-2F-1 to HSG-2F-4 show how each element of the functionalized,
4 classified costs has been allocated among the rate classes. An exhibit is included for each
5 functional classification- Primary Demand (Exhibit NG-HSG-2F-1), Secondary Demand
6 (Exhibit NG-HSG-2F-2), Secondary Customer (Exhibit NG-HSG-2F-3), and Billing
7 Customer (Exhibit NG-HSG-2F-4). The totals in Secondary Demand and Secondary
8 Customer are from Exhibit NG-HSG-2D, Functionalization, the 'Secondary Dist'
9 column. The totals in Primary Demand and Billing Customer are from Exhibit NG-HSG-
10 2D, Functionalization, the 'Primary Dist' and 'Billing' columns, respectively. The lines
11 on these exhibits correspond to the lines on Exhibit NG-HSG-2D, Functionalization.

12 **Q. Please describe the information on Exhibits NG-HSG-2G-1 through HSG-2G-4,**
13 **Allocator Assignments.**

14 A. Exhibit NG-HSG-2G-1 shows, for each element of the revenue requirement, the allocator
15 selected for Functionalization, Classification, and Class Allocation. The lines on this
16 exhibit correspond to the lines on Exhibit NG-HSG-2D, Functionalization. Exhibits NG-
17 HSG-2G-2, HSG-2G-3, and HSG-2G-4 present, respectively, the allocator values for
18 Functionalization, Classification, and Class Allocation.

19 **Q. Please describe the information on Exhibit NG-HSG-3, Development of Allocators.**

20 A. Exhibit NG-HSG-3 develops the allocator values for the external allocators used in the
21 ACOSS. The allocators are discussed at the appropriate points in this testimony.

22 **Methodology to Perform the ACOSS**

1 **Q. Please define external allocators and internal allocators.**

2 A. Two types of allocation bases, or allocators, are used in performing an allocated cost of
3 service study - external allocators and internal allocators. External allocators are
4 developed in special studies derived from the utility's accounting, operating, and other
5 records. For example, the allocator "12 CP" measures each class's contribution to the
6 monthly Coincident Peak demand on the system for 12 months; the value of the allocator
7 for each class is the average monthly contribution. Other examples of external allocators
8 are the number of customers in each rate class, class Non-Coincident Peak demands (the
9 annual peak demand for each class), installed cost of a typical meter, and historical bad
10 debt experience for each rate class.

11 Internal allocators are developed based on some combination of external allocators and
12 other internal allocators. For example, the internal allocator for property insurance costs
13 is based on plant investment; therefore it is necessary to allocate plant investment before
14 property insurance costs can be assigned. Both external and internal allocators are used
15 in each of the functionalization, classification, and allocation steps.

16 **Q. How did you determine the appropriate allocators for functionalizing, classifying,
17 and allocating the components of the revenue requirement?**

18 A. Selection of the appropriate approach for functionalizing, classifying, and allocating each
19 component of the revenue requirement was based on careful consideration of cost
20 causality, as well as prior Company methodology, Department precedent, and utility
21 practice as stated in the NARUC Manual. Cost causality means the cause and effect

1 relationships between customer requirements, load profiles, and usage characteristics on
2 one hand, and the costs incurred to serve those requirements on the other hand.

3 **Q. Please describe the functionalization step of an ACOSS.**

4 A. In the functionalization step, costs are separated by the utility's basic service functions.
5 For the Company these are Primary distribution, Secondary distribution, and Billing, as
6 discussed above. There are separate functions for Primary distribution and Secondary
7 distribution because some customers take service at primary voltages; therefore, it is
8 necessary to perform this sub-functionalization to ensure that the primary and secondary
9 costs of service are properly allocated in a later phase of the ACOSS to those rate classes
10 whose customers use these systems. The Billing function includes measuring, billing,
11 and collecting for the services the Company provides, including customer support.

12 **Q. How were assets and costs allocated among the functions?**

13 A. In general, functionalization follows costs as recorded in the FERC Uniform System of
14 Accounts ("USofA"). However, some accounts are functionalized to more than one
15 function. For example, Overhead Conductors and Devices (Account 365) and
16 Underground Conductors and Devices (Account 367) were functionalized among primary
17 distribution and secondary distribution based on a special study. In this study, miles of
18 conductors were separated by voltage between Primary (including sub-transmission) and
19 Secondary conductors, and costs were allocated based on the voltage level splits. The
20 study is presented in Exhibit NG-HSG-3T, Functional Splits.

1 Poles, Towers, and Fixtures (Account 364) were functionalized based on a similar study
2 using overhead conductor circuit miles, and Underground Conduits (Account 366) were
3 functionalized using underground conductor circuit miles.

4 Other assets were functionalized by direct assignment based on the definition of the
5 functions (e.g., Services to Secondary, Meters to Billing) or were allocated based on an
6 appropriate allocator (e.g., general plant based on the labor content of the accounts).

7 Costs also were directly assigned to a function whenever possible. For example,
8 Customer Accounts and Service (Accounts 901-919) were assigned to the Billing
9 function. Costs related directly to particular assets, such as Maintenance of Overhead
10 Lines (Account 593), were allocated in proportion to the assets. Certain items, such as
11 general plant and administrative and general expenses, are related to more than one
12 function. Each cost was analyzed and assigned among the functions, using an
13 appropriate basis of allocation for that cost.

14 **Q. Please describe the classification step of an ACOSS.**

15 A. In the classification step, the previously functionalized accounts are separated into
16 Customer, Energy, or Demand according to the system design or operating characteristics
17 that cause them to be incurred.

18 Customer-related costs are incurred to attach a customer to the distribution system, to
19 meter usage, and to maintain both facilities and the customer's account. These costs are
20 primarily a function of the number of customers served and continue to be incurred

1 whether or not a particular customer uses any electricity, and typically do not vary with
2 usage or load profile. These costs include capital costs associated with the customer
3 portion of the distribution system, services and meters, and operating costs such as
4 customer service, field service, billing, and accounting.

5 Energy-related costs vary with the electricity sold to or delivered to customers.

6 Demand-, or capacity-, related costs are associated with plant that is designed,
7 constructed, and operated to meet system peak demand, non-coincident class peak
8 demand, or localized peaks.

9 **Q. How were assets and costs classified as Customer, Energy, and Demand?**

10 A. All assets and costs in the Primary distribution function are classified as Demand-related,
11 and all assets and costs in the Billing function are classified as Customer-related. The
12 Secondary distribution function includes Demand-related elements, Customer-related
13 elements, and elements that are allocated between Demand and Customer. The
14 Classification step is shown on Exhibit NG-HSG-2E.

15 Services are classified as Customer-related because there is a direct relationship between
16 services and the number of customers. Assets that are upstream of Services (i.e., whose
17 purpose is to deliver energy to the service drop) are related to system peak demand or
18 more local peak demand, and are classified as Demand-related. Costs are classified in the
19 same manner as the assets to which they relate.

1 **Q. Are any other methods sometimes used for classification?**

2 A. Yes. A minimum system study is sometimes used to classify the following distribution
3 assets: Poles, Towers, and Fixtures; Overhead Conductors and Devices; Underground
4 Conduits; Underground Conductors and Devices; and Line Transformers. The minimum
5 system study recognizes that these assets have a dual purpose- both to connect customers
6 to the system and to meet peak demands, and that a utility's investment in these assets is
7 affected by both purposes. However, the Company has not performed a minimum system
8 study in its last three (at least) distribution rate cases and they are not routinely performed
9 in Massachusetts. Therefore, I did not perform a minimum system study for this ACOSS.

10 **Q. Please describe the class allocation step of the ACOSS.**

11 A. In the class allocation step, the functionalized, classified costs are allocated among the
12 rate classes based on causal relationships. These relationships are determined by
13 analyzing the Company's system design and operations, its accounting records, and its
14 system and customer load data. Based on those analyses, direct assignments of costs, as
15 well as cost allocators, can be chosen for each asset and cost.

16 **Q. How were production plant and production O&M allocated among the rate classes?**

17 A. These items were allocated among the classes based upon each class's test year MWh
18 deliveries.

19 **Q. How were transmission plant and net transmission O&M (in the Company's case, a
20 credit) allocated among the rate classes?**

21 A. These items were allocated using the same method as transmission costs are incurred;

1 that is, class shares of the monthly system coincident peaks, or 12CP (Exhibit NG-HSG-
2 3O).

3 **Q. How were assets and costs in the distribution revenue requirement allocated among**
4 **the rate classes?**

5 A. Demand-related assets for Primary and Secondary distribution were allocated based on
6 non-coincident peaks (“NCP”) at the appropriate voltage service level. NCP allocators
7 were used to reflect the diversity of demand on the system; that is, rate classes peak at
8 different times and the system is designed to meet demand at all times. Different NCP
9 allocators were developed for each Primary service and Secondary service (Exhibit NG-
10 HSG-3R).

11 Other assets and costs related directly to particular assets were classified in proportion to
12 the assets. For example, Overhead Line expenses and Maintenance of Overhead Lines
13 were allocated among the rate classes in the same proportion as Overhead Conductors
14 and Devices and Poles, Towers, and Fixtures.

15 For certain assets and costs, special studies were performed. For example, Services
16 (Account 369) and Meters (Account 370) were allocated based on studies of the number
17 and typical costs of services (Exhibit NG-HSG-3J) and meters (Exhibits NG-HSG-3K
18 and 3L) that serve each rate class.

19 A special study was performed for Line Transformers (Account 368), as discussed below.

20 Each account in Customer Accounting and Service expense (Accounts 901-910) was

1 allocated using the appropriate causal factor. Uncollectible accounts expense (Account
2 904) was allocated based on the Company's actual write-off experience (Exhibit NG-
3 HSG-3N).

4 Other costs, such as general plant and administrative and general expenses, were
5 allocated based on the activities to which they relate, including in certain cases plant
6 and/or labor costs.

7 Distribution revenue at current rates was computed (Exhibit NG-HSG-3E) based on
8 number of bills (Exhibits NG-HSG-3C) and unit volumes for kWh and kW (Exhibit NG-
9 HSG-3D). Total Company base distribution revenue is set at the Annual Target Revenue
10 approved in the D.P.U. 18-15. Therefore, the base distribution revenue for each class
11 determined in Exhibit NG-HSG-3E was then adjusted by the difference between the
12 current Annual Target Revenue and the normalized revenue. The difference was
13 allocated to each rate class based upon the distribution revenue allocator approved in
14 D.P.U. 15-155.

15 Other revenue at current rates was added to distribution revenue to compute Total
16 revenue (Exhibit NG-HSG-3F). The calculation of total test year normalized revenue is
17 presented in Workpaper NG-HSG-2.

18 **Q. In D.P.U. 17-05-B, how did the Department direct the Massachusetts electric**
19 **distribution companies to address regarding the allocation of Transformer costs?**

20 A. The Department's decision in D.P.U. 17-05-B at 26 provides as follows:

1 ... [T]he Department... will consider the allocation of transformer costs
2 using the non-coincident peak allocation method with the application of
3 load diversity in each electric distribution company's next base
4 distribution rate proceeding. Thus, as part of the initial filing in its next
5 base distribution rate proceeding, each electric distribution company must
6 address and provide justification for the continued use of the non-
7 coincident peak allocation method without application of the load
8 diversity factor in its proposed ACOSS.

9 **Q. How are Transformer costs allocated in the ACOSS presented in this proceeding?**

10 A. To allocate Transformer costs, the Company provided a list of each transformer type,
11 including current installed cost and the number of customers in each rate class served by
12 that transformer type. The cost of each transformer was allocated among the rate classes
13 using that transformer, based on the per-customer contribution to NCP for that class,
14 computed by dividing the class NCP kW (Exhibit NG-HSG-3A, line 6) by the average
15 number of customers (Exhibit NG-HSG-3A, line 10).

16 If one were to directly assign the cost of each individual transformer to the rate classes
17 based on the customers actually using it, I expect the result would be very close to this
18 result, because that is how the system is designed. Of course, performing a study of the
19 actual customers assigned to each individual transformer would require a significant
20 amount of time, and which is why regulators allow for an allocation of Transformer costs
21 in lieu of such a study.

22 **Q. Does this allocation of Transformer costs reflect load diversity, as required by the**
23 **Department in D.P.U. 17-05-B?**

24 A. Yes. Rather than looking at the sum of individual customer loads, the Company's

1 ACOSS looks at each customer's contribution to the rate class's NCPs, which reflects
2 that customers in a class may peak at different times, and frequently not at the same time
3 as the system peak. The only way to get a truer picture of the Transformer costs caused
4 by each rate class would be to examine the load at each individual transformer, which
5 would be unduly burdensome and require a significant investment of time and resources.

6 **Q. Did you prepare a schedule that summarizes the results of the ACOSS?**

7 A. Yes. The results are shown on Summary of Results (Exhibit NG-HSG-2A), which was
8 discussed above.

9 **Q. How did you develop the revenue requirement for each class?**

10 A. The revenue requirement for each class is computed in the same manner as the total
11 revenue requirement. The revenue requirement is the amount that produces a Return on
12 Rate Base allocated to the class equal to the cost of capital after reflecting the amounts
13 allocated to the class for operating expenses and other operating revenue, and computing
14 income tax expense. Income tax expense is computed by applying the Company's
15 overall effective tax rate based on its overall revenue requirement, to the pre-tax income
16 for each rate class.

17 **Q. How did you determine the revenue deficiency or excess for each rate class?**

18 A. The class revenue deficiency or excess is computed by comparing the revenue
19 requirement at the proposed cost of capital for each rate class (Exhibit NG-HSG-2A, Line
20 12) to revenue at current rates for the class (Line 3). The revenue deficiency or excess is

1 shown for each class on Line 26.

2 **IV. Proposed Revenue Allocation**

3 **Q. What is the purpose of the revenue allocation process?**

4 A. The purpose of the revenue allocation process is to allocate the revenue requirement and
5 the overall increase requested in this proceeding among the rate classes.

6 **Q. What were the guiding principles for the Company's revenue allocation?**

7 A. The Company's guiding principles for revenue allocation are listed below:

8 • To comply with Section 94I of G.L. c. 164 ("Section 94I"), which provides:

9 Section 94I: Cost-allocation method for determining base distribution rates

10 Section 94I. In each base distribution rate proceeding conducted by the
11 department under section 94, the department shall design base distribution rates
12 using a cost-allocation method that is based on equalized rates of return for each
13 customer class; provided, however, that if the resulting impact of employing this
14 cost-allocation method for any one customer class would be more than 10 per
15 cent, the department shall phase in the elimination of any cross subsidies between
16 rate classes on a revenue neutral basis phased in over a reasonable period as
17 determined by the department.

18 This law formalizes a principle that is often cited and applied in revenue allocation-
19 that the proposed revenue allocation reflects the utility's costs to serve.

20 • To mitigate extreme bill impacts on rate classes, employ a concept known as
21 gradualism. This concept is put forth in the book *Principles of Public Utility Rates*
22 (Bonbright et al, 1988 edition), which is often cited and relied on for guidance with
23 regard to revenue and rate design for regulated utilities.

1 **Q. Did you prepare an exhibit to present the Company's proposed revenue allocation?**

2 A. Yes. The Company's proposed revenue allocation is on Exhibit NG-HSG-4.

3 **Q. Please describe the information in Exhibit NG-HSG-4.**

4 A. The results of the ACOSS is summarized in Exhibit NG-HSG-2 and also in Exhibit NG-
5 HSG-4, Lines (1)-(25) The increases that each of the rate classes would receive if
6 moved to full cost of service (including producing a return of 8.04 percent) are shown on
7 Exhibit NG-HSG-4, Line (24), and the percentage increases these represent are on Line
8 (25).

9 Consistent with Section 94I and applicable Department requirements, it was necessary to
10 modify the results of the revenue allocation computed in the ACOSS so that no rate class
11 will receive an increase in distribution revenue that is greater than 10 percent of total
12 normalized revenue from all rates and charges, including imputed commodity revenue for
13 customers with competitive suppliers, for that rate class. In this case, the Lighting class
14 would require an increase greater than 10 percent to reflect the full cost of service
15 indicated in the ACOSS; therefore, the increase for this class was reduced accordingly.
16 This caused a revenue shortfall of \$8.4 million, shown on Line (37), which was allocated
17 among the non-limited classes in proportion to their distribution revenue requirement at
18 the Company's cost of capital, as shown in the ACOSS. These computations are shown
19 on Lines (39)-(43), and the resulting preliminary increases are shown on Line (45).

20 In its decision in D.P.U. 15-155, the Department noted that allocating the revenue

1 requirement that exceeded the 10 percent revenue cap in the manner discussed above
2 would have resulted in a distribution-only revenue increase for Residential Optional
3 Time-of-Use Rate R-4 (“Rate R-4”) that violated its continuity goal. Consequently, the
4 Department directed the Company to limit the distribution revenue increase for Rate R-4
5 to 200 percent of the overall distribution revenue increase, and to allocate the remaining
6 revenue requirement to the uncapped rate classes based on the ratio of their class revenue
7 requirement at equalized rates of return to the sum of the class revenue requirement at
8 equalized rates of return for all uncapped rate classes.

9 In this case, the overall average increase is 18.06 percent and this constraint indicates a
10 cap on the distribution revenue increase for any class of 36.12 percent (Line (47)). The
11 percentage increases in distribution revenue using the preliminary increases (Line (45))
12 are shown on Line (46). The preliminary increase for Rate R-4 was 43.8 percent, which
13 exceeded the cap. Therefore, the Rate R-4 increase was reduced to 36.12 percent, and the
14 shortfall was allocated among the other classes in proportion to their distribution revenue
15 requirement at the Company’s cost of capital, as shown in the ACOSS. These
16 computations are shown on Lines (45)-(53).

17 The final proposed base distribution revenue allocation is shown on Line (53).

18 **Q. Did you compute the effects on the rate classes of the proposed revenue allocation?**

19 A. Yes. The final proposed revenue allocation is shown on Exhibit NG-HSG-4, Line (53).

20 The increase in distribution revenue for each class is on Line (56), the percentage

1 increases are on Line (57), and the relative increases are on Line (58).

2 The percentage increase in total revenue from all rates and charges for each class is on
3 Line (60) and the relative increases are on Line (61).

4 The rates of return that each rate class would produce at the proposed revenue allocation
5 are computed on Lines (63)-(71). The returns for rate classes R-1/R-2, G1, G2, and G3
6 are within a very narrow range (8.33 percent to 8.39 percent) and slightly above the cost
7 of capital of 8.04 percent. These classes represent over 97% of the Company's
8 distribution revenue.

9 The other two classes, Rate R-4 and Lighting, are both producing returns well below the
10 current average at current rates. Both of these classes would move significantly closer to
11 the cost of capital under the proposed revenue allocation, but their increases have been
12 limited for the reasons described above.

13 These results achieve a reasonable balancing of the competing principles of moving the
14 rate classes closer to their respective cost of service and mitigating extreme bill impacts
15 of doing so, and comply with the requirements of Section 94I and Department precedent.

16 **Q. Please describe the remaining pages contained in Exhibit NG-HSG-4.**

17 A. The Company has included the calculation of the allocators currently included in various
18 tariff provisions, based on the information presented and included in Exhibit NG-HSG-2
19 and page 2 of Exhibit NG-HSG-4.

1 **V. Proposed Rate Design**

2 **Q. What were the guiding principles for the Company's rate design?**

3 A. The Company's guiding principles for rate design are listed below; these are based on the
4 concepts put forth in *Principles of Public Utility Rates*, cited above:

- 5 • To produce the desired revenue for each rate class as determined in the revenue
6 allocation process;
- 7 • To generate revenue for the Company and costs for customers that are reasonably
8 stable over time and are predictable to customers based on their actions, while
9 reflecting the nature of the costs they are designed to recover (e.g., recovering
10 customer-related costs in the monthly customer charge);
- 11 • To reflect the cost to serve and to ensure adequate revenue to the utility; and
- 12 • To mitigate extreme bill impacts on customer subgroups.

13 **Proposed Rate Class Rate Designs**

14 **Q. Did you prepare an exhibit to present the base distribution rates the Company is**
15 **proposing in this rate case?**

16 A. Yes. Exhibit NG-HSG-5 presents a summary of the base distribution rates that the
17 Company is proposing in this rate case. The proposed effective date is December 1,
18 2018. These rates reflect the proposed increase in the Company's total revenue
19 requirement, as shown on Exhibit NG-RRP-2. The details of the rate design for each rate
20 class are presented in Exhibit NG-HSG-6. Exhibit NG-HSG-5 also presents the proposed
21 Basic Service Administrative Cost Adjustment Factors ("BSACF") and Residential

1 Assistance Adjustment Factors (“RAAF”) that, as a result of this general rate case, the
2 Company is proposing to revise effective December 1, 2018. Lastly, Exhibit NG-HSG-5
3 also includes the proposed MMRC for each rate class calculated in Exhibit NG-MMRC-2
4 of this proceeding.

5 **Regular Residential Rate R-1 (“Rate R-1”) and Rate R-2**

6 **Q. Please discuss the nature of service and current rate design for Rates R-1 and R-2.**

7 A. Rate R-1 is the Company’s regular residential rate class. Rate R-2 is available to low-
8 income residential customers who meet the criteria specified in the tariff. The current
9 distribution rates and structure for Rates R-1 and R-2 are identical and include a monthly
10 customer charge and a per kWh charge; except that Rate R-2 customers receive a
11 discount on the total bill (with the discount recovered from all retail delivery service
12 customers through the RAAF). As discussed later in my testimony, the Company is
13 proposing to change the percentage of the low income discount pursuant to the
14 Department’s ruling in D.P.U. 15-155, discussed below.

15 **Q. What is the Company’s proposed rate design for Rates R-1 and R-2?**

16 A. The current Rate R-1/R-2 customer charge is \$5.50 per month, and the balance of the
17 distribution revenue is recovered in a flat volumetric kWh rate. The customer-related
18 cost to serve these customers is \$9.84 (Exhibit NG-HSG-2C, Line 21). The Company is
19 proposing a monthly customer charge of \$7.00. This is a significant movement toward
20 the customer-related cost, although the Company is proposing a charge that is still below
21 the full cost of service in order to mitigate the impact on customers with lower usage.

1 The Company's proposed customer charge of \$7.00 is consistent with the currently
2 effective residential customer charges of both Eversource Energy and Unitil.

3 A portion of the target revenue is proposed to be recovered through the proposed MMRC,
4 which is presented in this filing in Exhibit NG-MMRC-2.

5 The balance of the target revenue is recovered through a flat volumetric kWh rate.

6 The calculations are presented on Exhibit NG-HSG-6, page 2.

7 **Rate R-4**

8 **Q. Please discuss the nature of service and current rate design for Rate R-4.**

9 A. Rate R-4 is a residential time-of-use rate class and is optional for customers. Rate R-4
10 customers are charged the highest distribution rate of any rate class for on-peak kWh
11 deliveries, and a very low distribution rate for off-peak kWh deliveries. The Company is
12 not proposing any changes to the rate structure or design for Rate R-4 customers at this
13 time.

14 **Q. What is the Company's proposed rate design for Rate R-4?**

15 A. The Company proposes to maintain the current Rate R-4 customer charge of \$20.00,
16 which is somewhat higher than the customer-related cost of \$12.50 (Exhibit NG-HSG-
17 2C, Line 21).

18 A small portion of the target revenue is expected to be recovered through the proposed
19 MMRC.

1 The balance of the target revenue is recovered through the peak and off-peak kWh rates.

2 The Company designed the proposed distribution rates to maintain the same ratio of the
3 peak rate to the off-peak rate as in the present distribution peak and off peak rates.

4 The calculations are presented on Exhibit NG-HSG-6, page 3.

5 **General Service-Small Commercial and Industrial Rate G-1 (“Rate G-1”)**

6 **Q. Please discuss the nature of service and the current rate design for Rate G-1.**

7 A. Rate G-1 is available for all purposes; however, the Company may require customers
8 with a 12-month average monthly use exceeding 10,000 kWh or a 12-month average
9 billing demand exceeding 200 kW to take service on the General Service Time-of-Use
10 Rate G-3 (“Rate G-3”). Rate G-1 includes a small number of customers receiving
11 unmetered service.

12 The current distribution rate structure for Rate G-1 includes a monthly customer charge
13 and a per kWh rate. There is an additional charge if the customer requires a transformer
14 in excess of 25 kVA. Unmetered customers pay a location charge, which is intended to
15 reflect the customer charge excluding meter-related costs, in place of paying a customer
16 charge.

17 **Q. What is the Company’s proposed rate design for Rate G-1?**

18 A. The Company proposes to maintain the current Rate G-1 customer charge of \$10.00,
19 which is below the customer-related cost of \$11.26 (Exhibit NG-HSG-2C, Line 21). The
20 Company is also proposing to maintain the current unmetered charge of \$7.50, and to

1 increase the minimum charge for to \$2.50 per kVa in excess of 25 kVa (from \$2.11).

2 A portion of the target revenue is expected to be recovered through the proposed MMRC.

3 The balance of the target revenue is recovered through a flat volumetric kWh rate.

4 The calculations are presented on Exhibit NG-HSG-6, page 4.

5 **General Service-Demand G-2 (“Rate G-2”)**

6 **Q. Please discuss the nature of service and the current rate design for Rate G-2.**

7 A. Rate G-2 is a general service rate class for customers with estimated usage exceeding
8 10,000 kWh per month and billing demand of less than 200 kW. Rate G-2 customers are
9 commercial and industrial users. The current rates include a demand-based charge,
10 which accounts for approximately 80 percent of the revenue for the class, an energy-
11 based rate (accounting for approximately 10 percent of the class’s revenue), a customer
12 charge (accounting for approximately five percent of the class’s revenue); and some
13 customers receive discounts for taking service at higher voltage levels.

14 **Q. What is the Company’s proposed rate design for Rate G-2?**

15 A. The Company proposes to increase the Rate G-2 customer charge from \$25.00 to \$30.00,
16 which is below the customer-related cost of \$36.78 (Exhibit NG-HSG-2C, Line 21).

17 The Company proposes to increase the demand charge from \$8.50 per kW-month to
18 \$10.60, which is below the unit cost of \$12.04 (Exhibit NG-HSG-2C, Line 8).

1 A portion of the target revenue is expected to be recovered through the proposed MMRC.

2 The rate design also includes High Voltage Metering Discount (effective discount
3 percentage based on test year discount as a percent of test year Rate G-2 total distribution
4 revenue applied to Rate G-2 rate year base distribution revenue requirement) and High
5 Voltage Delivery Discount (Exhibit NG-HSG-2C-1, Line 21).

6 The balance of the target revenue is recovered through a flat volumetric kWh rate.

7 The proposed rate design maintains approximately the same portions of revenue to be
8 recovered through the demand-based charge, the energy-based charge, and the customer
9 charge, as at present.

10 The calculations are presented on Exhibit NG-HSG-6, page 5.

11 **Rate G-3**

12 **Q. Please discuss the nature of service and the current rate design for Rate G-3.**

13 A. Rate G-3 is a general service time-of-use rate class for customers with billing demand
14 exceeding 200 kW. Rate G-3 customers are commercial and industrial users. The
15 current rates include a demand-based charge, which accounts for approximately 75
16 percent of the distribution revenue for the class, an on-peak energy-based rate
17 (accounting for approximately 15 percent of the class's revenue), a customer charge
18 (accounting for approximately five percent of the class's revenue); and some customers
19 receive discounts for taking service at higher voltages and some customers are charged

1 for having a second feeder.

2 **Q. What is the Company's proposed rate design for Rate G-3?**

3 A. The Company is proposing to maintain the present Rate G-3 customer charge at \$223.00,
4 which is slightly greater than the customer-related cost of \$193.46 (Exhibit NG-HSG-2C,
5 Line 21).

6 The Company proposes to increase the demand charge from \$5.76 per kW-month to
7 \$7.60, which is below the unit cost of \$8.91 (Exhibit NG-HSG-2C, Line 8). The demand
8 charge was set at this level to recover an increase proportion of the class's revenue
9 requirement through a demand charge and less through a kWh rate, to support the
10 Company's goal of aligning rates with cost causation.

11 A portion of the target revenue is expected to be recovered through the proposed MMRC.

12 The rate design also includes High Voltage Metering Discount (effective discount
13 percentage based on test year discount as a percent of test year Rate G-2 total distribution
14 revenue applied to Rate G-3 rate year base distribution revenue requirement), High
15 Voltage Delivery Discount - Over 2.4 kV (Exhibit NG-HSG-2C-1, Line 21), High
16 Voltage Delivery Discount – Not less than 115 kV (Exhibit NG-HSG-7, Line (4)), and
17 Second Feeder Service (Exhibit NG-HSG-7, Lines (5) and (6)).

18 The balance of the target revenue is recovered through a volumetric on-peak kWh rate.

19 There is no rate for off-peak kWh delivery on Rate G-3.

1 The calculations are presented on Exhibit NG-HSG-6, page 6.

2 **Street and Area Lighting Rate Classes**

3 **Q. Please describe the Company's present Street Lighting rate classes.**

4 A. The present Street Lighting rate classes comprise:

- 5 • Rate S-1 – Company-owned and maintained luminaires and supports.
- 6 • Rate S-2 – Customer-owned luminaires mounted on Company-owned distribution
7 poles with maintenance provided by the Company. This rate class is closed to new
8 customers.
- 9 • Rate S-3, Option A – Underground lighting installations with customer-owned
10 foundations and Company-owned and maintained luminaires and supports.
- 11 • Rate S-3, Option B – Underground lighting installations with customer-owned
12 luminaires and supports with maintenance for certain portions of the equipment
13 provided by the Company. This option under Rate S-3 is closed to new customers.
- 14 • Rate S-5 – Customer-owned and maintained luminaires and supports.
- 15 • Rate S-6 – Company-owned and maintained decorative street and area lighting.

16 **Rates S-1, S-2, S-3, and S-6**

17 **Q. How did you develop the rates for the Street Lighting rate classes?**

18 A. The Company increased the rates for each luminaire and standard in Rates S-1, S-2, S-3,
19 and S-6 by approximately 15.2 percent. This was the increase necessary to produce the
20 level of revenue assigned in the revenue allocation process, after calculating the

1 distribution revenue that would be generated by Rate S-5, as described below. The rate
2 calculations are shown on Exhibit NG-HSG-6, Pages 8-10, and a summary of street and
3 area lighting revenue by rate class is shown on Page 7.

4 **Q. Please discuss the kWh that the Company used for Light-Emitting Diode (“LED”)**
5 **luminaires in Rate S-1.**

6 A. In developing the luminaire charges for LED luminaires, the Company is proposing to
7 update the wattages and annual kWh for five of the six sizes of LED lamps offered by the
8 Company. These sizes now use approximately 20 percent less energy than those upon
9 which the currently-effective Rate S-1 tariff is based, resulting from the industry
10 continuing to improve upon the efficiency of LED street light technology. Therefore, the
11 Company is proposing to revise the annual kWh for Rate S-1 LED street lights to reflect
12 the lower kWh required by LED lamps currently being manufactured.

13 **Temporary Turn-off Rates**

14 **Q. Is the Company proposing to update the charges for temporary turn off service in**
15 **its tariffs?**

16 A. Yes. The Company is proposing temporary turn off service charges equal to 61.8 percent
17 of the full service charges for equivalent luminaires and supports. This represents the
18 portion of the full-service charges needed to recover return on investment, depreciation
19 expense, property and income taxes of streetlight facilities (computed on Exhibit NG-
20 HSG-2C-3).

21 The proposed street lighting temporary turn-off rates are at Exhibit NG-HSG-6, page 11.

1 **Rate S-5**

2 **Q. How did the Company design the per-kWh rate for Rate S-5?**

3 A. Rate S-5 provides delivery service to customer-owned and maintained luminaires and
4 supports. Therefore, the costs included in the Rate S-5 rate include only costs related to
5 the distribution system, distribution service, billing, customer service, and an allocable
6 share of administrative and general costs (i.e., costs that would continue to be incurred to
7 serve Rate S-5 customers), and not costs of the Company owning, operating, and
8 maintaining luminaires and supports. The per-kWh rate for Rate S-5 is developed in
9 Exhibit NG-HSG-2C-3. Using the ACOSS (Exhibit NG-HSG-2), the costs associated
10 with Street Lighting were further allocated between costs that the Company incurs
11 regardless of who owns the street lighting equipment and costs specific to luminaires and
12 supports and would be avoided as a result of the Company not owning the equipment. Of
13 the total Street Lighting revenue requirement of approximately \$29.3 million, the portion
14 applicable to providing distribution service (which remains even if customers own the
15 lighting assets) is approximately \$5.5 million.

16 The Rate S-5 per-kWh rate of \$0.04516 per kWh is calculated by dividing the \$5.5
17 million revenue requirement for non-lighting distribution service by the total Street
18 Lighting class kWh deliveries.

19 The calculations are presented on Exhibit NG-HSG-2C-3.

20 **Proposal to Increase Low Income Discount Percentage**

1 **Q. Is the Company proposing a change to the low income discount percentage?**

2 A. Yes. In addition to the specific designs for each rate class discussed above, the Company
3 is proposing to increase the low income discount percentage for Rate R-2 customers.

4 **Q. Why is the Company proposing to increase the low income discount percentage?**

5 A. Pursuant to G.L. c. 164, §141, the Department has the discretion to provide a fully
6 compensating adjustment to the low income discount where the scale of on-site
7 generation would have an impact on affordability of electricity for low income
8 customers. In D.P.U. 15-155, the Department determined that a fully compensating
9 adjustment to the low income discount was appropriate and would include only the costs
10 associated with the Renewable Portfolio Standard (“RPS”) solar carve out and the Net
11 Metering Recovery Surcharge (“NMRS”). In D.P.U. 15-155, the Department authorized
12 an increase in the discount from 25 percent to 29 percent, effective October 1, 2016, to
13 remain in effect until the Company’s next general rate case, at which time the
14 Department would determine whether further adjustment would be warranted.

15 **Q. What is the Company’s proposal in this rate case?**

16 A. The Company evaluated the need for a fully compensating adjustment to the low income
17 discount in Exhibit NG-HSG-7, page 2. The analysis reflects the increased costs since
18 D.P.U. 15-155 associated with the RPS solar carve out and the NMRS, consistent with
19 the analysis performed in D.P.U. 15-155 that resulted in the current percentage of 29
20 percent. As a result of the analysis presented in Exhibit NG-HSG-7, the Company is
21 proposing an increase to the low income discount percentage to 32 percent effective

1 December 1, 2018. Consistent with the Department's directive in D.P.U. 15-155, to
2 calculate the revised low income discount percentage, the Company based its calculation
3 on a bill for a Rate R-2 customer using 500 kWh per month to an undiscounted bill for
4 that same customer.

5 **Q. As a result of the Company filing this general rate case and the proposal to increase**
6 **the low income discount percentage as discussed above, is the Company proposing**
7 **to revise any rates or factors beyond the proposed base distribution rates?**

8 A. Yes it is. The Company is proposing to update its BSACFs effective on the same date as
9 base distribution rates go into effect to reflect an updated estimate of the administrative
10 costs of providing Basic Service and an update to Basic Service working capital due to
11 the proposed weighted average cost of capital and cash working capital percentage. The
12 proposed BSACFs are calculated in Exhibit NG-HSG-8.

13 In addition, as a result of the Company's proposal to increase the low income discount
14 percentage discussed above, the Company is proposing to revise the RAAFs to reflect the
15 effect of increasing the percentage on the RAAFs currently in effect. The calculation of
16 the proposed RAAFs is presented in Exhibit NG-HSG-9.

17 The Company is proposing to revise the BSACF and the RAAF at this time as they
18 change annually on May 1 on March 1, respectively, and, with rates going into effect on
19 October 1, 2019 after the suspension period, it would be seven and five months before
20 they would be adjusted, which could contribute to an under-recovery of costs without a
21 change. The majority of the factors associated with the Company's other reconciling

1 mechanisms are not impacted by this general rate case.

2 **Typical Bills**

3 **Q. Has the Company included bill impacts associated with the rate changes proposed**
4 **in its filing?**

5 A. Yes. As shown in Exhibit NG-HSG-10, based on the rates proposed in this filing, a
6 Mass. Electric customer receiving service on Rate R-1 and using 600 kWh a month
7 would see a monthly bill increase of \$4.07, or 2.6 percent, from \$153.96 to \$158.03. As
8 shown in Exhibit NG-HSG-11, based on the rates proposed in this filing, a Nantucket
9 Electric customer receiving service on Rate R-1 and using 600 kWh a month in the
10 winter would see a monthly bill increase of \$4.07, or 2.6 percent, from \$157.04 to
11 \$161.11.

12 The bill impacts reflect the proposed base distribution rates discussed above, as well as
13 eliminating the base CapEx factors, the base Solar Cost Adjustment Factors, and the base
14 Smart Grid Distribution Adjustment and Smart Grid Customer Cost Factors. The
15 prospective recovery of the costs currently recovered through these reconciling
16 mechanisms is proposed to be transferred to and take place through base distribution rates
17 effective December 1, 2018.

18 The bill impacts also reflect the revised BSACFs and RAAFs presented in Exhibits NG-
19 HSG-8 and NG-HSG-9, respectively. The BSACF is subject to change effective May 1,
20 2019, and the RAAF is subject to change effective March 1, 2019, therefore, the
21 Company will revise Exhibits NG-HSG-8 and NG-HSG-9 in its compliance filing to

1 reflect the costs recovered through the factors in effect at the time, as adjusted by the
2 Department's rulings on this general rate case.

3 Lastly, Exhibits NG-HSG-10 and 11 also present the impact relating to street and area
4 lighting rate classes. These impacts are based on a simple assumption that a customer
5 could be served by only one street lighting fixture and presents the impact of the
6 Company's proposed rates on that basis. In these exhibits, the Company calculates a total
7 bill for one luminaire as the annual luminaire charge plus the annual energy charges
8 under present and proposed rates.

9 **VI. Proposed Retail Delivery Service Tariffs**

10 **Q. Has the Company included proposed tariffs associated with its filing?**

11 A. Yes. Exhibits NG-HSG-12 and NG-HSG-13 contain the proposed tariffs resulting from
12 the Company's proposals. Exhibit NG-HSG-12 contains a clean version of the tariffs
13 reflecting all of the Company's proposed changes. Exhibit NG-HSG-13 contains the
14 tariff document, marked to show changes from the tariffs currently in effect.

15 **Q. Please describe the tariff changes you are proposing.**

16 A. The retail delivery service tariffs M.D.P.U. Nos. 1361 through 1366 and 1314 as well as
17 588 through 593 and 606 through 609 have all been revised to reflect has been revised to
18 reflect the Company's proposal to implement an MMRC, as discussed in the Pre-Filed
19 Direct Joint Testimony of the Monthly Minimum Reliability Contribution Panel, Exhibit
20 NG-MMRC-1. These retail delivery tariffs have also been revised to add the following to

1 the list of rate adjustment provisions to which each rate class is subject: Electric Vehicle
2 Market Development Provision, Gateway Access Program Provision, Grid Modernization
3 Recovery Provision, Performance-Based Ratemaking Provision, SMART Provision and
4 Vegetation Management Provision.

5 Retail delivery service tariff M.D.P.U. 1306 (Residential Low Income Rate R-2) has been
6 revised to reflect the Company's proposal to increase the low income discount percentage
7 from 29 percent to 32 percent, as discussed above.

8 Street Lighting tariffs M.D.P.U. Nos. 606 and 1366 (Company-owned Street and Area
9 Lighting Rate S-1) have been revised to reflect the proposal to update the wattages and
10 annual kWh for five of the six sizes of LED lamps offered by the Company.

11 Streetlighting tariffs for Rates S-1, S-2, S-3, and S-6 been also revised to reflect the
12 proposed luminaire and standards charges reflected in NG-HSG-5.

13 The Terms and Conditions for Distribution Service, M.D.P.U. No. 1316, including
14 Appendix A and the line extension policies, Policy 1, 2, and 3, have been revised. The
15 Terms and Conditions for Distribution Service have been revised to provide customers
16 notice that the Company may contact customers for non-emergency reasons, and that
17 customers may opt out of receiving such non-emergency communication by contacting
18 the Company. The Terms and Conditions for Distribution Service have also been revised
19 to reflect the proposed update to the paperless billing credit, and Appendix A (Schedule
20 of Fees and Charges) has been updated to reflect proposed updates to the fees for service

1 restoration and line extension fees, all of which is presented in the testimony of the
2 Revenue Requirements Panel.

3 The Residential Assistance Adjustment Provision, M.D.P.U. No. 1344, has been revised
4 to reflect the Company's proposal to increase the low income discount percentage from
5 29 percent to 32 percent, as discussed above, the updated Distribution Revenue Allocator
6 as determined in this general rate case, and the addition of another aggregate amount of
7 protected customer account balances at December 31, 2017 as discussed in the testimony
8 of the Revenue Requirements Panel.

9 The Basic Service Adjustment Provision, M.D.P.U. No. 1352, has been revised to update
10 the administrative costs eligible for recovery through this tariff, as calculated in Exhibit
11 NG-HSG-8. The administrative costs are calculated consistent with the Company's
12 calculation in D.P.U. 15-155. This provision has also been revised to reflect the inclusion
13 of administrative costs associated with complying with the Clean Energy Standard.

14 The Revenue Decoupling Mechanism Provision, M.D.P.U. No. 1367 ("RDM Tariff") has
15 been revised to reflect the revenue requirement supported by base distribution rates as
16 calculated by the Revenue Requirements Panel. This provision has also been revised to
17 reflect the annual adjustment to the Annual Target Revenue pursuant to the Company's
18 proposed Performance-Based Ratemaking ("PBR") Provision as presented by the Pre-
19 Filed Direct Joint Testimony of the Performance-Based Ratemaking Panel.

20 The Solar Cost Adjustment Provision, M.D.P.U. No. 1369, has been revised to remove

1 the list of completed sites as part of “Phase II” of the Company’s solar program from
2 Schedule 1 of the tariff, as the prospective recovery of solar Phase II investment will be
3 through base distribution rates beginning with the implementation of new rates resulting
4 from this rate case, as described in the Pre-Filed Direct Testimony of the Revenue
5 Requirements Panel, Exhibit NG-RRP-1.

6 The Energy Efficiency Provision, M.D.P.U. No. 1340, has been revised to remove the
7 initial October 1, 2016 effective date for including the recovery of energy-efficiency
8 working capital through the Energy Efficiency Reconciling Factors.

9 The Storm Fund Replenishment Provision, M.D.P.U. No. 1302, has been revised to
10 reflect the Company’s proposal to extend termination of the Storm Fund Replenishment
11 Factors until September 30, 2019 as described in the testimony of the Revenue
12 Requirements Panel in its testimony, Exhibit NG-RRP-1.

13 The Capital Investment Recovery Provision, M.D.P.U. No. 1303, has been revised for the
14 annual recovery of the revenue requirement on cumulative increment plant investment
15 assuming the Department approves the proposed PBR Provision; and revisions for the
16 recovery of the revenue requirement on cumulative incremental plant investment until
17 such time as prospective recovery is provided for through the operation of the PBR
18 Provision, assuming Department approval of the proposed PBR Mechanism. These PBR-
19 based revisions will be discussed in the Pre-Filed Direct Joint Testimony of the
20 Performance-Based Ratemaking Panel, Exhibit NG-PBRP-1.

1 The Net Metering Provision, M.D.P.U. No. 1360, has been revised to reflect the
2 Company's proposal to implement an MMRC, as discussed in the Pre-Filed Direct Joint
3 Testimony of the Monthly Minimum Reliability Contribution Panel, Exhibit NG-MMRC-
4 1.

5 The Off Cycle Meter Read for Switch of Supplier Provision, M.D.P.U. No. 1172, has
6 been revised to reflect proposed updates to the fees.

7 The Pension/PBOP Adjustment Mechanism Provision, M.D.P.U. No. 1353, has been
8 revised to reflect the Company's implementation of Accounting Standards Codification
9 Topic 715 as described in the testimony of the Revenue Requirements Panel, Exhibit NG-
10 RRP-1.

11 The Company's Terms and Conditions for Competitive Suppliers, M.D.P.U. No. 1349,
12 and Terms and Conditions for Municipal Aggregators, M.D.P.U. No. 1350, have both
13 been revised to remove an outdated reference to the effective date of the implementation
14 of the Purchase of Receivables Program.

15 The Vegetation Management Pilot Provision, M.D.P.U. No. 1343, has been revised to
16 reflect the Company's proposals related to (1) transition from a five-year pruning cycle to
17 a four-year pruning cycle, (2) removal of ash trees infested by the emerald ash borer, and
18 (3) removal of oak trees infested by the gypsy moth caterpillar, as presented in the Pre-
19 Filed Direct Joint Testimony of the Vegetation Management Panel, Exhibit NG-VMP-1.

20 The Company is also proposing to rename the tariff provision the Vegetation

1 Management Provision.

2 Lastly, two of the Company's proposals in this rate case would need to be reflected in
3 two tariffs currently pending before the Department. The Company's proposed Storage
4 Program, presented in the Pre-Filed Direct Testimony of Fouad E. Dagher in Exhibit NG-
5 FED-1, proposes recovery of the Storage Program's costs through the Grid
6 Modernization Recovery Provision, M.D.P.U. No. 1362, under review by the Department
7 in D.P.U. 15-120. The Company's Phase II Electric Vehicle Program, presented in the
8 Pre-Filed Direct Testimony of Rishi Sondhi in Exhibit NG-RS-1, proposes recovery of
9 the Phase II Electric Vehicle Program through the Company's Electric Vehicle Market
10 Development Program Provision, M.D.P.U. No. 1334, the compliance version of which is
11 also under review by the Department in D.P.U. 17-13. As the Company does not have
12 currently effective tariffs for the recovery of grid modernization costs and the electric
13 vehicle program the Department approved in D.P.U. 17-13, the Company has prepared
14 illustrative clean and marked-to-show-changes versions of the Grid Modernization
15 Recovery Provision and Electric Vehicle Market Development Program Provision
16 reflecting the revisions proposed to these tariffs that would provide for the recovery of
17 costs for the proposed Storage Program and Phase II Electric Vehicle Program. The
18 Company has included a watermark on each tariff indicating the tariffs are illustrative.
19 Should the Department approve these proposed programs in this rate case, the Company
20 will reflect the proposed revisions reflected in the illustrative tariffs presented in Exhibits
21 NG-HSG-12 and NG-HSG-13 in the then-effective Grid Modernization Recovery

1 Provision and Electric Vehicle Market Development Program Provision.

2 **Q. Is the Company proposing any new tariff provisions in this case?**

3 A. Yes. The Company is proposing the following new tariff provisions: Performance-Based
4 Ratemaking Provision and the Gateway Access Program Provision. The operation of
5 these two tariff provisions are addressed in the Pre-Filed Direct Testimonies of the
6 Performance-Based Ratemaking Panel in Exhibit NG-PBRP-1 and the Gateway Access
7 Panel in Exhibit NG-GAP-1, respectively.

8 **Q. Besides the Basic Service Adjustment Provision and Residential Assistance**
9 **Adjustment Provisions, BSACFs, and RAAFs, is the Company proposing changes to**
10 **its other tariff provisions and associated factors for its various reconciling**
11 **mechanisms in this filing?**

12 A. Any proposed revisions in this filing will not address changes that would precipitate an
13 update to the various reconciliation factors in effect at the time new distribution rates are
14 implemented as a result of this rate case. Other reconciliation mechanism tariffs which
15 use class-based allocators determined in this proceeding will be updated at the time of the
16 next scheduled rate change after the final order concluding this proceeding. These
17 include the Tariff for Basic Service, the Pension/PBOP Adjustment Mechanism
18 Provision, the Energy Efficiency Provision, the Attorney General Consultant Expense
19 Provision, the Solar Cost Adjustment Provision, the Net Metering Provision, the Capital
20 Investment Recovery Provision, the Smart Grid Adjustment Provision, the Vegetation
21 Management Provision, the Grid Modernization Recovery Provision, the Electric Vehicle
22 Program Provision, the majority of which change on March 1 or May 1 each year. The

1 proposed changes in those tariff provisions for which the Company is requesting approval
2 are described in the testimony above and do not involve the allocators unless the
3 applicable factors are proposed to change at the same time new distribution rates go into
4 effect, such as the BSACFs and RAAFs.

5 **Q. Briefly, what are the types of costs that are recovered under the Company's**
6 **reconciling mechanisms?**

7 A. The Company recovers, on a fully reconciling basis, costs associated with providing
8 Basic Service, transmission service, residual stranded generation costs billed to it by its
9 affiliate (New England Power Company), energy efficiency program costs, pension and
10 post-retirement benefits other than pensions charged to expense, the Company's
11 investment in solar generating facilities, costs of the Company's Smart Energy Solutions
12 Program, discounts to eligible customers and arrears forgiven for eligible customers
13 under the Company's Arrearage Management Plan, net metering credits provided by the
14 Company for the net excess electricity generated and fed back to the distribution grid by
15 eligible net metering facilities, costs associated with long term renewable energy
16 contracts, costs associated with the recently approved Enhanced Vegetation Management
17 Pilot, and costs of consultants hired by the Attorney General after Department approval.

18 **Q. Have any circumstances changed since the Department approved these mechanisms**
19 **to suggest that these cost should be recovered in base rates on a non-reconciling**
20 **basis?**

21 A. No. Nothing has changed to alter that conclusion since the Department's issuance of
22 D.P.U. 07-50-A, or since the Company's previous base rate case in D.P.U. 15-155.

1 Circumstances that warranted and supported the Department's rationale for establishing
2 the Company's various reconciling mechanisms have not abated. Many of those costs are
3 now more volatile and of potentially greater magnitude than when the provisions were
4 established and time has only validated the wisdom of the Department's decisions to
5 require the reconciliation of these costs. Certainly, nothing has changed with regard to
6 any of these costs that would suggest that they have become less material, less volatile, or
7 subject to greater control by the Company so that recovery on a non-reconciling basis in
8 base distribution rates would be warranted or appropriate.

9 **VII. Timing of Proposed Rate Changes**

10 **Q. When is the Company proposing the changes to its base distribution rates, BSACFs,**
11 **and RAAFs will take effect?**

12 A. Based on the date of the Company's filing in this case, the Department's statutory
13 suspension period will run from December 1, 2018 through September 30, 2019, with the
14 effective date of new rates occurring on October 1, 2019. For several important reasons,
15 the Company is requesting that the Department allow the rate change to be legally
16 effective as of October 1, 2019 (upon the issuance of the final decision in this case), but
17 allow the Company to implement those rates as of November 1, 2019.

18 Similar to the effective date of new rates in D.P.U. 15-155, customers will experience the
19 impact of two sequential rate changes on October 1, 2019 as result of this general rate
20 case, and on November 1, 2019 for the scheduled change of Basic Service rates. This
21 situation will be exacerbated by the fact that the Company will have to hold bills as of

1 October 1, 2019 to complete the compliance phase of the rate implementation. The
2 Department's compliance phase typically consumes at least three weeks after the
3 issuance of the rate case order, during which time the Company is compelled to hold
4 several billing cycles so that new rates are billed effective as of the first of the month. In
5 routine circumstances, holding customer bills for a three week period creates a material
6 level of customer disruption, which the Company experienced in the months following
7 the issuance of the Department's order in D.P.U. 15-155. In this case, the holding of bills
8 in October to implement new rates consistent with the Department's decision, and the
9 subsequent implementation of a second rate change as of November 1, will mean that
10 customers will be receiving two bills at virtually the same time with two completely
11 different sets of billing rates. This is certain to create substantial customer confusion and
12 concern that is unreasonable to impose on customers.

13 Therefore, to avoid this situation for customers, the Company is proposing to delay the
14 implementation of new rates to November 1, 2019, while accounting for the fact that the
15 new rates approved by the Department will be legally effective October 1, 2019.

16 **Q. How is the Company proposing to implement the new rates as of November 1, 2019,**
17 **while accounting for the fact that the rates will be legally effective on October 1,**
18 **2019?**

19 A. General rate cases have become more complex as the electric and gas distribution
20 companies have unbundled their rates and proposals become more comprehensive and
21 can affect more than just base distribution rates. The time it takes for the changes to the
22 exhibits and tariffs required by the Department's order to be approved (including the

1 utility reviewing the Department’s order and requisite changes, preparing and submitting
2 the initial compliance filing by the utility, review of the compliance filing by the
3 Department and possible revision by the utility, and final approval by the Department)
4 can be extensive.

5 The Company’s Massachusetts gas affiliates, Boston Gas Company (“Boston Gas”) and
6 Colonial Gas Company (“Colonial Gas”), proposed such a delay in changing base
7 distribution rates in their recently-concluded general rate case in D.P.U. 17-170, and the
8 Department approved this proposal. As a result of the Department’s approval of this
9 proposal, Boston Gas and Colonial Gas did not have to hold bills and were able release
10 November bills on schedule, avoiding significant efforts by company personnel and what
11 could have been extreme customer confusion and dissatisfaction as customers with meter
12 read dates in billing cycles early in the billing month would receive their October bill
13 followed almost immediately by their November bill. As a result, the rate changes
14 resulting from D.P.U. 17-170 along with the normal gas rate changes that took place on
15 November 1, 2018 were seamless to customers.

16 The mechanisms that allow such a delay and the successful implementation of new rates
17 in this manner, which would allow the Company to charge existing base distribution
18 rates, BSACFs, and RAAFs beginning October 1, 2019, and essentially capture the
19 difference between these existing rates and new base distribution rates, BSACFs, and
20 RAAFs, is the operation of the RDM, the Basic Service administrative cost
21 reconciliation, and the RAAF reconciliation. The Company proposes to accrue, under the

1 operation of these reconciling mechanisms, the incremental revenue that it would have
2 billed in October 2019.

3 Specifically, effective October 1, 2019, the Company would use the revised Annual
4 Target Revenue found in Exhibit NG-HSG-4 beginning October 1, 2019, which will
5 result in the Company accruing the incremental base distribution revenue for the first
6 month of the rate year. This incremental revenue would be included in the RDM
7 reconciliation balance developed in the RDM Filing and would be recovered through the
8 RDM Adjustment Factors proposed in that filing.

9 **Q. When will the Company reflect in its Basic Service administrative cost**
10 **reconciliation the revisions to Basic Service administrative costs which were**
11 **updated as a result of this case?**

12 A. The Company is proposing to reflect changes to the Basic Service administrative costs
13 from this case in its Basic Service administrative cost reconciliation beginning in October
14 2019 to reflect the updated costs identified in the Basic Service Adjustment Provision and
15 the updated working capital on Basic Service costs discussed above. The Company
16 would reflect the additional revenue in the Basic Service administrative cost
17 reconciliation beginning in November 2019 should the Department approve a delay in the
18 change to the BSACFs to November 1, 2019.

19 **Q. When will the Company reflect the resulting changes from this case in its RAAF**
20 **reconciliation?**

21 A. The Company is proposing to reflect the change in the low income discount percentage in
22 the RAAF reconciliation beginning in October 2019. While the Company is requesting

1 to delay the change in base distribution rates, BSACFs, and RAAFs effective November
2 1, 2019, the Company is proposing that the implementation of the proposed low income
3 discount percentage,² if approved by the Department, become effective for usage on and
4 after October 1, 2019 so as not to delay the additional bill assistance that the increased
5 percentage would provide. Beginning with the month of October 2019, low income
6 discounts at 32 percent would be reflected in the RAAF reconciliation while the
7 additional revenue from the proposed increase in the RAAFs would be reflected
8 beginning in November 2019 should the Department approve a delay in the change to the
9 BSACFs to November 1, 2019.

10 **VIII. Conclusion**

11 **Q. Does this conclude your testimony?**

12 **A.** Yes, it does.

² The Company is also proposing that all of the proposed changes to the Terms and Conditions for Distribution Service, including the paperless bill credit and the fees proposed to change in Appendix A, be effective October 1, 2019.

Exhibits and Workpapers

| | |
|-------------------------|--|
| Exhibit NG-HSG-1 | Pre-Filed Direct Testimony of Howard S. Gorman |
| | |
| Exhibit NG-HSG-2 | Allocated Cost of Service Study |
| Exhibit NG-HSG-2-Index | Index to Allocated Cost of Service Study |
| Exhibit NG-HSG-2A | Summary of Results of Allocated Cost of Service Study |
| Exhibit NG-HSG-2B | Class Allocations- Total |
| Exhibit NG-HSG-2C | Unit Costs |
| Exhibit NG-HSG-2C-1 | High Voltage Delivery Credit- Over 2.4 kV |
| Exhibit NG-HSG-2C-2 | High Voltage Delivery Credit- 115 kV |
| Exhibit NG-HSG-2C-3 | Rates for S-5 and TTO |
| Exhibit NG-HSG-2D | Functionalization |
| Exhibit NG-HSG-2E | Classification |
| Exhibit NG-HSG-2F-1 | Class Allocation- Primary Demand |
| Exhibit NG-HSG-2F-2 | Class Allocation- Secondary Demand |
| Exhibit NG-HSG-2F-3 | Class Allocation- Secondary Customer |
| Exhibit NG-HSG-2F-4 | Class Allocation- Billing Customer |
| Exhibit NG-HSG-2G-1 | Allocator Assignments |
| Exhibit NG-HSG-2G-2 | Functionalization Factors |
| Exhibit NG-HSG-2G-3 | Classification Factors |
| Exhibit NG-HSG-2G-4 | Class Allocation Factors |
| | |
| Exhibit NG-HSG-3 | Allocator Study |
| Exhibit NG-HSG-3-Index | Index to Allocator Study |
| Exhibit NG-HSG-3A | External Allocator Values- Class Allocation |
| Exhibit NG-HSG-3B | External Allocator Values- Functionalization |
| Exhibit NG-HSG-3C | Number of Customer Bills- Normalized |
| Exhibit NG-HSG-3D | Sales in MWh and MW- Normalized |
| Exhibit NG-HSG-3E | Proof of Distribution Revenue at Current Rates |
| Exhibit NG-HSG-3F | Total Revenue at Current Rates (including Other Revenue) |
| Exhibit NG-HSG-3G | Transformers Costs |
| Exhibit NG-HSG-3H | Transformer Cost Allocation to Rate Classes |
| Exhibit NG-HSG-3I | Transformer Unit Costs |
| Exhibit NG-HSG-3J | Services Costs |
| Exhibit NG-HSG-3K | Meter Costs |
| Exhibit NG-HSG-3L | Meter Details |
| Exhibit NG-HSG-3M | Customer Deposits |
| Exhibit NG-HSG-3N | Write-Offs |
| Exhibit NG-HSG-3O | Year 2017 Class Contributions to MECO System Peaks (12 CP and 1CP) |
| Exhibit NG-HSG-3P | Year 2017 Class Contributions to 12 CP at Voltage Levels |
| Exhibit NG-HSG-3Q | Year 2017 Monthly Class Peaks (12NCP, Class NCP and 1CP) |
| Exhibit NG-HSG-3R | Year 2017 Class NCP at Voltage Levels |

| | |
|--|--|
| Exhibit NG-HSG-3S Exhibit NG-HSG-3T | Year 2017 MWh Sales at Voltage Levels Functional Splits- MECO |
| Exhibit NG-HSG-4 | Rate Year Revenue Allocation |
| Exhibit NG-HSG-5 | Summary of Proposed Rates Effective December 1, 2018 |
| Exhibit NG-HSG-6 | Proposed Rate Design |
| Exhibit NG-HSG-7 | High Voltage Delivery Discounts (Primary and 115 KVA), Second Feeder Service, and Low Income Discount |
| Exhibit NG-HSG-8 | Basic Service Administrative Cost Factors |
| Exhibit NG-HSG-9 | Residential Assistance Adjustment Factor (RAAF) |
| Exhibit NG-HSG-10 | Typical Bills for Massachusetts Electric Company |
| Exhibit NG-HSG-11 | Typical Bills for Nantucket Electric Company |
| Exhibit NG-HSG-12 | Proposed Tariffs – Clean (Refer to Book 12 of 13) |
| Exhibit NG-HSG-13 | Proposed Tariffs –Marked to Show Changes (Refer to Book 13 of 13) |
| Workpaper NG-HSG-1 | Curriculum Vitae |
| Workpaper NG-HSG-2 | Test Year Normalized Revenue |
| Workpaper NG-HSG-3 | Test Year Revenue Proof |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2
Allocated Cost of Service Study

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2-Index
Index to Allocated Cost of Service Study

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Index to Class Cost of Service Study

Index
 NG-HSG-2 Index
 Inp
 Index

| Exhibit | Description |
|---|---|
| <u>Exh. HSG-2 Index</u> | Index to Class Cost of Service Study |
| <u>Exh. NG-HSG-2A</u> | Summary of Results |
| <u>Exh. NG-HSG-2B</u> | Class Allocations- Total |
| <u>Exh. NG-HSG-2C</u> | Unit Costs By Functional Classification |
| <u>Exh. NG-HSG-2C-1</u> | High Voltage Delivery Credit- Over 2.4 kV |
| <u>Exh. NG-HSG-2C-2</u> | High Voltage Delivery Credit- 115 kV |
| <u>Exh. NG-HSG-2C-3</u> | Rates for S-5 and TTO |
| <u>Exh. NG-HSG-2D</u> | Functionalization |
| <u>Exh. NG-HSG-2E</u> | Classification |
| <u>Exh. NG-HSG-2F-1</u> | Class Allocation- Primary Demand |
| <u>Exh. NG-HSG-2F-2</u> | Class Allocation- Secondary Demand |
| <u>Exh. NG-HSG-2F-3</u> | Class Allocation- Secondary Customer |
| <u>Exh. NG-HSG-2F-4</u> | Class Allocation- Billing Customer |
| <u>Exh. NG-HSG-2G-1</u> | Allocator Assignments |
| <u>Exh. NG-HSG-2G-2</u> | Functionalization Factors |
| <u>Exh. NG-HSG-2G-3</u> | Classification Factors |
| <u>Exh. NG-HSG-2G-4</u> | Class Allocation Factors |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2A

Summary of Results of Allocated Cost of Service Study

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Summary of Results

Sum
 NG-HSG-2A
 Tot
 Summary

| Line | Account | Balance | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|-------------------------------|-----------|------------------------------|--------------------|-----------|------------|---------|-------------|
| 1 | Distribution revenue | 732,180 | 412,434 | 501 | 91,471 | 85,863 | 125,916 | 15,995 |
| 2 | Other revenue | 32,290 | 17,925 | 27 | 4,028 | 3,760 | 5,495 | 1,056 |
| 3 | Total Revenue | 764,470 | 430,359 | 528 | 95,499 | 89,623 | 131,411 | 17,051 |
| 4 | | | | | | | | |
| 5 | Expenses | 681,148 | 383,516 | 535 | 85,408 | 77,551 | 110,537 | 23,601 |
| 6 | Net income | 83,322 | 46,842 | (7) | 10,091 | 12,072 | 20,874 | (6,550) |
| 7 | | | | | | | | |
| 8 | Rate Base | 2,215,646 | 1,166,540 | 2,162 | 272,807 | 277,541 | 434,532 | 62,063 |
| 9 | | | | | | | | |
| 10 | Return on Rate Base | 3.7606% | 4.02% | (0.31%) | 3.70% | 4.35% | 4.80% | (10.55%) |
| 11 | Relative Return | 1.00 | 1.07 | (0.08) | 0.98 | 1.16 | 1.28 | (2.81) |
| 12 | Revenue Requirement | 896,709 | 497,781 | 740 | 111,852 | 104,409 | 152,608 | 29,318 |
| 13 | | | | | | | | |
| 14 | Operating expenses | 420,987 | 236,026 | 315 | 54,096 | 48,064 | 66,036 | 16,451 |
| 15 | Uncollectibles- Delivery | 24,453 | 22,182 | 0 | 1,744 | 381 | 45 | 100 |
| 16 | Depreciation expense | 144,038 | 74,184 | 139 | 18,245 | 18,501 | 28,784 | 4,185 |
| 17 | General tax / Other | 96,063 | 54,210 | 81 | 11,767 | 11,011 | 16,329 | 2,667 |
| 18 | GRT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Pre-tax income | 685,541 | 386,601 | 534 | 85,851 | 77,957 | 111,194 | 23,403 |
| 20 | Income taxes | 211,168 | 111,180 | 206 | 26,001 | 26,452 | 41,414 | 5,915 |
| 21 | Net income | 33,030 | 17,390 | 32 | 4,067 | 4,137 | 6,478 | 925 |
| 22 | Return on Rate Base | 178,138 | 93,790 | 174 | 21,934 | 22,314 | 34,936 | 4,990 |
| 23 | | | | | | | | |
| 24 | Revenue increase (decrease) | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% |
| 25 | Revenue increase (decrease) % | 132,239 | 67,423 | 213 | 16,353 | 14,786 | 21,197 | 12,267 |
| 26 | Revenue increase (decrease) % | 18.06% | 16.35% | 42.41% | 17.88% | 17.22% | 16.83% | 76.69% |
| 27 | Relative incr (decr) | 1.00 | 0.91 | 2.35 | 0.99 | 0.95 | 0.93 | 4.25 |
| 28 | | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2B
Class Allocation- Total

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocations- Total

Total
 NG-HSG-2B
 Tot
 CLASS ALLOC

| Line | Account | No. | Balance | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|-------------------------------|---------|-------------|------------------------------|-----------------|-----------|------------|-----------|-------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | | |
| 3 | Production Plant | 361 | 78,813 | 32,203 | 39 | 8,469 | 10,744 | 26,874 | 484 |
| 4 | Production Plant | 350-359 | 78,813 | 32,203 | 39 | 8,469 | 10,744 | 26,874 | 484 |
| 5 | | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | | |
| 7 | Transmission Plant | 361 | 75,456 | 36,515 | 35 | 7,475 | 8,924 | 22,003 | 503 |
| 8 | Transmission Plant | 350-359 | 75,456 | 36,515 | 35 | 7,475 | 8,924 | 22,003 | 503 |
| 9 | | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | | |
| 11 | Land and Land Rights | 360 | 28,425 | 13,355 | 25 | 3,500 | 3,819 | 7,512 | 215 |
| 12 | Structures and Improvements | 361 | 27,757 | 13,041 | 24 | 3,418 | 3,729 | 7,335 | 210 |
| 13 | Station Equipment | 362 | 636,279 | 298,940 | 557 | 78,341 | 85,482 | 168,151 | 4,808 |
| 14 | Poles, Towers and Fixtures | 364 | 699,066 | 386,059 | 719 | 101,057 | 109,473 | 95,549 | 6,210 |
| 15 | OH Conductors and Devices | 365 | 858,893 | 450,640 | 839 | 118,002 | 128,108 | 154,055 | 7,249 |
| 16 | UG Conduit | 366 | 218,209 | 108,192 | 201 | 28,342 | 30,847 | 48,887 | 1,740 |
| 17 | UG Conductors & Devices | 367 | 737,858 | 357,995 | 667 | 93,795 | 102,188 | 177,455 | 5,758 |
| 18 | Line Transformers | 368 | 537,241 | 244,342 | 1,242 | 60,712 | 72,915 | 158,030 | - |
| 19 | Services | 369 | 270,323 | 229,933 | 29 | 36,665 | 3,265 | 431 | - |
| 20 | Meters | 370 | 143,052 | 104,049 | 26 | 22,990 | 8,735 | 7,252 | - |
| 21 | Street Light & Signal | 373 | 95,402 | - | - | - | - | - | 95,402 |
| 22 | Distribution Plant | 360-373 | 4,252,505 | 2,206,545 | 4,329 | 546,822 | 548,560 | 824,657 | 121,592 |
| 23 | | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | | |
| 25 | General Plant | 390 | 182,564 | 100,806 | 129 | 23,558 | 21,166 | 28,810 | 8,094 |
| 26 | General Plant | 389-399 | 182,564 | 100,806 | 129 | 23,558 | 21,166 | 28,810 | 8,094 |
| 27 | | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 4,589,338 | 2,376,070 | 4,532 | 586,324 | 589,395 | 902,344 | 130,673 |
| 29 | | | | | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | | |
| 31 | Production plant | 108.3 | (13,287) | (5,429) | (7) | (1,428) | (1,811) | (4,531) | (82) |
| 32 | Transmission plant | 108.5 | (13,456) | (6,512) | (6) | (1,333) | (1,591) | (3,924) | (90) |
| 33 | Distribution plant | 108.5 | (1,725,590) | (894,746) | (1,751) | (221,590) | (222,836) | (333,550) | (51,116) |
| 34 | General plant | 108.6 | (45,099) | (24,902) | (32) | (5,820) | (5,229) | (7,117) | (2,000) |
| 35 | Depreciation Reserve | 108 | (1,797,432) | (931,589) | (1,796) | (230,171) | (231,467) | (349,122) | (53,287) |
| 36 | | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | | |
| 38 | Contributions in Aid of Const | | (6,256) | (3,521) | (10) | (905) | (1,012) | (770) | (38) |
| 39 | Materials and Supp / Prepay | | 26,372 | 13,654 | 26 | 3,369 | 3,387 | 5,185 | 751 |
| 40 | Cash Working Capital | | 71,479 | 44,249 | 43 | 8,643 | 6,920 | 9,222 | 2,401 |
| 41 | Accumulated Deferred FIT | | (641,567) | (332,163) | (634) | (81,965) | (82,394) | (126,143) | (18,268) |
| 42 | Customer Deposits | | (26,288) | (160) | - | (12,487) | (7,286) | (6,184) | (170) |
| 43 | Other Rate Base | 131-283 | (576,260) | (277,941) | (575) | (83,346) | (80,386) | (118,690) | (15,323) |
| 44 | | | | | | | | | |
| 45 | TOTAL RATE BASE | | 2,215,046 | 1,166,540 | 2,162 | 272,807 | 277,541 | 434,532 | 62,063 |
| 46 | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocations- Total

| Line | Account | No. | Balance | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---------------------------------------|---------|----------|------------------------------|-----------------|-----------|------------|---------|-------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | (12,493) | (6,046) | (6) | (1,238) | (1,478) | (3,643) | (83) |
| 49 | Transmission Expense | 565 | (12,493) | (6,046) | (6) | (1,238) | (1,478) | (3,643) | (83) |
| 50 | | | | | | | | | |
| 51 | | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | 2,303 | 941 | 1 | 247 | 314 | 785 | 14 |
| 54 | Dist Oper-Supervision & Eng | 580 | 10,235 | 5,197 | 9 | 1,333 | 1,364 | 1,772 | 560 |
| 55 | Dist Oper-Load Dispatching | 581 | 6,174 | 2,523 | 3 | 663 | 842 | 2,105 | 38 |
| 56 | Dist Oper-Substations | 582 | 4,521 | 2,124 | 4 | 557 | 607 | 1,195 | 34 |
| 57 | Dist Oper-Overhead Lines | 583 | 13,712 | 7,364 | 14 | 1,928 | 2,091 | 2,197 | 118 |
| 58 | Dist Oper-Underground Lines | 584 | 2,180 | 1,063 | 2 | 278 | 303 | 516 | 17 |
| 59 | Dist Oper-Outdoor Lighting | 585 | 455 | - | - | - | - | - | 455 |
| 60 | Dist Oper-Electric Meters | 586 | 6,912 | 5,027 | 1 | 1,111 | 422 | 350 | - |
| 61 | Dist Oper-Cust Install | 587 | 712 | 369 | 1 | 91 | 92 | 139 | 21 |
| 62 | Dist Oper-Misc Expenses | 588 | 34,071 | 17,302 | 29 | 4,438 | 4,540 | 5,899 | 1,863 |
| 63 | Dist Oper-Rents | 589 | 1,038 | 537 | 1 | 133 | 134 | 203 | 31 |
| 64 | Dist Maint-Supervision & Eng | 590 | 1,477 | 750 | 1 | 192 | 197 | 256 | 81 |
| 65 | Dist Maint-Structures | 591 | 817 | 384 | 1 | 101 | 110 | 216 | 6 |
| 66 | Dist Maint-Substations | 592 | 4,190 | 1,969 | 4 | 516 | 563 | 1,107 | 32 |
| 67 | Dist Maint-Overhead Lines | 593 | 37,994 | 20,405 | 38 | 5,342 | 5,794 | 6,087 | 328 |
| 68 | Dist Maint-Underground Lines | 594 | 7,952 | 3,877 | 7 | 1,016 | 1,107 | 1,883 | 62 |
| 69 | Dist Maint-Line Transformers | 595 | 1,210 | 550 | 3 | 137 | 164 | 356 | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | 3,117 | - | - | - | - | - | 3,117 |
| 71 | Dist Maint-Electric Meters | 597 | 180 | 131 | 0 | 29 | 11 | 9 | - |
| 72 | Dist Maint-Misc Distr Plant | 598 | 2,988 | 1,547 | 3 | 382 | 385 | 583 | 88 |
| 73 | Oper. & Maint. Exp. | 500-599 | 142,238 | 72,059 | 121 | 18,494 | 19,039 | 25,658 | 6,866 |
| 74 | | | | | | | | | |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | |
| 76 | Supervision | 901 | 2,172 | 1,601 | 0 | 269 | 95 | 204 | 3 |
| 77 | Meter Reading Exp- Comp | 902 | 4,732 | 4,123 | 1 | 550 | 42 | 11 | 5 |
| 78 | Cust Rees & Coll | 903 | 29,895 | 26,050 | 3 | 3,475 | 268 | 68 | 31 |
| 79 | Uncollectible- Delivery | 904 | 22,670 | 20,565 | - | 1,617 | 353 | 42 | 93 |
| 80 | Misc Cust Acct | 905 | 2,644 | 1,949 | 0 | 328 | 116 | 248 | 3 |
| 81 | Customer Accts. Exp. | 901-905 | 62,113 | 54,287 | 4 | 6,239 | 874 | 573 | 135 |
| 82 | | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 290 | 214 | 0 | 36 | 13 | 27 | 0 |
| 84 | Cust Assistance Expenses | 908-909 | 154 | - | - | 28 | 36 | 90 | - |
| 85 | Cust Service & Info | 910-911 | 2,289 | 1,995 | 0 | 266 | 20 | 5 | 2 |
| 86 | Demo, Selling, Advertising | 912-916 | 1,695 | 690 | 1 | 182 | 230 | 581 | 10 |
| 87 | Customer Serv. Exp. | | 4,428 | 2,899 | 1 | 512 | 299 | 704 | 13 |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 66,541 | 57,186 | 6 | 6,751 | 1,174 | 1,277 | 148 |
| 89 | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocations- Total

Total
NG-HSG-2B
Tot
CLASS-Alloca

| Line | Account | No. | Balance | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | St/Light All |
|------|---|---------|---------|------------------------------|-----------------|-----------|------------|---------|--------------|
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | |
| 91 | A&G-Salaries | 920 | 47,333 | 26,136 | 33 | 6,108 | 5,488 | 7,470 | 2,099 |
| 92 | A&G-Office Supplies | 921 | 38,993 | 21,531 | 28 | 5,032 | 4,521 | 6,153 | 1,729 |
| 93 | A&G-Outside Services | 923 | 16,479 | 9,099 | 12 | 2,126 | 1,911 | 2,601 | 731 |
| 94 | Property Insurance | 924 | 55,130 | 28,588 | 55 | 7,080 | 7,093 | 10,743 | 1,572 |
| 95 | Injuries & Damages Insurance | 925 | 7,538 | 3,909 | 8 | 968 | 970 | 1,469 | 215 |
| 96 | Employee Pensions & Benefits | 926 | 31,318 | 17,293 | 22 | 4,041 | 3,631 | 4,942 | 1,389 |
| 97 | Regulatory Comm Expenses | 928 | 8,155 | 4,268 | 8 | 1,005 | 1,029 | 1,618 | 227 |
| 98 | A&G-Misc Expenses | 930200 | 5,981 | 2,444 | 3 | 643 | 815 | 2,039 | 37 |
| 99 | A&G-Rents | 931 | 35,433 | 19,565 | 25 | 4,572 | 4,108 | 5,592 | 1,571 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 1,011 | 558 | 1 | 130 | 117 | 160 | 45 |
| 101 | Admin & Genl. Exp. | 920-932 | 247,371 | 133,391 | 194 | 31,705 | 29,683 | 42,786 | 9,613 |
| 102 | Total Operating Expenses | | 443,657 | 256,590 | 315 | 55,713 | 48,417 | 66,078 | 16,544 |
| 103 | | | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | | | |
| 105 | Production plant | | 4,423 | 1,807 | 2 | 475 | 603 | 1,508 | 27 |
| 106 | Transmission plant | | 2,450 | 1,186 | 1 | 243 | 290 | 714 | 16 |
| 107 | Distribution plant | | 131,442 | 68,031 | 132 | 16,788 | 16,945 | 25,658 | 3,888 |
| 108 | General plant | | 5,723 | 3,160 | 4 | 738 | 664 | 903 | 254 |
| 109 | Depreciation Expense | 403 | 144,038 | 74,184 | 139 | 18,245 | 18,501 | 28,784 | 4,185 |
| 110 | | | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | | | |
| 113 | Municipal property tax | 408140 | 71,259 | 36,893 | 70 | 9,104 | 9,152 | 14,011 | 2,029 |
| 114 | Payroll related | 408110 | 12,401 | 6,847 | 9 | 1,600 | 1,438 | 1,957 | 550 |
| 115 | Other tax, Reg deferrals | 408170 | 1,479 | 767 | 2 | 190 | 191 | 287 | 42 |
| 116 | General Taxes | | 85,139 | 44,508 | 81 | 10,894 | 10,780 | 16,255 | 2,621 |
| 117 | | | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | | | |
| 119 | Income Tax Exp | | (2,610) | (1,467) | 0 | (316) | (378) | (654) | 205 |
| 120 | Income Taxes | 409-411 | (2,610) | (1,467) | 0 | (316) | (378) | (654) | 205 |
| 121 | Total Taxes | 408-411 | 82,529 | 43,041 | 81 | 10,578 | 10,402 | 15,601 | 2,826 |
| 122 | | | | | | | | | |
| 123 | Amort Regulatory Asset | | 10,693 | 9,700 | - | 763 | 167 | 20 | 44 |
| 124 | Interest on Customer deposits | | 231 | 1 | - | 110 | 64 | 54 | 1 |
| 125 | TOTAL EXPENSES | | 681,148 | 383,516 | 535 | 85,408 | 77,551 | 110,537 | 23,601 |
| 126 | | | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | | | |
| 128 | Distribution revenue | | 732,180 | 412,434 | 501 | 91,471 | 85,863 | 125,916 | 15,995 |
| 129 | Other revenue | | 32,290 | 17,925 | 27 | 4,028 | 3,760 | 5,495 | 1,056 |
| 130 | Operating Revenues | | 764,470 | 430,359 | 528 | 95,499 | 89,623 | 131,411 | 17,051 |
| 131 | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 681,148 | 383,516 | 535 | 85,408 | 77,551 | 110,537 | 23,601 |
| 133 | V. NET INCOME at Present Rates | | 83,322 | 46,842 | (7) | 10,091 | 12,072 | 20,874 | (6,550) |
| 134 | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocations- Total

Total
NG-HSG-2B
Tot
CLASS-Alloca

| Line | Account | No. | Balance | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|--------------------------------|---------|-----------|---------------------------|-----------------|-----------|------------|----------|-------------|
| 135 | SUMMARY REPORT | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 732,180 | 412,434 | 501 | 91,471 | 85,863 | 125,916 | 15,995 |
| 137 | Other Operating Revenues | 450-456 | 32,290 | 17,925 | 27 | 4,028 | 3,760 | 5,495 | 1,056 |
| 138 | Total Operating Revenues | | 764,470 | 430,359 | 528 | 95,499 | 89,623 | 131,411 | 17,051 |
| 139 | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 129,745 | 66,014 | 115 | 17,257 | 17,561 | 22,015 | 6,783 |
| 141 | Customer Accg & Service | 901-919 | 66,541 | 57,186 | 6 | 6,751 | 1,174 | 1,277 | 148 |
| 142 | Admin & General | 920-932 | 247,371 | 133,391 | 194 | 31,705 | 29,683 | 42,786 | 9,613 |
| 143 | Total Operating Expenses | | 443,657 | 256,590 | 315 | 55,713 | 48,417 | 66,078 | 16,544 |
| 144 | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 144,038 | 74,184 | 139 | 18,245 | 18,501 | 28,784 | 4,185 |
| 146 | Taxes Other Than Inc / Other | 408 | 96,063 | 54,210 | 81 | 11,767 | 11,011 | 16,329 | 2,667 |
| 147 | Income before Income tax | | 80,712 | 45,375 | (7) | 9,774 | 11,694 | 20,220 | (6,345) |
| 148 | Income Taxes | 409-411 | (2,610) | (1,467) | 0 | (316) | (378) | (654) | 205 |
| 149 | NET INCOME | | 83,322 | 46,842 | (7) | 10,091 | 12,072 | 20,874 | (6,550) |
| 150 | | | | | | | | | |
| 151 | RATE BASE | | 2,215,646 | 1,166,540 | 2,162 | 272,807 | 277,541 | 434,532 | 62,063 |
| 152 | Return on Rate Base | | 3.76% | 4.02% | (0.31%) | 3.70% | 4.35% | 4.80% | (10.55%) |
| 153 | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% |
| 156 | Rate Base | | 2,215,646 | 1,166,540 | 2,162 | 272,807 | 277,541 | 434,532 | 62,063 |
| 157 | | | | | | | | | |
| 158 | Operating expenses | | 420,987 | 236,026 | 315 | 54,096 | 48,064 | 66,036 | 16,451 |
| 159 | Uncollectibles- Delivery | | 24,453 | 22,182 | 0 | 1,744 | 381 | 45 | 100 |
| 160 | Depreciation expense | | 144,038 | 74,184 | 139 | 18,245 | 18,501 | 28,784 | 4,185 |
| 161 | General taxes / Other | | 96,063 | 54,210 | 81 | 11,767 | 11,011 | 16,329 | 2,667 |
| 162 | Operating Costs to recover | | 685,541 | 386,601 | 534 | 85,851 | 77,957 | 111,194 | 23,403 |
| 163 | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 178,138 | 93,790 | 174 | 21,934 | 22,314 | 34,936 | 4,990 |
| 165 | Income taxes to recover | | 33,030 | 17,390 | 32 | 4,067 | 4,137 | 6,478 | 925 |
| 166 | Income Tax Gross-up | | | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 896,709 | 497,781 | 740 | 111,852 | 104,409 | 152,608 | 29,318 |
| 168 | GRT needed | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 896,709 | 497,781 | 740 | 111,852 | 104,409 | 152,608 | 29,318 |
| 170 | | | | | | | | | |
| 171 | Revenue at Present rates | | 764,470 | 430,359 | 528 | 95,499 | 89,623 | 131,411 | 17,051 |
| 172 | Revenue Excess (Deficiency) | | (132,239) | (67,423) | (213) | (16,353) | (14,786) | (21,197) | (12,267) |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2C

Unit Costs by Functional Classification

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020

FuncClass
 NG-HSG-2C
 Tot
 Unit Costs

Unit Costs By Functional Classification

| Description | Total | Residential | | | C&I Small | C&I Demand | C&I TOU | Std/Light All |
|------------------------------|------------|---------------|-----------------|-----------------|-----------|------------|------------|---------------|
| | | Reg./Low Inc. | Residential TOU | Residential TOU | | | | |
| 1 Demand-related | | | | | | | | |
| 2 Primary Dist | 481,917 | 229,870 | 396 | 58,066 | 63,265 | 126,660 | 3,660 | |
| 3 Secondary Dist | 220,247 | 130,669 | 322 | 32,830 | 35,872 | 18,903 | 1,651 | |
| 4 | 702,164 | 360,539 | 718 | 90,897 | 99,138 | 145,562 | 5,311 | |
| 5 Per kW / month | | | | | | | | |
| 6 Primary Dist | \$7.85 | \$7.99 | \$7.39 | \$7.70 | \$7.69 | \$7.75 | \$7.90 | |
| 7 Secondary Dist | \$3.59 | \$4.54 | \$6.01 | \$4.35 | \$4.36 | \$1.16 | \$3.57 | |
| 8 Total Per kW / month | \$11.43 | \$12.53 | \$13.40 | \$12.05 | \$12.04 | \$8.91 | \$11.47 | |
| 9 | | | | | | | | |
| 10 NCP at 115 | 5,118 | 2,399 | 4 | 629 | 686 | 1,362 | 39 | |
| 11 | | | | | | | | |
| 12 Customer-related | | | | | | | | |
| 13 Primary Dist | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 Secondary Dist | 55,529 | 26,599 | 4 | 4,172 | 540 | 371 | 23,844 | |
| 15 Billing | 139,015 | 110,643 | 18 | 16,784 | 4,731 | 6,675 | 163 | |
| 16 | 194,545 | 137,242 | 23 | 20,955 | 5,271 | 7,046 | 24,007 | |
| 17 Per monthly bill | | | | | | | | |
| 18 Primary Dist | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 19 Secondary Dist | \$3.47 | \$1.91 | \$2.28 | \$2.24 | \$3.77 | \$10.18 | \$1,444.05 | |
| 20 Billing | \$8.68 | \$7.93 | \$10.22 | \$9.02 | \$33.01 | \$183.28 | \$9.87 | |
| 21 Per bill | \$12.15 | \$9.84 | \$12.50 | \$11.26 | \$36.78 | \$193.46 | \$1,453.92 | |
| 22 | | | | | | | | |
| 23 Number of Bills | 16,010,556 | 13,951,230 | 1,807 | 1,861,258 | 143,328 | 36,421 | 16,512 | |
| 24 | | | | | | | | |
| 25 Total revenue requirement | 896,709 | 497,781 | 740 | 111,852 | 104,409 | 152,608 | 29,318 | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2C-1
High Voltage Delivery Credits – Over 2.4 kV

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
High Voltage Delivery Credit- Over 2.4 kV

HWDP
 NG-HSG-2C-1
 Tot
 High Voltage Delivery Credit- Over 2.4 kV

| | Description | Total |
|----|--|---------------|
| 1 | Transformer cost | 537,241 |
| 2 | Acc Dep- Transformers | (218,003) |
| 3 | Other Rate Base | (72,802) |
| 4 | Transformer-Related Rate Base | 246,436 |
| 5 | Rate of return on rate base | 8.04% |
| 6 | Return on Transformer rate base | 19,813 |
| 7 | Income tax gross-up | 3,674 |
| 8 | Return component | 23,487 |
| 9 | | |
| 10 | Transformer O&M | 1,210 |
| 11 | Dep Exp- Transformers | 16,606 |
| 12 | Labor-related costs | 1,256 |
| 13 | Expense component | 19,072 |
| 14 | Total | 42,559 |
| 15 | | |
| 16 | NCP Demand | 4,476,078 |
| 17 | Revenue Req per kW-Month | \$0.79 |
| 18 | | |
| 19 | Annual Demand- G2 and G3 | 18,724,634 |
| 20 | Billed Demand Units- G2 and G3 | 24,837,230 |
| 21 | Transformer Credit per kW-Month | \$0.60 |
| 22 | | |
| 23 | Distribution Plant- Cost | 4,252,505 |
| 24 | Transformers % of Dist Plant | 12.6% |
| 25 | Acc Dep- Dist Plant | (1,725,590) |
| 26 | Other Rate Base | (576,260) |
| 27 | Dep Exp- Dist Plant | 131,442 |
| 28 | | |
| 29 | Income tax gross-up | 18.54% |
| 30 | | |
| 31 | Labor costs included above | 624 |
| 32 | Total Labor costs | 102,723 |
| 33 | Portion of Labor included above | 0.61% |
| 34 | Labor-related Costs | |
| 35 | A&G-Salaries/ Supplies / Services | 102,805 |
| 36 | Employee benefits | 31,318 |
| 37 | Rents / Misc | 41,414 |
| 38 | PR taxes | 12,401 |
| 39 | Total Labor-related costs | 187,938 |
| 40 | | |
| 41 | General / Common Plant | 182,564 |
| 42 | Accumulated Depreciation | (45,099) |
| 43 | General Plant | 137,465 |
| 44 | Rate of Return | 8.04% |
| 45 | Return on General / Common Plant | 11,052 |
| 46 | Income Tax expense | 2,049 |
| 47 | Depreciation / Amortization expense | 5,723 |
| 48 | General / Common Plant | 18,824 |
| 49 | Total Labor-related component | 206,762 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2C-2
High Voltage Delivery Credits – 115 kV

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
High Voltage Delivery Credit- 115 kV

HVDT
 NG-HSG-2C-2
 Tot
 High Voltage Delivery Credit- 115 kV

| Account Description | | C&I Demand |
|---------------------|---|---------------|
| 1 | Transmission Asset | 22,003 |
| 2 | Acc Dep- Transmission | (3,924) |
| 3 | Other Rate Base | (2,894) |
| 4 | Transmission-Related Rate Base | 15,185 |
| 5 | Rate of return on rate base | 8.04% |
| 6 | Return on rate base | 1,221 |
| 7 | Income tax gross-up | 226 |
| 8 | Return component | 1,447 |
| 9 | | |
| 10 | Dep Exp- Transmission | 714 |
| 11 | Expense component | 714 |
| 12 | | |
| 13 | Transmission Revenue Req for G3 | 2,162 |
| 14 | | |
| 15 | Annual Billing Demand Units- G3 | 16,597,200 |
| 16 | | |
| 17 | Transmission Billing Credit per kW-Month | \$0.13 |
| 18 | | |
| 19 | Utility Plant- Cost | 902,344 |
| 20 | Transmission % of Utility Plant | 2.4% |
| 21 | Other Rate Base | (118,690) |
| 22 | | |
| 23 | Income tax gross-up | 18.54% |
| 24 | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2C-3

Rates for S-5 and TTO

SL NG-HSG-2C-3
 Tot Rates for S-5 and TTO
 Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Rates for S-5 and TTO

| Line | Account | No. | Lighting Balance | Allocator | SL Facilities | Distribution System | Temporary Turn-Off Calculation | Temporary Turn-Off |
|------|-------------------------------|---------|------------------|---------------|---------------|---------------------|--------------------------------|--------------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | |
| 3 | Production Plant | 361 | 484 | None | - | 484 | | - |
| 4 | Production Plant | 350-359 | 484 | | - | 484 | | - |
| 5 | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | |
| 7 | Transmission Plant | 361 | 503 | None | - | 503 | | - |
| 8 | Transmission Plant | 350-359 | 503 | | - | 503 | | - |
| 9 | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | |
| 11 | Land and Land Rights | 360 | 215 | None | - | 215 | | - |
| 12 | Structures and Improvements | 361 | 210 | None | - | 210 | | - |
| 13 | Station Equipment | 362 | 4,808 | None | - | 4,808 | | - |
| 14 | Poles, Towers and Fixtures | 364 | 6,210 | None | - | 6,210 | | - |
| 15 | OH Conductors and Devices | 365 | 7,249 | None | - | 7,249 | | - |
| 16 | UG Conduit | 366 | 1,740 | None | - | 1,740 | | - |
| 17 | UG Conductors & Devices | 367 | 5,758 | None | - | 5,758 | | - |
| 18 | Line Transformers | 368 | - | None | - | - | | - |
| 19 | Services | 369 | - | Services Cost | - | - | | - |
| 20 | Meters | 370 | - | None | - | - | | - |
| 21 | Street Light & Signal | 373 | 95,402 | Lighting | 95,402 | - | | 95,402 |
| 22 | Distribution Plant | 360-373 | 121,592 | | 95,402 | 26,190 | | 95,402 |
| 23 | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | |
| 25 | General Plant | 390 | 8,094 | SecC-Lab | 7,017 | 1,077 | | 7,017 |
| 26 | General Plant | 389-399 | 8,094 | | 7,017 | 1,077 | | 7,017 |
| 27 | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 130,673 | | 102,419 | 28,254 | | 102,419 |
| 29 | | | | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | |
| 31 | Production plant | 108.3 | (82) | None | - | (82) | | - |
| 32 | Transmission plant | 108.5 | (90) | None | - | (90) | | - |
| 33 | Distribution plant | 108.5 | (51,116) | SecC-PT | (40,409) | (10,707) | | (40,409) |
| 34 | General plant | 108.6 | (2,000) | SecC-Lab | (1,733) | (266) | | (1,733) |
| 35 | Depreciation Reserve | 108 | (53,287) | | (42,142) | (11,145) | | (42,142) |
| 36 | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | |
| 38 | Contributions in Aid of Const | | (38) | None | - | (38) | | - |
| 39 | Materials and Supp / Prepay | | 751 | SecC-PT | 589 | 162 | | 589 |
| 40 | Cash Working Capital | | 2,401 | SecC-OpExp | 2,008 | 393 | | 2,008 |
| 41 | Accumulated Deferred FIT | | (18,268) | SecC-PT | (14,318) | (3,950) | | (14,318) |
| 42 | Customer Deposits | | (170) | None | - | (170) | | - |
| 43 | Other Rate Base | 131-283 | (15,323) | | (11,721) | (3,602) | | (11,721) |
| 44 | | | | | | | | |
| 45 | TOTAL RATE BASE | | 62,063 | | 48,556 | 13,508 | | 48,556 |
| 46 | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Rates for S-5 and T10

SL
 NG-HSG-2C-3
 Tot
 Rates for S-5 and T10

| Line | Account | No. | Lighting Balance | Allocator | SL Facilities | Distribution System | Temporary Turn-Off Calculation | Temporary Turn-Off |
|------|---------------------------------------|---------|------------------|-----------|---------------|---------------------|--------------------------------|--------------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | | |
| 49 | Transmission Expense | 565 | (83) | None | - | (83) | | |
| 50 | Transmission Expense | | (83) | | - | (83) | | |
| 51 | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | 14 | None | - | 14 | | |
| 54 | Dist Oper-Supervision & Eng | 580 | 560 | SecC-Lab | 488 | 72 | | |
| 55 | Dist Oper-Load Dispatching | 581 | 38 | None | - | 38 | | |
| 56 | Dist Oper-Substations | 582 | 34 | None | - | 34 | | |
| 57 | Dist Oper-Overhead Lines | 583 | 118 | None | - | 118 | | |
| 58 | Dist Oper-Underground Lines | 584 | 17 | None | - | 17 | | |
| 59 | Dist Oper-Outdoor Lighting | 585 | 455 | Lighting | 455 | - | | |
| 60 | Dist Oper-Electric Meters | 586 | - | None | - | - | | |
| 61 | Dist Oper-Cust Install | 587 | 21 | SecC-PT | 17 | 4 | | |
| 62 | Dist Oper-Misc Expenses | 588 | 1,863 | SecC-Lab | 1,624 | 239 | | |
| 63 | Dist Oper-Rents | 589 | 31 | SecC-PT | 24 | 6 | | |
| 64 | Dist Maint-Supervision & Eng | 590 | 81 | SecC-Lab | 70 | 10 | | |
| 65 | Dist Maint-Structures | 591 | 6 | None | - | 6 | | |
| 66 | Dist Maint-Substations | 592 | 32 | None | - | 32 | | |
| 67 | Dist Maint-Overhead Lines | 593 | 328 | None | - | 328 | | |
| 68 | Dist Maint-Underground Lines | 594 | 62 | None | - | 62 | | |
| 69 | Dist Maint-Line Transformers | 595 | - | None | - | - | | |
| 70 | Dist Maint-Outdoor Lighting | 596 | 3,117 | Lighting | 3,117 | - | | |
| 71 | Dist Maint-Electric Meters | 597 | - | None | - | - | | |
| 72 | Dist Maint-Misc Distr Plant | 598 | 88 | SecC-PT | 70 | 18 | | |
| 73 | Oper. & Maint. Exp. | 500-599 | 6,866 | | 5,865 | 1,001 | | |
| 74 | | | | | | | | |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | |
| 76 | Supervision | 901 | 3 | None | - | 3 | | 3 |
| 77 | Meter Reading Exp- Comp | 902 | 5 | None | - | 5 | | 5 |
| 78 | Cust Recs & Coll | 903 | 31 | None | - | 31 | | 31 |
| 79 | Uncollectible- Delivery | 904 | 93 | None | - | 93 | | 93 |
| 80 | Misc Cust Acct | 905 | 3 | None | - | 3 | | 3 |
| 81 | Customer Accts. Exp. | 901-905 | 135 | | - | 135 | | 135 |
| 82 | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 0 | None | - | 0 | | 0 |
| 84 | Cust Assistance Expenses | 908-909 | - | None | - | - | | - |
| 85 | Cust Service & Info | 910-911 | 2 | None | - | 2 | | 2 |
| 86 | Demo, Selling, Advertising | 912-916 | 10 | None | - | 10 | | 10 |
| 87 | Customer Serv. Exp. | | 13 | | - | 13 | | 13 |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 148 | | - | 148 | | 148 |
| 89 | | | | | | | | |

SL NG-HSG-2C-3
Tot Rates for S-5 and TIO
Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Rates for S-5 and TIO

| Line | Account | No. | Lighting Balance | Allocator | SL Facilities | Distribution System | Temporary Turn-Off Calculation | Temporary Turn-Off |
|------|---|---------|------------------|---------------|---------------|---------------------|--------------------------------|--------------------|
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | |
| 91 | A&G-Salaries | 920 | 2,099 | SecC-Lab | 1,819 | 279 | | 1,819 |
| 92 | A&G-Office Supplies | 921 | 1,729 | SecC-Lab | 1,499 | 230 | | 1,499 |
| 93 | A&G-Outside Services | 923 | 731 | SecC-Lab | 633 | 97 | | 633 |
| 94 | Property Insurance | 924 | 1,572 | SecC-PT | 1,230 | 342 | | 1,230 |
| 95 | Injuries & Damages Insurance | 925 | 215 | SecC-PT | 168 | 47 | | 168 |
| 96 | Employee Pensions & Benefits | 926 | 1,389 | SecC-Lab | 1,204 | 185 | | 1,204 |
| 97 | Regulatory Comm Expenses | 928 | 227 | RBxCWC | 18 | 208 | | 18 |
| 98 | A&G-Misc Expenses | 930200 | 37 | MWh-Gen | 3 | 34 | | 3 |
| 99 | A&G-Rents | 931 | 1,571 | SecC-Lab | 1,362 | 209 | | 1,362 |
| 100 | A&G Maint-Gen Plant-Elec Admin & Genl. Exp. | 935 | 45 | SecC-Lab | 39 | 6 | | 39 |
| 101 | | 920-932 | 9,613 | | 7,976 | 1,637 | | 7,976 |
| 102 | Total Operating Expenses | | 16,544 | | 13,841 | 2,703 | | 8,124 |
| 103 | | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | | |
| 105 | Production plant | 403 | 27 | None | - | 27 | | - |
| 106 | Transmission plant | 403 | 16 | None | - | 16 | | - |
| 107 | Distribution plant | 403 | 3,888 | SecC-PT | 3,078 | 810 | | 3,078 |
| 108 | General plant | 407300 | 254 | SecC-Lab | 220 | 34 | | 220 |
| 109 | Depreciation Expense | 403 | 4,185 | | 3,298 | 887 | | 3,298 |
| 110 | | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | | |
| 113 | Municipal property tax | 408140 | 2,029 | SecC-Pt | 1,590 | 439 | | 1,590 |
| 114 | Payroll related | 408110 | 550 | SecC-Lab | 477 | 73 | | 477 |
| 115 | Other tax, Reg deferrals | 408170 | 42 | DistPt | 4 | 39 | | 4 |
| 116 | General Taxes | | 2,621 | | 2,071 | 551 | | 2,071 |
| 117 | | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | | |
| 119 | Income Tax Exp | | 205 | SecC-Pretax | 583 | (378) | | |
| 120 | Income Taxes | 409-411 | 205 | | 583 | (378) | | |
| 121 | Total Taxes | 408-411 | 2,826 | | 2,654 | 172 | | 2,071 |
| 122 | | | | | | | | |
| 123 | Amort Regulatory Asset | | 44 | None | - | 44 | | |
| 124 | Interest on Customer deposits | | 1 | None | - | 1 | | |
| 125 | TOTAL EXPENSES | | 23,601 | | 19,793 | 3,808 | | 13,492 |
| 126 | | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | | |
| 128 | Distribution revenue | | 15,995 | Total_Del_Rev | 1,094 | 14,901 | | |
| 129 | Other revenue | | 1,056 | Total_RevReq | 72 | 984 | | |
| 130 | Operating Revenues | | 17,051 | | 1,166 | 15,885 | | |
| 131 | | | | | | | | |
| 132 | TOTAL EXPENSES | | 23,601 | | 19,793 | 3,808 | | |
| 133 | V. NET INCOME at Present Rates | | (6,550) | | (18,627) | 12,077 | | |
| 134 | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Rates for S-5 and T10

SL
NG-HSG-2C-3
Tot
Rates for S-5 and T10

| Line | Account | No. | Lighting Balance | Allocator | SL Facilities | Distribution System | Temporary Turn-Off Calculation | Temporary Turn-Off |
|------|--------------------------------|---------|------------------|---|---------------|---------------------|--------------------------------|--------------------|
| 135 | SUMMARY REPORT | | | | | | | |
| 136 | Utility Revenues | 440-446 | 15,995 | | 1,094 | 14,901 | | |
| 137 | Other Operating Revenues | 450-456 | 1,056 | | 72 | 984 | | |
| 138 | Total Operating Revenues | | 17,051 | | 1,166 | 15,885 | | |
| 139 | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 6,783 | | 5,865 | 918 | | 0 |
| 141 | Customer Acctg & Service | 901-919 | 148 | | 0 | 148 | | 148 |
| 142 | Admin & General | 920-932 | 9,613 | | 7,976 | 1,637 | | 7,976 |
| 143 | Total Operating Expenses | | 16,544 | | 13,841 | 2,703 | | 8,124 |
| 144 | | | | | | | | |
| 145 | Depreciation Expense | 403 | 4,185 | | 3,298 | 887 | | 3,298 |
| 146 | Taxes Other Than Inc / Other | 408 | 2,667 | | 2,071 | 596 | | 2,071 |
| 147 | Income before Income tax | | (6,345) | | (18,043) | 11,699 | | (13,492) |
| 148 | Income Taxes | 409-411 | 205 | | 583 | (378) | | 0 |
| 149 | NET INCOME | | (6,550) | | (18,627) | 12,077 | | (13,492) |
| 150 | | | | | | | | |
| 151 | RATE BASE | | 62,063 | | 48,556 | 13,508 | | 48,556 |
| 152 | Return on Rate Base | | | | | | | |
| 153 | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | | 8.0400% | 8.0400% | | 8.0400% |
| 156 | Rate Base | | 62,063 | | 48,556 | 13,508 | Line 45 | 48,556 |
| 157 | | | | | | | | |
| 158 | Operating expenses | | 16,451 | | 13,841 | 2,610 | | |
| 159 | Uncollectibles- Delivery | | 100 | Write-Offs-Del | | 100 | | |
| 160 | Depreciation expense | | 4,185 | | 3,298 | 887 | | |
| 161 | General taxes / Other | | 2,667 | | 2,071 | 596 | | |
| 162 | Operating Costs to recover | | 23,403 | | 19,210 | 4,193 | Line 125 | 13,492 |
| 163 | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 4,990 | | 3,904 | 1,086 | Line 156 X 8.04% | 3,904 |
| 165 | Income taxes to recover | | 925 | SecC-RB | 724 | 201 | Line 157 X 18.54% | 724 |
| 166 | Income Tax Gross-up | | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 29,318 | | 23,837 | 5,481 | | 18,120 |
| 168 | GRT needed | | 0 | | 0 | 0 | | 0 |
| 169 | TOTAL REVENUE REQ. | | 29,318 | | 23,837 | 5,481 | | 18,120 |
| 170 | Streetlighting Rate Year kWh | | | | | 121,360,382 | | |
| 171 | | | | | | | | |
| 172 | Rate S-5 per kWh charge | | | Dist. System Rev. Req. \$5,481K/ 121 million kWh= | | 0.04516 | | 61.80% |
| 173 | Charges in T10 / Total | | | Temporary Turn-Off / Lighting Balance= | | | | |
| 174 | | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2D

Functionalization

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Functionalization

| Line | Account | No. | Balance | Allocator | Primary Dist | Secondary Dist | Billing |
|------|-------------------------------|---------|-------------|-----------|--------------|----------------|----------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | |
| 3 | Production Plant | 361 | 78,813 | Prim | 78,813 | - | - |
| 4 | Production Plant | 350-359 | 78,813 | | 78,813 | - | - |
| 5 | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | |
| 7 | Transmission Plant | 361 | 75,456 | Prim | 75,456 | - | - |
| 8 | Transmission Plant | 350-359 | 75,456 | | 75,456 | - | - |
| 9 | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | |
| 11 | Land and Land Rights | 360 | 28,425 | Prim | 28,425 | - | - |
| 12 | Structures and Improvements | 361 | 27,757 | Prim | 27,757 | - | - |
| 13 | Station Equipment | 362 | 636,279 | Prim | 636,279 | - | - |
| 14 | Poles, Towers and Fixtures | 364 | 699,066 | Func-364 | 361,554 | 337,512 | - |
| 15 | OH Conductors and Devices | 365 | 858,893 | Func-365 | 582,940 | 275,953 | - |
| 16 | UG Conduit | 366 | 218,209 | Func-366 | 33,222 | 184,987 | - |
| 17 | UG Conductors & Devices | 367 | 737,858 | Func-367 | 671,486 | 66,372 | - |
| 18 | Line Transformers | 368 | 537,241 | Sec | 537,241 | - | - |
| 19 | Services | 369 | 270,323 | Sec | - | 270,323 | - |
| 20 | Meters | 370 | 143,052 | Bill | - | - | 143,052 |
| 21 | Street Light & Signal | 373 | 95,402 | Sec | - | 95,402 | - |
| 22 | Distribution Plant | 360-373 | 4,252,505 | | 2,493,427 | 1,616,026 | 143,052 |
| 23 | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | |
| 25 | General Plant | 390 | 182,564 | Labor | 88,764 | 46,039 | 47,762 |
| 26 | General Plant | 389-399 | 182,564 | | 88,764 | 46,039 | 47,762 |
| 27 | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 4,589,338 | | 2,736,460 | 1,662,064 | 190,814 |
| 29 | | | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | |
| 31 | Production plant | 108.3 | (13,287) | Prim | (13,287) | - | - |
| 32 | Transmission plant | 108.5 | (13,456) | Prim | (13,456) | - | - |
| 33 | Distribution plant | 108.5 | (1,725,590) | DistPt | (1,011,788) | (655,754) | (58,048) |
| 34 | General plant | 108.6 | (45,099) | Labor | (21,927) | (11,373) | (11,799) |
| 35 | Depreciation Reserve | 108 | (1,797,432) | | (1,060,458) | (667,127) | (69,847) |
| 36 | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | |
| 38 | Contributions in Aid of Const | | (6,256) | Sec | - | (6,256) | - |
| 39 | Materials and Supp / Prepay | | 26,372 | Plant | 15,725 | 9,551 | 1,096 |
| 40 | Cash Working Capital | | 71,479 | OpExp | 30,405 | 14,487 | 26,587 |
| 41 | Accumulated Deferred FIT | | (641,567) | Plant | (382,544) | (232,348) | (26,675) |
| 42 | Customer Deposits | | (26,288) | Bill | - | - | (26,288) |
| 43 | Other Rate Base | 131-283 | (576,260) | | (336,414) | (214,567) | (25,279) |
| 44 | | | | | | | |
| 45 | TOTAL RATE BASE | | 2,215,646 | | 1,339,588 | 780,371 | 95,688 |
| 46 | | | 2,215,646 | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Functionalization

Functions
 NG-HSG-2D
 Fnc
 Functional

| Line | Account | No. | Balance | Allocator | Primary Dist | Secondary Dist | Billing |
|------|---------------------------------------|---------|----------|-----------|--------------|----------------|---------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | |
| 49 | Transmission Expense | 565 | (12,493) | Prim | (12,493) | - | - |
| 50 | Transmission Expense | | (12,493) | | | | |
| 51 | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | |
| 53 | Purchased Power- Borderline | 555 | 2,303 | Prim | 2,303 | - | - |
| 54 | Dist Oper-Supervision & Eng | 580 | 10,235 | Dist-Lab | - | 3,201 | 864 |
| 55 | Dist Oper-Load Dispatching | 581 | 6,174 | Prim | 6,174 | - | - |
| 56 | Dist Oper-Substations | 582 | 4,521 | Prim | 4,521 | - | - |
| 57 | Dist Oper-Overhead Lines | 583 | 13,712 | OH_Total | 8,313 | 5,399 | - |
| 58 | Dist Oper-Underground Lines | 584 | 2,180 | UG_Total | 1,953 | 227 | - |
| 59 | Dist Oper-Outdoor Lighting | 585 | 455 | Sec | - | 455 | - |
| 60 | Dist Oper-Electric Meters | 586 | 6,912 | Bill | - | - | 6,912 |
| 61 | Dist Oper-Cust Install | 587 | 712 | DistPt | 417 | 271 | 24 |
| 62 | Dist Oper-Misc Expenses | 588 | 34,071 | Dist-Lab | 20,542 | 10,654 | 2,875 |
| 63 | Dist Oper-Rents | 589 | 1,038 | DistPt | 609 | 394 | 35 |
| 64 | Dist Maint-Supervision & Eng | 590 | 1,477 | Dist-Lab | 890 | 462 | 125 |
| 65 | Dist Maint-Structures | 591 | 817 | Prim | 817 | - | - |
| 66 | Dist Maint-Substations | 592 | 4,190 | Prim | 4,190 | - | - |
| 67 | Dist Maint-Overhead Lines | 593 | 37,994 | OH_Total | 23,033 | 14,961 | - |
| 68 | Dist Maint-Underground Lines | 594 | 7,952 | UG_Total | 7,124 | 828 | - |
| 69 | Dist Maint-Line Transformers | 595 | 1,210 | Sec | - | 1,210 | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | 3,117 | Sec | - | 3,117 | - |
| 71 | Dist Maint-Electric Meters | 597 | 180 | Bill | - | - | 180 |
| 72 | Dist Maint-Misc Distr Plant | 598 | 2,988 | DistPt | 1,752 | 1,135 | 101 |
| 73 | Oper. & Maint. Exp. | 500-599 | 142,238 | | 88,809 | 42,314 | 11,115 |
| 74 | | | 142,238 | Check | 88,809 | 42,314 | 11,115 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | |
| 76 | Supervision | 901 | 2,172 | Bill | - | - | 2,172 |
| 77 | Meter Reading Exp- Comp | 902 | 4,732 | Bill | - | - | 4,732 |
| 78 | Cust Recs & Coll | 903 | 29,895 | Bill | - | - | 29,895 |
| 79 | Uncollectible- Delivery | 904 | 22,670 | Bill | - | - | 22,670 |
| 80 | Misc Cust Acct | 905 | 2,644 | Bill | - | - | 2,644 |
| 81 | Customer Accts. Exp. | 901-905 | 62,113 | | - | - | 62,113 |
| 82 | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 290 | Bill | - | - | 290 |
| 84 | Cust Assistance Expenses | 908-909 | 154 | Bill | - | - | 154 |
| 85 | Cust Service & Info | 910-911 | 2,289 | Bill | - | - | 2,289 |
| 86 | Demo, Selling, Advertising | 912-916 | 1,695 | Bill | - | - | 1,695 |
| 87 | Customer Serv. Exp. | | 4,428 | | - | - | 4,428 |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 66,541 | | - | - | 66,541 |
| 89 | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Functionalization

Functions
NG-HSG-2D
Fnc
Functional

| Line | Account | No. | Balance | Allocator | Primary Dist | Secondary Dist | Billing |
|------|---|---------|---------|-----------|--------------|----------------|----------|
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | |
| 91 | A&G-Salaries | 920 | 47,333 | Labor | 23,014 | 11,936 | 12,383 |
| 92 | A&G-Office Supplies | 921 | 38,993 | Labor | 8,833 | 9,833 | 10,201 |
| 93 | A&G-Outside Services | 923 | 16,479 | Labor | 8,012 | 4,156 | 4,311 |
| 94 | Property Insurance | 924 | 55,130 | Plant | 32,872 | 19,966 | 2,292 |
| 95 | Injuries & Damages Insurance | 925 | 7,538 | Plant | 4,495 | 2,730 | 313 |
| 96 | Employee Pensions & Benefits | 926 | 31,318 | Labor | 15,227 | 7,898 | 8,193 |
| 97 | Regulatory Comm Expenses | 928 | 8,155 | RBxCWC | 4,979 | 2,913 | 263 |
| 98 | A&G-Misc Expenses | 930200 | 5,981 | Plant | 3,566 | 2,166 | 249 |
| 99 | A&G-Rents | 931 | 35,433 | Labor | 17,228 | 8,935 | 9,270 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 1,011 | Labor | 492 | 255 | 264 |
| 101 | Admin & Genl. Exp. | 920-932 | 247,371 | | 128,843 | 70,788 | 47,740 |
| 102 | Total Operating Expenses | | 443,657 | | 205,159 | 113,102 | 125,396 |
| 103 | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | |
| 105 | Production plant | 403 | 4,423 | Prim | 4,423 | - | - |
| 106 | Transmission plant | 403 | 2,450 | Prim | 2,450 | - | - |
| 107 | Distribution plant | 403 | 131,442 | DistPt | 77,070 | 49,950 | 4,422 |
| 108 | General plant | 407300 | 5,723 | Labor | 2,783 | 1,443 | 1,497 |
| 109 | Depreciation Expense | 403 | 144,038 | | 86,726 | 51,393 | 5,919 |
| 110 | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | |
| 113 | Municipal property tax | 408140 | 71,259 | Plant | 42,489 | 25,807 | 2,963 |
| 114 | Payroll related | 408110 | 12,401 | Labor | 6,029 | 3,127 | 3,244 |
| 115 | Other tax, Reg deferrals | 408170 | 1,479 | DistPt | 867 | 562 | 50 |
| 116 | General Taxes | | 85,139 | | 49,386 | 29,496 | 6,257 |
| 117 | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | |
| 119 | Income Tax Exp | | (2,610) | Pretax | (2,081) | (1,217) | 688 |
| 120 | Income Taxes | 409-411 | (2,610) | | (2,081) | (1,217) | 688 |
| 121 | Total Taxes | 408-411 | 82,529 | | 47,305 | 28,279 | 6,944 |
| 122 | | | | | | | |
| 123 | Amort Regulatory Asset | | 10,693 | Bill | - | - | 10,693 |
| 124 | Interest on Customer deposits | | 231 | Bill | - | - | 231 |
| 125 | TOTAL EXPENSES | | 681,148 | | 339,189 | 192,775 | 149,183 |
| 126 | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | |
| 128 | Distribution revenue | | 732,180 | RevReqPF | 388,479 | 221,842 | 121,859 |
| 129 | Other revenue | | 32,290 | RevReqPF | 17,132 | 9,783 | 5,374 |
| 130 | Operating Revenues | | 764,470 | | 405,611 | 231,625 | 127,233 |
| 131 | | | | | | | |
| 132 | TOTAL EXPENSES | | 681,148 | | 339,189 | 192,775 | 149,183 |
| 133 | V. NET INCOME at Present Rates | | 83,322 | | 66,422 | 38,850 | (21,950) |
| 134 | | | 83,322 | Check | 15,651 | 11,164 | 1,391 |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Functionalization

Functions
 NG-HSG-2D
 Fnc
 Functional

| Line | Account | No. | Balance | Allocator | Primary Dist | Secondary Dist | Billing |
|------|--------------------------------|---------|-----------|-----------|--------------|----------------|----------|
| 135 | SUMMARY REPORT | | | | | | |
| 136 | Utility Revenues | 440-446 | 732,180 | | 388,479 | 221,842 | 121,859 |
| 137 | Other Operating Revenues | 450-456 | 32,290 | | 17,132 | 9,783 | 5,374 |
| 138 | Total Operating Revenues | | 764,470 | | 405,611 | 231,625 | 127,233 |
| 139 | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 129,745 | | 76,316 | 42,314 | 11,115 |
| 141 | Customer Acctg & Service | 901-919 | 66,541 | | - | - | 66,541 |
| 142 | Admin & General | 920-932 | 247,371 | | 128,843 | 70,788 | 47,740 |
| 143 | Total Operating Expenses | | 443,657 | | 205,159 | 113,102 | 125,396 |
| 144 | | | | | | | |
| 145 | Depreciation Expense | 403 | 144,038 | | 86,726 | 51,393 | 5,919 |
| 146 | Taxes Other Than Inc / Other | 408 | 96,063 | | 49,386 | 29,496 | 17,181 |
| 147 | Income before Income tax | | 80,712 | | 64,341 | 37,633 | (21,262) |
| 148 | Income Taxes | 409-411 | (2,610) | | (2,081) | (1,217) | 688 |
| 149 | NET INCOME | | 83,322 | | 66,422 | 38,850 | (21,950) |
| 150 | | | | | | | |
| 151 | RATE BASE | | 2,215,646 | | 1,339,588 | 780,371 | 95,688 |
| 152 | Return on Rate Base | | 3.7606% | | 5.0% | 5.0% | (22.9%) |
| 153 | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | |
| 155 | Target Rate of Return | | 8.04% | | 8.04% | 8.04% | 8.04% |
| 156 | Rate Base | | 2,215,646 | | 1,339,588 | 780,371 | 95,688 |
| 157 | | | | | | | |
| 158 | Operating expenses | | 420,987 | | 205,159 | 113,102 | 102,726 |
| 159 | Uncollectibles- Delivery | | 24,453 | | 12,974 | 7,409 | 4,070 |
| 160 | Depreciation expense | | 144,038 | RevReqPF | 86,726 | 51,393 | 5,919 |
| 161 | General taxes / Other | | 96,063 | | 49,386 | 29,496 | 17,181 |
| 162 | Operating Costs to recover | | 685,541 | | 354,244 | 201,401 | 129,896 |
| 163 | | | | | | | |
| 164 | Return on Rate Base- After tax | | 178,138 | | 107,703 | 62,742 | 7,693 |
| 165 | Income taxes to recover | | 33,030 | RateBase | 19,970 | 11,633 | 1,426 |
| 166 | Income Tax Gross-up | | | 18.54% | | | |
| 167 | Subtotal- Rev Req before GRT | | 896,709 | | 481,917 | 275,776 | 139,015 |
| 168 | GRT needed | | | 0.00% | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 896,709 | | 481,917 | 275,776 | 139,015 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2E

Classification

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020

Classify
 NG-HSG-2E
 C/s
 Classification

| Line | Account | No. | Primary Dist | | Total | Secondary Dist | |
|------|-------------------------------|---------|--------------|----------|-------------|----------------|-----------|
| | | | Demand | Customer | | Demand | Customer |
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | |
| 3 | Production Plant | 361 | 78,813 | 0 | 78,813 | 0 | 0 |
| 4 | Production Plant | 350-359 | 78,813 | 0 | 78,813 | 0 | 0 |
| 5 | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | |
| 7 | Transmission Plant | 361 | 75,456 | 0 | 75,456 | 0 | 0 |
| 8 | Transmission Plant | 350-359 | 75,456 | 0 | 75,456 | 0 | 0 |
| 9 | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | |
| 11 | Land and Land Rights | 360 | 28,425 | 0 | 28,425 | 0 | 0 |
| 12 | Structures and Improvements | 361 | 27,757 | 0 | 27,757 | 0 | 0 |
| 13 | Station Equipment | 362 | 636,279 | 0 | 636,279 | 0 | 0 |
| 14 | Poles, Towers and Fixtures | 364 | 361,554 | 0 | 361,554 | 337,512 | 0 |
| 15 | OH Conductors and Devices | 365 | 582,940 | 0 | 582,940 | 275,953 | 0 |
| 16 | UG Conduit | 366 | 184,987 | 0 | 184,987 | 33,222 | 0 |
| 17 | UG Conductors & Devices | 367 | 671,486 | 0 | 671,486 | 66,372 | 0 |
| 18 | Line Transformers | 368 | 0 | 0 | 0 | 537,241 | 0 |
| 19 | Services | 369 | 0 | 0 | 0 | 270,323 | 0 |
| 20 | Meters | 370 | 0 | 0 | 0 | 0 | 0 |
| 21 | Street Light & Signal | 373 | 0 | 0 | 0 | 95,402 | 0 |
| 22 | Distribution Plant | 360-373 | 2,493,427 | 0 | 2,493,427 | 1,250,301 | 365,725 |
| 23 | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | |
| 25 | General Plant | 390 | 88,764 | 0 | 88,764 | 38,806 | 7,232 |
| 26 | General Plant | 389-399 | 88,764 | 0 | 88,764 | 38,806 | 7,232 |
| 27 | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 2,736,460 | 0 | 2,736,460 | 1,289,107 | 372,957 |
| 29 | | | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | |
| 31 | Production plant | 108.3 | (13,287) | 0 | (13,287) | 0 | 0 |
| 32 | Transmission plant | 108.5 | (13,456) | 0 | (13,456) | 0 | 0 |
| 33 | Distribution plant | 108.5 | (1,011,788) | 0 | (1,011,788) | (508,607) | (147,147) |
| 34 | General plant | 108.6 | (21,927) | 0 | (21,927) | (9,586) | (1,787) |
| 35 | Depreciation Reserve | 108 | (1,060,458) | 0 | (1,060,458) | (518,193) | (148,934) |
| 36 | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | |
| 38 | Contributions in Aid of Const | | 0 | 0 | 0 | (6,256) | 0 |
| 39 | Materials and Supp / Prepay | | 15,725 | 0 | 15,725 | 7,408 | 2,143 |
| 40 | Cash Working Capital | | 30,405 | 0 | 30,405 | 14,487 | 2,131 |
| 41 | Accumulated Deferred FIT | | (382,544) | 0 | (382,544) | (180,211) | (52,138) |
| 42 | Customer Deposits | | 0 | 0 | 0 | 0 | 0 |
| 43 | Other Rate Base | 131-283 | (336,414) | 0 | (336,414) | (166,703) | (47,863) |
| 44 | | | | | | | |
| 45 | TOTAL RATE BASE | | 1,339,588 | 0 | 1,339,588 | 604,210 | 176,160 |
| 46 | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020

Classify
 NG-HSG-2E
 CIs
 Classification

| Line | Account | No. | Primary Dist | | Total | Secondary Dist | |
|------|---------------------------------------|---------|--------------|----------|--------|----------------|----------|
| | | | Demand | Customer | | Demand | Customer |
| 47 | I. OPERATING AND MAINTENANCE EXPENSE: | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | |
| 49 | Transmission Expense | 565 | (12,493) | 0 | 0 | 0 | 0 |
| 50 | Transmission Expense | | (12,493) | 0 | 0 | 0 | 0 |
| 51 | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | |
| 53 | Purchased Power- Borderline | 555 | 2,303 | 0 | 0 | 0 | 0 |
| 54 | Dist Oper-Supervision & Eng | 580 | 6,171 | 0 | 3,201 | 2,698 | 503 |
| 55 | Dist Oper-Load Dispatching | 581 | 6,174 | 0 | 0 | 0 | 0 |
| 56 | Dist Oper-Substations | 582 | 4,521 | 0 | 0 | 0 | 0 |
| 57 | Dist Oper-Overhead Lines | 583 | 8,313 | 0 | 5,399 | 5,399 | 0 |
| 58 | Dist Oper-Underground Lines | 584 | 1,953 | 0 | 227 | 227 | 0 |
| 59 | Dist Oper-Outdoor Lighting | 585 | 0 | 0 | 455 | 0 | 455 |
| 60 | Dist Oper-Electric Meters | 586 | 0 | 0 | 0 | 0 | 0 |
| 61 | Dist Oper-Cust Install | 587 | 417 | 0 | 271 | 210 | 61 |
| 62 | Dist Oper-Misc Expenses | 588 | 20,542 | 0 | 10,654 | 8,980 | 1,674 |
| 63 | Dist Oper-Rents | 589 | 609 | 0 | 394 | 306 | 89 |
| 64 | Dist Maint-Supervision & Eng | 590 | 890 | 0 | 462 | 389 | 73 |
| 65 | Dist Maint-Structures | 591 | 817 | 0 | 0 | 0 | 0 |
| 66 | Dist Maint-Substations | 592 | 4,190 | 0 | 0 | 0 | 0 |
| 67 | Dist Maint-Overhead Lines | 593 | 23,033 | 0 | 14,961 | 14,961 | 0 |
| 68 | Dist Maint-Underground Lines | 594 | 7,124 | 0 | 828 | 828 | 0 |
| 69 | Dist Maint-Line Transformers | 595 | 0 | 0 | 1,210 | 1,210 | 0 |
| 70 | Dist Maint-Outdoor Lighting | 596 | 0 | 0 | 3,117 | 0 | 3,117 |
| 71 | Dist Maint-Electric Meters | 597 | 0 | 0 | 0 | 0 | 0 |
| 72 | Dist Maint-Misc Distr Plant | 598 | 1,752 | 0 | 1,135 | 881 | 255 |
| 73 | Oper. & Maint. Exp. | 500-599 | 88,809 | 0 | 42,314 | 36,089 | 6,225 |
| 74 | | | 87,057 | 0 | 41,179 | 35,209 | 5,970 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | |
| 76 | Supervision | 901 | 0 | 0 | 0 | 0 | 0 |
| 77 | Meter Reading Exp- Comp | 902 | 0 | 0 | 0 | 0 | 0 |
| 78 | Cust Recs & Coll | 903 | 0 | 0 | 0 | 0 | 0 |
| 79 | Uncollectible- Delivery | 904 | 0 | 0 | 0 | 0 | 0 |
| 80 | Misc Cust Acct | 905 | 0 | 0 | 0 | 0 | 0 |
| 81 | Customer Accts. Exp. | 901-905 | 0 | 0 | 0 | 0 | 0 |
| 82 | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 0 | 0 | 0 | 0 | 0 |
| 84 | Cust Assistance Expenses | 908-909 | 0 | 0 | 0 | 0 | 0 |
| 85 | Cust Service & Info | 910-911 | 0 | 0 | 0 | 0 | 0 |
| 86 | Demo, Selling, Advertising | 912-916 | 0 | 0 | 0 | 0 | 0 |
| 87 | Customer Serv. Exp. | | 0 | 0 | 0 | 0 | 0 |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 0 | 0 | 0 | 0 | 0 |
| 89 | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020

Classify
NG-HSG-2E
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Classificat

| Line | Account | No. | Primary Dist | | Secondary Dist | | | | | | |
|------|---|---------|--------------|--------|----------------|-------|---------|------------|---------|--------|---|
| | | | Total | Demand | Customer | Total | Demand | Customer | | | |
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 91 | A&G-Salaries | 920 | 23,014 | Demand | 23,014 | 0 | 11,936 | SecLabor | 10,061 | 1,875 | - |
| 92 | A&G-Office Supplies | 921 | 18,959 | Demand | 18,959 | 0 | 9,833 | SecLabor | 8,288 | 1,545 | - |
| 93 | A&G-Outside Services | 923 | 8,012 | Demand | 8,012 | 0 | 4,156 | SecLabor | 3,503 | 653 | - |
| 94 | Property Insurance | 924 | 32,872 | Demand | 32,872 | 0 | 19,966 | SecPlant | 15,486 | 4,480 | - |
| 95 | Injuries & Damages Insurance | 925 | 4,495 | Demand | 4,495 | 0 | 2,730 | SecPlant | 2,117 | 613 | - |
| 96 | Employee Pensions & Benefits | 926 | 15,227 | Demand | 15,227 | 0 | 7,898 | SecLabor | 6,657 | 1,241 | - |
| 97 | Regulatory Comm Expenses | 928 | 4,979 | Demand | 4,979 | 0 | 2,913 | Sec_RBxCWC | 2,251 | 662 | - |
| 98 | A&G-Misc Expenses | 930200 | 3,566 | Demand | 3,566 | 0 | 2,166 | SecPlant | 1,680 | 486 | - |
| 99 | A&G-Rents | 931 | 17,228 | Demand | 17,228 | 0 | 8,935 | SecLabor | 7,532 | 1,404 | - |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 492 | Demand | 492 | 0 | 255 | SecLabor | 215 | 40 | - |
| 101 | Admin & Genl. Exp. | 920-932 | 128,843 | | 128,843 | 0 | 70,788 | | 57,790 | 12,998 | - |
| 102 | Total Operating Expenses | | 205,159 | | 205,159 | 0 | 113,102 | | 93,879 | 19,223 | - |
| 103 | | | | | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | | | | | |
| 105 | Production plant | 403 | 4,423 | Demand | 4,423 | 0 | 0 | None | 0 | 0 | - |
| 106 | Transmission plant | 403 | 2,450 | Demand | 2,450 | 0 | 0 | None | 0 | 0 | - |
| 107 | Distribution plant | 403 | 77,070 | Demand | 77,070 | 0 | 49,950 | SecPlant | 38,742 | 11,209 | - |
| 108 | General plant | 407300 | 2,783 | Demand | 2,783 | 0 | 1,443 | SecLabor | 1,216 | 227 | - |
| 109 | Depreciation Expense | 403 | 86,726 | | 86,726 | 0 | 51,393 | | 39,958 | 11,435 | - |
| 110 | | | | | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | | | | | |
| 113 | Municipal property tax | 408140 | 42,489 | Demand | 42,489 | 0 | 25,807 | SecPlant | 20,016 | 5,791 | - |
| 114 | Payroll related | 408110 | 6,029 | Demand | 6,029 | 0 | 3,127 | SecLabor | 2,636 | 491 | - |
| 115 | Other tax, Reg deferrals | 408170 | 867 | Demand | 867 | 0 | 562 | Sec_RB | 435 | 127 | - |
| 116 | General Taxes | | 49,386 | | 49,386 | 0 | 29,496 | | 23,087 | 6,409 | - |
| 117 | | | | | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | | | | | |
| 119 | Income Tax Exp | | (2,081) | Demand | (2,081) | 0 | (1,217) | SecPretax | (725) | (492) | - |
| 120 | Income Taxes | 409411 | (2,081) | | (2,081) | 0 | (1,217) | | (725) | (492) | - |
| 121 | Total Taxes | 408-411 | 47,305 | | 47,305 | 0 | 28,279 | | 22,362 | 5,917 | - |
| 122 | | | | | | | | | | | |
| 123 | Amort Regulatory Asset | | 0 | None | 0 | 0 | 0 | None | 0 | 0 | - |
| 124 | Interest on Customer deposits | | 0 | None | 0 | 0 | 0 | None | 0 | 0 | - |
| 125 | TOTAL EXPENSES | | 339,189 | | 339,189 | 0 | 192,775 | | 156,200 | 36,575 | - |
| 126 | | | | | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | | | | | |
| 128 | Distribution revenue | | 388,479 | Demand | 388,479 | 0 | 221,842 | Sec_RB | 171,763 | 50,078 | - |
| 129 | Other revenue | | 17,132 | Demand | 17,132 | 0 | 9,783 | Sec_RB | 7,575 | 2,209 | - |
| 130 | Operating Revenues | | 405,611 | | 405,611 | 0 | 231,625 | | 179,338 | 52,287 | - |
| 131 | | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 339,189 | | 339,189 | 0 | 192,775 | | 156,200 | 36,575 | - |
| 133 | V. NET INCOME at Present Rates | | 66,422 | | 66,422 | 0 | 38,850 | | 23,138 | 15,712 | - |
| 134 | | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020

Classify
NG-HSG-2E
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| Line | Account | No. | Primary Dist | | Secondary Dist | | | | | |
|------|--------------------------------|---------|--------------|-----------|----------------|---------|---------|----------|---------|---------|
| | | | Total | Demand | Customer | Total | Demand | Customer | | |
| 135 | SUMMARY REPORT | | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 388,479 | 388,479 | 0 | 221,842 | 171,763 | 50,078 | - | - |
| 137 | Other Operating Revenues | 450-456 | 17,132 | 17,132 | 0 | 9,783 | 7,575 | 2,209 | - | - |
| 138 | Total Operating Revenues | | 405,611 | 405,611 | 0 | 231,625 | 179,338 | 52,287 | - | - |
| 139 | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 76,316 | 76,316 | 0 | 42,314 | 36,089 | 6,225 | - | - |
| 141 | Customer Acceig & Service | 901-919 | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 142 | Admin & General | 920-932 | 128,843 | 128,843 | 0 | 70,788 | 57,790 | 12,998 | - | - |
| 143 | Total Operating Expenses | | 205,159 | 205,159 | 0 | 113,102 | 93,879 | 19,223 | - | - |
| 144 | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 86,726 | 86,726 | 0 | 51,393 | 39,958 | 11,435 | - | - |
| 146 | Taxes Other Than Inc / Other | 408 | 49,386 | 49,386 | 0 | 29,496 | 23,087 | 6,409 | - | - |
| 147 | Income before Income tax | | 64,341 | 64,341 | 0 | 37,633 | 22,413 | 15,220 | - | - |
| 148 | Income Taxes | 409-411 | (2,081) | (2,081) | 0 | (1,217) | (725) | (492) | - | - |
| 149 | NET INCOME | | 66,422 | 66,422 | 0 | 38,850 | 23,138 | 15,712 | - | - |
| 150 | | | | | | | | | | |
| 151 | RATE BASE | | 1,339,588 | 1,339,588 | 0 | 780,371 | 604,210 | 176,160 | - | - |
| 152 | Return on Rate Base | | | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% |
| 156 | Rate Base | | 1,339,588 | 1,339,588 | 0 | 780,371 | 604,210 | 176,160 | - | - |
| 157 | | | | | | | | | | |
| 158 | Operating expenses | | 205,159 | 205,159 | 0 | 113,102 | 93,879 | 19,223 | - | - |
| 159 | Uncollectibles- Delivery | | 12,974 | 12,974 | 0 | 7,409 | 5,736 | 1,672 | - | - |
| 160 | Depreciation expense | | 86,726 | 86,726 | 0 | 51,393 | 39,958 | 11,435 | - | - |
| 161 | General taxes / Other | | 49,386 | 49,386 | 0 | 29,496 | 23,087 | 6,409 | - | - |
| 162 | Operating Costs to recover | | 354,244 | 354,244 | 0 | 201,401 | 162,661 | 38,740 | - | - |
| 163 | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 107,703 | 107,703 | 0 | 62,742 | 48,579 | 14,163 | - | - |
| 165 | Income taxes to recover | | 19,970 | 19,970 | 0 | 11,633 | 9,007 | 2,626 | - | - |
| 166 | Income Tax Gross-up | | | | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 481,917 | 481,917 | 0 | 275,776 | 220,247 | 55,529 | - | - |
| 168 | GRT needed | | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| 169 | TOTAL REVENUE REQ. | | 481,917 | 481,917 | 0 | 275,776 | 220,247 | 55,529 | - | - |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2F-1
Class Allocation- Primary Demand

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Primary Demand

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NG-HSG-2F-1
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|-------------------------------------|-------------------------------|---------|-------------|-------------|---------------------------|-----------------|-----------|------------|-----------|-------------|
| I. ELECTRIC PLANT IN SERVICE | | | | | | | | | | |
| A. PRODUCTION PLANT | | | | | | | | | | |
| 1 | Production Plant | 361 | 78,813 | MWh-Gen | 32,203 | 39 | 8,469 | 10,744 | 26,874 | 484 |
| 2 | Production Plant | 350-359 | 78,813 | | 32,203 | 39 | 8,469 | 10,744 | 26,874 | 484 |
| C. TRANSMISSION PLANT | | | | | | | | | | |
| 6 | Transmission Plant | 361 | 75,456 | 12CP_at_115 | 36,515 | 35 | 7,475 | 8,924 | 22,003 | 503 |
| 7 | Transmission Plant | 350-359 | 75,456 | | 36,515 | 35 | 7,475 | 8,924 | 22,003 | 503 |
| D. DISTRIBUTION PLANT | | | | | | | | | | |
| 11 | Land and Land Rights | 360 | 28,425 | NCP_at_Pri | 13,355 | 25 | 3,500 | 3,819 | 7,512 | 215 |
| 12 | Structures and Improvements | 361 | 27,757 | NCP_at_Pri | 13,041 | 24 | 3,418 | 3,729 | 7,335 | 210 |
| 13 | Station Equipment | 362 | 636,279 | NCP_at_Pri | 298,940 | 557 | 78,341 | 85,482 | 168,151 | 4,808 |
| 14 | Poles, Towers and Fixtures | 364 | 361,554 | NCP_at_Pri | 169,867 | 316 | 44,516 | 48,574 | 95,549 | 2,732 |
| 15 | OH Conductors and Devices | 365 | 582,940 | NCP_at_Pri | 273,880 | 510 | 71,774 | 78,316 | 154,055 | 4,405 |
| 16 | UG Conduit | 366 | 184,987 | NCP_at_Pri | 86,912 | 162 | 22,776 | 24,852 | 48,887 | 1,398 |
| 17 | UG Conductors & Devices | 367 | 671,486 | NCP_at_Pri | 315,481 | 587 | 82,676 | 90,212 | 177,455 | 5,074 |
| 18 | Line Transformers | 368 | - | None | - | - | - | - | - | - |
| 19 | Services | 369 | - | None | - | - | - | - | - | - |
| 20 | Meters | 370 | - | None | - | - | - | - | - | - |
| 21 | Street Light & Signal | 373 | - | None | - | - | - | - | - | - |
| 22 | Distribution Plant | 360-373 | 2,493,427 | | 1,171,475 | 2,181 | 307,001 | 334,984 | 658,944 | 18,842 |
| E. GENERAL PLANT | | | | | | | | | | |
| 24 | General Plant | 390 | 88,764 | PriD-Lab | 41,062 | 74 | 10,763 | 11,945 | 24,264 | 656 |
| 25 | General Plant | 389-399 | 88,764 | | 41,062 | 74 | 10,763 | 11,945 | 24,264 | 656 |
| 27 | TOTAL UTILITY PLANT | | 2,736,460 | | 1,281,256 | 2,329 | 333,709 | 366,598 | 732,084 | 20,484 |
| II. DEPRECIATION RESERVE | | | | | | | | | | |
| 30 | Production plant | 108.3 | (13,287) | MWh-Gen | (5,429) | (7) | (1,428) | (1,811) | (4,531) | (82) |
| 31 | Transmission plant | 108.5 | (13,456) | 12CP_at_115 | (6,512) | (6) | (1,333) | (1,591) | (3,924) | (90) |
| 32 | Distribution plant | 108.5 | (1,011,788) | NCP_at_Pri | (475,364) | (885) | (124,576) | (135,931) | (267,387) | (7,646) |
| 33 | General plant | 108.6 | (21,927) | PriD-Lab | (10,144) | (18) | (2,659) | (2,951) | (5,994) | (162) |
| 34 | Depreciation Reserve | 108 | (1,060,458) | | (497,448) | (916) | (129,995) | (142,284) | (281,836) | (7,979) |
| III. OTHER RATE BASE ITEMS | | | | | | | | | | |
| 37 | Contributions in Aid of Const | | - | None | - | - | - | - | - | - |
| 38 | Materials and Supp / Prepay | | 15,725 | PriD-PT | 7,363 | 13 | 1,918 | 2,107 | 4,207 | 118 |
| 39 | Cash Working Capital | | 30,405 | PriD-OpExp | 14,038 | 25 | 3,679 | 4,092 | 8,347 | 224 |
| 40 | Accumulated Deferred FIT | | (382,544) | PriD-PT | (179,113) | (326) | (46,651) | (51,249) | (102,342) | (2,864) |
| 41 | Customer Deposits | | - | None | - | - | - | - | - | - |
| 42 | Other Rate Base | 131-283 | (336,414) | | (157,713) | (287) | (41,054) | (45,050) | (89,788) | (2,522) |
| 43 | TOTAL RATE BASE | | 1,339,588 | | 626,095 | 1,126 | 162,660 | 179,264 | 360,460 | 9,983 |
| 44 | | | | | | | | | | |
| 45 | | | | | | | | | | |
| 46 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Primary Demand

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 NG-HSG-2F-1
 CAI
 Class-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---|---------|----------|-------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | | | | |
| 49 | Transmission Expense | 565 | (12,493) | 12CP_at_115 | (6,046) | (6) | (1,238) | (1,478) | (3,643) | (83) |
| 50 | Transmission Expense | | (12,493) | | (6,046) | (6) | (1,238) | (1,478) | (3,643) | (83) |
| 51 | | | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | 2,303 | MWh-Gen | 941 | 1 | 247 | 314 | 785 | 14 |
| 54 | Dist Oper-Supervision & Eng | 580 | 6,171 | PriD-Lab | 2,855 | 5 | 748 | 830 | 1,687 | 46 |
| 55 | Dist Oper-Load Dispatching | 581 | 6,174 | MWh-Gen | 2,523 | 3 | 663 | 842 | 2,105 | 38 |
| 56 | Dist Oper-Substations | 582 | 4,521 | NCP_at_Pri | 2,124 | 4 | 557 | 607 | 1,195 | 34 |
| 57 | Dist Oper-Overhead Lines | 583 | 8,313 | NCP_at_Pri | 3,906 | 7 | 1,023 | 1,117 | 2,197 | 63 |
| 58 | Dist Oper-Underground Lines | 584 | 1,953 | NCP_at_Pri | 918 | 2 | 240 | 262 | 516 | 15 |
| 59 | Dist Oper-Outdoor Lighting | 585 | - | None | - | - | - | - | - | - |
| 60 | Dist Oper-Electric Meters | 586 | - | None | - | - | - | - | - | - |
| 61 | Dist Oper-Cust Install | 587 | 417 | PriD-PT | 195 | 0 | 51 | 56 | 112 | 3 |
| 62 | Dist Oper-Misc Expenses | 588 | 20,542 | PriD-Lab | 9,503 | 17 | 2,491 | 2,764 | 5,615 | 152 |
| 63 | Dist Oper-Rents | 589 | 609 | PriD-PT | 285 | 1 | 74 | 82 | 163 | 5 |
| 64 | Dist Maint-Supervision & Eng | 590 | 890 | PriD-Lab | 412 | 1 | 108 | 120 | 243 | 7 |
| 65 | Dist Maint-Structures | 591 | 817 | NCP_at_Pri | 384 | 1 | 101 | 110 | 216 | 6 |
| 66 | Dist Maint-Substations | 592 | 4,190 | NCP_at_Pri | 1,969 | 4 | 516 | 563 | 1,107 | 32 |
| 67 | Dist Maint-Overhead Lines | 593 | 23,033 | NCP_at_Pri | 10,822 | 20 | 2,836 | 3,094 | 6,087 | 174 |
| 68 | Dist Maint-Underground Lines | 594 | 7,124 | NCP_at_Pri | 3,347 | 6 | 877 | 957 | 1,883 | 54 |
| 69 | Dist Maint-Line Transformers | 595 | - | None | - | - | - | - | - | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | - | None | - | - | - | - | - | - |
| 71 | Dist Maint-Electric Meters | 597 | - | None | - | - | - | - | - | - |
| 72 | Dist Maint-Misc Distr Plant Oper. & Maint. Exp. | 598 | 1,752 | PriD-PT | 820 | 1 | 214 | 235 | 469 | 13 |
| 73 | | 500-599 | 88,809 | | 41,002 | 73 | 10,747 | 11,953 | 24,380 | 654 |
| 74 | | | 87,057 | | 40,181 | 72 | 10,533 | 11,718 | 23,911 | 641 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | |
| 76 | Supervision | 901 | - | None | - | - | - | - | - | - |
| 77 | Meter Reading Exp- Comp | 902 | - | None | - | - | - | - | - | - |
| 78 | Cust Recs & Coll | 903 | - | None | - | - | - | - | - | - |
| 79 | Uncollectible- Delivery | 904 | - | None | - | - | - | - | - | - |
| 80 | Misc Cust Acct | 905 | - | None | - | - | - | - | - | - |
| 81 | Customer Accts. Exp. | 901-905 | - | | - | - | - | - | - | - |
| 82 | | | - | | - | - | - | - | - | - |
| 83 | Cust Service-Supervision | 907 | - | None | - | - | - | - | - | - |
| 84 | Cust Assistance Expenses | 908-909 | - | None | - | - | - | - | - | - |
| 85 | Cust Service & Info | 910-911 | - | None | - | - | - | - | - | - |
| 86 | Demo, Selling, Advertising | 912-916 | - | None | - | - | - | - | - | - |
| 87 | Customer Serv. Exp. | | - | | - | - | - | - | - | - |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | - | | - | - | - | - | - | - |
| 89 | | | - | | - | - | - | - | - | - |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Primary Demand

PrintDem
NG-HSG-2F-1
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---|---------|---------|----------------|---------------------------|-----------------|-----------|------------|----------|-------------|
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | | |
| 91 | A&G-Salaries | 920 | 23,014 | PriD-Lab | 10,646 | 19 | 2,791 | 3,097 | 6,291 | 170 |
| 92 | A&G-Office Supplies | 921 | 18,959 | PriD-Lab | 8,770 | 16 | 2,299 | 2,551 | 5,182 | 140 |
| 93 | A&G-Outside Services | 923 | 8,012 | PriD-Lab | 3,706 | 7 | 972 | 1,078 | 2,190 | 59 |
| 94 | Property Insurance | 924 | 32,872 | PriDxPrTr-Pt | 15,436 | 29 | 4,045 | 4,417 | 8,697 | 248 |
| 95 | Injuries & Damages Insurance | 925 | 4,495 | PriDxPrTr-Pt | 2,111 | 4 | 553 | 604 | 1,189 | 34 |
| 96 | Employee Pensions & Benefits | 926 | 15,227 | PriD-Lab | 7,044 | 13 | 1,846 | 2,049 | 4,162 | 113 |
| 97 | Regulatory Comm Expenses | 928 | 4,979 | RBxCWC | 2,606 | 5 | 613 | 628 | 988 | 139 |
| 98 | A&G-Misc Expenses | 930200 | 3,566 | MWh-Gen | 1,457 | 2 | 383 | 486 | 1,216 | 22 |
| 99 | A&G-Rents | 931 | 17,228 | PriD-Lab | 7,970 | 14 | 2,089 | 2,318 | 4,709 | 127 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 492 | PriD-Lab | 227 | 0 | 60 | 66 | 134 | 4 |
| 101 | Admin & Genl. Exp. | 920-932 | 128,843 | | 59,974 | 108 | 15,651 | 17,295 | 34,760 | 1,055 |
| 102 | Total Operating Expenses | | 205,159 | | 94,930 | 175 | 25,160 | 27,771 | 55,496 | 1,626 |
| 103 | | | | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | | | | |
| 105 | Production plant | 403 | 4,423 | MWh-Gen | 1,807 | 2 | 475 | 603 | 1,508 | 27 |
| 106 | Transmission plant | 403 | 2,450 | 12CP_at_115 | 1,186 | 1 | 243 | 290 | 714 | 16 |
| 107 | Distribution plant | 403 | 77,070 | PriD-Pt | 36,086 | 66 | 9,399 | 10,325 | 20,619 | 577 |
| 108 | General plant | 407300 | 2,783 | PriD-Lab | 1,287 | 2 | 337 | 374 | 761 | 21 |
| 109 | Depreciation Expense | 403 | 86,726 | | 40,366 | 71 | 10,454 | 11,592 | 23,602 | 641 |
| 110 | | | | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | | | | |
| 113 | Municipal property tax | 408140 | 42,489 | PriD-Pt | 19,894 | 36 | 5,182 | 5,692 | 11,367 | 318 |
| 114 | Payroll related | 408110 | 6,029 | PriD-Lab | 2,789 | 5 | 731 | 811 | 1,648 | 45 |
| 115 | Other tax, Reg deferrals | 408170 | 867 | DistPt | 450 | 1 | 112 | 112 | 168 | 25 |
| 116 | General Taxes | | 49,386 | | 23,133 | 42 | 6,024 | 6,615 | 13,183 | 387 |
| 117 | | | | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | | | | |
| 119 | Income Tax Exp | | (2,081) | PriD-Pretax | (2,261) | 0 | (292) | (51) | 729 | (207) |
| 120 | Income Taxes | 409-411 | (2,081) | | (2,261) | 0 | (292) | (51) | 729 | (207) |
| 121 | Total Taxes | 408-411 | 47,305 | | 20,873 | 42 | 5,732 | 6,565 | 13,913 | 181 |
| 122 | | | | | | | | | | |
| 123 | Amort Regulatory Asset | | - | None | - | - | - | - | - | - |
| 124 | Interest on Customer deposits | | - | None | - | - | - | - | - | - |
| 125 | TOTAL EXPENSES | | 339,189 | | 156,168 | 289 | 41,346 | 45,927 | 93,011 | 2,448 |
| 126 | | | | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | | | | |
| 128 | Distribution revenue | | 388,479 | Total_Deel_Rev | 218,829 | 266 | 48,533 | 45,557 | 66,808 | 8,487 |
| 129 | Other revenue | | 17,132 | Total_RevReq | 9,511 | 14 | 2,137 | 1,995 | 2,916 | 560 |
| 130 | Operating Revenues | | 405,611 | | 228,339 | 280 | 50,670 | 47,552 | 69,724 | 9,047 |
| 131 | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 339,189 | | 156,168 | 289 | 41,346 | 45,927 | 93,011 | 2,448 |
| 133 | V. NET INCOME at Present Rates | | 66,422 | | 72,171 | (9) | 9,323 | 1,625 | (23,287) | 6,599 |
| 134 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Primary Demand

PrintDem
 NG-HSG-2F-1
 CAI
 CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|--------------------------------|---------|-----------|----------------|---------------------------|-----------------|-----------|------------|----------|-------------|
| 135 | SUMMARY REPORT | | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 388,479 | | 218,829 | 266 | 48,533 | 45,557 | 66,808 | 8,487 |
| 137 | Other Operating Revenues | 450-456 | 17,132 | | 9,511 | 14 | 2,137 | 1,995 | 2,916 | 560 |
| 138 | Total Operating Revenues | | 405,611 | | 228,339 | 280 | 50,670 | 47,552 | 69,724 | 9,047 |
| 139 | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 76,316 | | 34,956 | 67 | 9,509 | 10,475 | 20,737 | 571 |
| 141 | Customer Acctg & Service | 901-919 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | Admin & General | 920-932 | 128,843 | | 59,974 | 108 | 15,651 | 17,295 | 34,760 | 1,055 |
| 143 | Total Operating Expenses | | 205,159 | | 94,930 | 175 | 25,160 | 27,771 | 55,496 | 1,626 |
| 144 | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 86,726 | | 40,366 | 71 | 10,454 | 11,592 | 23,602 | 641 |
| 146 | Taxes Other Than Inc / Other | 408 | 49,386 | | 23,133 | 42 | 6,024 | 6,615 | 13,183 | 387 |
| 147 | Income before Income tax | | 64,341 | | 69,910 | (9) | 9,031 | 1,574 | (22,557) | 6,392 |
| 148 | Income Taxes | 409-411 | (2,081) | | (2,261) | 0 | (292) | (51) | 729 | (207) |
| 149 | NET INCOME | | 66,422 | | 72,171 | (9) | 9,323 | 1,625 | (23,287) | 6,599 |
| 150 | | | | | | | | | | |
| 151 | RATE BASE | | 1,339,588 | | 626,095 | 1,126 | 162,660 | 179,264 | 360,460 | 9,983 |
| 152 | Return on Rate Base | | 4.96% | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | |
| 155 | Target Rate of Return | | 8.04000% | | 8.04000% | 8.04000% | 8.04000% | 8.04000% | 8.04000% | 8.04000% |
| 156 | Rate Base | | 1,339,588 | | 626,095 | 1,126 | 162,660 | 179,264 | 360,460 | 9,983 |
| 157 | | | | | | | | | | |
| 158 | Operating expenses | | 205,159 | | 94,930 | 175 | 25,160 | 27,771 | 55,496 | 1,626 |
| 159 | Uncollectibles- Delivery | | 12,974 | Write-Offs-Del | 11,769 | 0 | 925 | 202 | 24 | 53 |
| 160 | Depreciation expense | | 86,726 | | 40,366 | 71 | 10,454 | 11,592 | 23,602 | 641 |
| 161 | General taxes / Other | | 49,386 | | 23,133 | 42 | 6,024 | 6,615 | 13,183 | 387 |
| 162 | Operating Costs to recover | | 354,244 | | 170,198 | 289 | 42,564 | 46,180 | 92,305 | 2,708 |
| 163 | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 107,703 | | 50,338 | 91 | 13,078 | 14,413 | 28,981 | 803 |
| 165 | Income taxes to recover | | 19,970 | PriD-RB | 9,334 | 17 | 2,425 | 2,672 | 5,374 | 149 |
| 166 | Income Tax Gross-up | | | 18.54% | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 481,917 | | 229,870 | 396 | 58,066 | 63,265 | 126,660 | 3,660 |
| 168 | GRT needed | | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 481,917 | | 229,870 | 396 | 58,066 | 63,265 | 126,660 | 3,660 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2F-2
Class Allocation- Secondary Demand

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Demand

Sec/Dem
 NG-HSG-2F-2
 CAI
 CHSS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|-------------------------------|---------|-----------|-------------|---------------------------|-----------------|-----------|------------|----------|-------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | | | |
| 3 | Production Plant | 361 | - | None | - | - | - | - | - | - |
| 4 | Production Plant | 350-359 | - | | - | - | - | - | - | - |
| 5 | | | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | | | |
| 7 | Transmission Plant | 361 | - | None | - | - | - | - | - | - |
| 8 | Transmission Plant | 350-359 | - | | - | - | - | - | - | - |
| 9 | | | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | | | |
| 11 | Land and Land Rights | 360 | - | None | - | - | - | - | - | - |
| 12 | Structures and Improvements | 361 | - | None | - | - | - | - | - | - |
| 13 | Station Equipment | 362 | - | None | - | - | - | - | - | - |
| 14 | Poles, Towers and Fixtures | 364 | 337,512 | NCP_at_Step | 216,192 | 403 | 56,541 | 60,899 | - | 3,478 |
| 15 | OH Conductors and Devices | 365 | 275,953 | NCP_at_Step | 176,760 | 329 | 46,228 | 49,792 | - | 2,844 |
| 16 | UG Conduit | 366 | 33,222 | NCP_at_Step | 21,280 | 40 | 5,565 | 5,994 | - | 342 |
| 17 | UG Conductors & Devices | 367 | 66,372 | NCP_at_Step | 42,514 | 79 | 11,119 | 11,976 | - | 684 |
| 18 | Line Transformers | 368 | 537,241 | Xfmr_Cost | 244,342 | 1,242 | 60,712 | 72,915 | 158,030 | - |
| 19 | Services | 369 | - | None | - | - | - | - | - | - |
| 20 | Meters | 370 | - | None | - | - | - | - | - | - |
| 21 | Street Light & Signal | 373 | - | None | - | - | - | - | - | - |
| 22 | Distribution Plant | 360-373 | 1,250,301 | | 701,088 | 2,093 | 180,166 | 201,576 | 158,030 | 7,349 |
| 23 | | | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | | | |
| 25 | General Plant | 390 | 38,806 | SecD-Lab | 24,481 | 49 | 6,390 | 6,911 | 596 | 379 |
| 26 | General Plant | 389-399 | 38,806 | | 24,481 | 49 | 6,390 | 6,911 | 596 | 379 |
| 27 | | | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 1,289,107 | | 725,569 | 2,141 | 186,556 | 208,487 | 158,626 | 7,728 |
| 29 | | | | | 56.28% | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | | | |
| 31 | Production plant | 108.3 | - | None | - | - | - | - | - | - |
| 32 | Transmission plant | 108.5 | - | None | - | - | - | - | - | - |
| 33 | Distribution plant | 108.5 | (508,607) | SecD-PT | (286,267) | (845) | (73,604) | (82,257) | (62,585) | (3,049) |
| 34 | General plant | 108.6 | (9,586) | SecD-Lab | (6,048) | (12) | (1,579) | (1,707) | (147) | (94) |
| 35 | Depreciation Reserve | 108 | (518,193) | | (292,315) | (857) | (75,183) | (83,964) | (62,732) | (3,143) |
| 36 | | | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 38 | Contributions in Aid of Const | | (6,256) | SecD-PT | (3,521) | (10) | (905) | (1,012) | (770) | (38) |
| 39 | Materials and Supp / Prepay | | 7,408 | SecD-PT | 4,169 | 12 | 1,072 | 1,198 | 912 | 44 |
| 40 | Cash Working Capital | | 12,356 | SecD-OpExp | 7,760 | 16 | 2,025 | 2,192 | 244 | 119 |
| 41 | Accumulated Deferred FIT | | (180,211) | SecD-PT | (101,431) | (299) | (26,080) | (29,145) | (22,175) | (1,080) |
| 42 | Customer Deposits | | - | None | - | - | - | - | - | - |
| 43 | Other Rate Base | 131-283 | (166,703) | | (93,022) | (282) | (23,888) | (26,767) | (21,789) | (955) |
| 44 | | | | | | | | | | |
| 45 | TOTAL RATE BASE | | 604,210 | | 340,231 | 1,003 | 87,485 | 97,756 | 74,105 | 3,631 |
| 46 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Demand

Sec/Dem
 NG-HSG-2F-2
 CAI
 CHSS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---------------------------------------|---------|---------|-------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | | | | |
| 49 | Transmission Expense | 565 | - | None | - | - | - | - | - | - |
| 50 | Transmission Expense | | | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | - | None | - | - | - | - | - | - |
| 54 | Dist Oper-Supervision & Eng | 580 | 2,698 | SecD-Lab | 1,702 | 3 | 444 | 480 | 41 | 26 |
| 55 | Dist Oper-Load Dispatching | 581 | - | None | - | - | - | - | - | - |
| 56 | Dist Oper-Substations | 582 | - | None | - | - | - | - | - | - |
| 57 | Dist Oper-Overhead Lines | 583 | 5,399 | NCP_at_Step | 3,458 | 6 | 904 | 974 | - | 56 |
| 58 | Dist Oper-Underground Lines | 584 | 227 | NCP_at_Step | 145 | 0 | 38 | 41 | - | 2 |
| 59 | Dist Oper-Outdoor Lighting | 585 | - | None | - | - | - | - | - | - |
| 60 | Dist Oper-Electric Meters | 586 | - | None | - | - | - | - | - | - |
| 61 | Dist Oper-Cust Install | 587 | 210 | SecD-PT | 118 | 0 | 30 | 34 | 26 | 1 |
| 62 | Dist Oper-Misc Expenses | 588 | 8,980 | SecD-Lab | 5,665 | 11 | 1,479 | 1,599 | 138 | 88 |
| 63 | Dist Oper-Rents | 589 | 306 | SecD-PT | 172 | 1 | 44 | 49 | 38 | 2 |
| 64 | Dist Maint-Supervision & Eng | 590 | 389 | SecD-Lab | 246 | 0 | 64 | 69 | 6 | 4 |
| 65 | Dist Maint-Structures | 591 | - | None | - | - | - | - | - | - |
| 66 | Dist Maint-Substations | 592 | - | None | - | - | - | - | - | - |
| 67 | Dist Maint-Overhead Lines | 593 | 14,961 | NCP_at_Step | 9,583 | 18 | 2,506 | 2,699 | - | 154 |
| 68 | Dist Maint-Underground Lines | 594 | 828 | NCP_at_Step | 531 | 1 | 139 | 149 | - | 9 |
| 69 | Dist Maint-Line Transformers | 595 | 1,210 | Xfmr_Cost | 550 | 3 | 137 | 164 | 356 | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | - | None | - | - | - | - | - | - |
| 71 | Dist Maint-Electric Meters | 597 | - | None | - | - | - | - | - | - |
| 72 | Dist Maint-Misc Distr Plant | 598 | 881 | SecD-PT | 496 | 1 | 127 | 142 | 108 | 5 |
| 73 | Oper. & Maint. Exp. | 500-599 | 36,089 | | 22,667 | 46 | 5,914 | 6,403 | 713 | 347 |
| 74 | | | 35,209 | | 22,171 | 44 | 5,786 | 6,261 | 605 | 342 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | |
| 76 | Supervision | 901 | - | None | - | - | - | - | - | - |
| 77 | Meter Reading Exp- Comp | 902 | - | None | - | - | - | - | - | - |
| 78 | Cust Recs & Coll | 903 | - | None | - | - | - | - | - | - |
| 79 | Uncollectible- Delivery | 904 | - | None | - | - | - | - | - | - |
| 80 | Misc Cust Acct | 905 | - | None | - | - | - | - | - | - |
| 81 | Customer Accts. Exp. | 901-905 | - | | - | - | - | - | - | - |
| 82 | | | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | - | None | - | - | - | - | - | - |
| 84 | Cust Assistance Expenses | 908-909 | - | None | - | - | - | - | - | - |
| 85 | Cust Service & Info | 910-911 | - | None | - | - | - | - | - | - |
| 86 | Demo, Selling, Advertising | 912-916 | - | None | - | - | - | - | - | - |
| 87 | Customer Serv. Exp. | | - | | - | - | - | - | - | - |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | - | | - | - | - | - | - | - |
| 89 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Demand

Sec/Dem
NG-HSG-2F-2
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---|---------|---------|---------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | | |
| 91 | A&G-Salaries | 920 | 10,061 | SecD-Lab | 6,347 | 13 | 1,657 | 1,792 | 155 | 98 |
| 92 | A&G-Office Supplies | 921 | 8,288 | SecD-Lab | 5,229 | 10 | 1,365 | 1,476 | 127 | 81 |
| 93 | A&G-Outside Services | 923 | 3,503 | SecD-Lab | 2,210 | 4 | 577 | 624 | 54 | 34 |
| 94 | Property Insurance | 924 | 15,486 | SecD-PT | 8,716 | 26 | 2,241 | 2,504 | 1,906 | 93 |
| 95 | Injuries & Damages Insurance | 925 | 2,117 | SecD-PT | 1,192 | 4 | 306 | 342 | 261 | 13 |
| 96 | Employee Pensions & Benefits | 926 | 6,657 | SecD-Lab | 4,200 | 8 | 1,096 | 1,186 | 102 | 65 |
| 97 | Regulatory Comm Expenses | 928 | 2,251 | RBxCWC | 1,178 | 2 | 277 | 284 | 447 | 63 |
| 98 | A&G-Misc Expenses | 930200 | 1,680 | MWh-Gen | 686 | 1 | 181 | 229 | 573 | 10 |
| 99 | A&G-Rents | 931 | 7,532 | SecD-Lab | 4,751 | 9 | 1,240 | 1,341 | 116 | 74 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 215 | SecD-Lab | 136 | 0 | 35 | 38 | 3 | 2 |
| 101 | Admin & Genl. Exp. | 920-932 | 57,790 | | 34,644 | 78 | 8,976 | 9,817 | 3,742 | 533 |
| 102 | Total Operating Expenses | | 93,879 | | 57,311 | 123 | 14,889 | 16,221 | 4,455 | 880 |
| 103 | | | | | | | | | | |
| 104 | II. DEPRECIATION EXPENSE | | | | | | | | | |
| 105 | Production plant | 403 | - | None | - | - | - | - | - | - |
| 106 | Transmission plant | 403 | - | None | - | - | - | - | - | - |
| 107 | Distribution plant | 403 | 38,742 | SecD-PT | 21,806 | 64 | 5,607 | 6,266 | 4,767 | 232 |
| 108 | General plant | 407300 | 1,216 | SecD-Lab | 767 | 2 | 200 | 217 | 19 | 12 |
| 109 | Depreciation Expense | 403 | 39,958 | | 22,573 | 66 | 5,807 | 6,482 | 4,786 | 244 |
| 110 | | | | | | | | | | |
| 111 | III. TAXES and OTHER | | | | | | | | | |
| 112 | A. GENERAL TAXES | | | | | | | | | |
| 113 | Municipal property tax | 408140 | 20,016 | SecD-Pt | 11,266 | 33 | 2,897 | 3,237 | 2,463 | 120 |
| 114 | Payroll related | 408110 | 2,636 | SecD-Lab | 1,663 | 3 | 434 | 469 | 40 | 26 |
| 115 | Other tax, Reg deferrals | 408170 | 435 | DistPt | 226 | 0 | 56 | 56 | 84 | 12 |
| 116 | General Taxes | | 23,087 | | 13,155 | 37 | 3,387 | 3,763 | 2,588 | 158 |
| 117 | | | | | | | | | | |
| 118 | B. FEDERAL / STATE INCOME TAXES | | | | | | | | | |
| 119 | Income Tax Exp | | (725) | SecD-Pretax | (256) | 3 | 54 | 176 | (614) | (88) |
| 120 | Income Taxes | 409-411 | (725) | | (256) | 3 | 54 | 176 | (614) | (88) |
| 121 | Total Taxes | 408-411 | 22,362 | | 12,899 | 40 | 3,441 | 3,939 | 1,974 | 70 |
| 122 | | | | | | | | | | |
| 123 | Amort Regulatory Asset | | - | None | - | - | - | - | - | - |
| 124 | Interest on Customer deposits | | - | None | - | - | - | - | - | - |
| 125 | TOTAL EXPENSES | | 156,200 | | 92,783 | 230 | 24,137 | 26,642 | 11,215 | 1,194 |
| 126 | | | | | | | | | | |
| 127 | IV. OPERATING REVENUES at Present Rates | | | | | | | | | |
| 128 | Distribution revenue | | 171,763 | Total_DeI_Rev | 96,754 | 118 | 21,458 | 20,143 | 29,539 | 3,752 |
| 129 | Other revenue | | 7,575 | Total_RevReq | 4,205 | 6 | 945 | 882 | 1,289 | 248 |
| 130 | Operating Revenues | | 179,338 | | 100,959 | 124 | 22,403 | 21,025 | 30,828 | 4,000 |
| 131 | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 156,200 | | 92,783 | 230 | 24,137 | 26,642 | 11,215 | 1,194 |
| 133 | V. NET INCOME at Present Rates | | 23,138 | | 8,176 | (106) | (1,734) | (5,617) | 19,613 | 2,806 |
| 134 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Demand

SeenDem
NG-HSG-2F-2
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StdLight All |
|------|--------------------------------|---------|---------|----------------|---------------------------|-----------------|-----------|------------|---------|--------------|
| 135 | SUMMARY REPORT | | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 171,763 | | 96,754 | 118 | 21,458 | 20,143 | 29,539 | 3,752 |
| 137 | Other Operating Revenues | 450-456 | 7,575 | | 4,205 | 6 | 945 | 882 | 1,289 | 248 |
| 138 | Total Operating Revenues | | 179,338 | | 100,959 | 124 | 22,403 | 21,025 | 30,828 | 4,000 |
| 139 | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 36,089 | | 22,667 | 46 | 5,914 | 6,403 | 713 | 347 |
| 141 | Customer Acctg & Service | 901-919 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | Admin & General | 920-932 | 57,790 | | 34,644 | 78 | 8,976 | 9,817 | 3,742 | 533 |
| 143 | Total Operating Expenses | | 93,879 | | 57,311 | 123 | 14,889 | 16,221 | 4,455 | 880 |
| 144 | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 39,958 | | 22,573 | 66 | 5,807 | 6,482 | 4,786 | 244 |
| 146 | Taxes Other Than Inc / Other | 408 | 23,087 | | 13,155 | 37 | 3,387 | 3,763 | 2,588 | 158 |
| 147 | Income before Income tax | | 22,413 | | 7,920 | (102) | (1,680) | (5,441) | 18,999 | 2,718 |
| 148 | Income Taxes | | (725) | | (256) | 3 | 54 | 176 | (614) | (88) |
| 149 | NET INCOME | 409-411 | 23,138 | | 8,176 | (106) | (1,734) | (5,617) | 19,613 | 2,806 |
| 150 | | | | | | | | | | |
| 151 | RATE BASE | | 604,210 | | 340,231 | 1,003 | 87,485 | 97,756 | 74,105 | 3,631 |
| 152 | Return on Rate Base | | 3.83% | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% | 8.0400% |
| 156 | Rate Base | | 604,210 | | 340,231 | 1,003 | 87,485 | 97,756 | 74,105 | 3,631 |
| 157 | | | | | | | | | | |
| 158 | Operating expenses | | 93,879 | | 57,311 | 123 | 14,889 | 16,221 | 4,455 | 880 |
| 159 | Uncollectibles- Delivery | | 5,736 | Write-Offs-Del | 5,204 | 0 | 409 | 89 | 11 | 24 |
| 160 | Depreciation expense | | 39,958 | | 22,573 | 66 | 5,807 | 6,482 | 4,786 | 244 |
| 161 | General taxes / Other | | 23,087 | | 13,155 | 37 | 3,387 | 3,763 | 2,588 | 158 |
| 162 | Operating Costs to recover | | 162,661 | | 98,242 | 226 | 24,492 | 26,555 | 11,840 | 1,305 |
| 163 | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 48,579 | | 27,355 | 81 | 7,034 | 7,860 | 5,958 | 292 |
| 165 | Income taxes to recover | | 9,007 | SecD-RB | 5,072 | 15 | 1,304 | 1,457 | 1,105 | 54 |
| 166 | Income Tax Gross-up | | | 18.54% | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 220,247 | | 130,669 | 322 | 32,830 | 35,872 | 18,903 | 1,651 |
| 168 | GRT needed | | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 220,247 | | 130,669 | 322 | 32,830 | 35,872 | 18,903 | 1,651 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2F-3

Class Allocation- Secondary Customer

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Customer

SecurCus
NG-HSG-2F-3
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|-------------------------------|---------|-----------|---------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | | | |
| 3 | Production Plant | 361 | - | None | - | - | - | - | - | - |
| 4 | Production Plant | 350-359 | - | | - | - | - | - | - | - |
| 5 | | | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | | | |
| 7 | Transmission Plant | 361 | - | None | - | - | - | - | - | - |
| 8 | Transmission Plant | 350-359 | - | | - | - | - | - | - | - |
| 9 | | | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | | | |
| 11 | Land and Land Rights | 360 | - | None | - | - | - | - | - | - |
| 12 | Structures and Improvements | 361 | - | None | - | - | - | - | - | - |
| 13 | Station Equipment | 362 | - | None | - | - | - | - | - | - |
| 14 | Poles, Towers and Fixtures | 364 | - | None | - | - | - | - | - | - |
| 15 | OH Conductors and Devices | 365 | - | None | - | - | - | - | - | - |
| 16 | UG Conduit | 366 | - | None | - | - | - | - | - | - |
| 17 | UG Conductors & Devices | 367 | - | None | - | - | - | - | - | - |
| 18 | Line Transformers | 368 | - | None | - | - | - | - | - | - |
| 19 | Services | 369 | 270,323 | Services_Cost | 229,933 | 29 | 36,665 | 3,265 | 431 | - |
| 20 | Meters | 370 | 95,402 | None | - | - | - | - | - | 95,402 |
| 21 | Street Light & Signal | 373 | - | Lighting | - | - | - | - | - | - |
| 22 | Distribution Plant | 360-373 | 365,725 | | 229,933 | 29 | 36,665 | 3,265 | 431 | 95,402 |
| 23 | | | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | | | |
| 25 | General Plant | 390 | 7,232 | SecC-Lab | 183 | 0 | 29 | 3 | 0 | 7,017 |
| 26 | General Plant | 389-399 | 7,232 | | 183 | 0 | 29 | 3 | 0 | 7,017 |
| 27 | | | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 372,957 | | 230,116 | 29 | 36,694 | 3,267 | 432 | 102,419 |
| 29 | | | | | 57.50% | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | | | |
| 31 | Production plant | 108.3 | - | None | - | - | - | - | - | - |
| 32 | Transmission plant | 108.5 | - | None | - | - | - | - | - | - |
| 33 | Distribution plant | 108.5 | (147,147) | SecC-PT | (90,790) | (11) | (14,477) | (1,289) | (170) | (40,409) |
| 34 | General plant | 108.6 | (1,787) | SecC-Lab | (45) | (0) | (7) | (1) | (0) | (1,733) |
| 35 | Depreciation Reserve | 108 | (148,934) | | (90,836) | (11) | (14,485) | (1,290) | (170) | (42,142) |
| 36 | | | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 38 | Contributions in Aid of Const | | - | None | - | - | - | - | - | - |
| 39 | Materials and Supp / Prepay | | 2,143 | SecC-PT | 1,322 | 0 | 211 | 19 | 2 | 589 |
| 40 | Cash Working Capital | | 2,131 | SecC-OpExp | 105 | 0 | 17 | 1 | 0 | 2,008 |
| 41 | Accumulated Deferred FIT | | (52,138) | SecC-PT | (32,169) | (4) | (5,130) | (457) | (60) | (14,318) |
| 42 | Customer Deposits | | - | None | - | - | - | - | - | - |
| 43 | Other Rate Base | 131-283 | (47,863) | | (30,742) | (4) | (4,902) | (437) | (58) | (11,721) |
| 44 | | | | | | | | | | |
| 45 | TOTAL RATE BASE | | 176,160 | | 108,538 | 14 | 17,308 | 1,541 | 204 | 48,556 |
| 46 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Customer

ScenCus
 NG-HSG-2F-3
 CAI
 CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---------------------------------------|---------|---------|-----------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | | | | |
| 49 | Transmission Expense | 565 | - | None | - | - | - | - | - | - |
| 50 | Transmission Expense | | - | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | - | None | - | - | - | - | - | - |
| 54 | Dist Oper-Supervision & Eng | 580 | 503 | SecC-Lab | 13 | 0 | 2 | 0 | 0 | 488 |
| 55 | Dist Oper-Load Dispatching | 581 | - | None | - | - | - | - | - | - |
| 56 | Dist Oper-Substations | 582 | - | None | - | - | - | - | - | - |
| 57 | Dist Oper-Overhead Lines | 583 | - | None | - | - | - | - | - | - |
| 58 | Dist Oper-Underground Lines | 584 | - | None | - | - | - | - | - | - |
| 59 | Dist Oper-Outdoor Lighting | 585 | 455 | Lighting | - | - | - | - | - | 455 |
| 60 | Dist Oper-Electric Meters | 586 | - | None | - | - | - | - | - | - |
| 61 | Dist Oper-Cust Install | 587 | 61 | SecC-PT | 37 | 0 | 6 | 1 | 0 | 17 |
| 62 | Dist Oper-Misc Expenses | 588 | 1,674 | SecC-Lab | 42 | 0 | 7 | 1 | 0 | 1,624 |
| 63 | Dist Oper-Rents | 589 | 89 | SecC-PT | 55 | 0 | 9 | 1 | 0 | 24 |
| 64 | Dist Maint-Supervision & Eng | 590 | 73 | SecC-Lab | 2 | 0 | 0 | 0 | 0 | 70 |
| 65 | Dist Maint-Structures | 591 | - | None | - | - | - | - | - | - |
| 66 | Dist Maint-Substations | 592 | - | None | - | - | - | - | - | - |
| 67 | Dist Maint-Overhead Lines | 593 | - | None | - | - | - | - | - | - |
| 68 | Dist Maint-Underground Lines | 594 | - | None | - | - | - | - | - | - |
| 69 | Dist Maint-Line Transformers | 595 | - | None | - | - | - | - | - | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | 3,117 | Lighting | - | - | - | - | - | 3,117 |
| 71 | Dist Maint-Electric Meters | 597 | - | None | - | - | - | - | - | - |
| 72 | Dist Maint-Misc Distr Plant | 598 | 255 | SecC-PT | 157 | 0 | 25 | 2 | 0 | 70 |
| 73 | Oper. & Maint. Exp. | 500-599 | 6,225 | | 306 | 0 | 49 | 4 | 1 | 5,865 |
| 74 | | | 5,970 | | 149 | 0 | 24 | 2 | 0 | 5,795 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | |
| 76 | Supervision | 901 | - | None | - | - | - | - | - | - |
| 77 | Meter Reading Exp- Comp | 902 | - | None | - | - | - | - | - | - |
| 78 | Cust Recs & Coll | 903 | - | None | - | - | - | - | - | - |
| 79 | Uncollectible- Delivery | 904 | - | None | - | - | - | - | - | - |
| 80 | Misc Cust Acct | 905 | - | None | - | - | - | - | - | - |
| 81 | Customer Accts. Exp. | 901-905 | - | | - | - | - | - | - | - |
| 82 | | | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | - | None | - | - | - | - | - | - |
| 84 | Cust Assistance Expenses | 908-909 | - | None | - | - | - | - | - | - |
| 85 | Cust Service & Info | 910-911 | - | None | - | - | - | - | - | - |
| 86 | Demo, Selling, Advertising | 912-916 | - | None | - | - | - | - | - | - |
| 87 | Customer Serv. Exp. | | - | | - | - | - | - | - | - |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | - | | - | - | - | - | - | - |
| 89 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Customer

SeentCus
NG-HSG-2F-3
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|---|--------------------------------|---------|---------|---------------|------------------------------|-----------------|-----------|------------|---------|-------------|
| E. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 90 | A&G-Salaries | 920 | 1,875 | SecC-Lab | 47 | 0 | 8 | 1 | 0 | 1,819 |
| 92 | A&G-Office Supplies | 921 | 1,545 | SecC-Lab | 39 | 0 | 6 | 1 | 0 | 1,499 |
| 93 | A&G-Outside Services | 923 | 653 | SecC-Lab | 17 | 0 | 3 | 0 | 0 | 633 |
| 94 | Property Insurance | 924 | 4,480 | SecC-PT | 2,764 | 0 | 441 | 39 | 5 | 1,230 |
| 95 | Injuries & Damages Insurance | 925 | 613 | SecC-PT | 378 | 0 | 60 | 5 | 1 | 168 |
| 96 | Employee Pensions & Benefits | 926 | 1,241 | SecC-Lab | 31 | 0 | 5 | 0 | 0 | 1,204 |
| 97 | Regulatory Comm Expenses | 928 | 662 | RBxCWC | 346 | 1 | 82 | 84 | 131 | 18 |
| 98 | A&G-Misc Expenses | 930200 | 486 | MWh-Gen | 199 | 0 | 52 | 66 | 166 | 3 |
| 99 | A&G-Rents | 931 | 1,404 | SecC-Lab | 36 | 0 | 6 | 1 | 0 | 1,362 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 40 | SecC-Lab | 1 | 0 | 0 | 0 | 0 | 39 |
| 101 | Admin & Genl. Exp. | 920-932 | 12,998 | | 3,858 | 1 | 662 | 197 | 303 | 7,976 |
| 102 | Total Operating Expenses | | 19,223 | | 4,165 | 1 | 711 | 201 | 304 | 13,841 |
| 103 | | | | | | | | | | |
| II. DEPRECIATION EXPENSE | | | | | | | | | | |
| 104 | Production plant | 403 | - | None | - | - | - | - | - | - |
| 106 | Transmission plant | 403 | - | None | - | - | - | - | - | - |
| 107 | Distribution plant | 403 | 11,209 | SecC-PT | 6,916 | 1 | 1,103 | 98 | 13 | 3,078 |
| 108 | General plant | 407300 | 227 | SecC-Lab | 6 | 0 | 1 | 0 | 0 | 220 |
| 109 | Depreciation Expense | 403 | 11,435 | | 6,921 | 1 | 1,104 | 98 | 13 | 3,298 |
| 110 | | | | | | | | | | |
| III. TAXES and OTHER | | | | | | | | | | |
| A. GENERAL TAXES | | | | | | | | | | |
| 113 | Municipal property tax | 408140 | 5,791 | SecC-Pt | 3,573 | 0 | 570 | 51 | 7 | 1,590 |
| 114 | Payroll related | 408110 | 491 | SecC-Lab | 12 | 0 | 2 | 0 | 0 | 477 |
| 115 | Other tax, Reg deferrals | 408170 | 127 | DistPt | 66 | 0 | 16 | 16 | 25 | 4 |
| 116 | General Taxes | | 6,409 | | 3,651 | 1 | 588 | 67 | 31 | 2,071 |
| 117 | | | | | | | | | | |
| B. FEDERAL / STATE INCOME TAXES | | | | | | | | | | |
| 118 | Income Tax Exp | | (492) | SecC-Pretax | (475) | (1) | (134) | (186) | (279) | 583 |
| 119 | Income Taxes | 409-411 | (492) | | (475) | (1) | (134) | (186) | (279) | 583 |
| 120 | Total Taxes | 408-411 | 5,917 | | 3,176 | (0) | 455 | (119) | (248) | 2,654 |
| 121 | | | | | | | | | | |
| 122 | | | | | | | | | | |
| 123 | Amort Regulatory Asset | | - | None | - | - | - | - | - | - |
| 124 | Interest on Customer deposits | | - | None | - | - | - | - | - | - |
| 125 | TOTAL EXPENSES | | 36,575 | | 14,262 | 2 | 2,269 | 180 | 69 | 19,793 |
| 126 | | | | | | | | | | |
| IV. OPERATING REVENUES at Present Rates | | | | | | | | | | |
| 127 | Distribution revenue | | 50,078 | Total_DeL_Rev | 28,209 | 34 | 6,256 | 5,873 | 8,612 | 1,094 |
| 128 | Other revenue | | 2,209 | Total_RevReq | 1,226 | 2 | 275 | 257 | 376 | 72 |
| 129 | Operating Revenues | | 52,287 | | 29,435 | 36 | 6,532 | 6,130 | 8,988 | 1,166 |
| 130 | | | | | | | | | | |
| 131 | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 36,575 | | 14,262 | 2 | 2,269 | 180 | 69 | 19,793 |
| 133 | V. NET INCOME at Present Rates | | 15,712 | | 15,173 | 34 | 4,263 | 5,949 | 8,919 | (18,627) |
| 134 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Secondary Customer

ScenCus
NG-HSG-2F-3
CAI
CLASS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StdLight All |
|------|--------------------------------|---------|---------|----------------|---------------------------|-----------------|-----------|------------|---------|--------------|
| 135 | SUMMARY REPORT | | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 50,078 | | 28,209 | 34 | 6,256 | 5,873 | 8,612 | 1,094 |
| 137 | Other Operating Revenues | 450-456 | 2,209 | | 1,226 | 2 | 275 | 257 | 376 | 72 |
| 138 | Total Operating Revenues | | 52,287 | | 29,435 | 36 | 6,532 | 6,130 | 8,988 | 1,166 |
| 139 | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 6,225 | | 306 | 0 | 49 | 4 | 1 | 5,865 |
| 141 | Customer Acctg & Service | 901-919 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | Admin & General | 920-932 | 12,998 | | 3,858 | 1 | 662 | 197 | 303 | 7,976 |
| 143 | Total Operating Expenses | | 19,223 | | 4,165 | 1 | 711 | 201 | 304 | 13,841 |
| 144 | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 11,435 | | 6,921 | 1 | 1,104 | 98 | 13 | 3,298 |
| 146 | Taxes Other Than Inc / Other | 408 | 6,409 | | 3,651 | 1 | 588 | 67 | 31 | 2,071 |
| 147 | Income before Income tax | | 15,220 | | 14,698 | 33 | 4,129 | 5,763 | 8,640 | (18,043) |
| 148 | Income Taxes | | (492) | | (475) | (1) | (134) | (186) | (279) | 583 |
| 149 | NET INCOME | 409-411 | 15,712 | | 15,173 | 34 | 4,263 | 5,949 | 8,919 | (18,627) |
| 150 | | | | | | | | | | |
| 151 | RATE BASE | | 176,160 | | 108,538 | 14 | 17,308 | 1,541 | 204 | 48,556 |
| 152 | Return on Rate Base | | 8.92% | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | | 8.0400% | 14 | 17,308 | 8.0400% | 204 | 8.0400% |
| 156 | Rate Base | | 176,160 | | 108,538 | 14 | 17,308 | 1,541 | 204 | 48,556 |
| 157 | | | | | | | | | | |
| 158 | Operating expenses | | 19,223 | | 4,165 | 1 | 711 | 201 | 304 | 13,841 |
| 159 | Uncollectibles- Delivery | | 1,672 | Write-Offs-Del | 1,517 | 0 | 119 | 26 | 3 | 7 |
| 160 | Depreciation expense | | 11,435 | | 6,921 | 1 | 1,104 | 98 | 13 | 3,298 |
| 161 | General taxes / Other | | 6,409 | | 3,651 | 1 | 588 | 67 | 31 | 2,071 |
| 162 | Operating Costs to recover | | 38,740 | | 16,255 | 3 | 2,522 | 393 | 351 | 19,216 |
| 163 | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 14,163 | | 8,726 | 1 | 1,392 | 124 | 16 | 3,904 |
| 165 | Income taxes to recover | | 2,626 | SecC-RB | 1,618 | 0 | 258 | 23 | 3 | 724 |
| 166 | Income Tax Gross-up | | | 18.54% | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 55,529 | | 26,599 | 4 | 4,172 | 540 | 371 | 23,844 |
| 168 | GRT needed | | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 55,529 | | 26,599 | 4 | 4,172 | 540 | 371 | 23,844 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2F-4
Class Allocation- Billing Customer

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Billing Customer

Bill-Cos
 NG-HSG-2F-4
 CAI
 Class-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|-------------------------------|---------|----------|------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | | | |
| 3 | Production Plant | 361 | - | None | - | - | - | - | - | - |
| 4 | Production Plant | 350-359 | - | | - | - | - | - | - | - |
| 5 | | | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | | | |
| 7 | Transmission Plant | 361 | - | None | - | - | - | - | - | - |
| 8 | Transmission Plant | 350-359 | - | | - | - | - | - | - | - |
| 9 | | | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | | | |
| 11 | Land and Land Rights | 360 | - | None | - | - | - | - | - | - |
| 12 | Structures and Improvements | 361 | - | None | - | - | - | - | - | - |
| 13 | Station Equipment | 362 | - | None | - | - | - | - | - | - |
| 14 | Poles, Towers and Fixtures | 364 | - | None | - | - | - | - | - | - |
| 15 | OH Conductors and Devices | 365 | - | None | - | - | - | - | - | - |
| 16 | UG Conduit | 366 | - | None | - | - | - | - | - | - |
| 17 | UG Conductors & Devices | 367 | - | None | - | - | - | - | - | - |
| 18 | Line Transformers | 368 | - | None | - | - | - | - | - | - |
| 19 | Services | 369 | - | None | - | - | - | - | - | - |
| 20 | Meters | 370 | 143,052 | Meter_Cost | 104,049 | 26 | 22,990 | 8,735 | 7,252 | - |
| 21 | Street Light & Signal | 373 | - | None | - | - | - | - | - | - |
| 22 | Distribution Plant | 360-373 | 143,052 | | 104,049 | 26 | 22,990 | 8,735 | 7,252 | - |
| 23 | | | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | | | |
| 25 | General Plant | 390 | 47,762 | Bill-Lab | 35,080 | 7 | 6,375 | 2,307 | 3,950 | 42 |
| 26 | General Plant | 389-399 | 47,762 | | 35,080 | 7 | 6,375 | 2,307 | 3,950 | 42 |
| 27 | | | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 190,814 | | 139,130 | 33 | 29,364 | 11,042 | 11,202 | 42 |
| 29 | | | | | 72.91% | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | | | |
| 31 | Production plant | 108.3 | - | None | - | - | - | - | - | - |
| 32 | Transmission plant | 108.5 | - | None | - | - | - | - | - | - |
| 33 | Distribution plant | 108.5 | (58,048) | Bill-Pt | (42,325) | (10) | (8,933) | (3,359) | (3,408) | (13) |
| 34 | General plant | 108.6 | (11,799) | Bill-Lab | (8,666) | (2) | (1,575) | (570) | (976) | (10) |
| 35 | Depreciation Reserve | 108 | (69,847) | | (50,991) | (12) | (10,508) | (3,929) | (4,384) | (23) |
| 36 | | | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 38 | Contributions in Aid of Const | | - | None | - | - | - | - | - | - |
| 39 | Materials and Supp / Prepay | | 1,096 | Bill-Pt | 799 | 0 | 169 | 63 | 64 | 0 |
| 40 | Cash Working Capital | | 26,587 | Bill-OpExp | 22,347 | 3 | 2,922 | 634 | 631 | 51 |
| 41 | Accumulated Deferred FIT | | (26,675) | Bill-Pt | (19,450) | (5) | (4,105) | (1,544) | (1,566) | (6) |
| 42 | Customer Deposits | | (26,288) | CustDep | (160) | - | (12,487) | (7,286) | (6,184) | (170) |
| 43 | Other Rate Base | 131-283 | (25,279) | | 3,537 | (2) | (13,501) | (8,133) | (7,055) | (125) |
| 44 | | | | | | | | | | |
| 45 | TOTAL RATE BASE | | 95,688 | | 91,675 | 19 | 5,355 | (1,020) | (236) | (106) |
| 46 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation- Billing Customer

BILLING
 NG-HSG-2F-4
 CAI
 CHSS-Allo

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|---------------------------------------|---------|---------|----------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 47 | I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 48 | B. TRANSMISSION EXPENSE | | | | | | | | | |
| 49 | Transmission Expense | 565 | - | None | - | - | - | - | - | - |
| 50 | Transmission Expense | | - | | | | | | | |
| 51 | | | | | | | | | | |
| 52 | C. DISTRIBUTION EXPENSE | | | | | | | | | |
| 53 | Purchased Power- Borderline | 555 | - | None | - | - | - | - | - | - |
| 54 | Dist Oper-Supervision & Eng | 580 | 864 | Bill-DxLab | 628 | 0 | 139 | 53 | 44 | 0 |
| 55 | Dist Oper-Load Dispatching | 581 | - | None | - | - | - | - | - | - |
| 56 | Dist Oper-Substations | 582 | - | None | - | - | - | - | - | - |
| 57 | Dist Oper-Overhead Lines | 583 | - | None | - | - | - | - | - | - |
| 58 | Dist Oper-Underground Lines | 584 | - | None | - | - | - | - | - | - |
| 59 | Dist Oper-Outdoor Lighting | 585 | - | None | - | - | - | - | - | - |
| 60 | Dist Oper-Electric Meters | 586 | 6,912 | Meter Cost | 5,027 | 1 | 1,111 | 422 | 350 | - |
| 61 | Dist Oper-Cust Install | 587 | 24 | Bill-PT | 17 | 0 | 4 | 1 | 1 | 0 |
| 62 | Dist Oper-Misc Expenses | 588 | 2,875 | Bill-DxLab | 2,091 | 1 | 462 | 175 | 146 | 0 |
| 63 | Dist Oper-Rents | 589 | 35 | Bill-PT | 25 | 0 | 5 | 2 | 2 | 0 |
| 64 | Dist Maint-Supervision & Eng | 590 | 125 | Bill-DxLab | 91 | 0 | 20 | 8 | 6 | 0 |
| 65 | Dist Maint-Structures | 591 | - | None | - | - | - | - | - | - |
| 66 | Dist Maint-Substations | 592 | - | None | - | - | - | - | - | - |
| 67 | Dist Maint-Overhead Lines | 593 | - | None | - | - | - | - | - | - |
| 68 | Dist Maint-Underground Lines | 594 | - | None | - | - | - | - | - | - |
| 69 | Dist Maint-Line Transformers | 595 | - | None | - | - | - | - | - | - |
| 70 | Dist Maint-Outdoor Lighting | 596 | - | None | - | - | - | - | - | - |
| 71 | Dist Maint-Electric Meters | 597 | 180 | Meter Cost | 131 | 0 | 29 | 11 | 9 | - |
| 72 | Dist Maint-Misc Distr Plant | 598 | 101 | Bill-PT | 73 | 0 | 15 | 6 | 6 | 0 |
| 73 | Oper. & Maint. Exp. | 500-599 | 11,115 | | 8,085 | 2 | 1,785 | 678 | 565 | 0 |
| 74 | | | 11,015 | | 8,012 | 2 | 1,769 | 672 | 559 | 0 |
| 75 | D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | |
| 76 | Supervision | 901 | 2,172 | CustAC-Lab | 1,601 | 0 | 269 | 95 | 204 | 3 |
| 77 | Meter Reading Exp- Comp | 902 | 4,732 | Bills | 4,123 | 1 | 550 | 42 | 11 | 5 |
| 78 | Cust Recs & Coll | 903 | 29,895 | Bills | 26,050 | 3 | 3,475 | 268 | 68 | 31 |
| 79 | Uncollectible- Delivery | 904 | 22,670 | Write-Offs-Del | 20,565 | - | 1,617 | 353 | 42 | 93 |
| 80 | Misc Cust Acct | 905 | 2,644 | CustAC-Lab | 1,949 | 0 | 328 | 116 | 248 | 3 |
| 81 | Customer Accts. Exp. | 901-905 | 62,113 | | 54,287 | 4 | 6,239 | 874 | 573 | 135 |
| 82 | | | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 290 | CustAC-Lab | 214 | 0 | 36 | 13 | 27 | 0 |
| 84 | Cust Assistance Expenses | 908-909 | 154 | MWh-M C&I | - | - | 28 | 36 | 90 | - |
| 85 | Cust Service & Info | 910-911 | 2,289 | Bills | 1,995 | 0 | 266 | 20 | 5 | 2 |
| 86 | Demo, Selling, Advertising | 912-916 | 1,695 | MWh-Meter | 690 | 1 | 182 | 230 | 581 | 10 |
| 87 | Customer Serv. Exp. | | 4,428 | | 2,899 | 1 | 512 | 299 | 704 | 13 |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 66,541 | | 57,186 | 6 | 6,751 | 1,174 | 1,277 | 148 |
| 89 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Billing Customer

BILLING
NG-HSG-2F-4
CAI
CLASS-ALLO

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|--|-------------------------------------|---------|----------|----------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| E. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 90 | E. ADMINISTRATIVE AND GENERAL | | | | | | | | | |
| 91 | A&G-Salaries | 920 | 12,383 | Bill-Lab | 9,095 | 2 | 1,653 | 598 | 1,024 | 11 |
| 92 | A&G-Office Supplies | 921 | 10,201 | Bill-Lab | 7,493 | 1 | 1,362 | 493 | 844 | 9 |
| 93 | A&G-Outside Services | 923 | 4,311 | Bill-Lab | 3,166 | 1 | 575 | 208 | 357 | 4 |
| 94 | Property Insurance | 924 | 2,292 | Bill-PT | 1,671 | 0 | 353 | 133 | 135 | 1 |
| 95 | Injuries & Damages Insurance | 925 | 313 | Bill-PT | 229 | 0 | 48 | 18 | 18 | 0 |
| 96 | Employee Pensions & Benefits | 926 | 8,193 | Bill-Lab | 6,018 | 1 | 1,094 | 396 | 678 | 7 |
| 97 | Regulatory Comm Expenses | 928 | 263 | RBxCWC | 138 | 0 | 32 | 33 | 52 | 7 |
| 98 | A&G-Misc Expenses | 930200 | 249 | MWh-Gen | 102 | 0 | 27 | 34 | 85 | 2 |
| 99 | A&G-Rents | 931 | 9,270 | Bill-Lab | 6,809 | 1 | 1,237 | 448 | 767 | 8 |
| 100 | A&G Maint-Gen Plant-Elec | 935 | 264 | Bill-Lab | 194 | 0 | 35 | 13 | 22 | 0 |
| 101 | Admin & Genl. Exp. | 920-932 | 47,740 | | 34,914 | 7 | 6,416 | 2,373 | 3,981 | 49 |
| 102 | Total Operating Expenses | | 125,396 | | 100,185 | 15 | 14,952 | 4,225 | 5,823 | 197 |
| 103 | | | | | | | | | | |
| II. DEPRECIATION EXPENSE | | | | | | | | | | |
| 104 | DEPRECIATION EXPENSE | | | | | | | | | |
| 105 | Production plant | 403 | - | None | - | - | - | - | - | - |
| 106 | Transmission plant | 403 | - | None | - | - | - | - | - | - |
| 107 | Distribution plant | 403 | 4,422 | Bill-Pt | 3,224 | 1 | 680 | 256 | 260 | 1 |
| 108 | General plant | 407300 | 1,497 | Bill-Lab | 1,100 | 0 | 200 | 72 | 124 | 1 |
| 109 | Depreciation Expense | 403 | 5,919 | | 4,324 | 1 | 880 | 328 | 383 | 2 |
| 110 | | | | | | | | | | |
| III. TAXES and OTHER | | | | | | | | | | |
| 111 | TAXES and OTHER | | | | | | | | | |
| A. GENERAL TAXES | | | | | | | | | | |
| 112 | Municipal property tax | 408140 | 2,963 | Bill-Pt | 2,160 | 1 | 456 | 171 | 174 | 1 |
| 113 | Payroll related | 408110 | 3,244 | Bill-Lab | 2,383 | 0 | 433 | 157 | 268 | 3 |
| 114 | Other tax, Reg deferrals | 408170 | 50 | DistPt | 26 | 0 | 6 | 6 | 10 | 1 |
| 115 | General Taxes | | 6,257 | | 4,569 | 1 | 895 | 335 | 452 | 5 |
| 116 | | | | | | | | | | |
| 117 | | | | | | | | | | |
| B. FEDERAL / STATE INCOME TAXES | | | | | | | | | | |
| 118 | Income Tax Exp | | 688 | Bill-Pretax | 1,525 | (2) | 55 | (317) | (490) | (84) |
| 119 | Income Taxes | 409-411 | 688 | | 1,525 | (2) | 55 | (317) | (490) | (84) |
| 120 | Total Taxes | 408-411 | 6,944 | | 6,094 | (1) | 951 | 18 | (38) | (79) |
| 121 | | | | | | | | | | |
| 122 | | | | | | | | | | |
| 123 | Amort Regulatory Asset | | 10,693 | Write-Offs-Del | 9,700 | - | 763 | 167 | 20 | 44 |
| 124 | Interest on Customer deposits | | 231 | CustDep | 1 | - | 110 | 64 | 54 | 1 |
| 125 | TOTAL EXPENSES | | 149,183 | | 120,304 | 14 | 17,655 | 4,802 | 6,243 | 166 |
| 126 | | | | | | | | | | |
| IV. OPERATING REVENUES at Present Rates | | | | | | | | | | |
| 127 | OPERATING REVENUES at Present Rates | | | | | | | | | |
| 128 | Distribution revenue | | 121,859 | Total_Del_Rev | 68,643 | 83 | 15,224 | 14,290 | 20,957 | 2,662 |
| 129 | Other revenue | | 5,374 | Total_RevReq | 2,983 | 4 | 670 | 626 | 915 | 176 |
| 130 | Operating Revenues | | 127,233 | | 71,626 | 88 | 15,894 | 14,916 | 21,871 | 2,838 |
| 131 | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 149,183 | | 120,304 | 14 | 17,655 | 4,802 | 6,243 | 166 |
| 133 | V. NET INCOME at Present Rates | | (21,950) | | (48,678) | 74 | (1,761) | 10,115 | 15,628 | 2,672 |
| 134 | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
Class Cost of Service Study (\$000s)
Rate Year Ending Sept. 30, 2020
Class Allocation- Billing Customer

BILLING
NG-HSG-2F-4
CAI
CLASS-ALLO

| Line | Account | No. | Balance | Allocator | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|------|--------------------------------|---------|----------|----------------|---------------------------|-----------------|-----------|------------|---------|-------------|
| 135 | SUMMARY REPORT | | | | | | | | | |
| 136 | Utility Revenues | 440-446 | 121,859 | | 68,643 | 83 | 15,224 | 14,290 | 20,957 | 2,662 |
| 137 | Other Operating Revenues | 450-456 | 5,374 | | 2,983 | 4 | 670 | 626 | 915 | 176 |
| 138 | Total Operating Revenues | | 127,233 | | 71,626 | 88 | 15,894 | 14,916 | 21,871 | 2,838 |
| 139 | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 11,115 | | 8,085 | 2 | 1,785 | 678 | 565 | 0 |
| 141 | Customer Acctg & Service | 901-919 | 66,541 | | 57,186 | 6 | 6,751 | 1,174 | 1,277 | 148 |
| 142 | Admin & General | 920-932 | 47,740 | | 34,914 | 7 | 6,416 | 2,373 | 3,981 | 49 |
| 143 | Total Operating Expenses | | 125,396 | | 100,185 | 15 | 14,952 | 4,225 | 5,823 | 197 |
| 144 | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 5,919 | | 4,324 | 1 | 880 | 328 | 383 | 2 |
| 146 | Taxes Other Than Inc / Other | 408 | 17,181 | | 14,270 | 1 | 1,768 | 565 | 526 | 50 |
| 147 | Income before Income tax | | (21,262) | | (47,153) | 71 | (1,706) | 9,798 | 15,139 | 2,588 |
| 148 | Income Taxes | | 688 | | 1,525 | (2) | 55 | (317) | (490) | (84) |
| 149 | NET INCOME | 409-411 | (21,950) | | (48,678) | 74 | (1,761) | 10,115 | 15,628 | 2,672 |
| 150 | | | | | | | | | | |
| 151 | RATE BASE | | 95,688 | | 91,675 | 19 | 5,355 | (1,020) | (236) | (106) |
| 152 | Return on Rate Base | | -22.94% | | | | | | | |
| 153 | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | |
| 155 | Target Rate of Return | | 8.0400% | | 8.0400% | 19 | 8.0400% | 8.0400% | 8.0400% | 8.0400% |
| 156 | Rate Base | | 95,688 | | 91,675 | 19 | 5,355 | (1,020) | (236) | (106) |
| 157 | | | | | | | | | | |
| 158 | Operating expenses | | 102,726 | | 79,620 | 15 | 13,335 | 3,872 | 5,781 | 104 |
| 159 | Uncollectibles- Delivery | | 4,070 | Write-Offs-Del | 3,692 | 0 | 290 | 63 | 8 | 17 |
| 160 | Depreciation expense | | 5,919 | | 4,324 | 1 | 880 | 328 | 383 | 2 |
| 161 | General taxes / Other | | 17,181 | | 14,270 | 1 | 1,768 | 565 | 526 | 50 |
| 162 | Operating Costs to recover | | 129,896 | | 101,906 | 17 | 16,273 | 4,829 | 6,698 | 173 |
| 163 | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | 7,693 | | 7,371 | 2 | 431 | (82) | (19) | (9) |
| 165 | Income taxes to recover | | 1,426 | Bill-RB | 1,367 | 0 | 80 | (15) | (4) | (2) |
| 166 | Income Tax Gross-up | | | 18.54% | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | 139,015 | | 110,643 | 18 | 16,784 | 4,731 | 6,675 | 163 |
| 168 | GRT needed | | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | TOTAL REVENUE REQ. | | 139,015 | | 110,643 | 18 | 16,784 | 4,731 | 6,675 | 163 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2G-1

Allocator Assignments

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Allocator Assignments

Assigned
 NG-HSG-2G-1
 Fac
 Allocator Assignments

| Line | Account | No. | Balance | Functional | Classification | | | Class Allocation | | | | | | | |
|------|-------------------------------|---------|-------------|------------|----------------|----------------|-------------|------------------|-------------|---------|---------------|---|------------|---|---|
| | | | | | Primary Dist | Secondary Dist | PrimDem | SecnDem | SecnCus | BillCus | | | | | |
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | | | | | | |
| 2 | A. PRODUCTION PLANT | | | | | | | | | | | | | | |
| 3 | Production Plant | 361 | 78,813 | Prim | Demand | - | MWh-Gen | - | - | - | - | - | - | - | - |
| 4 | Production Plant | 350-359 | 78,813 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | C. TRANSMISSION PLANT | | | | | | | | | | | | | | |
| 7 | Transmission Plant | 361 | 75,456 | Prim | Demand | - | 12CP_at_115 | - | - | - | - | - | - | - | - |
| 8 | Transmission Plant | 350-359 | 75,456 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 10 | D. DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 11 | Land and Land Rights | 360 | 28,425 | Prim | Demand | - | NCP_at_Pri | - | - | - | - | - | - | - | - |
| 12 | Structures and Improvements | 361 | 27,757 | Prim | Demand | - | NCP_at_Pri | - | - | - | - | - | - | - | - |
| 13 | Station Equipment | 362 | 636,279 | Prim | Demand | - | NCP_at_Pri | - | - | - | - | - | - | - | - |
| 14 | Poles, Towers and Fixtures | 364 | 699,066 | Func-364 | Demand | - | NCP_at_Pri | - | NCP_at_Step | - | - | - | - | - | - |
| 15 | OH Conductors and Devices | 365 | 858,893 | Func-365 | Demand | - | NCP_at_Pri | - | NCP_at_Step | - | - | - | - | - | - |
| 16 | UG Conduit | 366 | 218,209 | Func-366 | Demand | - | NCP_at_Pri | - | NCP_at_Step | - | - | - | - | - | - |
| 17 | UG Conductors & Devices | 367 | 737,858 | Func-367 | Demand | - | NCP_at_Pri | - | NCP_at_Step | - | - | - | - | - | - |
| 18 | Line Transformers | 368 | 537,241 | Sec | Demand | - | - | - | Xfmr_Cost | - | - | - | - | - | - |
| 19 | Services | 369 | 270,323 | Sec | Customer | - | - | - | - | - | Services_Cost | - | - | - | - |
| 20 | Meters | 370 | 143,052 | Bill | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Street Light & Signal | 373 | 95,402 | Sec | Customer | - | - | - | - | - | - | - | - | - | - |
| 22 | Distribution Plant | 360-373 | 4,252,505 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | |
| 24 | E. GENERAL PLANT | | | | | | | | | | | | | | |
| 25 | General Plant | 390 | 182,564 | Labor | Demand | - | PriD-Lab | - | SecD-Lab | - | SecC-Lab | - | Bill-Lab | - | - |
| 26 | General Plant | 389-399 | 182,564 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | TOTAL UTILITY PLANT | | 4,589,338 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | |
| 30 | II. DEPRECIATION RESERVE | | | | | | | | | | | | | | |
| 31 | Production plant | 108.3 | (13,287) | Prim | Demand | - | MWh-Gen | - | - | - | - | - | - | - | - |
| 32 | Transmission plant | 108.5 | (13,456) | Prim | Demand | - | 12CP_at_115 | - | - | - | - | - | - | - | - |
| 33 | Distribution plant | 108.5 | (1,725,590) | DistPt | Demand | - | NCP_at_Pri | - | SecD-PT | - | SecC-PT | - | Bill-Pt | - | - |
| 34 | General plant | 108.6 | (45,099) | Labor | Demand | - | PriD-Lab | - | SecD-Lab | - | SecC-Lab | - | Bill-Lab | - | - |
| 35 | Depreciation Reserve | 108 | (1,797,432) | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | III. OTHER RATE BASE ITEMS | | | | | | | | | | | | | | |
| 38 | Contributions in Aid of Const | | (6,256) | Sec | - | - | - | - | SecD-PT | - | - | - | - | - | - |
| 39 | Materials and Supp / Prepay | | 26,372 | Plant | Demand | - | PriD-PT | - | SecD-PT | - | - | - | Bill-Pt | - | - |
| 40 | Cash Working Capital | | 71,479 | OpExp | Demand | - | PriD-OpExp | - | SecD-OpExp | - | SecC-OpExp | - | Bill-OpExp | - | - |
| 41 | Accumulated Deferred FIT | | (641,567) | Plant | Demand | - | PriD-PT | - | SecD-PT | - | SecC-PT | - | Bill-Pt | - | - |
| 42 | Customer Deposits | | (26,288) | Bill | - | - | - | - | - | - | - | - | CustDep | - | - |
| 43 | Other Rate Base | 131-283 | (576,260) | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | TOTAL RATE BASE | | 2,215,646 | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Allocator Assignments

Assigned
 NG-HSG-2G-1
 Fac
 Allocator Assignments

| Line | Account | No. | Balance | Classification | | | Class Allocation | | | | |
|--|------------------------------|---------|----------|----------------|--------------|----------------|------------------|-------------|----------|----------------|---|
| | | | | Functional | Primary Dist | Secondary Dist | PrimDem | SecnDem | SecnCus | BillCus | |
| I. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | | | |
| 47 | B. TRANSMISSION EXPENSE | | | | | | | | | | |
| 48 | Transmission Expense | 565 | (12,493) | Prim | Demand | - | 12CP_at_115 | - | - | - | - |
| 49 | Transmission Expense | | (12,493) | | | | | | | | |
| 50 | | | | | | | | | | | |
| 51 | | | | | | | | | | | |
| C. DISTRIBUTION EXPENSE | | | | | | | | | | | |
| 52 | Purchased Power- Borderline | 555 | 2,303 | Prim | Demand | - | MWh-Gen | - | - | - | - |
| 53 | Dist Oper-Supervision & Eng | 580 | 10,235 | Dist-Lab | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-DxLab | |
| 54 | Dist Oper-Load Dispatching | 581 | 6,174 | Prim | Demand | - | MWh-Gen | - | - | - | - |
| 55 | Dist Oper-Substations | 582 | 4,521 | Prim | Demand | - | NCP_at_Pri | - | - | - | - |
| 56 | Dist Oper-Overhead Lines | 583 | 13,712 | OH_Total | Demand | Sec_OH | NCP_at_Pri | NCP_at_Step | - | - | - |
| 57 | Dist Oper-Underground Lines | 584 | 2,180 | UG_Total | Demand | Sec_UG | NCP_at_Pri | NCP_at_Step | - | - | - |
| 58 | Dist Oper-Outdoor Lighting | 585 | 455 | Sec | - | Customer | - | - | Lighting | - | - |
| 59 | Dist Oper-Electric Meters | 586 | 6,912 | Bill | - | - | - | - | - | Meter_Cost | - |
| 60 | Dist Oper-Cust Install | 587 | 712 | DistPt | Demand | SecPlant | PriD-PT | SecD-PT | SecC-PT | Bill-PT | - |
| 61 | Dist Oper-Misc Expenses | 588 | 34,071 | Dist-Lab | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-DxLab | - |
| 62 | Dist Oper-Rents | 589 | 1,038 | DistPt | Demand | SecPlant | PriD-PT | SecD-PT | SecC-PT | Bill-PT | - |
| 63 | Dist Maint-Supervision & Eng | 590 | 1,477 | Dist-Lab | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-DxLab | - |
| 64 | Dist Maint-Structures | 591 | 817 | Prim | Demand | - | NCP_at_Pri | - | - | - | - |
| 65 | Dist Maint-Substations | 592 | 4,190 | Prim | Demand | - | NCP_at_Pri | - | - | - | - |
| 66 | Dist Maint-Overhead Lines | 593 | 37,994 | OH_Total | Demand | Sec_OH | NCP_at_Pri | NCP_at_Step | - | - | - |
| 67 | Dist Maint-Underground Lines | 594 | 7,952 | UG_Total | Demand | Sec_UG | NCP_at_Pri | NCP_at_Step | - | - | - |
| 68 | Dist Maint-Line Transformers | 595 | 1,210 | Sec | - | Demand | - | Xfirm_Cost | - | - | - |
| 69 | Dist Maint-Outdoor Lighting | 596 | 3,117 | Sec | - | Customer | - | - | Lighting | - | - |
| 70 | Dist Maint-Electric Meters | 597 | 180 | Bill | - | - | - | - | - | Meter_Cost | - |
| 71 | Dist Maint-Misc Distr Plant | 598 | 2,988 | DistPt | Demand | SecPlant | PriD-PT | SecD-PT | SecC-PT | Bill-PT | - |
| 72 | Oper. & Maint. Exp. | 500-599 | 142,238 | | | | | | | | |
| 73 | | | | | | | | | | | |
| 74 | | | | | | | | | | | |
| D. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | | |
| 75 | Supervision | 901 | 2,172 | Bill | - | - | - | - | - | CustAC-Lab | - |
| 76 | Meter Reading Exp- Comp | 902 | 4,732 | Bill | - | - | - | - | - | Bills | - |
| 77 | Cust Recs & Coll | 903 | 29,895 | Bill | - | - | - | - | - | Bills | - |
| 78 | Uncollectible- Delivery | 904 | 22,670 | Bill | - | - | - | - | - | Write-Offs-Del | - |
| 79 | Misc Cust Acct | 905 | 2,644 | BIII | - | - | - | - | - | CustAC-Lab | - |
| 80 | Customer Accts. Exp. | 901-905 | 62,113 | | | | | | | | |
| 81 | | | | | | | | | | | |
| 82 | | | | | | | | | | | |
| 83 | Cust Service-Supervision | 907 | 290 | Bill | - | - | - | - | - | CustAC-Lab | - |
| 84 | Cust Assistance Expenses | 908-909 | 154 | Bill | - | - | - | - | - | MWh-M_C&I | - |
| 85 | Cust Service & Info | 910-911 | 2,289 | Bill | - | - | - | - | - | Bills | - |
| 86 | Demo, Selling, Advertising | 912-916 | 1,695 | Bill | - | - | - | - | - | MWh-Meter | - |
| 87 | | | 4,428 | | | | | | | | |
| 88 | Customer Accts. & Serv. Exp. | 901-919 | 66,541 | | | | | | | | |
| 89 | | | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020

Assigned
 NG-HSG-2G-1
 Fac
 Allocated Assignments

| Line | Account | No. | Balance | Functional | Classification | | | Class Allocation | | |
|--|--------------------------------|---------|---------|------------|----------------|----------------|---------------|------------------|---------------|-----------------|
| | | | | | Primary Dist | Secondary Dist | PrimDem | SecnDem | SecnCus | BillCus |
| E. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 90 | A&G-Salaries | 920 | 47,333 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 91 | A&G-Office Supplies | 921 | 38,993 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 92 | A&G-Outside Services | 923 | 16,479 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 93 | Property Insurance | 924 | 55,130 | Plant | Demand | SecPlant | PriDxPrTr-Pt | SecD-PT | SecC-PT | Bill-PT |
| 94 | Injuries & Damages Insurance | 925 | 7,538 | Plant | Demand | SecPlant | PriDxPrTr-Pt | SecD-PT | SecC-PT | Bill-PT |
| 95 | Employee Pensions & Benefits | 926 | 31,318 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 96 | Regulatory Comm Expenses | 928 | 8,155 | RBxCWC | Demand | Sec_RBxCWC | RBxCWC | RBxCWC | RBxCWC | RBxCWC |
| 97 | A&G-Misc Expenses | 930200 | 5,981 | Plant | Demand | SecPlant | MWh-Gen | MWh-Gen | MWh-Gen | MWh-Gen |
| 98 | A&G-Rents | 931 | 35,433 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 99 | A&G Maint-Gen Plant-Elec | 935 | 1,011 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 100 | Admin & Genl. Exp. | 920-932 | 247,371 | | | | | | | |
| 101 | Total Operating Expenses | | 456,150 | | | | | | | |
| 102 | | | | | | | | | | |
| 103 | | | | | | | | | | |
| II. DEPRECIATION EXPENSE | | | | | | | | | | |
| 104 | Production plant | 403 | 4,423 | Prim | Demand | | MWh-Gen | - | - | - |
| 105 | Transmission plant | 403 | 2,450 | Prim | Demand | | 12CP_at_115 | - | - | - |
| 106 | Distribution plant | 403 | 131,442 | DistPt | Demand | SecPlant | PriD-PT | SecD-PT | SecC-PT | Bill-Pt |
| 107 | General plant | 407,300 | 5,723 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 108 | Depreciation Expense | 403 | 144,038 | | | | | | | |
| 109 | | | | | | | | | | |
| 110 | | | | | | | | | | |
| III. TAXES and OTHER | | | | | | | | | | |
| A. GENERAL TAXES | | | | | | | | | | |
| 111 | Municipal property tax | 408,140 | 71,259 | Plant | Demand | SecPlant | PriD-Pt | SecD-Pt | SecC-Pt | Bill-Pt |
| 112 | Payroll related | 408,110 | 12,401 | Labor | Demand | SecLabor | PriD-Lab | SecD-Lab | SecC-Lab | Bill-Lab |
| 113 | Other tax, Reg deferrals | 408,170 | 1,479 | DistPt | Demand | Sec_RB | DistPt | DistPt | DistPt | DistPt |
| 114 | General Taxes | | 85,139 | | | | | | | |
| 115 | | | | | | | | | | |
| 116 | | | | | | | | | | |
| 117 | | | | | | | | | | |
| B. FEDERAL / STATE INCOME TAXES | | | | | | | | | | |
| 118 | Income Tax Exp | 409-411 | (2,610) | Pretax | Demand | SecPretax | PriD-Pretax | SecD-Pretax | SecC-Pretax | Bill-Pretax |
| 119 | Total Taxes | 408-411 | 82,529 | | | | | | | |
| 120 | Amort Regulatory Asset | | 10,693 | Bill | - | - | - | - | - | Write-Offis-Del |
| 121 | Interest on Customer deposits | | 231 | Bill | - | - | - | - | - | CustDep |
| 122 | TOTAL EXPENSES | | 693,410 | | | | | | | |
| 123 | | | | | | | | | | |
| 124 | | | | | | | | | | |
| 125 | | | | | | | | | | |
| 126 | | | | | | | | | | |
| IV. OPERATING REVENUES at Present Rates | | | | | | | | | | |
| 127 | Distribution revenue | | 732,180 | RevReqPF | Demand | Sec_RB | Total_Del_Rev | Total_Del_Rev | Total_Del_Rev | Total_Del_Rev |
| 128 | Other revenue | | 32,290 | RevReqPF | Demand | Sec_RB | Total_RevReq | Total_RevReq | Total_RevReq | Total_RevReq |
| 129 | Operating Revenues | | 764,470 | | | | | | | |
| 130 | | | | | | | | | | |
| 131 | | | | | | | | | | |
| 132 | TOTAL EXPENSES | | 693,410 | | | | | | | |
| 133 | V. NET INCOME at Present Rates | | 71,060 | | | | | | | |
| 134 | | | | | | | | | | |
| 135 | SUMMARY REPORT | | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020

Assigned
 NG-HSG-2G-1
 Fac
 Allocated Assignments

| Line | Account | No. | Balance | Functional | Classification | | | | Class Allocation | | | | | |
|------|--------------------------------|---------|-----------|------------|----------------|----------------|---------|---------|------------------|---------|--|--|--|--|
| | | | | | Primary Dist | Secondary Dist | PrimDem | SecnDem | SecnCus | BillCus | | | | |
| 136 | Utility Revenues | 440-446 | 732,180 | 732,180 | | | | | | | | | | |
| 137 | Other Operating Revenues | 450-456 | 32,290 | 32,290 | | | | | | | | | | |
| 138 | Total Operating Revenues | | 764,470 | 764,470 | | | | | | | | | | |
| 139 | | | | | | | | | | | | | | |
| 140 | Distribution / Transmission | 580-599 | 129,745 | 129,745 | | | | | | | | | | |
| 141 | Customer Acctg & Service | 901-919 | 66,541 | 66,541 | | | | | | | | | | |
| 142 | Admin & General | 920-932 | 247,371 | 247,371 | | | | | | | | | | |
| 143 | Total Operating Expenses | | 443,657 | 443,657 | | | | | | | | | | |
| 144 | | | | | | | | | | | | | | |
| 145 | Depreciation Expense | 403 | 144,038 | 144,038 | | | | | | | | | | |
| 146 | Taxes Other Than Inc / Other | 408 | 95,832 | 96,063 | | | | | | | | | | |
| 147 | Income before Income tax | | 80,943 | 80,712 | | | | | | | | | | |
| 148 | Income Taxes | 409-411 | (2,610) | (2,610) | | | | | | | | | | |
| 149 | NET INCOME | | 83,553 | 83,322 | | | | | | | | | | |
| 150 | | | | | | | | | | | | | | |
| 151 | RATE BASE | | 2,215,646 | 2,215,646 | | | | | | | | | | |
| 152 | Return on Rate Base | | 3.77% | 3.76% | | | | | | | | | | |
| 153 | | | | | | | | | | | | | | |
| 154 | REVENUE REQUIREMENTS | | | | | | | | | | | | | |
| 155 | Target Rate of Return | | | | | | | | | | | | | |
| 156 | Rate Base | | | | | | | | | | | | | |
| 157 | | | | | | | | | | | | | | |
| 158 | Operating expenses | | | | | | | | | | | | | |
| 159 | Uncollectibles- Delivery | | 24,453 | RevReqPF | | | | | | | | | | |
| 160 | Depreciation expense | | | | | | | | | | | | | |
| 161 | General taxes / Other | | | | | | | | | | | | | |
| 162 | Operating Costs to recover | | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | | | |
| 164 | Return on Rate Base- After tax | | | | | | | | | | | | | |
| 165 | Income taxes to recover | | | | | | | | | | | | | |
| 166 | Income Tax Gross-up | | | | | | | | | | | | | |
| 167 | Subtotal- Rev Req before GRT | | | | | | | | | | | | | |
| 168 | GRT needed | | | | | | | | | | | | | |
| 169 | TOTAL REVENUE REQ. | | | | | | | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2G-2
Functionalization Factors

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Functionalization Factors

FuncFctr
 NG-HSG-2G-2
 Fac
 Functionalization Factors

| 0 | Allocator Name | Total | Primary Dist | Secondary Dist | Billing |
|----|----------------|-----------|--------------|----------------|---------|
| 1 | None | 0 | | | |
| 2 | | 0.00% | 0.00% | 0.00% | 0.00% |
| 3 | | | | | |
| 4 | Supply | I | | | |
| 5 | | 100.00% | 0.00% | 0.00% | 0.00% |
| 6 | | | | | |
| 7 | SubT | I | | | |
| 8 | | 100.00% | 0.00% | 0.00% | 0.00% |
| 9 | | | | | |
| 10 | Prim | I | I | | |
| 11 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 12 | | | | | |
| 13 | Sec | I | | I | |
| 14 | | 100.00% | 0.00% | 100.00% | 0.00% |
| 15 | | | | | |
| 16 | Bill | I | | | I |
| 17 | | 100.00% | 0.00% | 0.00% | 100.00% |
| 18 | | | | | |
| 19 | Stations | I | I | | |
| 20 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 21 | | | | | |
| 22 | Comp | I | | | |
| 23 | | 100.00% | 0.00% | 0.00% | 0.00% |
| 24 | | | | | |
| 25 | Func-364 | 26,740 | 13,830 | 12,910 | - |
| 26 | | 100.00% | 51.72% | 48.28% | 0.00% |
| 27 | | | | | |
| 28 | Func-365 | 40,030 | 27,169 | 12,861 | - |
| 29 | | 100.00% | 67.87% | 32.13% | 0.00% |
| 30 | | | | | |
| 31 | Func-366 | 6,233 | 5,284 | 949 | - |
| 32 | | 100.00% | 84.78% | 15.22% | 0.00% |
| 33 | | | | | |
| 34 | Func-367 | 10,550 | 9,601 | 949 | - |
| 35 | | 100.00% | 91.00% | 9.00% | 0.00% |
| 36 | | | | | |
| 37 | DistPt | 4,252,505 | 2,493,427 | 1,616,026 | 143,052 |
| 38 | | 100.00% | 58.63% | 38.00% | 3.36% |
| 39 | | | | | |
| 40 | Plant | 4,589,338 | 2,736,460 | 1,662,064 | 190,814 |
| 41 | | 100.00% | 59.63% | 36.22% | 4.16% |
| 42 | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Functionalization Factors

FuncFctr
 NG-HSG-2G-2
 Fac
 Functionalization Factors

| 0 | Allocator Name | Total | Primary Dist | Secondary Dist | Billing |
|----|----------------|-----------|--------------|----------------|----------|
| 43 | OH_Total | 1,557,959 | 944,493 | 613,466 | - |
| 44 | | 100.00% | 60.62% | 39.38% | 0.00% |
| 45 | | | | | |
| 46 | UG_Total | 956,067 | 856,473 | 99,594 | - |
| 47 | | 100.00% | 89.58% | 10.42% | 0.00% |
| 48 | | | | | |
| 49 | RateBase | 2,215,646 | 1,339,588 | 780,371 | 95,688 |
| 50 | | 100.00% | 60.46% | 35.22% | 4.32% |
| 51 | | | | | |
| 52 | RBxCWC | 2,144,167 | 1,309,183 | 765,884 | 69,101 |
| 53 | | 100.00% | 61.06% | 35.72% | 3.22% |
| 54 | | | | | |
| 52 | Labor | 102,723 | 49,945 | 25,904 | 26,874 |
| 55 | | 100.00% | 48.62% | 25.22% | 26.16% |
| 56 | | | | | |
| 57 | Dist-Lab | 82,840 | 49,945 | 25,904 | 6,991 |
| 58 | | 100.00% | 60.29% | 31.27% | 8.44% |
| 59 | | | | | |
| 60 | OpExp | 208,779 | 88,809 | 42,314 | 77,656 |
| 61 | | 100.00% | 42.54% | 20.27% | 37.20% |
| 62 | | | | | |
| 63 | RevReqPF | 789,276 | 418,773 | 239,141 | 131,362 |
| 64 | | 100.00% | 53.06% | 30.30% | 16.64% |
| 65 | | | | | |
| 66 | Pretax | 80,712 | 64,341 | 37,633 | (21,262) |
| 67 | | 100.00% | 79.72% | 46.63% | (26.34%) |
| 68 | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2G-3

Classification Factors

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Classification Factors

| 0 | Allocator Name | Total | Demand | Commodity | Customer |
|----|----------------|-----------|-----------|-----------|----------|
| 1 | None | 0 | | | |
| 2 | | 0.00% | 0.00% | 0.00% | 0.00% |
| 3 | | | | | |
| 4 | Demand | 1 | 1 | | |
| 5 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 6 | | | | | |
| 7 | Commodity | 1 | | 1 | |
| 8 | | 100.00% | 0.00% | 100.00% | 0.00% |
| 9 | | | | | |
| 10 | Customer | 1 | | | 1 |
| 11 | | 100.00% | 0.00% | 0.00% | 100.00% |
| 12 | | | | | |
| 13 | Pri364 | 1 | 1 | | |
| 14 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 15 | | | | | |
| 16 | Pri365 | 100.00% | 100.00% | 0.00% | 0.00% |
| 17 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 18 | | | | | |
| 19 | Pri366 | 100.00% | 100.00% | 0.00% | 0.00% |
| 20 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 21 | | | | | |
| 22 | Pri367 | 100.00% | 100.00% | 0.00% | 0.00% |
| 23 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 24 | | | | | |
| 25 | Sec364 | 100.00% | 100.00% | 0.00% | 0.00% |
| 26 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 27 | | | | | |
| 28 | Sec365 | 100.00% | 100.00% | 0.00% | 0.00% |
| 29 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 30 | | | | | |
| 31 | Sec366 | 100.00% | 100.00% | 0.00% | 0.00% |
| 32 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 33 | | | | | |
| 34 | Sec367 | 100.00% | 100.00% | 0.00% | 0.00% |
| 35 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 36 | | | | | |
| 37 | Pri_OH | 944,493 | 944,493 | - | - |
| 38 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 39 | | | | | |
| 40 | Pri_UG | 856,473 | 856,473 | - | - |
| 41 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 42 | | | | | |
| 43 | PriPlant | 2,736,460 | 2,736,460 | - | - |
| 44 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 45 | | | | | |
| 46 | Pri_RB | 1,339,588 | 1,339,588 | - | - |
| 47 | | 100.00% | 100.00% | 0.00% | 0.00% |
| 48 | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
 Classification Factors

| 0 | Allocater Name | Total | Demand | Commodity | Customer |
|----|----------------|----------------------|---------------------|------------|-------------------|
| 49 | PriLabor | 49,945 100.00% | 49,945 100.00% | - 0.00% | - 0.00% |
| 50 | | | | | |
| 51 | | | | | |
| 52 | PriOpExp | 88,809 100.00% | 88,809 100.00% | - 0.00% | - 0.00% |
| 53 | | | | | |
| 54 | | | | | |
| 55 | PriPretax | 64,341 100.00% | 64,341 100.00% | - 0.00% | - 0.00% |
| 56 | | | | | |
| 57 | | | | | |
| 58 | Sec_OH | 613,466 100.00% | 613,466 100.00% | - 0.00% | - 0.00% |
| 59 | | | | | |
| 60 | | | | | |
| 61 | Sec_UG | 99,594 100.00% | 99,594 100.00% | - 0.00% | - 0.00% |
| 62 | | | | | |
| 63 | | | | | |
| 64 | SecPlant | 1,662,064 100.00% | 1,289,107 77.56% | - 0.00% | 372,957 22.44% |
| 65 | | | | | |
| 66 | Sec_RB | 780,371 100.00% | 604,210 77.43% | - 0.00% | 176,160 22.57% |
| 67 | | | | | |
| 68 | | | | | |
| 69 | | | | | |
| 70 | Sec_RBxCWC | 765,884 100.00% | 591,855 77.28% | - 0.00% | 174,029 22.72% |
| 71 | | | | | |
| 72 | | | | | |
| 73 | SecLabor | 25,904 100.00% | 21,835 84.29% | - 0.00% | 4,069 15.71% |
| 74 | | | | | |
| 75 | | | | | |
| 76 | SecOpExp | 42,314 100.00% | 36,089 85.29% | - 0.00% | 6,225 14.71% |
| 77 | | | | | |
| 78 | | | | | |
| 79 | SecPretax | 37,633 100.00% | 22,413 59.56% | - 0.00% | 15,220 40.44% |
| 80 | | | | | |
| 81 | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-2G-4
Class Allocation Factors

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation Factors

AllecFair
 NG-HSG-2G-4
 Fac
 Class Allocation Factors

| 0 | Allocator Name | Total | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|----|----------------|------------|------------------------------|-----------------|-----------|------------|-----------|-------------|
| 1 | None | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | | 0.00% | | | | | | |
| 3 | | 1 | | | | | | |
| 4 | Lighting | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 5 | | | | | | | | |
| 6 | | 19,827,216 | 8,076,343 | 9,784 | 2,124,016 | 2,695,803 | 6,799,910 | 121,360 |
| 7 | MWh-Meter | 100.00% | 40.73% | 0.05% | 10.71% | 13.60% | 34.30% | 0.61% |
| 8 | | | | | | | | |
| 9 | | 11,619,729 | 0.00% | 0.00% | 2,124,016 | 2,695,803 | 6,799,910 | 0.00% |
| 10 | MWh-M_C&I | 100.00% | 0.00% | 0.00% | 18.28% | 23.20% | 58.52% | 0.00% |
| 11 | | | | | | | | |
| 12 | | 20,798,165 | 8,498,224 | 10,295 | 2,234,830 | 2,835,352 | 7,091,763 | 127,701 |
| 13 | MWh-Gen | 100.00% | 40.86% | 0.05% | 10.75% | 13.63% | 34.10% | 0.61% |
| 14 | | | | | | | | |
| 15 | | 3,347 | 1,620 | 2 | 332 | 396 | 976 | 22 |
| 16 | 12CP_at_115 | 100.00% | 48.39% | 0.05% | 9.91% | 11.83% | 29.16% | 0.67% |
| 17 | | | | | | | | |
| 18 | | 5,118 | 2,399 | 4 | 629 | 686 | 1,362 | 39 |
| 19 | NCP_at_115 | 100.00% | 46.87% | 0.09% | 12.28% | 13.40% | 26.61% | 0.75% |
| 20 | | | | | | | | |
| 21 | | 4,998 | 2,348 | 4 | 615 | 671 | 1,321 | 38 |
| 22 | NCP_at_Pri | 100.00% | 46.98% | 0.09% | 12.31% | 13.43% | 26.43% | 0.76% |
| 23 | | | | | | | | |
| 24 | | 4,476 | 2,279 | 4 | 596 | 642 | 918 | 37 |
| 25 | NCP_at_Sec | 100.00% | 50.91% | 0.09% | 13.31% | 14.34% | 20.52% | 0.82% |
| 26 | | | | | | | | |
| 27 | | 3,558 | 2,279 | 4 | 596 | 642 | - | 37 |
| 28 | NCP_at_Step | 100.00% | 64.05% | 0.12% | 16.75% | 18.04% | 0.00% | 1.03% |
| 29 | | | | | | | | |
| 30 | | 16,010,556 | 13,951,230 | 1,807 | 1,861,258 | 143,328 | 36,421 | 16,512 |
| 31 | Bills | 100.00% | 87.14% | 0.01% | 11.63% | 0.90% | 0.23% | 0.10% |
| 32 | | | | | | | | |
| 33 | | 1,334,213 | 1,162,603 | 0.151 | 155,105 | 11,944 | 3,035 | 1,376 |
| 34 | Customers | 100.00% | 87.14% | 0.01% | 11.63% | 0.90% | 0.23% | 0.10% |
| 35 | | | | | | | | |
| 36 | | 325,473 | 148,028 | 752 | 36,781 | 44,174 | 95,738 | - |
| 37 | Xfmr_Cost | 100.00% | 45.48% | 0.23% | 11.30% | 13.57% | 29.42% | 0.00% |
| 38 | | | | | | | | |
| 39 | | 488,378 | 415,407 | 53 | 66,241 | 5,898 | 779 | - |
| 40 | Services_Cost | 100.00% | 85.06% | 0.01% | 13.56% | 1.21% | 0.16% | 0.00% |
| 41 | | | | | | | | |
| 42 | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation Factors

AlloFctr
 NG-HSG-2G-4
 Fac
 Class Allocation Factors

| 0 | Allocator Name | Total | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|----|----------------|------------|------------------------------|-----------------|-----------|------------|-----------|-------------|
| 43 | Meter_Cost | 124,379 | 90,467 | 23 | 19,989 | 7,595 | 6,305 | - |
| 44 | | 100.00% | 72.74% | 0.02% | 16.07% | 6.11% | 5.07% | 0.00% |
| 45 | | | | | | | | |
| 46 | Total_Del_Rev | 732,180 | 412,434 | 501 | 91,471 | 85,863 | 125,916 | 15,995 |
| 47 | | 100.00% | 56.33% | 0.07% | 12.49% | 11.73% | 17.20% | 2.18% |
| 48 | | | | | | | | |
| 49 | Other_Dist_Rev | 1,054,426 | 564,361 | 730 | 106,371 | 115,612 | 259,388 | 7,964 |
| 50 | | 100.00% | 53.52% | 0.07% | 10.09% | 10.96% | 24.60% | 0.76% |
| 51 | | | | | | | | |
| 52 | Comm_Rev | 2,303,014 | 988,603 | 1,246 | 246,921 | 303,035 | 748,559 | 14,651 |
| 53 | | 100.00% | 42.93% | 0.05% | 10.72% | 13.16% | 32.50% | 0.64% |
| 54 | | | | | | | | |
| 55 | Total_Rev | 4,089,621 | 1,965,398 | 2,477 | 444,763 | 504,510 | 1,133,862 | 38,611 |
| 56 | | 100.00% | 48.06% | 0.06% | 10.88% | 12.34% | 27.73% | 0.94% |
| 57 | | | | | | | | |
| 58 | Write-Offs-Del | 29,310,856 | 26,588,745 | - | 2,090,598 | 456,653 | 54,422 | 120,439 |
| 59 | | 100.00% | 90.71% | 0.00% | 7.13% | 1.56% | 0.19% | 0.41% |
| 60 | | | | | | | | |
| 61 | Write-Offs-Del | 20,349,478 | 18,464,075 | - | 1,422,218 | 333,104 | 38,203 | 91,879 |
| 62 | | 100.00% | 90.73% | 0.00% | 6.99% | 1.64% | 0.19% | 0.45% |
| 63 | | | | | | | | |
| 64 | CustDep | 100.0% | 0.6% | 0.0% | 47.5% | 27.7% | 23.5% | 0.6% |
| 65 | | 100.00% | 0.61% | 0.00% | 47.50% | 27.72% | 23.52% | 0.65% |
| 66 | | | | | | | | |
| 67 | SubT-Pt | - | - | - | - | - | - | - |
| 68 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 69 | | | | | | | | |
| 70 | SubT-OpEx | - | - | - | - | - | - | - |
| 71 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 72 | | | | | | | | |
| 73 | SubT-RB | - | - | - | - | - | - | - |
| 74 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 75 | | | | | | | | |
| 76 | SubT-Lab | - | - | - | - | - | - | - |
| 77 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 78 | | | | | | | | |
| 79 | SubT-Pretax | - | - | - | - | - | - | - |
| 80 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 81 | | | | | | | | |
| 82 | PriD-RB | 1,339,588 | 626,095 | 1,126 | 162,660 | 179,264 | 360,460 | 9,983 |
| 83 | | 100.00% | 46.74% | 0.08% | 12.14% | 13.38% | 26.91% | 0.75% |
| 84 | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation Factors

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 NG-HSG-2G-4
 Fac
 Class Allocation Factors

| 0 | Allocator Name | Total | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|-----|----------------|-----------|------------------------------|-----------------|-----------|------------|----------|-------------|
| 85 | PriD-Lab | 49,945 | 23,104 | 41 | 6,056 | 6,721 | 13,652 | 369 |
| 86 | | 100.00% | 46.26% | 0.08% | 12.13% | 13.46% | 27.34% | 0.74% |
| 87 | | | | | | | | |
| 88 | PriD-OpExp | 88,809 | 41,002 | 73 | 10,747 | 11,953 | 24,380 | 654 |
| 89 | | 100.00% | 46.17% | 0.08% | 12.10% | 13.46% | 27.45% | 0.74% |
| 90 | | | | | | | | |
| 91 | PriD-Pt | 2,736,460 | 1,281,256 | 2,329 | 333,709 | 366,598 | 732,084 | 20,484 |
| 92 | | 100.00% | 46.82% | 0.09% | 12.19% | 13.40% | 26.75% | 0.75% |
| 93 | | | | | | | | |
| 94 | PriDxPrTr-Pt | 2,582,191 | 1,212,538 | 2,255 | 317,765 | 346,929 | 683,207 | 19,498 |
| 95 | | 100.00% | 46.96% | 0.09% | 12.31% | 13.44% | 26.46% | 0.76% |
| 96 | | | | | | | | |
| 97 | PriD-Pretax | 64,341 | 69,910 | (9) | 9,031 | 1,574 | (22,557) | 6,392 |
| 98 | | 100.00% | 108.66% | -0.01% | 14.04% | 2.45% | -35.06% | 9.93% |
| 99 | | | | | | | | |
| 100 | SecD-RB | 604,210 | 340,231 | 1,003 | 87,485 | 97,756 | 74,105 | 3,631 |
| 101 | | 100.00% | 56.31% | 0.17% | 14.48% | 16.18% | 12.26% | 0.60% |
| 102 | | | | | | | | |
| 103 | SecD-Lab | 21,835 | 13,775 | 27 | 3,596 | 3,889 | 335 | 213 |
| 104 | | 100.00% | 63.08% | 0.13% | 16.47% | 17.81% | 1.54% | 0.98% |
| 105 | | | | | | | | |
| 106 | SecD-OpExp | 36,089 | 22,667 | 46 | 5,914 | 6,403 | 713 | 347 |
| 107 | | 100.00% | 62.81% | 0.13% | 16.39% | 17.74% | 1.98% | 0.96% |
| 108 | | | | | | | | |
| 109 | SecD-Pt | 1,289,107 | 725,569 | 2,141 | 186,556 | 208,487 | 158,626 | 7,728 |
| 110 | | 100.00% | 56.28% | 0.17% | 14.47% | 16.17% | 12.31% | 0.60% |
| 111 | | | | | | | | |
| 112 | SecD-Pretax | 22,413 | 7,920 | (102) | (1,680) | (5,441) | 18,999 | 2,718 |
| 113 | | 100.00% | 35.34% | -0.46% | -7.49% | -24.28% | 84.77% | 12.13% |
| 114 | | | | | | | | |
| 115 | SecC-RB | 176,160 | 108,538 | 14 | 17,308 | 1,541 | 204 | 48,556 |
| 116 | | 100.00% | 61.61% | 0.01% | 9.82% | 0.87% | 0.12% | 27.56% |
| 117 | | | | | | | | |
| 118 | SecC-Lab | 4,069 | 103 | 0 | 16 | 1 | 0 | 3,948 |
| 119 | | 100.00% | 2.53% | 0.00% | 0.40% | 0.04% | 0.00% | 97.02% |
| 120 | | | | | | | | |
| 121 | SecC-OpExp | 6,225 | 306 | 0 | 49 | 4 | 1 | 5,865 |
| 122 | | 100.00% | 4.92% | 0.00% | 0.78% | 0.07% | 0.01% | 94.22% |
| 123 | | | | | | | | |
| 124 | SecC-Pt | 372,957 | 230,116 | 29 | 36,694 | 3,267 | 432 | 102,419 |
| 125 | | 100.00% | 61.70% | 0.01% | 9.84% | 0.88% | 0.12% | 27.46% |
| 126 | | | | | | | | |

Massachusetts Electric / Nantucket Electric d/b/a National Grid
 Class Cost of Service Study (\$000s)
 Rate Year Ending Sept. 30, 2020
Class Allocation Factors

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 NG-HSG-2G-4
 Fac
 Class Allocation Factors

| 0 | Allocator Name | Total | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
|-----|----------------|-----------|------------------------------|-----------------|-----------|------------|----------|-------------|
| 127 | SecC-Pretax | 15,220 | 14,698 | 33 | 4,129 | 5,763 | 8,640 | (18,043) |
| 128 | | 100.00% | 96.57% | 0.22% | 27.13% | 37.87% | 56.77% | -118.55% |
| 129 | | | | | | | | |
| 130 | Bill-RB | 95,688 | 91,675 | 19 | 5,355 | (1,020) | (236) | (106) |
| 131 | | 100.00% | 95.81% | 0.02% | 5.60% | -1.07% | -0.25% | -0.11% |
| 132 | | | | | | | | |
| 133 | Bill-Lab | 26,874 | 19,739 | 4 | 3,587 | 1,298 | 2,223 | 24 |
| 134 | | 100.00% | 73.45% | 0.01% | 13.35% | 4.83% | 8.27% | 0.09% |
| 135 | | | | | | | | |
| 136 | Bill-DxLab | 6,991 | 5,085 | 1 | 1,123 | 427 | 355 | 0 |
| 137 | | 100.00% | 72.74% | 0.02% | 16.06% | 6.10% | 5.08% | 0.00% |
| 138 | | | | | | | | |
| 139 | CustAC-Lab | 19,883 | 14,654 | 2 | 2,464 | 871 | 1,868 | 24 |
| 140 | | 100.00% | 73.70% | 0.01% | 12.39% | 4.38% | 9.39% | 0.12% |
| 141 | | | | | | | | |
| 142 | Bill-OpExp | 77,656 | 65,271 | 8 | 8,536 | 1,852 | 1,842 | 148 |
| 143 | | 100.00% | 84.05% | 0.01% | 10.99% | 2.38% | 2.37% | 0.19% |
| 144 | | | | | | | | |
| 145 | Bill-Pt | 190,814 | 139,130 | 33 | 29,364 | 11,042 | 11,202 | 42 |
| 146 | | 100.00% | 72.91% | 0.02% | 15.39% | 5.79% | 5.87% | 0.02% |
| 147 | | | | | | | | |
| 148 | Bill-Pretax | (21,262) | (47,153) | 71 | (1,706) | 9,798 | 15,139 | 2,588 |
| 149 | | 100.00% | 221.77% | (0.34%) | 8.02% | (46.08%) | (71.20%) | (12.17%) |
| 150 | | | | | | | | |
| 151 | TotalOpEx | 208,779 | 129,245 | 127 | 25,245 | 20,212 | 26,935 | 7,014 |
| 152 | | 100.00% | 61.91% | 0.06% | 12.09% | 9.68% | 12.90% | 3.36% |
| 153 | | | | | | | | |
| 154 | Labor | 102,723 | 56,721 | 72 | 13,255 | 11,910 | 16,211 | 4,554 |
| 155 | | 100.00% | 55.22% | 0.07% | 12.90% | 11.59% | 15.78% | 4.43% |
| 156 | | | | | | | | |
| 157 | DistPt | 4,252,505 | 2,206,545 | 4,329 | 546,822 | 548,560 | 824,657 | 121,592 |
| 158 | | 100.00% | 51.89% | 0.10% | 12.86% | 12.90% | 19.39% | 2.86% |
| 159 | | | | | | | | |
| 160 | Plant | 4,589,338 | 2,376,070 | 4,532 | 586,324 | 589,395 | 902,344 | 130,673 |
| 161 | | 100.00% | 51.77% | 0.10% | 12.78% | 12.84% | 19.66% | 2.85% |
| 162 | | | | | | | | |
| 163 | RateBase | 2,215,646 | 1,166,540 | 2,162 | 272,807 | 277,541 | 434,532 | 62,063 |
| 164 | | 100.00% | 52.65% | 0.10% | 12.31% | 12.53% | 19.61% | 2.80% |
| 165 | | | | | | | | |
| 166 | RBxCWC | 2,144,167 | 1,122,291 | 2,118 | 264,164 | 270,621 | 425,310 | 59,662 |
| 167 | | 100.00% | 52.34% | 0.10% | 12.32% | 12.62% | 19.84% | 2.78% |
| 168 | | | | | | | | |
| 169 | Total_RevReq | 896,709 | 497,781 | 740 | 111,852 | 104,409 | 152,608 | 29,318 |
| 170 | | 100.00% | 55.51% | 0.08% | 12.47% | 11.64% | 17.02% | 3.27% |
| 171 | | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3

Allocator Study

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3-Index

Index to Allocator Study

Development of Allocators - Index

Index
 NG-HSG-3 Index

| Line | Exhibit Name | Reference |
|------|---|------------------------|
| 1 | <u>Development of Allocators - Index</u> | Exhibit NG-HSG-3 Index |
| 2 | <u>External Allocator Values- Class Allocation</u> | Exhibit NG-HSG-3A |
| 3 | <u>External Allocator Values- Functionalization</u> | Exhibit NG-HSG-3B |
| 4 | <u>Number of Customer Bills- Normalized</u> | Exhibit NG-HSG-3C |
| 5 | <u>Sales MWh and MW- Normalized</u> | Exhibit NG-HSG-3D |
| 6 | <u>Proof of Distribution Revenue at Current Rates</u> | Exhibit NG-HSG-3E |
| 7 | <u>Total Revenue at Current Rates (including Other Revenue)</u> | Exhibit NG-HSG-3F |
| 8 | <u>Transformers Costs</u> | Exhibit NG-HSG-3G |
| 9 | <u>Transformer Cost Allocation to Rate Classes</u> | Exhibit NG-HSG-3H |
| 10 | <u>Transformer Unit Costs</u> | Exhibit NG-HSG-3I |
| 11 | <u>Services Costs</u> | Exhibit NG-HSG-3J |
| 12 | <u>Meter Costs</u> | Exhibit NG-HSG-3K |
| 13 | <u>Meter Cost Details</u> | Exhibit NG-HSG-3L |
| 14 | <u>Customer Deposits</u> | Exhibit NG-HSG-3M |
| 15 | <u>Write-Offs</u> | Exhibit NG-HSG-3N |
| 16 | <u>Year 2017 Class Contributions to MECO System Peaks (12 CP and 1CP)</u> | Exhibit NG-HSG-3O |
| 17 | <u>Year 2017 Class Contributions to 12 CP at Voltage Levels</u> | Exhibit NG-HSG-3P |
| 18 | <u>Year 2017 Monthly Class Peaks (12NCP, Class NCP and 1CP)</u> | Exhibit NG-HSG-3Q |
| 19 | <u>Year 2017 Class NCP at Voltage Levels</u> | Exhibit NG-HSG-3R |
| 20 | <u>Year 2017 MWh Sales at Voltage Levels</u> | Exhibit NG-HSG-3S |
| 21 | <u>Functional Splits- MECO</u> | Exhibit NG-HSG-3T |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3A

External Allocator Values- Class Allocation

External Allocator Values- Class Allocation

Allocators
 NG-HSG-3A

| Line | Allocator Names | Units | Total | Residential Reg./Low Inc. R-1/R-2 | Residential TOU R-4 | C&I Small G-1 | C&I Demand G-2 | C&I TOU G-3 | SLight All S-All |
|--------------------------|-----------------|-------|------------|---|------------------------|------------------|-------------------|----------------|---------------------|
| ALLOCATION VALUES | | | | | | | | | |
| 1 | MWh-Meter | MWh | 19,827,216 | 8,076,343 | 9,784 | 2,124,016 | 2,695,803 | 6,799,910 | 121,360 |
| 2 | MWh-Gen | MWh | 20,798,165 | 8,498,224 | 10,295 | 2,234,830 | 2,835,352 | 7,091,763 | 127,701 |
| 3 | MWh-C&I | MWh | 12,289,646 | | | 2,234,830 | 2,835,352 | 7,091,763 | 127,701 |
| 4 | 12CP at 115 | MW | 3,346,705 | 1,619,557 | 1,567 | 331,558 | 395,827 | 975,907 | 22,289 |
| 5 | NCP at 115 | MW | 5,118,011 | 2,398,654 | 4,466 | 628,606 | 685,897 | 1,361,809 | 38,580 |
| 6 | NCP at Pri | MW | 4,997,960 | 2,348,168 | 4,372 | 615,370 | 671,461 | 1,320,822 | 37,768 |
| 7 | NCP at Sec | MW | 4,476,078 | 2,278,805 | 4,244 | 595,979 | 641,916 | 918,470 | 36,664 |
| 8 | NCP at Step | MW | 3,557,608 | 2,278,805 | 4,244 | 595,979 | 641,916 | | 36,664 |
| 9 | Bills | # | 16,010,556 | 13,951,230 | 1,807 | 1,861,258 | 143,328 | 36,421 | 16,512 |
| 10 | Customers | # | 1,334,213 | 1,162,603 | 151 | 155,105 | 11,944 | 3,035 | 1,376 |
| 11 | Customers-CI | # | 170,084 | | | 155,105 | 11,944 | 3,035 | |
| 12 | Xfmr Cost | \$000 | 325,473 | 148,028 | 752 | 36,781 | 44,174 | 95,738 | - |
| 13 | Services Cost | \$000 | 488,378 | 415,407 | 53 | 66,241 | 5,898 | 779 | - |
| 14 | Meter Cost | \$000 | 124,379 | 90,467 | 23 | 19,989 | 7,595 | 6,305 | - |
| 15 | All Meters | # | 1,350,644 | 1,183,718 | 146 | 151,719 | 12,011 | 3,050 | 0 |
| 16 | Total Del Rev | \$000 | 732,180 | 412,434 | 501 | 91,471 | 85,863 | 125,916 | 15,995 |
| 17 | Other Dist Rev | \$000 | 1,054,426 | 564,361 | 730 | 106,371 | 115,612 | 259,388 | 7,964 |
| 18 | Comm Rev | \$000 | 2,303,014 | 988,603 | 1,246 | 246,921 | 303,035 | 748,559 | 14,651 |
| 19 | Write-Offs-Del | \$000 | 20,349 | 18,464 | - | 1,422 | 333 | 38 | 92 |
| 20 | Write-Offs-Comm | \$000 | 8,961 | 8,125 | - | 668 | 124 | 16 | 29 |
| 21 | Write-Offs | \$000 | 29,311 | 26,589 | - | 2,091 | 457 | 54 | 120 |
| 22 | Write-Offs C&I | \$000 | 2,722 | | | 2,091 | 457 | 54 | 120 |
| 23 | Write-Offs Res | \$000 | 26,589 | 26,589 | - | | | | |
| 24 | CustDep | % | 100.00% | 0.61% | 0.00% | 47.50% | 27.72% | 23.52% | 0.65% |
| 25 | Light-Fixtures | # | 0 | | | | | | |
| NCP / Customer | | | 2.02 | 29.03 | 3.97 | 56.22 | 435.19 | 27.45 | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3B

External Allocator Values- Functionalization

External Allocator Values- Functionalization

Functions
 NG-HSG-3B

| Line | Functional Allocator Values | Total | Primary | Secondary | Billing |
|------|-----------------------------|--------|---------|-----------|---------|
| 1 | <u>Func-364</u> | 26,740 | 13,830 | 12,910 | |
| 2 | <u>Func-365</u> | 40,030 | 27,169 | 12,861 | |
| 3 | <u>Func-366</u> | 6,233 | 5,284 | 949 | |
| 4 | <u>Func-367</u> | 10,550 | 9,601 | 949 | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3C

Number of Customers Billed- Normalized

Number of Customer Bills- Normalized

Bills
 NG-HSG-3C

| Line | Rate Class | Includes | Total | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|------|-----------------|----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | Residential | R1/R2 | 13,878,376 | 1,149,130 | 1,162,969 | 1,166,937 | 1,160,786 | 1,148,000 | 1,173,755 | 1,152,264 | 1,153,330 | 1,151,685 | 1,156,224 | 1,159,694 | 1,143,602 |
| 2 | Residential TOU | R4 | 1,762 | 154 | 153 | 153 | 152 | 144 | 148 | 146 | 146 | 146 | 146 | 141 | 136 |
| 3 | C&S Small | G1 | 1,838,295 | 152,023 | 153,466 | 154,300 | 153,411 | 152,324 | 155,114 | 152,485 | 152,490 | 152,817 | 153,676 | 154,297 | 151,892 |
| 4 | C&I Demand | G2 | 140,700 | 11,732 | 11,803 | 11,898 | 11,729 | 11,637 | 11,926 | 11,569 | 11,794 | 11,708 | 11,777 | 11,689 | 11,438 |
| 5 | C&I TOU | G3 | 35,765 | 3,030 | 3,018 | 3,041 | 2,957 | 2,984 | 3,042 | 2,915 | 3,024 | 2,990 | 2,990 | 2,964 | 2,810 |
| 6 | StLight All | All S | 16,512 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 |
| 7 | | | 15,911,410 | 1,317,445 | 1,332,785 | 1,337,705 | 1,330,411 | 1,316,465 | 1,345,361 | 1,320,755 | 1,322,160 | 1,320,719 | 1,326,189 | 1,330,161 | 1,311,254 |
| 8 | | | | | | | | | | | | | | | |
| 9 | MECO | R1 | 12,003,036 | 988,489 | 1,000,867 | 1,004,543 | 999,295 | 990,339 | 1,015,051 | 998,518 | 1,003,513 | 999,200 | 1,001,962 | 1,007,020 | 994,239 |
| 10 | NANT | R1 | 138,876 | 11,500 | 11,486 | 11,544 | 11,525 | 11,562 | 11,572 | 11,568 | 11,567 | 11,607 | 11,643 | 11,635 | 11,667 |
| 11 | | | 12,141,912 | 999,989 | 1,012,353 | 1,016,087 | 1,010,820 | 1,001,901 | 1,026,623 | 1,010,086 | 1,015,080 | 1,010,807 | 1,013,605 | 1,018,655 | 1,005,906 |
| 12 | | | | | | | | | | | | | | | |
| 13 | MECO | R2 | 1,734,013 | 148,942 | 150,407 | 150,640 | 149,761 | 145,890 | 146,923 | 141,972 | 138,046 | 140,674 | 142,416 | 140,840 | 137,502 |
| 14 | NANT | R2 | 2,451 | 199 | 209 | 210 | 205 | 209 | 209 | 206 | 204 | 204 | 203 | 199 | 194 |
| 15 | | | 1,736,464 | 149,141 | 150,616 | 150,850 | 149,966 | 146,099 | 147,132 | 142,178 | 138,250 | 140,878 | 142,619 | 141,039 | 137,696 |
| 16 | | | | | | | | | | | | | | | |
| 17 | MECO | R4 | 1,762 | 154 | 153 | 153 | 152 | 144 | 148 | 146 | 146 | 143 | 146 | 141 | 136 |
| 18 | | | | | | | | | | | | | | | |
| 19 | MECO | G1 Mtr | 1,755,079 | 145,085 | 146,532 | 147,359 | 146,493 | 145,403 | 148,176 | 145,553 | 145,559 | 145,877 | 146,737 | 147,357 | 144,948 |
| 20 | MECO | G1 Unmtr | 21,642 | 1,809 | 1,805 | 1,805 | 1,805 | 1,803 | 1,802 | 1,803 | 1,803 | 1,799 | 1,801 | 1,803 | 1,804 |
| 21 | NANT | G1 Mtr | 18,134 | 1,509 | 1,509 | 1,516 | 1,493 | 1,498 | 1,516 | 1,509 | 1,508 | 1,521 | 1,518 | 1,517 | 1,520 |
| 22 | NANT | G1 Unmtr | 252 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| 23 | MECO | Minimum | 43,188 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 | 3,599 |
| 24 | | | 1,838,295 | 152,023 | 153,466 | 154,300 | 153,411 | 152,324 | 155,114 | 152,485 | 152,490 | 152,817 | 153,676 | 154,297 | 151,892 |
| 25 | | | | | | | | | | | | | | | |
| 26 | MECO | G2 | 139,836 | 11,660 | 11,732 | 11,827 | 11,658 | 11,566 | 11,854 | 11,498 | 11,722 | 11,635 | 11,703 | 11,615 | 11,366 |
| 27 | NANT | G2 | 864 | 72 | 71 | 71 | 71 | 71 | 72 | 71 | 72 | 73 | 74 | 74 | 72 |
| 28 | | | 140,700 | 11,732 | 11,803 | 11,898 | 11,729 | 11,637 | 11,926 | 11,569 | 11,794 | 11,708 | 11,777 | 11,689 | 11,438 |
| 29 | | | | | | | | | | | | | | | |
| 30 | MECO | G3 | 35,633 | 3,019 | 3,007 | 3,030 | 2,946 | 2,973 | 3,031 | 2,904 | 3,013 | 2,979 | 2,979 | 2,953 | 2,799 |
| 31 | NANT | G3 | 132 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 32 | | | 35,765 | 3,030 | 3,018 | 3,041 | 2,957 | 2,984 | 3,042 | 2,915 | 3,024 | 2,990 | 2,990 | 2,964 | 2,810 |
| 33 | | | | | | | | | | | | | | | |
| 34 | MECO | S1 | 12,576 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| 35 | NANT | S1 | 24 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 36 | | | 12,600 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 |
| 37 | | | | | | | | | | | | | | | |
| 38 | MECO | S2 | 192 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| 39 | MECO | S3 | 480 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| 40 | NANT | S3 | 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 41 | | | 528 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| 42 | MECO | S5 | 3,072 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 256 | 256 |
| 43 | MECO | S20 | 120 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3D

Sales in MWh and MW- Normalized

Sales MWh and MW- Normalized

Sales
 NG-HSG-3D

| Line | Rate Class | Rates | Total | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|------|-------------|-------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 | Residential | R1/R2 | 8,076,343 | 803,621 | 722,971 | 685,558 | 649,846 | 536,989 | 616,482 | 776,763 | 746,493 | 687,877 | 587,848 | 571,203 | 690,691 |
| 2 | Residential | R4 | 9,784 | 1,373 | 1,089 | 1,368 | 915 | 671 | 700 | 525 | 512 | 481 | 494 | 565 | 1,091 |
| 3 | C&I Small | TOU | 2,124,016 | 201,013 | 176,190 | 183,066 | 175,093 | 158,872 | 169,328 | 197,093 | 181,647 | 185,629 | 165,025 | 160,513 | 170,546 |
| 4 | C&I Demand | G2 | 2,695,803 | 233,727 | 221,947 | 226,747 | 218,647 | 203,197 | 222,252 | 240,765 | 244,202 | 238,026 | 220,546 | 211,302 | 214,444 |
| 5 | C&I TOU | G3 | 6,799,910 | 572,337 | 539,451 | 577,648 | 553,505 | 528,260 | 578,427 | 600,788 | 590,045 | 586,299 | 581,060 | 573,909 | 518,182 |
| 6 | SLight All | All S | 121,360 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 | 10,113 |
| 7 | | | 19,827,216 | 1,822,185 | 1,671,761 | 1,684,500 | 1,608,118 | 1,438,103 | 1,597,302 | 1,826,047 | 1,773,012 | 1,708,426 | 1,565,088 | 1,527,605 | 1,605,068 |

8

Sales MWh and MW- Normalized

Sales
NG-HSG-3D

| Line | Rate Class | Rates | Total | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|------|------------|--------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 9 | MECO | R1 | 6,989,201 | 692,133 | 618,946 | 586,240 | 554,404 | 463,126 | 536,173 | 679,627 | 653,325 | 597,561 | 512,353 | 495,992 | 599,323 |
| 10 | NANT | R1 | 104,030 | 8,407 | 7,601 | 7,412 | 7,784 | 6,495 | 7,633 | 11,008 | 12,978 | 11,896 | 7,702 | 7,018 | 8,096 |
| 11 | | | 7,093,231 | 700,541 | 626,547 | 593,652 | 562,188 | 469,620 | 543,806 | 690,634 | 666,303 | 609,457 | 520,055 | 503,009 | 607,419 |
| 12 | | | | | | | | | | | | | | | |
| 13 | MECO | R2 | 981,190 | 102,874 | 96,219 | 91,706 | 87,462 | 67,228 | 72,544 | 85,980 | 80,045 | 78,285 | 67,679 | 68,067 | 83,099 |
| 14 | NANT | R2 | 1,922 | 207 | 206 | 200 | 196 | 140 | 132 | 149 | 145 | 134 | 114 | 126 | 173 |
| 15 | | | 983,112 | 103,081 | 96,424 | 91,906 | 87,658 | 67,368 | 72,676 | 86,129 | 80,190 | 78,420 | 67,794 | 68,193 | 83,272 |
| 16 | | | | | | | | | | | | | | | |
| 17 | MECO | R4 Pk | 3,362 | 427 | 348 | 418 | 301 | 334 | 165 | 218 | 220 | 207 | 188 | 192 | 343 |
| 18 | MECO | R4 Off | 6,422 | 947 | 741 | 950 | 614 | 337 | 534 | 308 | 292 | 274 | 305 | 373 | 748 |
| 19 | | | 9,784 | 1,373 | 1,089 | 1,368 | 915 | 671 | 700 | 525 | 512 | 481 | 494 | 565 | 1,091 |
| 20 | | | | | | | | | | | | | | | |
| 21 | MECO | G1 Mtr | 2,100,757 | 199,298 | 174,564 | 181,509 | 173,409 | 157,270 | 167,505 | 194,792 | 178,870 | 182,844 | 163,098 | 158,800 | 168,798 |
| 22 | NANT | G1 Mtr | 23,259 | 1,715 | 1,626 | 1,557 | 1,685 | 1,601 | 1,823 | 2,301 | 2,777 | 2,785 | 1,928 | 1,713 | 1,748 |
| 23 | | | 2,124,016 | 201,013 | 176,190 | 183,066 | 175,093 | 158,872 | 169,328 | 197,093 | 181,647 | 185,629 | 165,025 | 160,513 | 170,546 |
| 24 | | | | | | | | | | | | | | | |
| 25 | MECO | G2 | 2,678,250 | 232,535 | 220,758 | 225,594 | 217,405 | 201,971 | 220,818 | 239,143 | 242,161 | 236,032 | 218,909 | 209,826 | 213,098 |
| 26 | NANT | G2 | 17,553 | 1,192 | 1,189 | 1,153 | 1,241 | 1,227 | 1,434 | 1,622 | 2,041 | 1,995 | 1,638 | 1,476 | 1,346 |
| 27 | | | 2,695,803 | 233,727 | 221,947 | 226,747 | 218,647 | 203,197 | 222,252 | 240,765 | 244,202 | 238,026 | 220,546 | 211,302 | 214,444 |
| 28 | | | | | | | | | | | | | | | |
| 29 | MECO | G3 Pk | 2,987,065 | 251,450 | 236,942 | 253,798 | 243,160 | 232,010 | 254,123 | 263,999 | 259,551 | 257,048 | 255,272 | 252,103 | 227,609 |
| 30 | MECO | G3 Off | 3,798,992 | 319,797 | 301,346 | 322,784 | 309,255 | 295,074 | 323,197 | 335,757 | 330,100 | 326,917 | 324,659 | 320,629 | 289,477 |
| 31 | NANT | G3 Pk | 6,006 | 480 | 512 | 440 | 456 | 478 | 488 | 454 | 173 | 1,027 | 497 | 518 | 483 |
| 32 | NANT | G3 Off | 7,848 | 610 | 651 | 625 | 634 | 698 | 620 | 578 | 221 | 1,307 | 632 | 659 | 614 |
| 33 | | | 6,799,910 | 572,337 | 539,451 | 577,648 | 553,505 | 528,260 | 578,427 | 600,788 | 590,045 | 586,299 | 581,060 | 573,909 | 518,182 |
| 34 | MECO | S1 | 73,759 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 |
| 35 | NANT | S1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | | | 73,759 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 | 6,147 |
| 37 | | | | | | | | | | | | | | | |
| 38 | | | 2,856 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 | 238 |
| 39 | MECO | S2 | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | MECO | S3 | 1,118 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| 42 | NANT | S3 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | | | 1,118 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 | 93 |
| 44 | MECO | S4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 | MECO | S5 | 43,614 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 | 3,635 |
| 46 | MECO | S20 | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

Sales MWh and MW- Normalized

Sales
 NG-HSG-3D

| Line | Rate Class | Rates | Total | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 |
|------|----------------------|-------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 47 | | | | | | | | | | | | | | | |
| 48 | Billed Demand | | | | | | | | | | | | | | |
| 49 | MECO | G2 | 8,214,988 | 650,886 | 639,205 | 667,451 | 645,567 | 668,435 | 740,432 | 732,456 | 732,336 | 728,992 | 722,873 | 667,271 | 619,086 |
| 50 | NANT | G2 | 53,950 | 4,002 | 3,527 | 3,268 | 3,833 | 4,099 | 4,528 | 4,918 | 5,586 | 5,673 | 5,089 | 4,836 | 4,592 |
| 51 | | | 8,268,939 | 654,888 | 642,732 | 670,719 | 649,400 | 672,533 | 744,960 | 737,374 | 737,922 | 734,665 | 727,962 | 672,107 | 623,678 |
| 52 | | | | | | | | | | | | | | | |
| 53 | MECO | G3 | 17,360,360 | 1,384,201 | 1,342,531 | 1,422,050 | 1,365,120 | 1,393,123 | 1,614,172 | 1,545,205 | 1,609,825 | 1,505,083 | 1,472,190 | 1,426,287 | 1,280,574 |
| 54 | NANT | G3 | 31,885 | 2,360 | 2,498 | 2,461 | 2,497 | 2,539 | 2,742 | 2,883 | 2,942 | 3,012 | 2,828 | 2,567 | 2,556 |
| 55 | | | 17,392,245 | 1,386,561 | 1,345,029 | 1,424,511 | 1,367,616 | 1,395,662 | 1,616,914 | 1,548,089 | 1,612,767 | 1,508,095 | 1,475,018 | 1,428,854 | 1,283,130 |
| 56 | | | | | | | | | | | | | | | |
| 57 | HVM | | | | | | | | | | | | | | |
| 58 | MECO | G3 | 3,159,794 | 256,054 | 256,054 | 197,813 | 314,096 | 266,726 | 274,804 | 256,907 | 314,378 | 274,201 | 262,302 | 209,087 | 277,371 |
| 59 | | | | | | | | | | | | | | | |
| 60 | MECO | G2 | 51,732 | 4,765 | 4,765 | 4,405 | 4,226 | 4,245 | 4,067 | 4,348 | 4,938 | 4,235 | 3,693 | 3,601 | 4,446 |
| 61 | NANT | G2 | 919 | 73 | 73 | 4 | 73 | 69 | 88 | 90 | 112 | 97 | 84 | 81 | 76 |
| 62 | | | 52,651 | 4,837 | 4,837 | 4,409 | 4,298 | 4,314 | 4,155 | 4,438 | 5,050 | 4,332 | 3,777 | 3,681 | 4,522 |
| 63 | | | | | | | | | | | | | | | |
| 64 | HVD | | | | | | | | | | | | | | |
| 65 | MECO | G2 | 103,893 | 7,767 | 7,755 | 9,807 | 8,683 | 8,890 | 9,072 | 9,030 | 9,429 | 8,676 | 8,657 | 8,137 | 7,991 |
| 66 | NANT | G2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | | | 103,893 | 7,767 | 7,755 | 9,807 | 8,683 | 8,890 | 9,072 | 9,030 | 9,429 | 8,676 | 8,657 | 8,137 | 7,991 |
| 68 | | | | | | | | | | | | | | | |
| 69 | MECO | G3 | 5,220,831 | 424,777 | 399,105 | 441,600 | 427,810 | 408,175 | 504,727 | 457,507 | 541,237 | 418,429 | 382,617 | 431,473 | 383,374 |
| 70 | NANT | G3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | | | 5,220,831 | 424,777 | 399,105 | 441,600 | 427,810 | 408,175 | 504,727 | 457,507 | 541,237 | 418,429 | 382,617 | 431,473 | 383,374 |
| 72 | | | | | | | | | | | | | | | |
| 73 | 2nd Feeder | | | | | | | | | | | | | | |
| 74 | MECO | G2 | 2,371 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 |
| 75 | NANT | G3 | 617,643 | 50,098 | 51,698 | 47,607 | 54,189 | 14,898 | 90,306 | 54,327 | 50,904 | 50,904 | 50,904 | 50,104 | 51,704 |
| 76 | | | 620,014 | 50,296 | 51,896 | 47,805 | 54,387 | 15,096 | 90,504 | 54,525 | 51,102 | 51,102 | 51,102 | 50,302 | 51,902 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3E

Proof of Distribution Revenue at Current Rates

Proof of Distribution Revenue at Current Rates

Revenue
NG-HSG-3E

| Line | Description | Includes | Annual Bills | Prorate Factor | Prorated Annual Bills | Monthly Customer Charge | Customer Charge Revenue | Billing Demand | Prorate Factor | Prorated Billing Demand | Demand Charge | Demand Charge Revenue | Revenue \$ | |
|------|------------------------|----------|-------------------|----------------|-----------------------|-------------------------|-------------------------|-------------------|----------------|-------------------------|---------------|-----------------------|------------|-----------------------|
| | | | | | | | | | | | | | Revenue | Demand Charge Revenue |
| 1 | Residential | R1/R2 | 13,878,376 | See below | 13,951,230 | See below | \$76,731,766 | - | - | - | \$0 | | | |
| 2 | Residential TOU | R4 | 1,762 | 102.57% | 1,807 | \$20.00 | 36,147 | - | - | - | - | | | |
| 3 | C&I Small | G1 | 1,838,295 | See below | 1,861,258 | See below | 18,217,087 | - | - | - | - | | | |
| 4 | C&I Demand | G2 | 140,700 | 101.87% | 143,328 | \$25.00 | 3,583,212 | 8,268,939 | 99.65% | 8,240,030 | \$8.50 | 70,040,253 | | |
| 5 | C&I TOU | G3 | 35,765 | 101.83% | 36,421 | \$223.00 | 8,121,804 | 17,392,245 | 95.43% | 16,597,200 | \$5.76 | 95,599,870 | | |
| 6 | StLight All | All S | 16,512 | 100.0000% | 16,512 | \$71.10 | 14,087,221 | - | - | - | - | | | |
| 7 | | | <u>15,911,410</u> | | <u>16,010,556</u> | | <u>\$120,777,237</u> | <u>25,661,183</u> | | <u>24,837,230</u> | | <u>\$165,640,124</u> | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Residential Regular | | 12,141,912 | 100.525% | 12,205,651 | \$5.50 | \$67,131,078 | | | | | | | |
| 10 | Residential Low Income | | 1,736,464 | 100.52% | 1,745,580 | \$5.50 | 9,600,687 | | | | | | | |
| 11 | | | <u>13,878,376</u> | | <u>13,951,230</u> | | <u>76,731,766</u> | | | | | | | |
| 12 | Residential TOU R4 | | | | | | | | | | | | | |
| 13 | Peak | | | | | | | | | | | | | |
| 14 | Off Peak | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | |
| 16 | C&I Small G1 | | | | | | | | | | | | | |
| 17 | Metered | | 1,773,213 | 101.295% | 1,796,176 | \$10.00 | \$17,961,755 | | | | | | | |
| 18 | Unmetered | | 21,894 | 100.00% | 21,894 | \$7.50 | 164,205 | | | | | | | |
| 19 | Minimum Bill | | 43,188 | 100.00% | 43,188 | \$2.11 | 91,127 | | | | | | | |
| 20 | | | <u>1,838,295</u> | | <u>1,861,258</u> | | <u>18,217,087</u> | | | | | | | |
| 21 | C&I TOU G3 | | | | | | | | | | | | | |
| 22 | Peak | | | | | | | | | | | | | |
| 23 | Off Peak | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | Street Lighting | | Bills | Fixtures | | | Revenue | | | | | | | |
| 26 | StLight Comp-own | S1 | 12,600 | 116,737 | | \$9.68 | \$13,557,842 | 1,129,820 | 566.571 | | | | | |
| 27 | StLight Cust-own | S2 | 192 | 8,836 | | \$3.16 | 334,928 | 27,911 | 24,710 | | | | | |
| 28 | StLight UG-Cond | S3 | 528 | 1,890 | | \$6.82 | 154,601 | 12,883 | 14,906 | | | | | |
| 29 | S-4 | S4 | | | | | | - | 324,048 | | | | | |
| 30 | StLight Cust-Purch | S5 | 3,072 | 0 | | | 0 | - | - | | | | | |
| 31 | StLight S1-Na Vapor | S20 | 120 | 95 | | \$34.96 | 39,850 | 3,321 | 610,324 | | | | | |
| 32 | | | <u>16,512</u> | <u>127,558</u> | | <u>14,087,221</u> | <u>1,173,935</u> | <u>1,540,560</u> | | | | | | |

Proof of Distribution Revenue at Current Rates

Revenue
NG-HSG-3E

| Line | Description | kWh Deliveries X 1000 | kWh Charge | kWh Charge Revenue | HVM Discount | HVD Units | HVD Credit Revenue | Feeder Service Units | Feeder Service Revenue | Farm Credit Revenue | RDM Allocated | Normalized Rate Year Revenue | Total Revenue |
|------|----------------------|--------------------------|------------|-----------------------|-----------------|------------|-----------------------|-------------------------|------------------------------|------------------------|------------------|------------------------------------|---------------|
| | | | | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ | Revenue \$ |
| 1 | Residential | 8,076,343 | See below | \$314,088,963 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 2 | Residential TOU | 9,784 | See below | 427,231 | | | | | | | | | |
| 3 | C&I Small | 2,124,016 | \$0.03235 | 68,711,906 | | | | | | | | | |
| 4 | C&I Demand | 2,695,803 | \$0.00296 | 7,979,578 | (44,770) | 103,893 | (47,613) | 2,371 | 13,439 | (118,404) | 4,660,311 | 91,470,900 | |
| 5 | C&I TOU | 6,799,910 | See below | 17,958,425 | (1,378,830) | 5,220,831 | (4,325,642) | 617,643 | 3,195,844 | (56,053) | 4,395,090 | 85,863,136 | |
| 6 | StLight All | 121,360 | See below | 1,644,686 | | | | | | | | | |
| 7 | | 19,827,216 | | \$410,810,789 | (\$1,423,600) | 5,324,724 | (\$4,373,255) | 620,014 | \$3,209,282 | (1,869) | 265,221 | 15,995,259 | |
| 8 | | | | | | G2 | (\$0.46) | | \$5.67 | | | | \$732,179,995 |
| 9 | Residential Regular | 7,093,231 | \$0.03889 | \$275,855,740 | | G3 | (\$0.83) | | \$5.17 | | | | |
| 10 | Residential Low Inco | 983,112 | \$0.03889 | 38,233,223 | | | | | | | | | |
| 11 | | 8,076,343 | | 314,088,963 | | | | | | | | | |
| 12 | Residential TOU R4 | | | | | | | | | | | | |
| 13 | Peak | 3,362 | \$0.10901 | \$366,482 | | | | | | | | | |
| 14 | Off Peak | 6,422 | \$0.00946 | 60,749 | | | | | | | | | |
| 15 | | 9,784 | | 427,231 | | | | | | | | | |
| 16 | C&I Small G1 | | | | | | | | | | | | |
| 17 | Metered | | | | | | | | | | | | |
| 18 | Unmetered | | | | | | | | | | | | |
| 19 | Minimum Bill | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| 21 | C&I TOU G3 | | | | | | | | | | | | |
| 22 | Peak | 2,993,071 | \$0.00600 | \$17,958,425 | | | | | | | | | |
| 23 | Off Peak | 3,806,839 | - | - | | | | | | | | | |
| 24 | | 6,799,910 | | 17,958,425 | | | | | | | | | |
| 25 | Street Lighting | | | | | | | | | | | | |
| 26 | StLight Comp-own | 73,759 | - | \$0 | | | | | | | | | |
| 27 | StLight Cust-own | 2,856 | - | - | | | | | | | | | |
| 28 | StLight UG-Cond | 1,118 | - | - | | | | | | | | | |
| 29 | S-4 | - | - | - | | | | | | | | | |
| 30 | StLight Cust-Purch | 43,614 | \$0.03771 | 1,644,686 | | | | | | | | | |
| 31 | StLight S1-Na Vapor | 13 | - | - | | | | | | | | | |
| 32 | | 121,360 | | 1,644,686 | | | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3F
Other Revenue at Current Rates

Total Revenue at Current Rates (including Other Revenue)

OtherRev
 NG-HSG-3F

| Line | Description | Includes | Transmission | Other Reconciling Items | Transition | Energy Efficiency, Renewables | Cable Surchage | Total Other Delivery Revenue | Commodity | Distribution | Total |
|------|-----------------|----------|--------------|-------------------------|--------------|-------------------------------|----------------|------------------------------|---------------|--------------|---------------|
| 1 | Residential | R1/R2 | 260,785,102 | 165,888,077 | (5,088,096) | 142,050,749 | 725,348 | 564,361,179 | 988,602,956 | 412,433,842 | 1,965,397,978 |
| 2 | Residential TOU | R4 | 267,093 | 279,029 | (3,913) | 187,454 | - | 729,662 | 1,245,780 | 501,196 | 2,476,637 |
| 3 | C&I Small | G1 | 53,440,234 | 37,658,797 | (1,295,650) | 16,354,920 | 212,463 | 106,370,765 | 246,921,032 | 91,470,900 | 444,762,697 |
| 4 | C&I Demand | G2 | 62,893,090 | 33,401,003 | (1,644,440) | 20,757,685 | 205,051 | 115,612,390 | 303,034,661 | 85,863,136 | 504,510,186 |
| 5 | C&I TOU | G3 | 157,145,925 | 53,651,292 | (3,875,949) | 52,359,309 | 107,377 | 259,387,954 | 748,558,650 | 125,915,662 | 1,133,862,265 |
| 6 | SLight All | All S | 3,382,314 | 3,725,764 | (78,884) | 934,475 | 614 | 7,964,282 | 14,651,365 | 15,995,259 | 38,610,906 |
| 7 | | | 537,913,758 | 294,603,960 | (11,986,932) | 232,644,592 | 1,250,852 | 1,054,426,231 | 2,303,014,444 | 732,179,995 | 4,089,620,670 |
| | | | 537,913,758 | 294,603,960 | (11,986,932) | 232,644,592 | 1,250,852 | 1,054,426,231 | 2,303,014,444 | | |

Check

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3G

Transformer Costs

Transformers Costs

Xfmrs
 NG-HSG-3G

| Line | Rate Class | Includes | Customers | Source | Average Cost Per Customer | Total Transformers Cost |
|------|-----------------|----------|------------------|--------|------------------------------|-------------------------------|
| 1 | Residential | R1/R2 | 1,098,879 | | \$135 | \$148,027,946 |
| 2 | Residential TOU | R4 | 220 | | \$3,420 | 752,466 |
| 3 | C&I Small | G1 | 147,863 | | \$249 | 36,780,873 |
| 4 | C&I Demand | G2 | 11,947 | | \$3,697 | 44,173,672 |
| 5 | C&I TOU | G3 | 69,802 | | \$1,372 | 95,738,306 |
| 6 | StLight All | All S | 0 | | | 0 |
| 7 | | | <u>1,328,711</u> | | \$245 | <u>\$325,473,263</u> |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3H
Transformer Costs Allocation to Rate Classes

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
 NG-HSG-3H

| Line | Transformer | Rate Code | Total Customers | NCP Per Customer | Class NCP | % Customers on Transformer | Transformer Total Cost | Allocated Transformer Cost | Phases | Rate Code |
|------|-------------|-----------|-----------------|------------------|-----------|----------------------------|------------------------|----------------------------|--------|-----------|
| 1 | OH_1_10 | G1 | 2,043 | 3.97 | 8,105 | 18.870% | \$6,901,939 | \$1,302,413 | 1 | G1 |
| 2 | OH_1_10 | G2 | 8 | 56.22 | 450 | 1.047% | 6,901,939 | 72,265 | 1 | G2 |
| 3 | OH_1_10 | G3 | 8 | 435.19 | 3,482 | 8.105% | 6,901,939 | 559,419 | 1 | G3 |
| 4 | OH_1_10 | R1/R2 | 13,948 | 2.02 | 28,171 | 65.586% | 6,901,939 | 4,526,673 | 1 | R1 |
| 5 | OH_1_10 | R1/R2 | 1,345 | 2.02 | 2,717 | 6.324% | 6,901,939 | 436,505 | 1 | R2 |
| 6 | OH_1_10 | R4 | 1 | 29.03 | 29 | 0.068% | 6,901,939 | 4,664 | 1 | R4 |
| 7 | OH_1_100 | G1 | 1,561 | 3.97 | 6,193 | 26.409% | 673,930 | 177,980 | 1 | G1 |
| 8 | OH_1_100 | G2 | 41 | 56.22 | 2,305 | 9.829% | 673,930 | 66,239 | 1 | G2 |
| 9 | OH_1_100 | G3 | 1 | 435.19 | 435 | 1.856% | 673,930 | 12,507 | 1 | G3 |
| 10 | OH_1_100 | R1/R2 | 5,723 | 2.02 | 11,559 | 49.291% | 673,930 | 332,185 | 1 | R1 |
| 11 | OH_1_100 | R1/R2 | 1,436 | 2.02 | 2,900 | 12.368% | 673,930 | 83,351 | 1 | R2 |
| 12 | OH_1_100 | R4 | 2 | 29.03 | 58 | 0.248% | 673,930 | 1,668 | 1 | R4 |
| 13 | OH_1_167 | G1 | 37 | 3.97 | 147 | 26.190% | 53,652 | 14,051 | 1 | G1 |
| 14 | OH_1_167 | G2 | 1 | 56.22 | 56 | 10.030% | 53,652 | 5,381 | 1 | G2 |
| 15 | OH_1_167 | R1/R2 | 150 | 2.02 | 303 | 54.051% | 53,652 | 29,000 | 1 | R1 |
| 16 | OH_1_167 | R1/R2 | 27 | 2.02 | 55 | 9.729% | 53,652 | 5,220 | 1 | R2 |
| 17 | OH_1_25 | G1 | 27,907 | 3.97 | 110,719 | 12.962% | 65,066,329 | 8,434,054 | 1 | G1 |
| 18 | OH_1_25 | G2 | 116 | 56.22 | 6,521 | 0.763% | 65,066,329 | 496,752 | 1 | G2 |
| 19 | OH_1_25 | G3 | 25 | 435.19 | 10,880 | 1.274% | 65,066,329 | 828,763 | 1 | G3 |
| 20 | OH_1_25 | R1/R2 | 323,754 | 2.02 | 653,903 | 76.554% | 65,066,329 | 49,811,009 | 1 | R1 |
| 21 | OH_1_25 | R1/R2 | 35,045 | 2.02 | 70,782 | 8.287% | 65,066,329 | 5,391,831 | 1 | R2 |
| 22 | OH_1_25 | R4 | 47 | 29.03 | 1,364 | 0.160% | 65,066,329 | 103,921 | 1 | R4 |
| 23 | OH_1_50 | G1 | 48,896 | 3.97 | 193,992 | 15.890% | 50,804,872 | 8,073,061 | 1 | G1 |
| 24 | OH_1_50 | G2 | 497 | 56.22 | 27,940 | 2.289% | 50,804,872 | 1,162,732 | 1 | G2 |
| 25 | OH_1_50 | G3 | 20 | 435.19 | 8,704 | 0.713% | 50,804,872 | 362,211 | 1 | G3 |
| 26 | OH_1_50 | R1/R2 | 419,487 | 2.02 | 847,259 | 69.401% | 50,804,872 | 35,259,034 | 1 | R1 |
| 27 | OH_1_50 | R1/R2 | 70,217 | 2.02 | 141,821 | 11.617% | 50,804,872 | 5,901,932 | 1 | R2 |
| 28 | OH_1_50 | R4 | 38 | 29.03 | 1,103 | 0.090% | 50,804,872 | 45,902 | 1 | R4 |
| 29 | OH_1_75 | G1 | 379 | 3.97 | 1,504 | 22.074% | 367,276 | 81,073 | 1 | G1 |
| 30 | OH_1_75 | G2 | 5 | 56.22 | 281 | 4.126% | 367,276 | 15,155 | 1 | G2 |
| 31 | OH_1_75 | R1/R2 | 2,173 | 2.02 | 4,389 | 64.430% | 367,276 | 236,636 | 1 | R1 |
| 32 | OH_1_75 | R1/R2 | 316 | 2.02 | 638 | 9.369% | 367,276 | 34,412 | 1 | R2 |
| 33 | OH_3_1000 | G1 | 19 | 3.97 | 75 | 1.528% | 131,795 | 2,014 | 3 | G1 |
| 34 | OH_3_1000 | G2 | 9 | 56.22 | 506 | 10.256% | 131,795 | 13,517 | 3 | G2 |
| 35 | OH_3_1000 | G3 | 10 | 435.19 | 4,352 | 88.216% | 131,795 | 116,264 | 3 | G3 |
| 36 | OH_3_150 | G1 | 8,792 | 3.97 | 34,882 | 23.213% | 4,664,023 | 1,082,676 | 3 | G1 |
| 37 | OH_3_150 | G2 | 1,550 | 56.22 | 87,137 | 57.988% | 4,664,023 | 2,704,588 | 3 | G2 |
| 38 | OH_3_150 | G3 | 22 | 435.19 | 9,574 | 6.371% | 4,664,023 | 297,167 | 3 | G3 |
| 39 | OH_3_150 | R1/R2 | 7,677 | 2.02 | 15,506 | 10.319% | 4,664,023 | 481,271 | 3 | R1 |
| 40 | OH_3_150 | R1/R2 | 1,554 | 2.02 | 3,139 | 2.089% | 4,664,023 | 97,420 | 3 | R2 |
| 41 | OH_3_150 | R4 | 1 | 29.03 | 29 | 0.019% | 4,664,023 | 901 | 3 | R4 |

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
 NG-HSG-3H

| Line | Transformer | Rate Code | Total Customers | NCP Per Customer | Class NCP | % Customers on Transformer | Transformer Total Cost | Allocated Transformer Cost | Phases | Rate Code |
|------|-------------|-----------|-----------------|------------------|-----------|----------------------------|------------------------|----------------------------|--------|-----------|
| 42 | OH_3_1500 | G1 | 9 | 3.97 | 36 | 0.608% | 167,006 | 1,015 | 3 | G1 |
| 43 | OH_3_1500 | G2 | 3 | 56.22 | 169 | 2.871% | 167,006 | 4,795 | 3 | G2 |
| 44 | OH_3_1500 | G3 | 13 | 435.19 | 5,657 | 96.315% | 167,006 | 160,851 | 3 | G3 |
| 45 | OH_3_1500 | R1/R2 | 2 | 2.02 | 4 | 0.069% | 167,006 | 115 | 3 | R1 |
| 46 | OH_3_1500 | R1/R2 | 4 | 2.02 | 8 | 0.138% | 167,006 | 230 | 3 | R2 |
| 47 | OH_3_2000 | G1 | 4 | 3.97 | 16 | 0.705% | 32,194 | 227 | 3 | G1 |
| 48 | OH_3_2000 | G2 | 1 | 56.22 | 56 | 2.498% | 32,194 | 804 | 3 | G2 |
| 49 | OH_3_2000 | G3 | 5 | 435.19 | 2,176 | 96.706% | 32,194 | 31,134 | 3 | G3 |
| 50 | OH_3_2000 | R1/R2 | 1 | 2.02 | 2 | 0.090% | 32,194 | 29 | 3 | R1 |
| 51 | OH_3_30 | G1 | 2,325 | 3.97 | 9,224 | 51.354% | 1,478,548 | 759,301 | 3 | G1 |
| 52 | OH_3_30 | G2 | 95 | 56.22 | 5,341 | 29.733% | 1,478,548 | 439,615 | 3 | G2 |
| 53 | OH_3_30 | G3 | 2 | 435.19 | 870 | 4.846% | 1,478,548 | 71,645 | 3 | G3 |
| 54 | OH_3_30 | R1/R2 | 1,079 | 2.02 | 2,179 | 12.133% | 1,478,548 | 179,390 | 3 | R1 |
| 55 | OH_3_30 | R1/R2 | 172 | 2.02 | 347 | 1.934% | 1,478,548 | 28,596 | 3 | R2 |
| 56 | OH_3_300 | G1 | 1,044 | 3.97 | 4,142 | 13.475% | 544,130 | 73,321 | 3 | G1 |
| 57 | OH_3_300 | G2 | 215 | 56.22 | 12,087 | 39.321% | 544,130 | 213,955 | 3 | G2 |
| 58 | OH_3_300 | G3 | 26 | 435.19 | 11,315 | 36.810% | 544,130 | 200,293 | 3 | G3 |
| 59 | OH_3_300 | R1/R2 | 1,293 | 2.02 | 2,612 | 8.496% | 544,130 | 46,229 | 3 | R1 |
| 60 | OH_3_300 | R1/R2 | 289 | 2.02 | 584 | 1.899% | 544,130 | 10,333 | 3 | R2 |
| 61 | OH_3_500 | G1 | 470 | 3.97 | 1,865 | 7.464% | 394,763 | 29,467 | 3 | G1 |
| 62 | OH_3_500 | G2 | 68 | 56.22 | 3,823 | 15.303% | 394,763 | 60,409 | 3 | G2 |
| 63 | OH_3_500 | G3 | 42 | 435.19 | 18,278 | 73.166% | 394,763 | 288,833 | 3 | G3 |
| 64 | OH_3_500 | R1/R2 | 409 | 2.02 | 826 | 3.307% | 394,763 | 13,054 | 3 | R1 |
| 65 | OH_3_500 | R1/R2 | 94 | 2.02 | 190 | 0.760% | 394,763 | 3,000 | 3 | R2 |
| 66 | OH_3_75 | G1 | 16,006 | 3.97 | 63,503 | 32.271% | 9,991,264 | 3,224,245 | 3 | G1 |
| 67 | OH_3_75 | G2 | 1,756 | 56.22 | 98,717 | 50.166% | 9,991,264 | 5,012,197 | 3 | G2 |
| 68 | OH_3_75 | G3 | 22 | 435.19 | 9,574 | 4.865% | 9,991,264 | 486,110 | 3 | G3 |
| 69 | OH_3_75 | R1/R2 | 10,116 | 2.02 | 20,432 | 10.383% | 9,991,264 | 1,037,388 | 3 | R1 |
| 70 | OH_3_75 | R1/R2 | 2,227 | 2.02 | 4,498 | 2.286% | 9,991,264 | 228,377 | 3 | R2 |
| 71 | OH_3_75 | R4 | 2 | 29.03 | 58 | 0.030% | 9,991,264 | 2,948 | 3 | R4 |
| 72 | OH_3_750 | G1 | 98 | 3.97 | 389 | 5.260% | 145,012 | 7,627 | 3 | G1 |
| 73 | OH_3_750 | G2 | 16 | 56.22 | 899 | 12.168% | 145,012 | 17,645 | 3 | G2 |
| 74 | OH_3_750 | G3 | 13 | 435.19 | 5,657 | 76.534% | 145,012 | 110,983 | 3 | G3 |
| 75 | OH_3_750 | R1/R2 | 212 | 2.02 | 428 | 5.792% | 145,012 | 8,400 | 3 | R1 |
| 76 | OH_3_750 | R1/R2 | 9 | 2.02 | 18 | 0.246% | 145,012 | 357 | 3 | R2 |
| 77 | UG_1_100 | G1 | 2,971 | 3.97 | 11,787 | 13.649% | 8,909,583 | 1,216,056 | 1 | G1 |
| 78 | UG_1_100 | G2 | 153 | 56.22 | 8,601 | 9.960% | 8,909,583 | 887,362 | 1 | G2 |
| 79 | UG_1_100 | G3 | 5 | 435.19 | 2,176 | 2.520% | 8,909,583 | 224,485 | 1 | G3 |
| 80 | UG_1_100 | R1/R2 | 28,128 | 2.02 | 56,812 | 65.784% | 8,909,583 | 5,861,067 | 1 | R1 |
| 81 | UG_1_100 | R1/R2 | 3,214 | 2.02 | 6,491 | 7.517% | 8,909,583 | 669,705 | 1 | R2 |
| 82 | UG_1_100 | R4 | 17 | 29.03 | 493 | 0.571% | 8,909,583 | 50,907 | 1 | R4 |

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
 NG-HSG-3H

| Line | Transformer | Rate Code | Total Customers | NCP Per Customer | Class NCP | % Customers on Transformer | Transformer Total Cost | Allocated Transformer Cost | Phases | Rate Code |
|------|-------------|-----------|-----------------|------------------|------------|----------------------------|------------------------|----------------------------|--------|-----------|
| 83 | UG_1_167 | G1 | 944 | 3.97 | 3,745 | 25.203% | 1,089,321 | 274,544 | 1 | G1 |
| 84 | UG_1_167 | G2 | 44 | 56.22 | 2,474 | 16.645% | 1,089,321 | 181,322 | 1 | G2 |
| 85 | UG_1_167 | R1/R2 | 3,599 | 2.02 | 7,269 | 48.916% | 1,089,321 | 532,854 | 1 | R1 |
| 86 | UG_1_167 | R1/R2 | 622 | 2.02 | 1,256 | 8.454% | 1,089,321 | 92,091 | 1 | R2 |
| 87 | UG_1_167 | R4 | 4 | 29.03 | 116 | 0.781% | 1,089,321 | 8,511 | 1 | R4 |
| 88 | UG_1_25 | G1 | 1,557 | 3.97 | 6,177 | 6.062% | 21,777,122 | 1,320,080 | 1 | G1 |
| 89 | UG_1_25 | G2 | 46 | 56.22 | 2,586 | 2.538% | 21,777,122 | 552,622 | 1 | G2 |
| 90 | UG_1_25 | G3 | 12 | 435.19 | 5,222 | 5.125% | 21,777,122 | 1,115,989 | 1 | G3 |
| 91 | UG_1_25 | R1/R2 | 40,845 | 2.02 | 82,497 | 80.954% | 21,777,122 | 17,629,398 | 1 | R1 |
| 92 | UG_1_25 | R1/R2 | 1,550 | 2.02 | 3,131 | 3.072% | 21,777,122 | 669,006 | 1 | R2 |
| 93 | UG_1_25 | R4 | 79 | 29.03 | 2,293 | 2.250% | 21,777,122 | 490,027 | 1 | R4 |
| 94 | UG_1_250 | G1 | 1 | 3.97 | 4 | 0.020% | 61,575 | 12 | 1 | G1 |
| 95 | UG_1_250 | G2 | 234 | 56.22 | 13,155 | 65.908% | 61,575 | 40,583 | 1 | G2 |
| 96 | UG_1_250 | R1/R2 | 70 | 2.02 | 141 | 0.708% | 61,575 | 436 | 1 | R1 |
| 97 | UG_1_250 | R1/R2 | 3,297 | 2.02 | 6,659 | 33.363% | 61,575 | 20,544 | 1 | R2 |
| 98 | UG_1_50 | G1 | 122 | 3.97 | 484 | 0.002% | 25,657,900 | 426 | 1 | G1 |
| 99 | UG_1_50 | G2 | 17 | 56.22 | 956 | 0.003% | 25,657,900 | 841 | 1 | G2 |
| 100 | UG_1_50 | G3 | 66,956 | 435.19 | 29,138,515 | 99.965% | 25,657,900 | 25,648,967 | 1 | G3 |
| 101 | UG_1_50 | R1/R2 | 4,156 | 2.02 | 8,394 | 0.029% | 25,657,900 | 7,389 | 1 | R1 |
| 102 | UG_1_50 | R1/R2 | 12 | 2.02 | 24 | 0.000% | 25,657,900 | 21 | 1 | R2 |
| 103 | UG_1_50 | R4 | 10 | 29.03 | 290 | 0.001% | 25,657,900 | 256 | 1 | R4 |
| 104 | UG_1_500 | G1 | 8 | 3.97 | 32 | 0.114% | 173,125 | 198 | 1 | G1 |
| 105 | UG_1_500 | G2 | 5 | 56.22 | 281 | 1.011% | 173,125 | 1,751 | 1 | G2 |
| 106 | UG_1_500 | G3 | 63 | 435.19 | 27,417 | 98.654% | 173,125 | 170,794 | 1 | G3 |
| 107 | UG_1_500 | R1/R2 | 15 | 2.02 | 30 | 0.109% | 173,125 | 189 | 1 | R1 |
| 108 | UG_1_500 | R1/R2 | 1 | 2.02 | 2 | 0.007% | 173,125 | 13 | 1 | R2 |
| 109 | UG_1_500 | R4 | 1 | 29.03 | 29 | 0.104% | 173,125 | 181 | 1 | R4 |
| 110 | UG_3_1000 | G1 | 1,130 | 3.97 | 4,483 | 2.183% | 9,568,732 | 208,913 | 3 | G1 |
| 111 | UG_3_1000 | G2 | 368 | 56.22 | 20,688 | 10.075% | 9,568,732 | 964,036 | 3 | G2 |
| 112 | UG_3_1000 | G3 | 387 | 435.19 | 168,418 | 82.018% | 9,568,732 | 7,848,109 | 3 | G3 |
| 113 | UG_3_1000 | R1/R2 | 5,486 | 2.02 | 11,080 | 5.396% | 9,568,732 | 516,333 | 3 | R1 |
| 114 | UG_3_1000 | R1/R2 | 333 | 2.02 | 673 | 0.328% | 9,568,732 | 31,341 | 3 | R2 |
| 115 | UG_3_150 | G1 | 8,442 | 3.97 | 33,493 | 15.255% | 23,848,988 | 3,638,131 | 3 | G1 |
| 116 | UG_3_150 | G2 | 1,925 | 56.22 | 108,218 | 49.289% | 23,848,988 | 11,754,987 | 3 | G2 |
| 117 | UG_3_150 | G3 | 56 | 435.19 | 24,371 | 11.100% | 23,848,988 | 2,647,208 | 3 | G3 |
| 118 | UG_3_150 | R1/R2 | 21,922 | 2.02 | 44,277 | 20.166% | 23,848,988 | 4,809,503 | 3 | R1 |
| 119 | UG_3_150 | R1/R2 | 4,468 | 2.02 | 9,024 | 4.110% | 23,848,988 | 980,242 | 3 | R2 |
| 120 | UG_3_150 | R4 | 6 | 29.03 | 174 | 0.079% | 23,848,988 | 18,918 | 3 | R4 |
| 121 | UG_3_1500 | G1 | 581 | 3.97 | 2,305 | 1.344% | 8,445,499 | 113,467 | 3 | G1 |
| 122 | UG_3_1500 | G2 | 190 | 56.22 | 10,681 | 6.226% | 8,445,499 | 525,780 | 3 | G2 |
| 123 | UG_3_1500 | G3 | 360 | 435.19 | 156,668 | 91.314% | 8,445,499 | 7,711,902 | 3 | G3 |

Transformer Cost Allocation to Rate Classes

Xfmr_Detail
 NG-HSG-3H

| Line | Transformer | Rate Code | Total Customers | NCP Per Customer | Class NCP | % Customers on Transformer | Transformer Total Cost | Allocated Transformer Cost | Phases | Rate Code | |
|------|-------------|-----------|-----------------|------------------|-----------|----------------------------|------------------------|----------------------------|--------|-----------|--|
| 124 | UG_3_1500 | R1/R2 | 879 | 2.02 | 1,775 | 1.035% | 8,445,499 | 87,391 | 3 | R1 | |
| 125 | UG_3_1500 | R1/R2 | 70 | 2.02 | 141 | 0.082% | 8,445,499 | 6,959 | 3 | R2 | |
| 126 | UG_3_2000 | G1 | 89 | 3.97 | 353 | 0.662% | 2,835,028 | 18,778 | 3 | G1 | |
| 127 | UG_3_2000 | G2 | 38 | 56.22 | 2,136 | 4.007% | 2,835,028 | 113,605 | 3 | G2 | |
| 128 | UG_3_2000 | G3 | 116 | 435.19 | 50,482 | 94.694% | 2,835,028 | 2,684,601 | 3 | G3 | |
| 129 | UG_3_2000 | R1/R2 | 147 | 2.02 | 297 | 0.557% | 2,835,028 | 15,789 | 3 | R1 | |
| 130 | UG_3_2000 | R1/R2 | 21 | 2.02 | 42 | 0.080% | 2,835,028 | 2,256 | 3 | R2 | |
| 131 | UG_3_2500 | G1 | 71 | 3.97 | 282 | 0.846% | 2,422,410 | 20,494 | 3 | G1 | |
| 132 | UG_3_2500 | G2 | 22 | 56.22 | 1,237 | 3.715% | 2,422,410 | 89,982 | 3 | G2 | |
| 133 | UG_3_2500 | G3 | 73 | 435.19 | 31,769 | 95.415% | 2,422,410 | 2,311,346 | 3 | G3 | |
| 134 | UG_3_2500 | R1/R2 | 4 | 2.02 | 8 | 0.024% | 2,422,410 | 588 | 3 | R1 | |
| 135 | UG_3_3000 | G1 | 10,646 | 3.97 | 42,237 | 10.747% | 31,818,254 | 3,419,570 | 3 | G1 | |
| 136 | UG_3_3000 | G2 | 2,255 | 56.22 | 126,770 | 32.256% | 31,818,254 | 10,263,369 | 3 | G2 | |
| 137 | UG_3_3000 | G3 | 340 | 435.19 | 147,964 | 37.649% | 31,818,254 | 11,979,285 | 3 | G3 | |
| 138 | UG_3_3000 | R1/R2 | 31,050 | 2.02 | 62,713 | 15.957% | 31,818,254 | 5,077,309 | 3 | R1 | |
| 139 | UG_3_3000 | R1/R2 | 6,525 | 2.02 | 13,179 | 3.353% | 31,818,254 | 1,066,971 | 3 | R2 | |
| 140 | UG_3_3000 | R4 | 5 | 29.03 | 145 | 0.037% | 31,818,254 | 11,750 | 3 | R4 | |
| 141 | UG_3_3000 | G2 | 1 | 56.22 | 56 | 3.128% | 255,428 | 7,991 | 3 | G2 | |
| 142 | UG_3_3000 | G3 | 4 | 435.19 | 1,741 | 96.872% | 255,428 | 247,437 | 3 | G3 | |
| 143 | UG_3_500 | G1 | 7,122 | 3.97 | 28,256 | 6.325% | 29,594,267 | 1,871,704 | 3 | G1 | |
| 144 | UG_3_500 | G2 | 1,400 | 56.22 | 78,704 | 17.616% | 29,594,267 | 5,213,407 | 3 | G2 | |
| 145 | UG_3_500 | G3 | 669 | 435.19 | 291,141 | 65.166% | 29,594,267 | 19,285,383 | 3 | G3 | |
| 146 | UG_3_500 | R1/R2 | 20,140 | 2.02 | 40,678 | 9.105% | 29,594,267 | 2,694,521 | 3 | R1 | |
| 147 | UG_3_500 | R1/R2 | 3,884 | 2.02 | 7,845 | 1.756% | 29,594,267 | 519,639 | 3 | R2 | |
| 148 | UG_3_500 | R4 | 5 | 29.03 | 145 | 0.032% | 29,594,267 | 9,614 | 3 | R4 | |
| 149 | UG_3_75 | G1 | 2,597 | 3.97 | 10,303 | 18.030% | 6,117,112 | 1,102,946 | 3 | G1 | |
| 150 | UG_3_75 | G2 | 358 | 56.22 | 20,126 | 35.219% | 6,117,112 | 2,154,386 | 3 | G2 | |
| 151 | UG_3_75 | G3 | 28 | 435.19 | 12,185 | 21.324% | 6,117,112 | 1,304,389 | 3 | G3 | |
| 152 | UG_3_75 | R1/R2 | 6,254 | 2.02 | 12,632 | 22.104% | 6,117,112 | 1,352,157 | 3 | R1 | |
| 153 | UG_3_75 | R1/R2 | 940 | 2.02 | 1,899 | 3.322% | 6,117,112 | 203,234 | 3 | R2 | |
| 154 | UG_3_750 | G1 | 1,992 | 3.97 | 7,903 | 2.726% | 11,482,185 | 313,030 | 3 | G1 | |
| 155 | UG_3_750 | G2 | 510 | 56.22 | 28,671 | 9.890% | 11,482,185 | 1,135,600 | 3 | G2 | |
| 156 | UG_3_750 | G3 | 524 | 435.19 | 228,039 | 78.663% | 11,482,185 | 9,032,231 | 3 | G3 | |
| 157 | UG_3_750 | R1/R2 | 10,948 | 2.02 | 22,112 | 7.628% | 11,482,185 | 875,827 | 3 | R1 | |
| 158 | UG_3_750 | R1/R2 | 1,540 | 2.02 | 3,110 | 1.073% | 11,482,185 | 123,198 | 3 | R2 | |
| 159 | UG_3_750 | R4 | 2 | 29.03 | 58 | 0.020% | 11,482,185 | 2,299 | 3 | R4 | |
| | | | | | | | | <u>\$325,473,263</u> | | | |

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Exhibit NG-HSG-3I
Transformer Unit Costs

Transformer Unit Costs

Xfmr_Cost
 NG-HSG-31

| Line | Transformer Type | Number | Total Cost | Average Cost | kVA Rating |
|------|------------------|----------------|----------------------|----------------|------------|
| 1 | OH_1_10 | 9,984 | \$6,901,939 | \$691 | 10 |
| 2 | OH_1_100 | 483 | 673,930 | \$1,395 | 100 |
| 3 | OH_1_167 | 14 | 53,652 | \$3,832 | 167 |
| 4 | OH_1_25 | 67,574 | 65,066,329 | \$963 | 25 |
| 5 | OH_1_50 | 41,531 | 50,804,872 | \$1,223 | 50 |
| 6 | OH_1_667 | - | - | \$11,134 | 667 |
| 7 | OH_1_75 | 213 | 367,276 | \$1,724 | 75 |
| 8 | OH_3_1000 | 16 | 131,795 | \$8,237 | 1,000 |
| 9 | OH_3_150 | 3,233 | 4,664,023 | \$1,443 | 150 |
| 10 | OH_3_1500 | 17 | 167,006 | \$9,824 | 1,500 |
| 11 | OH_3_2000 | 4 | 32,194 | \$8,049 | 2,000 |
| 12 | OH_3_30 | 1,714 | 1,478,548 | \$863 | 30 |
| 13 | OH_3_300 | 337 | 544,130 | \$1,615 | 300 |
| 14 | OH_3_500 | 121 | 394,763 | \$3,263 | 500 |
| 15 | OH_3_75 | 8,437 | 9,991,264 | \$1,184 | 75 |
| 16 | OH_3_750 | 32 | 145,012 | \$4,532 | 750 |
| 17 | UG_1_100 | 3,041 | 8,909,583 | \$2,930 | 100 |
| 18 | UG_1_167 | 293 | 1,089,321 | \$3,718 | 167 |
| 19 | UG_1_25 | 10,041 | 21,777,122 | \$2,169 | 25 |
| 20 | UG_1_250 | 13 | 61,575 | \$4,737 | 250 |
| 21 | UG_1_50 | 10,512 | 25,657,900 | \$2,441 | 50 |
| 22 | UG_1_500 | 20 | 173,125 | \$8,656 | 500 |
| 23 | UG_3_1000 | 552 | 9,568,732 | \$17,335 | 1,000 |
| 24 | UG_3_150 | 3,824 | 23,848,988 | \$6,237 | 150 |
| 25 | UG_3_1500 | 411 | 8,445,499 | \$20,549 | 1,500 |
| 26 | UG_3_2000 | 118 | 2,835,028 | \$24,026 | 2,000 |
| 27 | UG_3_2500 | 83 | 2,422,410 | \$29,186 | 2,500 |
| 28 | UG_3_300 | 3,348 | 31,818,254 | \$9,504 | 300 |
| 29 | UG_3_3000 | 5 | 255,428 | \$51,086 | 3,000 |
| 30 | UG_3_500 | 1,843 | 29,594,267 | \$16,058 | 500 |
| 31 | UG_3_75 | 1,346 | 6,117,112 | \$4,545 | 75 |
| 32 | UG_3_750 | 878 | 11,482,185 | \$13,078 | 750 |
| 33 | | <u>170,038</u> | <u>\$325,473,263</u> | <u>\$1,914</u> | |

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Exhibit NG-HSG-3J

Services Costs

Services Costs

Services
 NG-HSG-3J

| Line | Rate Class | Includes | Services / Customers | Average Services Cost | Total Services Cost |
|------|--------------------|----------|----------------------|-----------------------|----------------------|
| 1 | Residential R1/R2 | | 1,156,531 | \$359 | \$415,407,304 |
| 2 | Residential TOU R4 | | 147 | \$358 | 52,553 |
| 3 | C&I Small G1 | | 153,191 | \$432 | 66,240,882 |
| 4 | C&I Demand G2 | | 11,725 | \$503 | 5,898,341 |
| 5 | C&I TOU G3 | | 2,980 | \$261 | 778,996 |
| 6 | StLight All | All S | 1,376 | | 0 |
| 7 | | | <u>1,325,951</u> | <u>\$368</u> | <u>\$488,378,075</u> |

Services Costs by Service Type

| Line | Service Type | Count | Percentage | Cost |
|------|---|-------|------------|----------------------|
| A | Underground Service connections in Padmount (Res./Com.) | 200 | 100% | \$200 |
| B | Underground Service connectors only (Residential) | 296 | 85% | \$279 |
| | Underground Service connections in Padmount (Res./Com.) | | 10% | \$200 |
| | Underground Service with connections (Residential Conventional) | | 5% | \$783 |
| | *Splits are a best guess based on engineering review | | | Composite Cost \$296 |
| C | Overhead Service with connections (Residential) | 354 | 100% | \$354 |
| D | Underground Service connectors only (Commercial) | 427 | 85% | \$372 |
| | Underground Service connections in Padmount (Res./Com.) | | 10% | \$200 |
| | Underground Service with connections (Commercial Conventional) | | 5% | \$1,806 |
| | *Splits are a best guess based on engineering review | | | Composite Cost \$427 |
| E | Overhead Service with connections (Commercial) | 674 | 100% | \$674 |
| F | Primary metered service with no secondary related cost | 0 | 100% | \$0 |
| None | | 0 | | |

| Rate | A | B | C | D | E | Total | Wtd Average Cost for Class |
|------|-------|-------|-------|-------|-------|--------|----------------------------|
| R1 | \$200 | \$296 | \$354 | \$427 | \$674 | \$674 | \$359 |
| R2 | 0.0% | 12.3% | 78.0% | 7.6% | 2.1% | 100.0% | \$370 |
| R4 | 0.0% | 6.6% | 77.4% | 12.8% | 3.2% | 100.0% | \$358 |
| G1 | 0.0% | 21.5% | 64.4% | 11.7% | 2.4% | 100.0% | \$432 |
| G2 | 0.0% | 5.0% | 53.7% | 20.5% | 20.8% | 100.0% | \$503 |
| G3 | 0.0% | 3.0% | 10.8% | 50.5% | 35.7% | 100.0% | \$261 |
| | 79.7% | 0.0% | 10.9% | 0.0% | 9.4% | 100.0% | |

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Exhibit NG-HSG-3K

Meter Costs

Meters
 NG-HSG-3K

Meter Costs

| Line | Rate Class | Includes | Meter Count | Total Cost | Unit Costs (a) | | | | Customers | Extended Cost |
|------|-----------------|----------|------------------|----------------------|--------------------|----------------|---------------------|------------------|------------------|----------------------|
| | | | | | Average Meter Cost | kVA Meter Cost | Instr. Transf. Cost | Total Meter Cost | | |
| 1 | Residential | R1/R2 | 1,183,718 | \$90,488,426 | \$76.44 | | \$1.78 | \$78.22 | 1,156,531 | \$90,467,443 |
| 2 | Residential TOU | R4 | 146 | 20,774 | \$142.29 | | \$13.76 | \$156.05 | 147 | 22,913 |
| 3 | C&I Small | G1 | 151,719 | 17,382,513 | \$114.57 | | \$15.91 | \$130.48 | 153,191 | 19,988,669 |
| 4 | C&I Demand | G2 | 12,011 | 2,429,569 | \$202.28 | \$0.90 | \$444.55 | \$647.72 | 11,725 | 7,594,549 |
| 5 | C&I TOU | G3 | 3,050 | 2,641,453 | \$866.05 | \$244.99 | \$1,004.60 | \$2,115.64 | 2,980 | 6,305,499 |
| 6 | StLight All | All S | 0 | 0 | | | | | 1,376 | 0 |
| 7 | | | <u>1,350,644</u> | <u>\$112,962,735</u> | | | | | <u>1,325,951</u> | <u>\$124,379,073</u> |

(a) Average costs represent total dollars for the class divided by number of meters. See 'Meter_Detail' for unit costs.

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Exhibit NG-HSG-3L

Meter Details

Meter Cost Details

Meter_Detail
 NG-HSG-3L

| Line | Rate Class | Rate Class | Meter Type | Meter Class | Meter Code | Meters | Unit Cost | Total Cost |
|------|------------|------------|------------|-------------|-------------------|------------------|-----------|----------------------|
| 1 | R1 | R1/R2 | A11-A52 | 1 | Res AMR | 775,595 | \$51.09 | \$39,625,149 |
| 2 | R1 | R1/R2 | B41-B47 | 1 | Res AMR | 1,205 | \$51.09 | 61,563 |
| 3 | R1 | R1/R2 | B19-B21 | 2 | NonTOU-2 | 104 | \$137.33 | 14,282 |
| 4 | R1 | R1/R2 | C33-C41 | 3 | 3Ph4W SC Avg | 203 | \$151.18 | 30,690 |
| 5 | R1 | R1/R2 | D33-D41 | 3 | 3Ph4W SC Avg | 6 | \$151.18 | 907 |
| 6 | R1 | R1/R2 | E40-E48 | 3 | 3Ph4W SC Avg | 272 | \$151.18 | 41,121 |
| 7 | R1 | R1/R2 | F02-F14 | 4 | 3Ph 4Wire IT Avg | 88 | \$244.99 | 21,559 |
| 8 | R1 | R1/R2 | G02-G25 | 4 | 3Ph 4Wire IT Avg | 104 | \$244.99 | 25,479 |
| 9 | R1 | R1/R2 | H43-H44 | 4 | 3Ph 4Wire IT Avg | 253 | \$244.99 | 61,983 |
| 10 | R1 | R1/R2 | H78 | 6 | 3Ph 4Wire Complex | 1,651 | \$866.30 | 1,430,261 |
| 11 | R1 | R1/R2 | C01-C24 | 5 | Network Avg | 404,237 | \$121.65 | 49,175,431 |
| 12 | R4 | R4 | A11-A52 | 1 | Res NonAMR | 0 | \$22.00 | 0 |
| 13 | R4 | R4 | B41-B47 | 1 | Res TOU | 109 | \$137.33 | 14,969 |
| 14 | R4 | R4 | B19-B21 | 2 | NonTOU-2 | 33 | \$137.33 | 4,532 |
| 15 | R4 | R4 | E40-E48 | 3 | 3Ph4W SC Avg | 2 | \$151.18 | 302 |
| 16 | R4 | R4 | H43-H44 | 4 | 3Ph 4Wire IT TOU | 2 | \$485.23 | 970 |
| 17 | G1 | G1 | A11-A52 | 1 | Res Avg | 75,258 | \$70.14 | 5,278,596 |
| 18 | G1 | G1 | B41-B47 | 1 | Res Avg | 16 | \$70.14 | 1,122 |
| 19 | G1 | G1 | B19-B21 | 2 | NonTOU-2 | 30 | \$137.33 | 4,120 |
| 20 | G1 | G1 | C33-C41 | 3 | 3Ph4W SC Avg | 13,819 | \$151.18 | 2,089,156 |
| 21 | G1 | G1 | D33-D41 | 3 | 3Ph4W SC Avg | 29 | \$151.18 | 4,384 |
| 22 | G1 | G1 | E40-E48 | 3 | 3Ph4W SC Avg | 46,075 | \$151.18 | 6,965,619 |
| 23 | G1 | G1 | F02-F14 | 4 | 3Ph 4Wire IT Avg | 988 | \$244.99 | 242,053 |
| 24 | G1 | G1 | H43-H44 | 4 | 3Ph 4Wire IT Avg | 229 | \$244.99 | 56,103 |
| 25 | G1 | G1 | H78 | 6 | 3Ph 4Wire Complex | 1,186 | \$866.30 | 1,027,432 |
| 26 | G1 | G1 | C01-C24 | 5 | Network Avg | 14,089 | \$121.65 | 1,713,927 |
| 27 | G2 | G2 | B41-B47 | 1 | Res Avg | 183 | \$70.14 | 12,836 |
| 28 | G2 | G2 | B19-B21 | 2 | NonTOU-2 | 48 | \$137.33 | 6,592 |
| 29 | G2 | G2 | D33-D41 | 3 | 3Ph4W SC Avg | 782 | \$151.18 | 118,223 |
| 30 | G2 | G2 | E40-E48 | 3 | 3Ph4W SC Avg | 5,667 | \$151.18 | 856,737 |
| 31 | G2 | G2 | G02-G25 | 4 | 3Ph 4Wire IT Avg | 2,919 | \$244.99 | 715,136 |
| 32 | G2 | G2 | H43-H44 | 4 | 3Ph 4Wire IT Avg | 2,185 | \$244.99 | 535,310 |
| 33 | G2 | G2 | H78 | 6 | 3Ph 4Wire Complex | 211 | \$866.30 | 182,789 |
| 34 | G2 | G2 | D01-D24 | 5 | Network Avg | 16 | \$121.65 | 1,946 |
| 35 | G3 | G3 | H43-H44 | 4 | 3Ph 4Wire IT TOU | 2 | \$485.23 | 970 |
| 36 | G3 | G3 | H78 | 6 | 3Ph 4Wire Complex | 3,048 | \$866.30 | 2,640,482 |
| 37 | | | | | | <u>1,350,644</u> | | <u>\$112,962,735</u> |
| 38 | | | | | | | | |
| 39 | G2 | G2 | kVA | | kVA | 44 | \$244.99 | \$10,780 |
| 40 | G3 | G3 | kVA | | kVA | 3,050 | \$244.99 | 747,230 |
| 41 | | | | | | <u>3,050</u> | | <u>\$747,230</u> |

Meter Cost Details

Meter_Detail
 NG-HSG-3L

| Line | Rate Class | Rate Class COS | Meter Type | Meter Class | Meter Code | Meters | Unit Cost | Total Cost |
|------|------------|-------------------|------------|----------------|-------------------|--------|------------|---------------------|
| 42 | | | | | | | | |
| 43 | R1 | R1 | Instr Xfmr | | Instr Xfmr w Test | 2,096 | \$1,004.60 | \$2,105,642 |
| 44 | R4 | R4 | Instr Xfmr | | Instr Xfmr w Test | 2 | \$1,004.60 | 2,009 |
| 45 | G1 | G1 | Instr Xfmr | | Instr Xfmr w Test | 2,403 | \$1,004.60 | 2,414,054 |
| 46 | G2 | G2 | Instr Xfmr | | Instr Xfmr w Test | 5,315 | \$1,004.60 | 5,339,449 |
| 47 | G3 | G3 | Instr Xfmr | | Instr Xfmr w Test | 3,050 | \$1,004.60 | 3,064,030 |
| 48 | | | | | <u>12,866</u> | | | <u>\$12,925,184</u> |

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Exhibit NG-HSG-3M

Customer Deposits

Customer Deposits

CustDep
 NG-HSG-3M

| Line | Activity | Customer Deposits | | | | | | |
|------|--------------------------------|-------------------|---------------------------------|--------------------|-----------|------------|---------|-------------|
| | | Total | Residential Reg./Low Inc. | Residential TOU | C&I Small | C&I Demand | C&I TOU | StLight All |
| | | R-1/R-2 | R-4 | G-1 | G-2 | G-3 | S-All | |
| 1 | Massachusetts Electric Company | 49,209 | | 3,849,347 | 2,246,108 | 1,906,271 | 52,509 | |
| 2 | Nantucket Electric Company | | | | | | | |
| 3 | | 49,209 | - | 3,849,347 | 2,246,108 | 1,906,271 | 52,509 | |

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Exhibit NG-HSG-3N

Write-Offs

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Exhibit NG-HSG-30

Year 2017 Class Contributions to MECO System Peaks (12 CP and 1CP)

Year 2017 Class Contributions to MECO System Peaks (12 CP and 1CP)

Demand-1
 NG-HSG-30

| Line | Rate Class | Rates | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | 12 CP = Average | ICP |
|------|--------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|
| 1 | Residential | RU/R2 | 1,597,944 | 1,530,319 | 1,427,962 | 1,175,402 | 1,313,254 | 1,589,156 | 2,003,264 | 2,096,036 | 1,544,513 | 1,118,784 | 1,477,823 | 1,595,419 | 1,539,156 | 2,003,264 |
| 2 | Residential | TOUR4 | 2,510 | 2,201 | 2,227 | 1,013 | 1,234 | 1,265 | 1,043 | 1,117 | 1,045 | 944 | 1,151 | 2,120 | 1,489 | 1,043 |
| 3 | C&I Small | G1 | 342,699 | 281,887 | 322,988 | 209,070 | 442,435 | 382,580 | 349,415 | 339,282 | 273,010 | 222,280 | 339,530 | 276,232 | 315,117 | 349,415 |
| 4 | C&I Demand | G2 | 363,570 | 349,363 | 315,442 | 311,824 | 544,956 | 424,032 | 409,381 | 417,109 | 348,848 | 287,915 | 395,783 | 347,923 | 376,346 | 409,381 |
| 5 | C&I TOU | G3 | 916,972 | 797,874 | 840,949 | 806,375 | 984,001 | 1,139,065 | 1,168,743 | 1,046,597 | 966,692 | 872,891 | 870,787 | 817,986 | 935,744 | 1,168,743 |
| 6 | StLight All | All S | 32,860 | 35,048 | 31,396 | 36,664 | 120 | 120 | 120 | 120 | 29,377 | 28,038 | 32,200 | 28,129 | 21,183 | 120 |
| 7 | Total | | 3,256,555 | 2,996,692 | 2,940,964 | 2,540,348 | 3,286,000 | 3,536,218 | 3,931,966 | 3,900,261 | 3,163,485 | 2,530,852 | 3,117,274 | 3,067,809 | 3,189,035 | 3,931,966 |

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Exhibit NG-HSG-3P

Year 2017 Class Contributions to 12 CP at Voltage Levels

Year 2017 Class Contributions to 12 CP at Voltage Levels

| Line | Rate Class | Includes | 1 | 2A | 2B | 2C | 3 | 4 | 5 | 6 | 12 CP at | |
|------|-----------------|----------|------------------|-------|--------|---------|------------------|------------------|------------------|------------------|----------|-------|
| | | | | | | | | | | | Customer | 115kV |
| 1 | Residential | R1/R2 | 1,539,156 | 0.00% | 0.03% | 99.97% | 1,538,636 | 1,539,156 | 1,585,469 | 1,619,557 | | |
| 2 | Residential TOU | R4 | 1,489 | 0.00% | 0.00% | 100.00% | 1,489 | 1,489 | 1,534 | 1,567 | | |
| 3 | C&I Small | G1 | 315,117 | 0.00% | 0.24% | 99.76% | 314,348 | 315,114 | 324,576 | 331,558 | | |
| 4 | C&I Demand | G2 | 376,346 | 0.00% | 1.57% | 98.43% | 370,446 | 376,346 | 387,496 | 395,827 | | |
| 5 | C&I TOU | G3 | 935,744 | 0.96% | 28.70% | 70.34% | 658,199 | 926,723 | 946,535 | 975,907 | | |
| 6 | StLight All | All S | 21,183 | 0.00% | 0.00% | 100.00% | 21,183 | 21,183 | 21,820 | 22,289 | | |
| 7 | Total | | 3,189,035 | | | | 2,904,301 | 3,180,011 | 3,267,430 | 3,346,705 | | |

| | |
|-----------|-----------|
| 7A | 7B |
| 1.0301 | 1.0215 |

Loss Multipliers

Demand-2
 NG-HSG-3P

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3Q

Year 2017 Monthly Class Peaks (12NCP, Class NCP and 1CP)

Year 2017 Monthly Class Peaks (12NCP, Class NCP and ICP)

Demand-3
 NG-HSG-3Q

| Line | Rate Class | Rates | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | 12 NCP = Average | Class NCP | Month of Class NCP | ICP |
|------|--------------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|------------------|--------------------------|------------------|
| 1 | Residential | R1/R2 | 1,931,328 | 1,633,875 | 1,623,731 | 1,348,255 | 1,555,169 | 1,865,530 | 2,279,576 | 1,911,769 | 1,786,564 | 1,141,852 | 1,335,550 | 1,699,468 | 1,692,722 | 2,279,576 | Jul-17 | 2,279,576 |
| 2 | Residential | TOU R4 | 3,775 | 3,294 | 4,244 | 2,599 | 2,143 | 2,436 | 1,364 | 1,120 | 1,147 | 1,617 | 2,058 | 3,920 | 2,476 | 4,244 | Mar-17 | 1,364 |
| 3 | C&I Small | G1 | 419,020 | 331,367 | 419,133 | 341,431 | 597,437 | 457,891 | 522,617 | 491,582 | 494,736 | 408,270 | 392,582 | 359,709 | 436,315 | 597,437 | May-17 | 522,617 |
| 4 | C&I Demand | G2 | 374,127 | 393,419 | 363,633 | 383,335 | 652,139 | 550,050 | 588,999 | 622,864 | 625,212 | 547,229 | 432,955 | 373,404 | 492,281 | 652,139 | May-17 | 588,999 |
| 5 | C&I TOU | G3 | 1,022,840 | 941,062 | 992,744 | 986,616 | 1,101,107 | 1,220,431 | 1,305,765 | 1,151,132 | 1,151,645 | 1,075,996 | 997,559 | 962,844 | 1,075,812 | 1,305,765 | Jul-17 | 1,305,765 |
| 6 | SLight All | All S | 32,860 | 35,048 | 31,396 | 36,664 | 30,148 | 31,190 | 32,205 | 28,845 | 29,377 | 28,038 | 32,200 | 28,129 | 31,342 | 36,664 | Apr-17 | 32,205 |
| 7 | Total | | 3,783,950 | 3,338,065 | 3,434,881 | 3,098,900 | 3,938,143 | 4,127,528 | 4,730,526 | 4,207,312 | 4,088,681 | 3,203,002 | 3,392,904 | 3,427,474 | 3,730,947 | 4,875,825 | | 4,730,526 |
| | <i>Check</i> | | 3,783,950 | 3,338,065 | 3,434,881 | 3,098,900 | 3,938,143 | 4,127,528 | 4,730,526 | 4,207,312 | 4,088,681 | 3,203,002 | 3,392,904 | 3,427,474 | 3,730,947 | 4,875,825 | | 4,730,526 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3R
Year 2017 Class NCP at Voltage Levels

Demand-4
 NG-HSG-3R

Year 2017 Class NCP at Voltage Levels

| Line | Rate Class | Includes | 1 | 2A | 2B | 2C | 3 | 4 | 5 | 6 |
|------|-----------------|----------|-----------------------|------------|--------------|----------------|------------------------|----------------------|----------------------|----------------------------------|
| | | | Class NCP at Customer | % at 115kV | % at Primary | % at Secondary | Class NCP at Secondary | Class NCP at Primary | Class NCP at Primary | Class NCP at 115kV Before Losses |
| 1 | Residential | R1/R2 | 2,279,576 | 0.00% | 0.03% | 99.97% | 2,278,805 | 2,279,576 | 2,348,168 | 2,398,654 |
| 2 | Residential TOU | R4 | 4,244 | 0.00% | 0.00% | 100.00% | 4,244 | 4,244 | 4,372 | 4,466 |
| 3 | C&I Small | G1 | 597,437 | 0.00% | 0.24% | 99.76% | 595,979 | 597,431 | 615,370 | 628,606 |
| 4 | C&I Demand | G2 | 652,139 | 0.00% | 1.57% | 98.43% | 641,916 | 652,139 | 671,461 | 685,897 |
| 5 | C&I TOU | G3 | 1,305,765 | 0.96% | 28.70% | 70.34% | 918,470 | 1,293,176 | 1,320,822 | 1,361,809 |
| 6 | StLight All | All S | 36,664 | 0.00% | 0.00% | 100.00% | 36,664 | 36,664 | 37,768 | 38,580 |
| 7 | Total | | 4,875,825 | | | | 4,476,078 | 4,863,230 | 4,997,960 | 5,118,011 |

| | |
|-----------|-----------|
| 7A | 7B |
| 1.0301 | 1.0215 |

Loss Multipliers

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3S

Year 2017 MWh Sales at Voltage Levels

Year 2017 MWh Sales at Voltage Levels

Demand-5
 NG-HSG-3S

| | | | 1 | 2A | 2B | 2C | 3 | 4 | 5 | 6 |
|-------------|-------------------|-----------------|--|-------------------|---------------------|-----------------------|-----------------------------------|---------------------------------|---|---|
| Line | Rate Class | Includes | Test Year MWh Sales at Customer | % at 115kV | % at Primary | % at Secondary | Test Year MWh at Secondary | Test Year MWh at Primary | Test Year MWh at Primary Before Losses | Test Year MWh at 115kV Before Losses |
| 1 | Residential | R1/R2 | 8,076,343 | 0.00% | 0.03% | 99.97% | 8,073,612 | 8,076,343 | 8,319,358 | 8,498,224 |
| 2 | Residential TOU | R4 | 9,784 | 0.00% | 0.00% | 100.00% | 9,784 | 9,784 | 10,078 | 10,295 |
| 3 | C&I Small | G1 | 2,124,016 | 0.00% | 0.24% | 99.76% | 2,118,832 | 2,123,994 | 2,187,770 | 2,234,830 |
| 4 | C&I Demand | G2 | 2,695,803 | 0.00% | 1.57% | 98.43% | 2,653,544 | 2,695,803 | 2,775,675 | 2,835,352 |
| 5 | C&I TOU | G3 | 6,799,910 | 0.96% | 28.70% | 70.34% | 4,783,031 | 6,734,352 | 6,878,322 | 7,091,763 |
| 6 | StLight All | All S | 121,360 | 0.00% | 0.00% | 100.00% | 121,360 | 121,360 | 125,013 | 127,701 |
| 7 | Total | | 19,827,216 | | | | 17,760,163 | 19,761,636 | 20,296,217 | 20,798,165 |

| | |
|-----------|-----------|
| 7A | 7B |
| 1.0301 | 1.0215 |

Loss Multipliers

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-3T
Functional Splits- MECO

Functional Splits- MECO

Func 364-368 MA
 NG-HSG-3T

| Account 365- Overhead Conductors and Devices | | | |
|--|------------------------|----------|-----------|
| Overhead Conductor (Wire) Miles | | | |
| Line | Conductor Rating | From GIS | Function |
| | | % | |
| 1 | 5 kV | 3,779.9 | Primary |
| 2 | 15 kV | 21,799.4 | Primary |
| 3 | 23 kV-35 kV | 1,589.3 | Primary |
| 4 | Secondary | 12,861.1 | Secondary |
| 5 | | 40,029.8 | 100.0% |
| 6 | | | |
| 7 | Primary | 27,168.6 | 67.9% |
| 8 | Secondary | 12,861.1 | 32.1% |
| 9 | | 40,029.8 | 100.0% |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| Account 364- Poles, Towers and Fixtures | | | |
| Overhead Circuit (Linear) Miles | | | |
| Line | Conductor Rating | From GIS | Function |
| | | % | |
| 13 | 5 kV | 2,133.7 | Primary |
| 14 | 15 kV | 11,150.7 | Primary |
| 15 | 23 kV-35 kV | 545.2 | Primary |
| 16 | Secondary | 12,910.0 | Secondary |
| 17 | | 26,739.6 | 100.0% |
| 18 | | | |
| 19 | | | |
| 20 | Primary | 13,829.6 | 51.7% |
| 21 | Secondary | 12,910.0 | 48.3% |
| 22 | | 26,739.6 | 100.0% |
| 23 | | | |
| Account 366- Underground Conduits | | | |
| Underground Circuit (Linear) Miles | | | |
| Line | Conductor Rating | From GIS | Function |
| | | % | |
| 24 | 5 kV | 711.4 | Primary |
| 25 | 15 kV | 4,281.2 | Primary |
| 26 | 23 kV-35 kV-69kV-115kV | 291.5 | Primary |
| 27 | Secondary | 949.0 | Secondary |
| 28 | | 6,233.0 | 100.0% |
| 29 | | | |
| 30 | | | |
| 31 | Primary | 5,284.0 | 84.8% |
| 32 | Secondary | 949.0 | 15.2% |
| 33 | | 6,233.0 | 100.0% |
| 34 | | | |
| 35 | | | |
| Account 367- Underground Conductors | | | |
| Underground Conductor (Wire) Miles | | | |
| Line | Conductor Rating | From GIS | Function |
| | | % | |
| 36 | 5 kV | 1,647.5 | Primary |
| 37 | 15 kV | 7,189.9 | Primary |
| 38 | 23 kV-35 kV | 763.4 | Primary |
| 39 | Secondary | 949.0 | Secondary |
| 40 | | 10,549.7 | 100.0% |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | Primary | 9,600.8 | 91.0% |
| 45 | Secondary | 949.0 | 9.0% |
| 46 | | 10,549.7 | 100.0% |
| 47 | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-4
Rate Year Revenue Allocation

Massachusetts Electric Company
Nantucket Electric Company
Proposed Revenue Allocation

| Description | Total | R-1/R-2 (a) | R-4 (b) | G-1 (c) | G-2 (d) | G-3 (e) | SL (f) |
|---|-------------|----------------|------------|------------|------------|------------|-----------|
| Revenue at Present Rates | | | | | | | |
| (1) Distribution Revenue | \$732,180 | \$412,434 | \$501 | \$91,471 | \$85,863 | \$125,916 | \$15,995 |
| (2) Other Revenue | \$32,290 | \$17,925 | \$27 | \$4,028 | \$3,760 | \$5,495 | \$1,056 |
| (4) Total Revenue | \$764,470 | \$430,359 | \$528 | \$95,499 | \$89,623 | \$131,411 | \$17,051 |
| (5) Operating Expenses | \$683,758 | \$384,984 | \$534 | \$85,724 | \$77,929 | \$111,191 | \$23,396 |
| (7) Income Tax Expense | (\$2,610) | (\$1,467) | \$0 | (\$316) | (\$378) | (\$654) | \$205 |
| (8) Net Operating Income | \$83,322 | \$46,842 | (\$7) | \$10,091 | \$12,072 | \$20,874 | (\$6,550) |
| (9) Rate Base | \$2,215,646 | \$1,166,540 | \$2,162 | \$272,807 | \$277,541 | \$434,532 | \$62,063 |
| (11) Return on Rate Base | 3.76% | 4.02% | (0.31%) | 3.70% | 4.35% | 4.80% | (10.55%) |
| (13) Relative Return on Rate Base | 1.00 | 1.07 | (0.08) | 0.98 | 1.16 | 1.28 | (2.81) |
| (14) Revenue Requirement at WACC | \$896,709 | \$497,781 | \$740 | \$111,852 | \$104,409 | \$152,608 | \$29,318 |
| (16) Operating Expenses | \$683,758 | \$384,984 | \$534 | \$85,724 | \$77,929 | \$111,191 | \$23,396 |
| (17) Increase in Uncollectibles | \$1,783 | \$1,617 | \$0 | \$127 | \$28 | \$3 | \$7 |
| (18) Income Tax Expense | \$33,030 | \$17,390 | \$32 | \$4,067 | \$4,137 | \$6,478 | \$925 |
| (19) Required Return on Rate Base | \$178,138 | \$93,790 | \$174 | \$21,934 | \$22,314 | \$34,936 | \$4,990 |
| (20) <i>Check</i> | \$178,138 | \$93,790 | \$174 | \$21,934 | \$22,314 | \$34,936 | \$4,990 |
| (21) Return on Rate base | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% | 8.04% |
| (22) Distribution Revenue Requirement at WACC | \$864,419 | \$479,857 | \$714 | \$107,824 | \$100,649 | \$147,113 | \$28,262 |
| (23) Increase (Decrease) Revenue for WACC | \$132,239 | \$67,423 | \$213 | \$16,353 | \$14,786 | \$21,197 | \$12,267 |
| (24) % Increase (Decrease) Revenue | 18.06% | 16.35% | 42.41% | 17.88% | 17.22% | 16.83% | 76.69% |
| (26) <i>Check</i> | \$132,239 | \$67,423 | \$213 | \$16,353 | \$14,786 | \$21,197 | \$12,267 |
| (27) | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
Proposed Revenue Allocation

| | Total | R-1/R-2 (a) | R-4 (b) | G-1 (c) | G-2 (d) | G-3 (e) | SL (f) |
|---|------------------|------------------|--------------|------------------|------------------|------------------|-----------------|
| Distribution Revenue Allocation | | | | | | | |
| (28) Dist Revenue Incr (Deer) for WACC | \$132,239 | \$67,423 | \$213 | \$16,353 | \$14,786 | \$21,197 | \$12,267 |
| (30) Total Revenue at Present rates | \$4,089,621 | \$1,965,398 | \$2,477 | \$444,763 | \$504,510 | \$1,133,862 | \$38,611 |
| (32) Total Revenue % Increase Cap | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% |
| (33) Revenue Increase With Total Revenue Cap | \$408,962 | \$196,540 | \$248 | \$44,476 | \$50,451 | \$113,386 | \$3,861 |
| (34) | | | | | | | |
| (35) Lesser Incr at WACC and Tot Rev Cap | \$123,833 | \$67,423 | \$213 | \$16,353 | \$14,786 | \$21,197 | \$3,861 |
| (36) | | | | | | | |
| (37) Shortfall vs WACC | \$8,406 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,406 |
| (38) | | | | | | | |
| (39) Dist Rev Req at WACC, Uncapped Classes | \$836,157 | \$479,857 | \$714 | \$107,824 | \$100,649 | \$147,113 | \$0 |
| (40) | | | | | | | |
| (41) Re-allocate Shortfall | \$8,406 | \$4,824 | \$7 | \$1,084 | \$1,012 | \$1,479 | \$0 |
| (42) | | | | | | | |
| (43) Preliminary Distribution Revenue Allocation | \$864,419 | \$484,681 | \$721 | \$108,908 | \$101,661 | \$148,592 | \$19,856 |
| (44) | | | | | | | |
| (45) Preliminary Distribution Revenue Increase | \$132,239 | \$72,247 | \$220 | \$17,437 | \$15,798 | \$22,676 | \$3,861 |
| (46) Preliminary Increase ÷ Distribution Revenue | 18.1% | 17.5% | 43.8% | 19.1% | 18.4% | 18.0% | 24.1% |
| (47) 2X Total Company Distribution Increase % | 36.1% | 36.1% | 36.1% | 36.1% | 36.1% | 36.1% | 36.1% |
| (48) | | | | | | | |
| (49) Increase Over 2X Total Company Cap | \$39 | \$0 | \$39 | \$0 | \$0 | \$0 | \$0 |
| (50) | | | | | | | |
| (51) Re-allocate Classes Over Cap | \$0 | \$22 | (\$39) | \$5 | \$5 | \$7 | \$0 |
| (52) | | | | | | | |
| (53) Final Distribution Revenue Allocation | \$864,419 | \$484,703 | \$682 | \$108,913 | \$101,666 | \$148,599 | \$19,856 |
| (54) Final Distribution Revenue Increase | \$132,239 | \$72,269 | \$181 | \$17,442 | \$15,802 | \$22,683 | \$3,861 |

Massachusetts Electric Company
Nantucket Electric Company
Proposed Revenue Allocation

| | Total | R-1/R-2 | R-4 | G-1 | G-2 | G-3 | SL |
|---|------------------|------------------|--------------|------------------|------------------|------------------|-----------------|
| Description | | (a) | (b) | (c) | (d) | (e) | (f) |
| Metrics | | | | | | | |
| (55) Distribution Revenue Increase | \$132,239 | \$72,269 | \$181 | \$17,442 | \$15,802 | \$22,683 | \$3,861 |
| (56) Distribution Revenue % Increase | 18.1% | 17.5% | 36.1% | 19.1% | 18.4% | 18.0% | 24.1% |
| (57) Distribution Revenue Relative Increase | 1.000 | 0.970 | 2.000 | 1.056 | 1.019 | 0.997 | 1.337 |
| (58) Total Revenue % Increase | 3.2% | 3.7% | 7.3% | 3.9% | 3.1% | 2.0% | 10.0% |
| (59) Total Revenue Relative Increase | 1.000 | 1.137 | 2.261 | 1.213 | 0.969 | 0.619 | 3.093 |
| (60) Final Distribution Revenue Allocation | \$864,419 | \$484,703 | \$682 | \$108,913 | \$101,666 | \$148,599 | \$19,856 |
| (61) Other Revenue | \$32,290 | \$17,925 | \$27 | \$4,028 | \$3,760 | \$5,495 | \$1,056 |
| (62) Total Revenue | \$896,709 | \$502,628 | \$709 | \$112,941 | \$105,425 | \$154,094 | \$20,912 |
| (63) Operating Expenses, Uncollectibles | \$685,541 | \$386,601 | \$534 | \$85,851 | \$77,957 | \$111,194 | \$23,403 |
| (64) Income Tax Expense | \$33,030 | \$18,148 | \$27 | \$4,237 | \$4,296 | \$6,710 | (\$390) |
| (65) Required Return on Rate Base | \$178,138 | \$97,878 | \$147 | \$22,852 | \$23,172 | \$36,190 | (\$2,101) |
| (66) Rate of Return | 8.04% | 8.39% | 6.81% | 8.38% | 8.35% | 8.33% | (3.39%) |
| (67) Relative Rate of Return | 1.000 | 1.044 | 0.847 | 1.042 | 1.038 | 1.036 | (0.421) |
| (68) | | | | | | | |
| (69) | | | | | | | |
| (70) | | | | | | | |
| (71) | | | | | | | |
| (72) | | | | | | | |

Massachusetts Electric Company
 Nantucket Electric Company
Allocators Used in Reconciling Mechanisms

| Description | Total | R-1/R-2 (a) | R-4 (b) | G-1 (c) | G-2 (d) | G-3 (e) | SL (f) |
|--|-------------|----------------|------------|------------|------------|------------|-----------|
| (73) Final Distribution Revenue Allocation | \$864,419 | \$484,703 | \$682 | \$108,913 | \$101,666 | \$148,599 | \$19,856 |
| (74) Source: Line (63) | | | | | | | |
| (75) | | | | | | | |
| (76) Streetlighting kWh Delivered X 1000 | | | | | | | 121,360 |
| (77) Source: Exhibit NG-HSG-3E | | | | | | | \$0.04516 |
| (78) Rate S-5 kWh Distribution Rate | | | | | | | |
| (79) Source: Exhibit NG-HSG-2C-3, Page 4, Line (172) | | | | | | | |
| (80) | | | | | | | |
| (81) Normalized Distribution Revenue Allocation | \$850,043 | \$484,703 | \$682 | \$108,913 | \$101,666 | \$148,599 | \$5,481 |
| (82) Distribution Revenue Allocator | 100.0% | 57.0% | 0.1% | 12.8% | 12.0% | 17.5% | 0.6% |
| (83) Source: SL revenue = Line (76) x Line (78); Other classes Line (73) | | | | | | | |
| (84) | | | | | | | |
| (85) Rate Base | \$2,215,646 | \$1,166,540 | \$2,162 | \$272,807 | \$277,541 | \$434,532 | \$62,063 |
| (86) Rate Base Allocator | 100.0% | 52.7% | 0.1% | 12.3% | 12.5% | 19.6% | 2.8% |
| (87) Source: Line (10) | | | | | | | |
| (88) | | | | | | | |
| (89) Labor | \$102,723 | \$56,721 | \$72 | \$13,255 | \$11,910 | \$16,211 | \$4,554 |
| (90) Payroll Allocator | 100.0% | 55.2% | 0.1% | 12.9% | 11.6% | 15.8% | 4.4% |
| (91) Source: Exhibit NG-HSG-2G-4, Line (154) | | | | | | | |
| (92) | | | | | | | |
| (93) Dist Overhead Lines O&M | \$51,706 | \$27,769 | \$52 | \$7,270 | \$7,885 | \$8,284 | \$447 |
| (94) Overhead Line Allocator | 100.0% | 53.7% | 0.1% | 14.1% | 15.2% | 16.0% | 0.9% |
| (95) Source: Exhibit NG-HSG-2G-4, Line (151) | | | | | | | |
| (96) | | | | | | | |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-5

Summary of Proposed Rates Effective December 1, 2018

Massachusetts Electric Company
 Nantucket Electric Company
Summary of Proposed Rates

| | <u>R-1/R-2</u> | <u>R-4</u> | <u>G-1</u> | <u>G-2</u> | <u>G-3</u> | <u>S-5</u> |
|---|----------------|------------|------------|------------|------------|------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| (1) <u>Customer Charges (per month)</u> | | | | | | |
| (2) Customer Charge | \$7.00 | \$20.00 | \$10.00 | \$30.00 | \$223.00 | |
| (3) Unmetered Charge | | | \$7.50 | | | |
| (4) Min Bill (kVA) | | | \$2.50 | | | |
| (5) | | | | | | |
| (6) <u>Distribution per kWh Charge</u> | | | | | | |
| (7) kWh Sales - All Charge | \$0.04769 | | \$0.04262 | \$0.00373 | | \$0.04516 |
| (8) kWh Sales - Peak | | \$0.16460 | | | \$0.00553 | |
| (9) kWh Sales - Off Peak | | \$0.01434 | | | \$0.00000 | |
| (10) | | | | | | |
| (11) Demand kW Charge | | | | \$10.60 | \$7.60 | |
| (12) | | | | | | |
| (13) High Voltage Delivery Discount | | | | (\$0.60) | (\$0.60) | |
| (14) High Voltage -115kV Delivery Discount | | | | | (\$7.47) | |
| (15) 2nd Feeder Service | | | | | \$6.87 | |
| (16) 2nd Feeder Service with Additional Transformer | | | | | \$7.47 | |
| (17) | | | | | | |
| (18) <u>Basic Service Administrative Cost Adjustment Factor per kWh</u> | | | | | | |
| (19) kWh Sales - All Charge | \$0.00172 | \$0.00172 | \$0.00101 | \$0.00057 | \$0.00057 | \$0.00101 |
| (20) | | | | | | |
| (21) MMRC Charge (per month) | \$4.20 | \$4.20 | \$9.50 | \$28.00 | \$164.00 | |
| (22) | | | | | | |
| (23) <u>Residential Assistance Adjustment Factor per kWh</u> | | | | | | |
| (24) kWh Sales - All Charge | \$0.00480 | \$0.00674 | \$0.00398 | \$0.00294 | \$0.00171 | \$0.00319 |

Line (2) Column (a): per Exhibit NG-HSG-6, Page 2, Line (2), Column (b)
 Line (2) Column (b): per Exhibit NG-HSG-6, Page 3, Line (2), Column (b)
 Line (2) Column (c): per Exhibit NG-HSG-6, Page 4, Line (2), Column (b)
 Line (2) Column (d): per Exhibit NG-HSG-6, Page 5, Line (2), Column (b)
 Line (2) Column (e): per Exhibit NG-HSG-6, Page 6, Line (2), Column (b)
 Line (3) Column (c): per Exhibit NG-HSG-6, Page 4, Line (3), Column (b)
 Line (4) Column (c): per Exhibit NG-HSG-6, Page 4, Line (5), Column (b)
 Line (7) Column (a): per Exhibit NG-HSG-6, Page 2, Line (4), Column (b)
 Line (7) Column (c): per Exhibit NG-HSG-6, Page 4, Line (7), Column (b)
 Line (7) Column (d): per Exhibit NG-HSG-6, Page 5, Line (4), Column (b)
 Line (7) Column (f): per Exhibit NG-HSG-6, Page 10, Line (12)
 Line (8) Column (b): per Exhibit NG-HSG-6, Page 3, Line (4), Column (b)
 Line (8) Column (e): per Exhibit NG-HSG-6, Page 6, Line (4), Column (b)
 Line (9) Column (b): per Exhibit NG-HSG-6, Page 3, Line (5), Column (b)
 Line (9) Column (b): per Exhibit NG-HSG-6, Page 6, Line (5), Column (b)

Line (11) Column (d): per Exhibit NG-HSG-6, Page 5, Line (5), Column (b)
 Line (11) Column (e): per Exhibit NG-HSG-6, Page 6, Line (7), Column (b)
 Line (13) Column (d): per Exhibit NG-HSG-7, Page 1, Line (1)
 Line (13) Column (e): per Exhibit NG-HSG-7, Page 1, Line (1)
 Line (14) Column (e): per Exhibit NG-HSG-7, Page 1, Line (4)
 Line (15) Column (e): per Exhibit NG-HSG-7, Page 1, Line (5)
 Line (16) Column (e): per Exhibit NG-HSG-7, Page 1, Line (6)
 Line (19): per Exhibit NG-HSG-8, Page 1, Line (5)
 Line (21) Column (a): per Exhibit NG-HSG-6, Page 2, Line (3), Column (b)
 Line (21) Column (b): per Exhibit NG-HSG-6, Page 3, Line (3), Column (b)
 Line (21) Column (c): per Exhibit NG-HSG-6, Page 4, Line (6), Column (b)
 Line (21) Column (d): per Exhibit NG-HSG-6, Page 5, Line (3), Column (b)
 Line (21) Column (e): per Exhibit NG-HSG-6, Page 6, Line (3), Column (b)
 Line (24) Column: per Exhibit NG-HSG-9, Page 1, Column (g)

Massachusetts Electric Company
 Nantucket Electric Company
 Full Service Streetlighting Proposed Rates

| Luminaires | Lumen Size | Lumens Description | Annual Charge | | | |
|---------------------------------|------------|------------------------------------|---------------|----------|-----------|-----------|
| | | | Rate S-1 | Rate S-2 | Rate S-3A | Rate S-3B |
| (1) Incandescent | 1,000 | LUM INC RWY 105W | \$86.04 | | | |
| (2) | 2,500 | LUM INC RWY 205W | \$122.83 | | | |
| (3) | | | | | | |
| (4) Mercury Vapor | 4,400 | LUM MV RWY 100W | \$91.60 | \$58.73 | | \$45.45 |
| (5) | 8,500 | LUM MV RWY 175W | \$116.41 | | | \$71.72 |
| (6) | 13,000 | LUM MV RWY 250W | \$157.76 | | | |
| (7) | 23,000 | LUM MV RWY 400W | \$220.96 | | \$234.60 | \$158.19 |
| (8) | 63,000 | LUM MV RWY 1000W | \$446.00 | | | |
| (9) | | | | | | |
| (10) | 4,400 | LUM MV POST 100W | \$103.29 | | \$120.16 | |
| (11) | 8,500 | LUM MV POST 175W | \$146.35 | | | |
| (12) | | | | | | |
| (13) | 23,000 | LUM MV FLD 400W | \$244.28 | | | |
| (14) | 63,000 | LUM MV FLD 1000W | \$494.51 | | | |
| (15) | | | | | | |
| (16) Sodium Vapor | 4,000 | LUM HPS RWY 50W | \$86.00 | \$45.28 | \$71.10 | \$34.31 |
| (17) | 6,300 | LUM HPS RWY 70W | \$106.69 | \$53.36 | | \$43.50 |
| (18) | 9,600 | LUM HPS RWY 100W | \$118.58 | \$63.31 | \$87.61 | \$54.00 |
| (19) | 13,000 | LUM HPS RWY 150W (reti) | \$135.86 | | | |
| (20) | 16,000 | LUM HPS RWY 150W | \$136.54 | \$79.52 | | |
| (21) | 27,500 | LUM HPS RWY 250W | \$189.10 | \$119.52 | \$153.71 | \$109.23 |
| (22) | 50,000 | LUM HPS RWY 400W | \$273.16 | \$170.07 | \$230.38 | \$167.81 |
| (23) | 140,000 | LUM HPS RWY 1000W | \$470.82 | \$391.81 | | |
| (24) | | | | | | |
| (25) | 6,300 | LUM HPS FLD 70W | \$205.98 | | | |
| (26) | 27,500 | LUM HPS FLD 250W | \$253.86 | \$138.23 | | |
| (27) | 50,000 | LUM HPS FLD 400W | \$316.31 | \$189.01 | | |
| (28) | 140,000 | LUM HPS FLD 1000W | \$529.70 | | | |
| (29) | | | | | | |
| (30) | 4,000 | LUM HPS POST 50W | \$186.21 | | \$186.21 | \$34.31 |
| (31) | 9,600 | LUM HPS POST 100W | \$200.26 | | \$200.26 | |
| (32) | | | | | | |
| (33) | 27,500 | WALL HPS 250W 12HR | \$217.98 | | | |
| (34) | 27,500 | WALL HPS 250W 24HR | \$273.83 | | | |
| (35) | | | | | | |
| (36) Metal Halide | 32,000 | LUM MH FLD 400W | \$303.05 | | | |
| (37) | | | | | | |
| (38) Light Emitting Diode (LED) | 2,112 | LUM LED RWY 20W | \$106.38 | | | |
| (39) | 2,600 | LUM LED RWY 25W | \$106.50 | | | |
| (40) | 4,800 | LUM LED RWY 48W | \$120.68 | | | |
| (41) | 11,600 | LUM LED RWY 96W | \$191.30 | | | |
| (42) | 25,000 | LUM LED RWY 210W | \$257.14 | | | |
| (43) | 3,000 | LUM LED POST 50W | \$174.34 | | | |
| (44) Standards | | | | | | |
| (45) | | POLE-WOOD | \$65.25 | \$59.70 | | |
| (46) | | POLE-WOOD 1/2 CHG | \$32.62 | | | |
| (47) | | POLE FIBER PT <25FT | \$145.02 | | | |
| (48) | | POLE FIBER RWY <25 w/ foundation | \$133.87 | | | |
| (49) | | POLE FIBER RWY => 25 w/ foundation | \$223.82 | | | |
| (50) | | POLE METAL EMBEDDED | \$193.83 | | | |
| (51) | | POLE METAL=>25FT | \$271.30 | | | |
| (52) | | POLE METAL 1/2 CHG | \$135.64 | | | |
| (53) | | POLE FIBER W/BASE | | | \$73.13 | |
| (54) | | POLE METAL W/BASE | | | \$161.23 | |

Line (1) through Line (54): Exhibit NG-HSG-6, Pages 7 and 8

Massachusetts Electric Company
 Nantucket Electric Company
 Full Service Decorative Streetlighting Proposed Rates

| | Lumen Size | Lumens Description | Rate S-6 |
|-------------------|--|-----------------------|-----------|
| <u>Luminaires</u> | | | |
| (1) | 4000 | DEC HPS TR 50W | \$186.21 |
| (2) | 9,600 | DEC HPS TR 100W | \$200.26 |
| (3) | 4,000 | DEC HPS AG 50W | \$285.65 |
| (4) | 9,600 | DEC HPS AG 100W | \$300.68 |
| (5) | 4,000 | DEC HPS WL 50W | \$321.48 |
| (6) | 9,600 | DEC HPS WL 100W | \$338.11 |
| (7) | | | |
| (8) | | | |
| (9) | 4,000 | DEC HPS TR-TW 50W | \$408.28 |
| (10) | 9,600 | DEC HPS TR-TW 100W | \$436.43 |
| (11) | 4,000 | DEC HPS AG-TW 50W | \$607.19 |
| (12) | 9,600 | DEC HPS AG-TW 100W | \$637.31 |
| (13) | 4,000 | DEC HPS WL-TW 50W | \$678.89 |
| (14) | 9,600 | DEC HPS WL-TW 100W | \$712.13 |
| <u>Standards</u> | | | |
| (15) | | | |
| (16) | | DEC VILL PT/FDN | \$703.87 |
| (17) | | DEC WASH PT/FDN | \$732.69 |
| (18) | | POLE FIBER PT <25FT | \$145.02 |
| (19) | | | |
| (20) | <u>Basic Service Administrative Cost Adjustment Factor per kWh</u> | | |
| (21) | kWh Sales - Charge All Streetlights | | \$0.00101 |

Line (1) through Line (18): Exhibit NG-HSG-6, Page 8
 Line (21): Exhibit NG-HSG-8, Page 1, Line (5)

Massachusetts Electric Company
Nantucket Electric Company
Tempory Turn Off Streetlighting Proposed Rates

| | Lumen Size | Lumens Description | Annual Charge | |
|-------------------|---------------------|-----------------------|---------------|-----------|
| | | | Rate S-1 | Rate S-3A |
| <u>Luminaires</u> | | | | |
| (1) | 1,000 | LUM INC RWY 105W TT | \$53.17 | |
| (2) | 2,500 | LUN INC RWY 205W TT | \$75.91 | |
| (3) | | | | |
| (4) | 4,400 | LUM MV RWY 100W TT | \$56.61 | |
| (5) | 8,500 | LUM MV RWY 175W TT | \$71.94 | |
| (6) | 13,000 | LUM MV RWY 250W TT | \$97.50 | |
| (7) | 23,000 | LUM MV RWY 400W TT | \$136.56 | \$144.99 |
| (8) | 63,000 | LUM MV RWY 1000W TT | \$275.64 | |
| (9) | | | | |
| (10) | 4,400 | LUM MV POST 100W TT | \$63.83 | \$74.26 |
| (11) | 8,500 | LUM MV POST 175W TT | \$90.45 | |
| (12) | | | | |
| (13) | 23,000 | LUM MV FLD 400W TT | \$150.97 | |
| (14) | 63,000 | LUM MV FLD 1000W TT | \$305.62 | |
| (15) | | | | |
| (16) | <u>Sodium Vapor</u> | LUM HPS RWY 50W TT | \$53.15 | \$43.94 |
| (17) | 4,000 | LUM HPS RWY 70W TT | \$65.93 | |
| (18) | 9,600 | LUM HPS RWY 100W TT | \$73.28 | \$54.14 |
| (19) | 13,000 | LUM HPS RWY 150W TT | \$83.96 | |
| (20) | 16,000 | LUM HPS RWY 150W TT | \$84.38 | |
| (21) | 27,500 | LUM HPS RWY 250W TT | \$116.87 | \$94.99 |
| (22) | 50,000 | LUM HPS RWY 400W TT | \$168.82 | \$142.38 |
| (23) | 140,000 | LUM HPS RWY 1000W TT | \$290.98 | |
| (24) | | | | |
| (25) | 6,300 | LUM HPS FLD 70W TT | \$127.30 | |
| (26) | 27,500 | LUM HPS FLD 250W TT | \$156.89 | |
| (27) | 50,000 | LUM HPS FLD 400W TT | \$195.49 | |
| (28) | 140,000 | LUM HPS FLD 1000W TT | \$327.37 | |
| (29) | | | | |
| (30) | 4,000 | LUM HPS POST 50W TT | \$115.08 | \$115.08 |
| (31) | 9,600 | LUM HPS POST 100W TT | \$123.76 | \$123.76 |
| (32) | | | | |
| (33) | 27,500 | WALL HPS 250W 12 TT | \$134.72 | |
| (34) | 27,500 | WALL HPS 250W 24 TT | \$169.23 | |
| (35) | | | | |
| (36) | <u>Metal Halide</u> | | | |
| (37) | 32,000 | LUM MH FLD 400W TT | \$187.29 | |
| (38) | <u>Standards</u> | | | |
| (39) | | | | |
| (40) | | POLE-WOOD TEMPOFF | \$40.32 | |
| (41) | | POLE-WOOD 1/2 CHG TT | \$20.16 | |
| (42) | | POLE FIBER PT <25TT | \$89.62 | |
| (43) | | POLE FIBER RWY =<25TT | \$82.73 | |
| (44) | | POLE FIBERRWY =>25TT | \$138.33 | |
| (45) | | POLE METAL EMB TT | \$119.79 | |
| (46) | | POLE METAL =>25 TT | \$167.67 | |
| (47) | | POLE METAL 1/2 TT | \$83.83 | |
| (48) | | POLE FIBER BASE TT | | \$45.19 |
| (49) | | POLE METAL BASE TT | | \$99.64 |

Line (1) through Line (49): Exhibit NG-HSG-6, Page 11

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-6
Proposed Rate Design

Massachusetts Electric Company
Nantucket Electric Company
Rate Design

| | |
|--|---------------|
| Rate Design | Page 1 of 12 |
| Rate Design for Rate R-1 / R-2 | Page 2 of 12 |
| Rate Design for Rate R-4 | Page 3 of 12 |
| Rate Design for Rate G-1 | Page 4 of 12 |
| Rate Design for Rate G-2 | Page 5 of 12 |
| Rate Design for G-3 | Page 6 of 12 |
| Rate Design for Rate Street Lighting - Summary | Page 7 of 12 |
| Rate Design for Rate Street Lighting - Detail | |
| Streetlighting - Full Service (Rate S-1) | Page 8 of 12 |
| Streetlighting - Full Service (Rate S-3) | Page 9 of 12 |
| Streetlighting - Energy Only (Rate S-5) | Page 10 of 12 |
| Rate Design for Rate Street Lighting - Temporary Turn Off for Rate S-1 and Rate S-3 | Page 11 of 12 |
| Streetlighting Capital Tracker, Solar Cost Recovery and Smart Grid Cost Recovery Factors | Page 12 of 12 |

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate R-1 / R-2

| | Billing Units (a) | Proposed Rates (b) | Proposed Revenue (c) |
|-------------------------------|----------------------|-----------------------|-----------------------------|
| (1) Revenue Allocation Target | | | <u><u>\$484,702,850</u></u> |
| <u>Customer Charge:</u> | | | |
| (2) All bills (R-1 / R-2) | 13,951,230 | \$7.00 | \$97,658,611 |
| <u>MMRC:</u> | | | |
| (3) Applicable Bills | 429,876 | \$4.20 | \$1,805,479 |
| <u>Energy-Based Rate</u> | | | |
| (4) kWh Deliveries - All | 8,076,342,578 | \$0.04769 | \$385,160,778 |
| (5) Total Revenue | | | <u><u>\$484,624,867</u></u> |
| (6) Difference to Target | | | (\$77,983) |

- (a) Workpaper NG-HSG-3
- (1) Exhibit NG-HSG-4, Page 2, Line (53)
- (2)(b) Proposed
- (2)(c) Column (a) x Column (b)
- (3)(a) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (3)
- (3)(b) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (4)
- (3)(c) Column (a) x Column (b)
- (4)(b) [Line (1) - Line (2) - Line (3)] ÷ Line (4), Column (a), truncated to five decimal places
- (4)(c) Column (a) x Column (b)
- (5) Line (2) + Line (3) + Line (4)
- (6) Line (5) - Line (1)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate R-4

| | Billing Units (a) | Proposed Rates (b) | Proposed Revenue (c) |
|-------------------------------|----------------------|-----------------------|-------------------------|
| (1) Revenue Allocation Target | | | <u><u>\$682,238</u></u> |
| <u>Customer Charge:</u> | | | |
| (2) Customer Charge Revenue | 1,807 | \$20.00 | \$36,147 |
| <u>MMRC:</u> | | | |
| (3) Applicable Bills | 144 | \$4.20 | \$605 |
| <u>Energy-Based Rates:</u> | | | |
| (4) kWh Deliveries - Peak | 3,361,909 | \$0.16460 | \$553,370 |
| (5) kWh Deliveries - Off Peak | <u>6,421,700</u> | <u>\$0.01434</u> | <u>\$92,087</u> |
| (6) Energy-Based Revenue | 9,783,609 | | \$645,457 |
| (7) Total Revenue | | | <u><u>\$682,209</u></u> |
| (8) Difference to Target | | | (\$28) |

- (a) Workpaper NG-HSG-3
- (1) Exhibit NG-HSG-4, Page 2, Line (53)
- (2)(b) Proposed
- (2)(c) Column (a) x Column (b)
- (3)(a) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (3)
- (3)(b) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (4)
- (3)(c) Column (a) x Column (b)
- (4)(b) [Line (1) - Line (2) - Line (3) - Line (5)] ÷ Line (6), Column (a), truncated to five decimal places
- (4)(c) Column (a) x Column (b)
- (5)(b) Current peak rate ÷ Current off peak rate x Proposed peak rate, truncated to five decimal places
- (5)(c) Column (a) x Column (b)
- (6) Line (4) + Line (5)
- (7) Line (2) + Line (3) + Line (6)
- (8) Line (7) - Line (1)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate G-1

| | | Billing Units | Proposed Rates | Proposed Revenue |
|-----|--------------------------------|-----------------------|----------------|-----------------------------|
| | | (a) | (b) | (c) |
| (1) | Revenue Allocation Target | | | <u><u>\$108,913,195</u></u> |
| | <u>Customer Charge:</u> | | | |
| (2) | Monthly Bills | Metered 1,796,176 | \$10.00 | \$17,961,755 |
| (3) | Monthly Bills | Unmetered 21,894 | \$7.50 | <u>\$164,205</u> |
| (4) | Customer Charge Revenue | | | \$18,125,960 |
| (5) | <u>Minimum Bill Provision:</u> | Min Bill (kVA) 43,188 | \$2.50 | \$107,970 |
| | <u>MMRC:</u> | | | |
| (6) | Applicable Bills | 14,388 | \$9.50 | \$136,686 |
| | <u>Energy-Based Rate:</u> | | | |
| (7) | kWh Deliveries - All | 2,124,015,643 | \$0.04262 | <u>\$90,525,547</u> |
| (8) | Total Revenue | | | <u><u>\$108,896,163</u></u> |
| (9) | Difference to Target | | | (\$17,032) |

- (a) Workpaper NG-HSG-3
- (1) Exhibit NG-HSG-4, Page 2, Line (53)
- (2)(b) Proposed
- (2)(c) Column (a) x Column (b)
- (3)(b) Proposed
- (3)(c) Column (a) x Column (b)
- (4) Line (2) + Line (3)
- (5)(b) Proposed
- (5)(c) Column (a) x Column (b)
- (6)(a) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (3)
- (6)(b) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (4)
- (6)(c) Column (a) x Column (b)
- (7)(b) [Line (1) - Line (4) - Line (5) - Line (6)] ÷ Line (7), Column (a), truncated to five decimal places
- (7)(c) Column (a) x Column (b)
- (8) Line (4) + Line (5) + Line (6) + Line (7)
- (9) Line (8) - Line (1)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate G-2

| | | Billing Units | Proposed Rates | Proposed Revenue |
|-----|--------------------------------|-----------------------------------|----------------|----------------------|
| | | (a) | (b) | (c) |
| (1) | Revenue Allocation Target | | | <u>\$101,665,527</u> |
| | <u>Customer Charge:</u> | | | |
| (2) | Customer Charge Revenue | 143,328 | \$30.00 | \$4,299,855 |
| | <u>MMRC:</u> | | | |
| (3) | Applicable Bills | 2,724 | \$28.00 | \$76,272 |
| | <u>Distribution Rates:</u> | | | |
| (4) | Energy-Based Rate | All kWh 2,695,803,275 | \$0.00373 | \$10,055,346 |
| (5) | Demand-Based Rate | Demand billing units 8,240,030 | \$10.60 | \$87,344,316 |
| (6) | High Voltage Metering Discount | | (0.0549%) | (\$55,768) |
| (7) | High Voltage Delivery Discount | Demand billing units 103,893 | (\$0.60) | <u>(\$62,059)</u> |
| (8) | Total Revenue | | | <u>\$101,657,961</u> |
| (9) | Difference to Target | | | (\$7,566) |

- (a) Workpaper NG-HSG-3
- (1) Exhibit NG-HSG-4, Page 2, Line (53)
- (2)(b) Proposed
- (2)(c) Column (a) x Column (b)
- (3)(a) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (3)
- (3)(b) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (4)
- (3)(c) Column (a) x Column (b)
- (4)(b) [Line (1) - Line (2) - Line (3) - Line (5) - Line (6) - Line (7)] ÷ Line (4), Column (a), truncated to five decimal places
- (4)(c) Column (a) x Column (b)
- (5)(b) Proposed
- (5)(c) Column (a) x Column (b)
- (6)(b) Workpaper NG-HSG-3, Column (v)
- (6)(c) Line (6), Column (b) x Line (1)
- (7)(b) Exhibit NG-HSG-7, Page 1, Line (1)
- (7)(c) Column (a) x Column (b)
- (8) Sum of Lines (2) through (7)
- (9) Line (8) - Line (1)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for G-3

| | | Billing Units | Proposed Rates | Proposed Revenue |
|------|---------------------------------------|------------------------------------|----------------|----------------------|
| | | (a) | (b) | (c) |
| (1) | Revenue Allocation Target | | | <u>\$148,598,772</u> |
| | <u>Customer Charge:</u> | | | |
| (2) | Customer Charge Revenue | 36,421 | \$223.00 | \$8,121,804 |
| | <u>MMRC Revenue</u> | | | |
| (3) | Applicable Bills | 2,352 | \$164.00 | \$385,728 |
| | <u>Distribution Rates:</u> | | | |
| (4) | Energy-Based Rate | On Peak kWh 2,993,070,827 | \$0.00553 | \$16,551,682 |
| (5) | Energy-Based Rate | Off Peak kWh 3,806,839,400 | \$0.00000 | \$0 |
| (6) | Energy-Based Revenue | <u>6,799,910,227</u> | | <u>\$16,551,682</u> |
| (7) | Demand kW | Demand billing units 16,597,200 | \$7.60 | \$126,138,718 |
| (8) | High Voltage Metering Discount | | (1.104%) | (\$1,640,768) |
| (9) | High Voltage Delivery Discount | Demand billing units 4,907,928 | (\$0.60) | (\$2,931,709) |
| (10) | High Voltage Delivery Discount- 115kV | 312,904 | (\$7.47) | (\$2,337,314) |
| (11) | 2nd Feeder Service | Demand billing units 509,721 | \$6.87 | \$3,503,014 |
| (12) | 2nd Feeder Service with Transformer | Demand billing units 107,922 | \$7.47 | <u>\$806,151</u> |
| (13) | Total Revenue | | | <u>\$148,597,306</u> |
| (14) | Difference to Target | | | (\$1,466) |

- (a) Workpaper NG-HSG-3
- (1) Exhibit NG-HSG-4, Page 2, Line (53)
- (2)(b) Proposed
- (2)(c) Column (a) x Column (b)
- (3)(a) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (3)
- (3)(b) Pre-Filed Direct Testimony of Ian Springsteel and Howard Gorman, Exhibit NG-MMRC-2, Page 2, Line (4)
- (3)(c) Column (a) x Column (b)
- (4)(b) [Line (1) - Line (2) - Line (3) - Lines (7) thru Line (12)] ÷ Line (4), Column (a), truncated to two decimal places
- (4)(c) Column (a) x Column (b)
- (5)(b) Proposed
- (5)(c) Column (a) x Column (b)
- (6) Line (4) + Line (5)
- (7)(b) Proposed
- (7)(c) Column (a) x Column (b)
- (8)(b) Workpaper NG-HSG-3, Column (v)
- (8)(c) Line (8), Column (b) x Line (1)
- (9)(b) Exhibit NG-HSG-7, Page 1, Line (1)
- (9)(c) Column (a) x Column (b)
- (10)(b) Exhibit NG-HSG-7, Page 1, Line (4)
- (10)(c) Column (a) x Column (b)
- (11)(b) Exhibit NG-HSG-7, Page 1, Line (5)
- (11)(c) Column (a) x Column (b)
- (12)(b) Exhibit NG-HSG-7, Page 1, Line (6)
- (12)(c) Column (a) x Column (b)
- (13) Line (4) + Line (3) + Sum of Lines (6) through Line (12)
- (14) Line (14) - Line (1)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate Street Lighting - Summary

| Description | Distribution at Current Rates | Cap Ex Factor Revenue | Solar Adjustment Factor Revenue | Smart Grid Factor Revenue | Grand Total | Distribution Revenue at Proposed Rates | Increase (Decrease) \$ | Increase (Decrease) % |
|--|-------------------------------|-----------------------|---------------------------------|---------------------------|--------------|--|------------------------|-----------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (f) |
| (1) Streetlighting Revenue Requirement | | | | | | \$19,856,350 | | |
| <u>Rate S-1</u> | | | | | | | | |
| (2) Full Service | \$13,525,573 | \$1,320,944 | \$38,353 | \$31,713 | \$14,916,583 | \$17,150,598 | \$2,234,015 | 14.98% |
| (3) Temporary Turn Off | \$32,268 | | | | \$32,268 | \$41,632 | \$9,364 | 29.02% |
| (4) <u>Rate S-2</u> | \$334,928 | \$51,156 | \$1,484 | \$1,228 | \$388,796 | \$446,547 | \$57,751 | 14.85% |
| <u>Rate S-3 (OPTION A)</u> | | | | | | | | |
| (5) Full Service | \$119,514 | \$11,120 | \$322 | \$268 | \$131,224 | \$150,888 | \$19,664 | 14.99% |
| (6) Temporary Turn Off | \$0 | | | | \$0 | \$0 | \$0 | |
| (7) <u>Rate S-3 (OPTION B)</u> | \$35,088 | \$8,901 | \$258 | \$215 | \$44,462 | \$50,981 | \$6,519 | 14.66% |
| (8) <u>Rate S-6</u> | \$39,851 | \$232 | \$7 | \$5 | \$40,095 | \$46,192 | \$6,097 | 15.21% |
| (9) <u>Rate S-5</u> | \$1,644,686 | \$781,128 | \$22,679 | \$18,754 | \$2,467,247 | \$1,969,611 | (\$497,636) | -20.17% |
| (10) Total Street Lighting Revenue | \$15,731,908 | \$2,173,481 | \$63,103 | \$52,183 | \$18,020,675 | \$19,856,449 | \$1,835,774 | 10.19% |

- (1)(e) Line (1): per Exhibit NG-HSG-4, Page 2, Line (53)
(a) Full Service Pages 7 and 8, Column (h), Temporary Turn Off, Page 10, Column (e), S-5 Page 9 Line (7)
(b) Pages 7 and 8, Column (i), S-5 Page 9 Line (8)
(c) Pages 7 and 8, Column (j), S-5 Page 9 Line (9)
(d) Pages 7 and 8, Column (k), S-5 Page 9 Line (10)
(e) Column (a) + Column (b) + Column (c) + Column (d)
(f) Full Service Pages 7 and 8, Column (n), Temporary Turn Off, Page 10, Column (f), S-5 Page 9 Line (13)
(g) Column (f) - Column (e)
(h) Column (g) ÷ Column (e)

Massachusetts Electric Company
 Nantucket Electric Company
Rate Design for Rate Street Lighting - Detail

| Type/Bill Print | Streetlighting - Full Service (Rate S-1) | | | | | | | | | | | | | |
|--|--|--------------------|---------------------------|-----------------------|------------------------------|---------------------------|------------------------|---------------------------------------|----------------|------------------|--------------------|----------------------|-------------------------|--|
| | Annual kWh | Dec 31, 2017 Units | Current Annual Base Price | Cap Ex Factor Revenue | Smart Grid Adjustment Factor | Smart Grid Factor Revenue | Adjusted Annual Charge | Distribution Revenue at Current Rates | Cap Ex Revenue | Solar Ex Revenue | Smart Grid Revenue | Total Annual Revenue | Proposed per Unit Price | Distribution Revenue at Proposed Rates |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) |
| Incandescent | | | | | | | | | | | | | | |
| (1) LUM INC RWY 105W | 438 | 514 | \$66.60 | \$7.84 | \$0.23 | \$0.19 | \$74.67 | \$34,232 | \$4,032 | \$117 | \$97 | \$38,478 | \$86.04 | \$44,225 |
| (2) LUM INC RWY 205W | 856 | 3 | \$90.83 | \$15.33 | \$0.45 | \$0.37 | \$106.61 | \$272 | \$46 | \$1 | \$1 | \$320 | \$122.83 | \$368 |
| (3) | | 517 | | | | | | \$34,504 | \$4,078 | \$118 | \$98 | \$38,798 | | \$44,593 |
| Mercury Vapor Fixtures | | | | | | | | | | | | | | |
| (4) LUM MV RWY 100W | 543 | 299 | \$69.49 | \$9.73 | \$0.28 | \$0.23 | \$79.50 | \$20,778 | \$2,908 | \$84 | \$70 | \$23,840 | \$91.60 | \$27,388 |
| (5) LUM MV RWY 175W | 881 | 197 | \$84.80 | \$15.78 | \$0.46 | \$0.38 | \$101.04 | \$16,706 | \$3,108 | \$90 | \$75 | \$20,962 | \$116.41 | \$724,933 |
| (6) LUM MV RWY 250W | 1,282 | | \$113.29 | \$22.96 | \$0.67 | \$0.55 | \$136.92 | \$0 | \$0 | \$0 | \$0 | \$0 | \$157.76 | \$0 |
| (7) LUM MV RWY 400W | 1,991 | 164 | \$155.07 | \$35.66 | \$1.04 | \$0.86 | \$191.76 | \$25,431 | \$5,848 | \$170 | \$140 | \$31,589 | \$220.96 | \$36,237 |
| (8) LUM MV RWY 1000W | 4,572 | 1 | \$302.81 | \$81.88 | \$2.38 | \$1.97 | \$387.07 | \$303 | \$82 | \$2 | \$2 | \$389 | \$446.00 | \$446 |
| (9) LUM MV POST 100W | 543 | 9 | \$79.64 | \$9.73 | \$0.28 | \$0.23 | \$89.65 | \$717 | \$88 | \$3 | \$2 | \$810 | \$103.29 | \$930 |
| (10) LUM MV POST 175W | 881 | 46 | \$110.78 | \$15.78 | \$0.46 | \$0.38 | \$127.02 | \$5,096 | \$726 | \$21 | \$17 | \$5,860 | \$146.35 | \$6,732 |
| (11) LUM MV FLD 400W | 1,991 | 332 | \$175.31 | \$35.66 | \$1.04 | \$0.86 | \$212.00 | \$58,203 | \$11,839 | \$344 | \$284 | \$70,670 | \$244.28 | \$81,101 |
| (12) LUM MV FLD 1000W | 4,572 | 91 | \$344.91 | \$81.88 | \$2.38 | \$1.97 | \$429.17 | \$31,387 | \$7,451 | \$216 | \$179 | \$39,233 | \$494.51 | \$45,000 |
| (13) | | 1,139 | | | | | | \$158,621 | \$32,050 | \$930 | \$769 | \$192,370 | | \$220,767 |
| Sodium Vapor Fixtures | | | | | | | | | | | | | | |
| (14) LUM HPS RWY 50W | 255 | 50,661 | \$69.94 | \$4.57 | \$0.13 | \$0.11 | \$74.64 | \$3,543,230 | \$231,371 | \$6,718 | \$5,555 | \$3,786,874 | \$86.00 | \$4,356,846 |
| (15) LUM HPS RWY 70W | 359 | 6,792 | \$85.98 | \$6.43 | \$0.19 | \$0.15 | \$92.60 | \$583,976 | \$43,670 | \$1,268 | \$1,048 | \$629,962 | \$106.69 | \$724,638 |
| (16) LUM HPS RWY 100W | 493 | 14,217 | \$93.83 | \$8.83 | \$0.26 | \$0.21 | \$102.92 | \$1,333,981 | \$125,531 | \$3,645 | \$3,014 | \$1,466,171 | \$118.58 | \$1,685,852 |
| (17) LUM HPS RWY 150W | 758 | 10 | \$103.94 | \$13.58 | \$0.39 | \$0.33 | \$117.91 | \$1,039 | \$136 | \$4 | \$3 | \$1,182 | \$135.86 | \$1,359 |
| (18) LUM HPS RWY 150W | 722 | 2,146 | \$105.20 | \$12.93 | \$0.38 | \$0.31 | \$118.51 | \$225,759 | \$27,750 | \$806 | \$666 | \$254,981 | \$136.54 | \$293,015 |
| (19) LUM HPS RWY 250W | 1,269 | 7,808 | \$140.73 | \$22.73 | \$0.66 | \$0.55 | \$164.12 | \$1,098,820 | \$177,459 | \$5,152 | \$4,261 | \$1,285,692 | \$189.10 | \$1,476,493 |
| (20) LUM HPS RWY 400W | 1,962 | 2,159 | \$200.91 | \$35.14 | \$1.02 | \$0.84 | \$237.07 | \$433,765 | \$75,866 | \$2,203 | \$1,821 | \$513,655 | \$273.16 | \$589,752 |
| (21) LUM HPS RWY 1000W | 4,618 | 2 | \$323.50 | \$82.71 | \$2.40 | \$1.99 | \$408.61 | \$647 | \$165 | \$5 | \$4 | \$821 | \$470.82 | \$942 |
| (22) LUM HPS FLD 70W | 359 | 2 | \$172.15 | \$6.43 | \$0.19 | \$0.15 | \$178.77 | \$344 | \$13 | \$0 | \$0 | \$357 | \$205.98 | \$412 |
| (23) LUM HPS FLD 250W | 1,269 | 4,145 | \$196.93 | \$22.73 | \$0.66 | \$0.55 | \$220.32 | \$816,275 | \$94,207 | \$2,735 | \$2,262 | \$915,479 | \$253.86 | \$1,052,250 |
| (24) LUM HPS FLD 400W | 1,962 | 13,692 | \$238.36 | \$35.14 | \$1.02 | \$0.84 | \$274.52 | \$3,263,625 | \$481,129 | \$13,969 | \$11,551 | \$3,770,274 | \$316.31 | \$4,330,917 |
| (25) LUM HPS FLD 1000W | 4,618 | 27 | \$374.60 | \$82.71 | \$2.40 | \$1.99 | \$459.71 | \$10,114 | \$2,233 | \$65 | \$54 | \$12,466 | \$529.70 | \$14,302 |
| (26) LUM HPS POST 50W | 255 | 2,274 | \$156.91 | \$4.57 | \$0.13 | \$0.11 | \$161.61 | \$356,813 | \$10,385 | \$302 | \$249 | \$367,749 | \$186.21 | \$423,442 |
| (27) LUM HPS POST 100W | 493 | 560 | \$164.72 | \$8.83 | \$0.26 | \$0.21 | \$173.81 | \$92,243 | \$4,945 | \$144 | \$119 | \$97,451 | \$200.26 | \$112,146 |
| (28) WALL HPS 250W 12 HR | 1,332 | 0 | \$164.63 | \$23.86 | \$0.69 | \$0.57 | \$189.18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$217.98 | \$0 |
| (29) WALL HPS 250W 24 HR | 2,663 | 0 | \$188.57 | \$47.69 | \$1.38 | \$1.15 | \$237.65 | \$0 | \$0 | \$0 | \$0 | \$0 | \$273.83 | \$0 |
| (30) | | 104,495 | | | | | | \$11,760,631 | \$1,274,860 | \$37,016 | \$30,607 | \$13,103,114 | | \$15,062,366 |
| Metal Halide | | | | | | | | | | | | | | |
| (31) LUM MH FLD 400W | 1,883 | 282 | \$228.31 | \$33.72 | \$0.98 | \$0.81 | \$263.01 | \$64,383 | \$9,510 | \$276 | \$228 | \$74,397 | \$303.05 | \$85,460 |
| (32) | | 282 | | | | | | \$64,383 | \$9,510 | \$276 | \$228 | \$74,397 | | \$85,460 |
| LED | | | | | | | | | | | | | | |
| (33) LUM LED RWY 20W | 88 | 64 | \$90.71 | \$1.58 | \$0.05 | \$0.04 | \$92.33 | \$5,805 | \$101 | \$3 | \$2 | \$5,911 | \$106.38 | \$6,808 |
| (34) LUM LED RWY 25W | 109 | 79 | \$90.42 | \$1.95 | \$0.06 | \$0.05 | \$92.43 | \$7,143 | \$154 | \$4 | \$4 | \$7,305 | \$106.50 | \$8,414 |
| (35) LUM LED RWY 48W | 206 | 20 | \$100.94 | \$3.69 | \$0.11 | \$0.09 | \$104.74 | \$2,019 | \$74 | \$2 | \$2 | \$2,097 | \$120.68 | \$2,414 |
| (36) LUM LED RWY 96W | 405 | 3 | \$158.56 | \$7.25 | \$0.21 | \$0.17 | \$166.02 | \$476 | \$22 | \$1 | \$1 | \$500 | \$191.30 | \$574 |
| (37) LUM LED RWY 210W | 881 | 6 | \$206.93 | \$15.78 | \$0.46 | \$0.38 | \$223.17 | \$1,242 | \$95 | \$3 | \$2 | \$1,342 | \$257.14 | \$1,543 |
| (38) LUM LED POST 50W | 213 | 0 | \$147.38 | \$3.81 | \$0.11 | \$0.09 | \$151.31 | \$0 | \$0 | \$0 | \$0 | \$0 | \$174.34 | \$0 |
| (39) | | 172 | | | | | | \$16,685 | \$446 | \$13 | \$11 | \$17,155 | | \$19,753 |
| (40) SUBTOTAL FIXTURES STANDARDS | | 106,605 | | | | | | \$12,034,824 | \$1,320,944 | \$38,353 | \$31,713 | \$13,425,834 | | \$15,432,939 |
| (41) POLE-WOOD | | 2,434 | \$56.63 | | | | \$56.63 | \$137,837 | \$0 | \$0 | \$0 | \$137,837 | \$65.25 | \$158,819 |
| (42) POLE-WOOD 1/2 CHG | | 64 | \$28.31 | | | | \$28.31 | \$1,812 | \$0 | \$0 | \$0 | \$1,812 | \$32.62 | \$2,088 |
| (43) POLE FIBER PT <25FT | | 1,251 | \$125.86 | | | | \$125.86 | \$157,451 | \$0 | \$0 | \$0 | \$157,451 | \$145.02 | \$181,420 |
| (44) POLE FIBER RWY <25 | | 1,140 | \$116.19 | | | | \$116.19 | \$132,457 | \$0 | \$0 | \$0 | \$132,457 | \$133.87 | \$152,612 |
| (45) POLE FIBER RWY =>25 | | 8 | \$194.25 | | | | \$194.25 | \$1,554 | \$0 | \$0 | \$0 | \$1,554 | \$223.82 | \$1,791 |
| (46) POLE METAL EMBEDDED | | 41 | \$168.22 | | | | \$168.22 | \$6,897 | \$0 | \$0 | \$0 | \$6,897 | \$193.83 | \$7,947 |
| (47) POLE METAL =>25FT | | 4,451 | \$235.46 | | | | \$235.46 | \$1,048,032 | \$0 | \$0 | \$0 | \$1,048,032 | \$271.30 | \$1,207,556 |
| (48) POLE METAL 1/2 CHG | | 40 | \$117.72 | | | | \$117.72 | \$4,709 | \$0 | \$0 | \$0 | \$4,709 | \$135.64 | \$5,426 |
| (49) SUBTOTAL STANDARDS | | 9,429 | | | | | | \$1,490,749 | \$0 | \$0 | \$0 | \$1,490,749 | | \$1,717,659 |
| (50) TOTAL FIXTURES & STANDARDS | | 116,034 | | | | | | \$13,525,573 | \$1,320,944 | \$38,353 | \$31,713 | \$14,916,583 | | \$17,150,598 |
| Streetlighting - Full Service (Rate S-2) | | | | | | | | | | | | | | |
| Type/Bill Print | Annual kWh | Dec 31, 2017 Units | Current Annual Base Price | Cap Ex Factor Revenue | Smart Grid Adjustment Factor | Smart Grid Factor Revenue | Adjusted Annual Charge | Distribution Revenue at Current Rates | Cap Ex Revenue | Solar Ex Revenue | Smart Grid Revenue | Total Annual Revenue | Proposed per Unit Price | Distribution Revenue at Proposed Rates |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) |
| Sodium Vapor Fixtures | | | | | | | | | | | | | | |
| (51) LUM HPS RWY 50W | 255 | 7,368 | \$34.60 | \$4.57 | \$0.13 | \$0.11 | \$39.30 | \$254,933 | \$33,650 | \$977 | \$808 | \$290,368 | \$45.28 | \$333,623 |
| (52) LUM HPS RWY 70W | 359 | 456 | \$39.70 | \$6.43 | \$0.19 | \$0.15 | \$46.32 | \$18,103 | \$2,932 | \$85 | \$70 | \$21,190 | \$53.36 | \$24,332 |
| (53) LUM HPS RWY 100W | 493 | 431 | \$45.86 | \$8.83 | \$0.26 | \$0.21 | \$54.95 | \$19,766 | \$3,806 | \$110 | \$91 | \$23,773 | \$63.31 | \$27,287 |
| (54) LUM HPS RWY 150W | 722 | 303 | \$55.71 | \$12.93 | \$0.38 | \$0.31 | \$69.02 | \$16,880 | \$3,918 | \$114 | \$94 | \$21,006 | \$79.52 | \$24,095 |
| (55) LUM HPS RWY 250W | 1,269 | 123 | \$80.34 | \$22.73 | \$0.66 | \$0.55 | \$103.73 | \$9,882 | \$2,796 | \$81 | \$67 | \$12,826 | \$119.52 | \$14,701 |
| (56) LUM HPS RWY 400W | 1,962 | 72 | \$111.44 | \$35.14 | \$1.02 | \$0.84 | \$147.60 | \$8,024 | \$2,530 | \$73 | \$61 | \$10,688 | \$170.07 | \$12,245 |
| (57) LUM HPS RWY 1000W | 4,618 | 1 | \$254.93 | \$82.71 | \$2.40 | \$1.99 | \$340.04 | \$255 | \$83 | \$2 | \$2 | \$342 | \$391.81 | \$392 |
| (58) LUM HPS FLD 250W | 1,269 | 42 | \$96.58 | \$22.73 | \$0.66 | \$0.55 | \$119.97 | \$4,056 | \$955 | \$28 | \$23 | \$5,062 | \$138.23 | \$5,806 |
| (59) LUM HPS FLD 400W | 1,962 | 13 | \$127.88 | \$35.14 | \$1.02 | \$0.84 | \$164.04 | \$1,662 | \$457 | \$13 | \$11 | \$2,143 | \$189.01 | \$2,457 |
| (60) | | 8,809 | | | | | | \$333,561 | \$51,127 | \$1,483 | \$1,227 | \$387,398 | | \$444,938 |
| Mercury Vapor Fixtures | | | | | | | | | | | | | | |
| (61) LUM MV RWY 100W | 543 | 3 | \$40.97 | \$9.73 | \$0.28 | \$0.23 | \$50.98 | \$123 | \$29 | \$1 | \$1 | \$154 | \$58.73 | \$176 |
| (62) SUBTOTAL FIXTURES STANDARDS | | 8,812 | | | | | | \$333,684 | \$51,156 | \$1,484 | \$1,228 | \$387,552 | | \$445,114 |
| (63) POLE-WOOD | | 24 | \$51.82 | | | | \$51.82 | \$1,244 | \$0 | \$0 | \$0 | \$1,244 | \$59.70 | \$1,433 |
| (64) TOTAL FIXTURES & STANDARDS | | 8,836 | | | | | | \$334,928 | \$51,156 | \$1,484 | \$1,228 | \$388,796 | | \$446,547 |

Massachusetts Electric Company
 Nantucket Electric Company
Rate Design for Rate Street Lighting - Detail

| Streetlighting - Full Service (Rate S-3) | | | | | | | | | | | | | | |
|--|------------|--------------------|---------------------------|-----------------------|---------------------------|---------------------------|------------------------|---------------------------------------|----------------|------------------|--------------------|----------------------|-------------------------|--|
| Type/Bill Print | Annual kWh | Dec 31, 2017 Units | Current Annual Base Price | Cap Ex Factor Revenue | Solar | | | Distribution Revenue at Current Rates | Cap Ex Revenue | Solar Ex Revenue | Smart Grid Revenue | Total Annual Revenue | Proposed per Unit Price | Distribution Revenue at Proposed Rates |
| | | | | | Adjustment Factor Revenue | Smart Grid Factor Revenue | Adjusted Annual Charge | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | |
| S-3 (OPTION A) | | | | | | | | | | | | | | |
| Mercury Vapor Fixtures | | | | | | | | | | | | | | |
| (1) LUM MV POST 100W | 543 | | \$94.28 | \$9.73 | \$0.28 | \$0.23 | \$104.29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$120.16 | \$0 |
| (2) LUM MV RWY 400W | 1,991 | 3 | \$166.91 | \$35.66 | \$1.04 | \$0.86 | \$203.60 | \$501 | \$107 | \$3 | \$3 | \$614 | \$234.60 | \$704 |
| (3) | | 3 | | | | | | \$501 | \$107 | \$3 | \$3 | \$614 | | \$704 |
| Sodium Vapor Fixtures | | | | | | | | | | | | | | |
| (4) LUM HPS RWY 50W | 255 | 14 | \$57.01 | \$4.57 | \$0.13 | \$0.11 | \$61.71 | \$798 | \$64 | \$2 | \$2 | \$866 | \$71.10 | \$995 |
| (5) LUM HPS RWY 100W | 493 | 25 | \$66.95 | \$8.83 | \$0.26 | \$0.21 | \$76.04 | \$1,674 | \$221 | \$6 | \$5 | \$1,906 | \$87.61 | \$2,190 |
| (6) LUM HPS POST 50W | 255 | 0 | \$156.91 | \$4.57 | \$0.13 | \$0.11 | \$161.61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$186.21 | \$0 |
| (7) LUM HPS POST 100W | 493 | 3 | \$164.72 | \$8.83 | \$0.26 | \$0.21 | \$173.81 | \$494 | \$26 | \$1 | \$1 | \$522 | \$200.26 | \$601 |
| (8) LUM HPS RWY 250W | 1,269 | 375 | \$110.02 | \$22.73 | \$0.66 | \$0.55 | \$133.41 | \$41,258 | \$8,523 | \$247 | \$205 | \$50,233 | \$153.71 | \$57,641 |
| (9) LUM HPS RWY 400W | 1,962 | 62 | \$163.78 | \$35.14 | \$1.02 | \$0.84 | \$199.94 | \$10,154 | \$2,179 | \$63 | \$52 | \$12,448 | \$230.38 | \$14,284 |
| (10) | | 479 | | | | | | \$54,378 | \$11,013 | \$319 | \$265 | \$65,975 | | \$75,711 |
| (11) SUBTOTAL FIXTURES | | 482 | | | | | | \$54,879 | \$11,120 | \$322 | \$268 | \$66,589 | | \$76,415 |
| Standards | | | | | | | | | | | | | | |
| (12) POLE FIBER W/BASE | | 2 | \$63.47 | | | | \$63.47 | \$127 | \$0 | \$0 | \$0 | \$127 | \$73.13 | \$146 |
| (13) POLE METAL W/BASE | | 461 | \$139.93 | | | | \$139.93 | \$64,508 | \$0 | \$0 | \$0 | \$64,508 | \$161.23 | \$74,327 |
| (14) SUBTOTAL STANDARDS | | 463 | | | | | | \$64,635 | \$0 | \$0 | \$0 | \$64,635 | | \$74,473 |
| (15) TOTAL FIXTURES & STANDARDS | | 945 | | | | | | \$119,514 | \$11,120 | \$322 | \$268 | \$131,224 | | \$150,888 |

| S-3 (OPTION B) | | | | | | | | | | | | | | |
|------------------------|------------|--------------------|---------------------------|-----------------------|---------------------------|---------------------------|------------------------|---------------------------------------|----------------|------------------|--------------------|----------------------|-------------------------|--|
| Type/Bill Print | Annual kWh | Dec 31, 2017 Units | Current Annual Base Price | Cap Ex Factor Revenue | Solar | | | Distribution Revenue at Current Rates | Cap Ex Revenue | Solar Ex Revenue | Smart Grid Revenue | Total Annual Revenue | Proposed per Unit Price | Distribution Revenue at Proposed Rates |
| | | | | | Adjustment Factor Revenue | Smart Grid Factor Revenue | Adjusted Annual Charge | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | |
| Mercury Vapor Fixtures | | | | | | | | | | | | | | |
| (16) LUM MV RWY 100W | 543 | 29 | \$29.44 | \$9.73 | \$0.28 | \$0.23 | \$39.45 | \$854 | \$282 | \$8 | \$7 | \$1,151 | \$45.45 | \$1,318 |
| (17) LUM MV RWY 175W | 881 | 77 | \$46.01 | \$15.78 | \$0.46 | \$0.38 | \$62.25 | \$3,543 | \$1,215 | \$35 | \$29 | \$4,822 | \$71.72 | \$5,522 |
| (18) LUM MV RWY 400W | 1,991 | 1 | \$100.60 | \$35.66 | \$1.04 | \$0.86 | \$137.29 | \$101 | \$36 | \$1 | \$1 | \$139 | \$158.19 | \$158 |
| (19) | | 107 | | | | | | \$4,498 | \$1,533 | \$44 | \$37 | \$6,112 | | \$6,998 |
| Sodium Vapor Fixtures | | | | | | | | | | | | | | |
| (20) LUM HPS RWY 50W | 255 | 363 | \$25.08 | \$4.57 | \$0.13 | \$0.11 | \$29.78 | \$9,104 | \$1,658 | \$48 | \$40 | \$10,850 | \$34.31 | \$12,455 |
| (21) LUM HPS RWY 70W | 359 | 172 | \$31.14 | \$6.43 | \$0.19 | \$0.15 | \$37.76 | \$5,356 | \$1,106 | \$32 | \$27 | \$6,521 | \$43.50 | \$7,482 |
| (22) LUM HPS RWY 100W | 493 | 166 | \$37.78 | \$8.83 | \$0.26 | \$0.21 | \$46.87 | \$6,271 | \$1,466 | \$43 | \$35 | \$7,815 | \$54.00 | \$8,964 |
| (23) LUM HPS RWY 250W | 1,269 | 135 | \$71.41 | \$22.73 | \$0.66 | \$0.55 | \$94.80 | \$9,640 | \$3,068 | \$89 | \$74 | \$12,871 | \$109.23 | \$14,746 |
| (24) LUM HPS RWY 400W | 1,962 | 2 | \$109.48 | \$35.14 | \$1.02 | \$0.84 | \$145.64 | \$219 | \$70 | \$2 | \$2 | \$293 | \$167.81 | \$336 |
| (25) LUM HPS POST 50W | 255 | | \$25.08 | \$4.57 | \$0.13 | \$0.11 | \$29.78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$34.31 | \$0 |
| (26) | | 838 | | | | | | \$30,590 | \$7,368 | \$214 | \$178 | \$38,350 | | \$43,983 |
| (27) TOTAL FIXTURES | | 945 | | | | | | \$35,088 | \$8,901 | \$258 | \$215 | \$44,462 | | \$50,981 |

| Streetlighting - Street and Area Decorative Lighting (S-6) | | | | | | | | | | | | | | |
|--|------------|--------------------|---------------------------|-----------------------|---------------------------|---------------------------|------------------------|---------------------------------------|----------------|------------------|--------------------|----------------------|-------------------------|--|
| Type/Bill Print | Annual kWh | Dec 31, 2017 Units | Current Annual Base Price | Cap Ex Factor Revenue | Solar | | | Distribution Revenue at Current Rates | Cap Ex Revenue | Solar Ex Revenue | Smart Grid Revenue | Total Annual Revenue | Proposed per Unit Price | Distribution Revenue at Proposed Rates |
| | | | | | Adjustment Factor Revenue | Smart Grid Factor Revenue | Adjusted Annual Charge | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | |
| Sodium Vapor Fixtures | | | | | | | | | | | | | | |
| (28) DEC HPS TR 50W | 255 | 18 | \$156.91 | \$4.57 | \$0.13 | \$0.11 | \$161.61 | \$2,824 | \$82 | \$2 | \$2 | \$2,910 | \$186.21 | \$3,552 |
| (29) DEC HPS TR 100W | 493 | 1 | \$164.72 | \$8.83 | \$0.26 | \$0.21 | \$173.81 | \$165 | \$9 | \$0 | \$0 | \$174 | \$200.26 | \$200 |
| (30) DEC HPS AG 50W | 255 | | \$243.21 | \$4.57 | \$0.13 | \$0.11 | \$247.91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$285.65 | \$0 |
| (31) DEC HPS AG 100W | 493 | 2 | \$251.87 | \$8.83 | \$0.26 | \$0.21 | \$260.96 | \$504 | \$18 | \$1 | \$0 | \$523 | \$300.68 | \$601 |
| (32) DEC HPS WL 50W | 255 | 27 | \$274.31 | \$4.57 | \$0.13 | \$0.11 | \$279.01 | \$7,406 | \$123 | \$4 | \$3 | \$7,536 | \$331.48 | \$8,680 |
| (33) DEC HPS WL 100W | 493 | | \$284.35 | \$8.83 | \$0.26 | \$0.21 | \$293.44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$338.11 | \$0 |
| (34) DEC HPS TR-TW 50W | 510 | | \$344.94 | \$9.13 | \$0.27 | \$0.22 | \$354.34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$408.28 | \$0 |
| (35) DEC HPS TR-TW 100W | 986 | | \$360.60 | \$17.66 | \$0.51 | \$0.42 | \$378.77 | \$0 | \$0 | \$0 | \$0 | \$0 | \$436.43 | \$0 |
| (36) DEC HPS AG-TW 50W | 510 | | \$517.57 | \$9.13 | \$0.27 | \$0.22 | \$526.97 | \$0 | \$0 | \$0 | \$0 | \$0 | \$607.19 | \$0 |
| (37) DEC HPS AG-TW 100W | 986 | | \$534.93 | \$17.66 | \$0.51 | \$0.42 | \$553.10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$637.31 | \$0 |
| (38) DEC HPS WL-TW 50W | 510 | | \$579.79 | \$9.13 | \$0.27 | \$0.22 | \$589.19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$678.89 | \$0 |
| (39) DEC HPS WL-TW 100W | 986 | | \$599.87 | \$17.66 | \$0.51 | \$0.42 | \$618.04 | \$0 | \$0 | \$0 | \$0 | \$0 | \$712.13 | \$0 |
| Standards | | | | | | | | | | | | | | |
| (40) DEC VILL PT/FDN | | 17 | \$610.87 | | | | \$610.87 | \$10,385 | \$0 | \$0 | \$0 | \$10,385 | \$703.87 | \$11,966 |
| (41) DEC WASH PT/FDN | | 29 | \$635.88 | | | | \$635.88 | \$18,441 | \$0 | \$0 | \$0 | \$18,441 | \$732.69 | \$21,248 |
| (42) POLE FIBER PT <25FT | | 1 | \$125.86 | | | | \$125.86 | \$126 | \$0 | \$0 | \$0 | \$126 | \$145.02 | \$145 |
| (43) TOTALS FIXTURES & STANDARDS | | 95 | | | | | | \$39,851 | \$232 | \$7 | \$5 | \$40,095 | | \$46,192 |

For Pages 4 and 5

- (a) Per Current Tariffs
- (b) Inventory as of December 31, 2017
- (c) Per Current Tariffs
- (d) Column (a) x Page 12 Line (1)
- (e) Column (a) x Page 12 Line (2)
- (f) Column (a) x Page 12 Line (3)
- (g) sum of columns (c) through (f)

- (h) Column (b) x Column (c)
- (i) Column (b) x Column (d)
- (j) Column (b) x Column (e)
- (k) Column (b) x Column (f)
- (l) sum of columns (h) through (k)
- (m) Column (g) x increase of 15.22%, truncated to cents
- (n) Column (b) x Column (m)

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate Street Lighting - Detail
Streetlighting - Energy Only (Rate S-5)

| | | |
|------|--|-------------------|
| (1) | Current kWh Charge | \$0.03771 |
| (2) | CapEx Factor | \$0.01791 |
| (3) | Solar Adjustment Factor | \$0.00052 |
| (4) | Smart Grid Factor | \$0.00043 |
| (5) | Total Charge | <u>\$0.05657</u> |
| (6) | Annual kWhs | <u>43,614,057</u> |
| (7) | Distribution Revenue at Current Rates | \$1,644,686 |
| (8) | Cap Ex Revenue | \$781,128 |
| (9) | Solar Ex Revenue | \$22,679 |
| (10) | Smart Grid Revenue | <u>\$18,754</u> |
| (11) | Total | \$2,448,493 |
| (12) | Proposed kWh Charge | <u>\$0.04516</u> |
| (13) | Revenue at Proposed Rates | \$1,969,611 |
| (1) | per current tariff | |
| (2) | Page 12, Line (1), Column (e) | |
| (3) | Page 12, Line (2), Column (e) | |
| (4) | Page 12, Line (3), Column (e) | |
| (5) | Line (1) + Line (2) + Line (3) + Line (4) | |
| (6) | Exhibit NG-HSG-3E, Line 30 | |
| (7) | Line (1) x Line (6) | |
| (8) | Line (2) x Line (6) | |
| (9) | Line (3) x Line (6) | |
| (10) | Line (4) x Line (6) | |
| (11) | Line (7) + Line (8) + Line (9) + Line (10) | |
| (12) | Exhibit NG-HSG-2C-3, Page 4, Line 172 | |
| (13) | Line (12) x Line (6) | |

Massachusetts Electric Company
Nantucket Electric Company
Rate Design for Rate Street Lighting - Detail
Rate Design for Rate Street Lighting - Temporary Turn Off for Rate S-1 and Rate S-3

Percentage 61.8%

| Streetlighting - Full Service (Rate S-1) Temporary Turn Off | | | | | | |
|---|-----------------------|------------------------|----------------|---------------|---|---|
| Type/Bill Print | Dec 31, 2017 Units | Proposed Full Price | Proposed Price | Current Price | Distribution Revenue at Current Rates | Distribution Revenue at Proposed Rates |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| Incandescent | | | | | | |
| (1) LUM INC RWY 105W TT | | \$86.04 | \$53.17 | \$39.62 | \$0 | \$0 |
| (2) LUM INC RWY 205W TT | | \$122.83 | \$75.91 | \$54.04 | \$0 | \$0 |
| Mercury Vapor Fixtures | | | | | | |
| (4) LUM MV RWY 100W TT | | \$91.60 | \$56.61 | \$41.34 | \$0 | \$0 |
| (5) LUM MV RWY 175W TT | | \$116.41 | \$71.94 | \$50.45 | \$0 | \$0 |
| (6) LUM MV RWY 250W TT | | \$157.76 | \$97.50 | \$67.40 | \$0 | \$0 |
| (7) LUM MV RWY 400W TT | | \$220.96 | \$136.56 | \$92.26 | \$0 | \$0 |
| (8) LUM MV RWY 1000W TT | | \$446.00 | \$275.64 | \$180.17 | \$0 | \$0 |
| (9) LUM MV POST 100W TT | | \$103.29 | \$63.83 | \$47.38 | \$0 | \$0 |
| (10) LUM MV POST 175W TT | | \$146.35 | \$90.45 | \$65.91 | \$0 | \$0 |
| (11) LUM MV FLD 400W TT | | \$244.28 | \$150.97 | \$104.30 | \$0 | \$0 |
| (12) LUM MV FLD 1000W TT | | \$494.51 | \$305.62 | \$205.22 | \$0 | \$0 |
| Sodium Vapor Fixtures | | | | | | |
| (13) LUM HPS RWY 50W TT | 588 | \$86.00 | \$53.15 | \$41.61 | \$24,467 | \$31,252 |
| (14) LUM HPS RWY 70W TT | | \$106.69 | \$65.93 | \$51.15 | \$0 | \$0 |
| (15) LUM HPS RWY 100W TT | 77 | \$118.58 | \$73.28 | \$55.82 | \$4,298 | \$5,643 |
| (16) LUM HPS RWY 150W TT | | \$135.86 | \$83.96 | \$61.84 | \$0 | \$0 |
| (17) LUM HPS RWY 150W TT | 5 | \$136.54 | \$84.38 | \$62.59 | \$313 | \$422 |
| (18) LUM HPS RWY 250W TT | 16 | \$189.10 | \$116.87 | \$83.73 | \$1,340 | \$1,870 |
| (19) LUM HPS RWY 400W TT | 7 | \$273.16 | \$168.82 | \$119.54 | \$837 | \$1,182 |
| (20) LUM HPS RWY 1000W TT | | \$470.82 | \$290.98 | \$192.48 | \$0 | \$0 |
| (21) LUM HPS FLD 70W TT | | \$205.98 | \$127.30 | \$102.42 | \$0 | \$0 |
| (22) LUM HPS FLD 250W TT | 3 | \$253.86 | \$156.89 | \$117.17 | \$352 | \$471 |
| (23) LUM HPS FLD 400W TT | | \$316.31 | \$195.49 | \$141.82 | \$0 | \$0 |
| (24) LUM HPS FLD 1000W TT | | \$529.70 | \$327.37 | \$222.88 | \$0 | \$0 |
| (25) LUM HPS POST 50W TT | | \$186.21 | \$115.08 | \$93.36 | \$0 | \$0 |
| (26) LUM HPS POST 100W TT | | \$200.26 | \$123.76 | \$98.00 | \$0 | \$0 |
| (27) WALL HPS 250W 12 TT | | \$217.98 | \$134.72 | \$97.95 | \$0 | \$0 |
| (28) WALL HPS 250W 24 TT | | \$273.83 | \$169.23 | \$112.19 | \$0 | \$0 |
| Metal Halide | | | | | | |
| (29) LUM MH FLD 400W TT | | \$303.05 | \$187.29 | \$135.84 | \$0 | \$0 |
| Standards | | | | | | |
| (30) POLE-WOOD TEMPOFF | 3 | \$65.25 | \$40.32 | \$33.69 | \$101 | \$121 |
| (31) POLE-WOOD ½ CHG TT | | \$32.62 | \$20.16 | \$16.84 | \$0 | \$0 |
| (32) POLE FIBER PT <25TT | | \$145.02 | \$89.62 | \$74.88 | \$0 | \$0 |
| (33) POLE FIBER RWY <25TT | | \$133.87 | \$82.73 | \$69.13 | \$0 | \$0 |
| (34) POLE FIBER RWY =>25TT | | \$223.82 | \$138.33 | \$115.57 | \$0 | \$0 |
| (35) POLE METAL EMBED TT | | \$193.83 | \$119.79 | \$100.09 | \$0 | \$0 |
| (36) POLE METAL =>25' TT | 4 | \$271.30 | \$167.67 | \$140.09 | \$560 | \$671 |
| (37) POLE METAL ½ CHG TT | | \$135.64 | \$83.83 | \$70.04 | \$0 | \$0 |
| (38) Total | 703 | | | | \$32,268 | \$41,632 |

| Streetlighting - Full Service (Rate S-3) Temporary Turn Off | | | | | | |
|---|-----------------------|------------------------|----------------|---------------|---|---|
| Type/Bill Print | Dec 31, 2017 Units | Proposed Full Price | Proposed Price | Current Price | Distribution Revenue at Current Rates | Distribution Revenue at Proposed Rates |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| S-3 (OPTION A) | | | | | | |
| Mercury Vapor Fixtures | | | | | | |
| (39) LUM MV POST 100W TT | | \$120.16 | \$74.26 | \$56.09 | \$0 | \$0 |
| (40) LUM MV RWY 400W TT | | \$234.60 | \$144.99 | \$99.31 | \$0 | \$0 |
| Sodium Vapor Fixtures | | | | | | |
| (41) LUM HPS RWY 50W TT | | \$71.10 | \$43.94 | \$33.92 | \$0 | \$0 |
| (42) LUM HPS RWY 100W TT | | \$87.61 | \$54.14 | \$39.83 | \$0 | \$0 |
| (43) LUM HPS POST 50W TT | | \$186.21 | \$115.08 | \$93.36 | \$0 | \$0 |
| (44) LUM HPS POST 100W TT | | \$200.26 | \$123.76 | \$98.00 | \$0 | \$0 |
| (45) LUM HPS RWY 250W TT | | \$153.71 | \$94.99 | \$65.46 | \$0 | \$0 |
| (46) LUM HPS RWY 400W TT | | \$230.38 | \$142.38 | \$97.44 | \$0 | \$0 |
| Standards | | | | | | |
| (47) POLE FIBER BASE TT | | \$73.13 | \$45.19 | \$37.76 | \$0 | \$0 |
| (48) POLE METAL BASE TT | | \$161.23 | \$99.64 | \$83.25 | \$0 | \$0 |
| (49) Total | | | | | \$0 | \$0 |

(a) Inventory as of December 31, 2017
(b) Pages 7 and 8, Column (m)
(c) Column (b) x HSG-2C-3, Page 4, Line 173 (Temporary Turn-Off Rate= Full price X 61.8%)
(d) Per Current Tariffs
(e) Column (a) x Column (d)
(f) Column (a) x Column (c)

Massachusetts Electric Company
 Nantucket Electric Company
Rate Design for Rate Street Lighting - Detail
 Streetlighting Capital Tracker, Solar Cost Recovery and Smart Grid Cost Recovery Factors

| | 9 Month Revenue Requirement | Allocator | Allocated Cost | kWh | Factor |
|---|-----------------------------|-----------|----------------|------------|-----------|
| | (a) | (b) | (c) | (d) | (e) |
| (1) Capital Tracker Revenue Requirement | \$37,995,914 | 3.30% | \$1,253,865 | 69,982,932 | \$0.01791 |
| (2) Solar Cost Recovery Revenue Requirement | \$5,247,164 | 0.70% | \$36,730 | 69,982,932 | \$0.00052 |
| (3) Smart Grid Revenue Revenue Requirement | \$3,237,645 | 0.70% | \$22,664 | 51,512,323 | \$0.00043 |

- (1)(a) Workpaper NG-RRP-2, Page 1, Line 4, Column (e)
- (2)(a) Workpaper NG-RRP-2, Page 3, Line 23, Column (e)
- (3)(a) Workpaper NG-RRP-2, Page 5, Line 11, Column (e)
- (1)(b) Currently effective rate base allocator for streetlighting per Capital Investment Recovery Provision, M.D.P.U. No. 1303
- (2)(b) Currently effective distribution revenue allocator for streetlighting per Solar Cost Adjustment Provision, M.D.P.U. No 1369
- (3)(b) Currently effective distribution revenue allocator for streetlighting per Smart Grid Adjustment Provision, M.D.P.U. No 1342
- (c) Column (a) x Column (b)
- (d) Per Company Forecast
- (e) Column (c) ÷ Column (d), truncated to five decimal places

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-7

High Voltage Delivery Discount (Primary and 115 KVA),
Second Feeder Service, and Low Income Discount

Massachusetts Electric Company
 Nantucket Electric Company
High Voltage Delivery (HVD) Discounts

| <u>High Voltage Delivery (Primary) Discount</u> | |
|--|---|
| (1) | Monthly Transformer Billing Credit per kW (\$0.60) |
| <u>High Voltage Delivery (115kV) Discount</u> | |
| (2) | Proposed Rate G-3 Demand (per kW) Charge \$7.60 |
| (3) | Transmission Service Revenue Requirement \$0.13 |
| (4) | High Voltage Delivery (115kV) Discount Rate per kW (\$7.47) |
| (5) | Second Feeder Service \$6.87 |
| (6) | Second Feeder Service with Additional Transformation \$7.47 |

- (1) Exhibit NG-HSG-2C-1, Line (21)
- (2) Exhibit NG-HSG-6, Page 6, Line (7), Column (b)
- (3) Exhibit NG-HSG-2C-2, Line (17)
- (4) - (Line (2) - Line (3))
- (5) - (Line (4) - Line (1)), representing Second Feeder Service for service above 2.4 kV
- (6) - Line (4)), representing Second Feeder Service for service at or below 2.4 kV

Massachusetts Electric Company
Nantucket Electric Company
Calculation of Adjusted Low Income Discount Percentage
Based on Rates Effective November 1, 2018

| | | Rate (a) | Amount (b) |
|--|---|------------------------------|---------------|
| <u>Delivery Services</u> | | | |
| (1) | Customer Charge | Exhibit NG-HSG-10, Page 1 | \$7.00 |
| (2) | Distribution Charge | Exhibit NG-HSG-10, Page 1 | \$0.06502 |
| (3) | Transition Charge | Exhibit NG-HSG-10, Page 1 | (\$0.00063) |
| (4) | Transmission Charge | Exhibit NG-HSG-10, Page 1 | \$0.03229 |
| (5) | Energy Efficiency Charge | Exhibit NG-HSG-10, Page 1 | \$0.01786 |
| (6) | Renewables Charge | Exhibit NG-HSG-10, Page 1 | \$0.00050 |
| <u>Supplier Services</u> | | | |
| (7) | Basic Service Charge | Exhibit NG-HSG-10, Page 1 | \$0.13669 |
| (8) | Total Monthly Residential Bill at 500 kWh | Sum of Lines (1)(b) - (7)(b) | \$132.87 |
| (9) | Low Income Discount @ 25% Prior to Additional Low Income Discount per Order in D.P.U. 15-15 | -(Line (9)(a) x Line (8)(b)) | 25% (\$33.22) |
| (10) | Total Bill After Low Income Discount | Line (8)(b) + Line (9)(b) | \$99.65 |
| <u>Additional Low Income Discount Per Order in D.P.U. 15-155</u> | | | |
| (11) | Solar Carve Out Adder Included in Basic Service Rates Effective November 1, 2018 | Per Order @ Section XIII.E.3 | \$0.01835 |
| (12) | Net Metering Recovery Surcharge in Effect November 1, 2018 | | \$0.00537 |
| (13) | Total Solar Carve Out and Net Metering Charges to be Excluded from Bill | Line (11)(b) + Line (12)(b) | (\$11.87) |
| (14) | Low Income Discount Already Included on Solar Carve Out and Net Metering | Line (14)(a) x Line (13)(b) | 25% \$2.97 |
| (15) | Additional Discount Required on Solar Carve Out and Net Metering | Line (13)(b) + Line (14)(b) | (\$8.90) |
| (16) | Total Bill After Additional Low Income Discount | Line (10)(b) + Line (15)(b) | \$90.75 |
| (17) | Total Low Income Discount Dollars | Line (9)(b) + Line (15)(b) | (\$42.12) |
| (18) | Adjusted Low Income Discount Percentage | -Line (17)(b) ÷ Line (8)(b) | 32% |
| <u>Check</u> | | | |
| (19) | Total Monthly R-1 Bill Excluding Total Solar Carve Out and Net Metering Charges | Line (8)(b) + Line (13)(b) | \$121.00 |
| (20) | Low Income Discount @ 25% | -(Line (9)(a) x Line (8)(b)) | 25% (\$30.25) |
| (21) | Total Bill After Low Income Discount | Line (19)(b) + Line (20)(b) | \$90.75 |
| (22) | Check | Line (16)(b) - Line (21)(b) | \$0.00 |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-8

Basic Service Administrative Cost Factors

Massachusetts Electric Company
Nantucket Electric Company
Calculation of Basic Service Administrative Cost Adjustment Factors

| | <u>Total</u> (a) | <u>Residential</u> (b) | <u>Commercial</u> (c) | <u>Industrial</u> (d) |
|--|---------------------|---------------------------|--------------------------|--------------------------|
| <u>Section 1: Calculation of Surcharge to Basic Service Rates</u> | | | | |
| (1) Total Estimated Basic Service Administrative Costs | \$12,793,851 | \$10,727,002 | \$1,308,171 | \$758,678 |
| (2) Over Recovery of Basic Service Administrative Costs for 2017 | <u>\$3,893,032</u> | <u>\$3,256,265</u> | <u>\$402,661</u> | <u>\$234,107</u> |
| (3) Total Basic Service Administrative Costs | \$8,900,819 | \$7,470,737 | \$905,511 | \$524,572 |
| (4) Estimated Basic Service-Related kWh Deliveries for Adder Calculation | 6,127,093,053 | 4,320,903,822 | 893,748,385 | 912,440,846 |
| (5) Basic Service Administrative Cost Adjustment Factors per kWh | \$0.00145 | \$0.00172 | \$0.00101 | \$0.00057 |
| (6) Current Basic Service Administrative Cost Adjustment Factors per kWh | <u>\$0.00143</u> | <u>\$0.00170</u> | <u>\$0.00101</u> | <u>\$0.00058</u> |
| (7) Incremental Basic Service Administrative Cost Adjustment Factors per kWh | \$0.00002 | \$0.00002 | \$0.00000 | (\$0.00001) |
| (1) Page 2, Line (11) | | | | |
| (2) Docket D.P.U. 18-26, Exhibit SMK-6, Page 1 Line (2) | | | | |
| (3) Line (1) - Line (2) | | | | |
| (4) Section 2, Line (3) | | | | |
| (5) Line (1) ÷ Line (4), truncated after 5 decimal places | | | | |

Section 2: kWh Data for the Period May 2018 through April 2019

| | | | | |
|---|----------------|---------------|---------------|---------------|
| (1) Total Company kWh Deliveries | 19,733,941,874 | 7,921,027,287 | 2,277,135,813 | 9,535,778,774 |
| (2) Percentage of total February 2018 kWh under Basic Service | <u>31.05%</u> | <u>54.55%</u> | <u>39.25%</u> | <u>9.57%</u> |
| (3) Estimated Basic Service-Related kWh Deliveries | 6,127,093,053 | 4,320,903,822 | 893,748,385 | 912,440,846 |
| (1) Per Company Forecast | | | | |
| (2) Per Company billing records | | | | |
| (3) Line (1) x Line (2) | | | | |

Massachusetts Electric Company
Nantucket Electric Company
Calculation of Basic Service Administrative Cost

| | <u>Total</u> (a) | <u>Residential</u> (b) | <u>Commercial</u> (c) | <u>Industrial</u> (d) |
|---|---------------------|---------------------------|--------------------------|--------------------------|
| <u>Basic Service Administrative Costs</u> | | | | |
| <u>Wholesale Costs:</u> | | | | |
| (1) Wholesale Electric Procurement | \$365,583 | \$121,861 | \$121,861 | \$121,861 |
| (2) Procurement Support | \$21,446 | \$7,149 | \$7,149 | \$7,149 |
| (3) Ongoing Administration Support | \$9,688 | \$3,229 | \$3,229 | \$3,229 |
| (4) <u>Letter of Credit</u> | <u>\$450,000</u> | <u>\$337,640</u> | <u>\$62,037</u> | <u>\$63,100</u> |
| (5) Total Wholesale Costs | \$846,717 | \$469,879 | \$194,276 | \$195,339 |
| <u>Direct Retail:</u> | | | | |
| (6) Customer Communication and Rate Change Processing | \$26,322 | \$8,774 | \$8,774 | \$8,774 |
| (7) Environmental Disclosure Label | \$66,102 | \$22,034 | \$22,034 | \$22,034 |
| (8) <u>Bad Debt Expense</u> | <u>\$8,961,378</u> | <u>\$8,124,670</u> | <u>\$696,941</u> | <u>\$139,768</u> |
| (9) Total Direct Retail Costs | \$9,053,802 | \$8,155,478 | \$727,749 | \$170,576 |
| <u>Cash Working Capital:</u> | | | | |
| (10) Working Capital Impact | <u>\$2,801,027</u> | <u>\$2,101,645</u> | <u>\$386,147</u> | <u>\$392,764</u> |
| (11) Total Basic Service Administrative Costs | \$12,701,546 | \$10,727,002 | \$1,308,171 | \$758,678 |

- (1) Page 3, Line (3), New England, allocated equally to residential, commercial and industrial customer classes
- (2) Page 3, Line (18), allocated equally to residential, commercial and industrial customer classes
- (3) Page 3, Line (23), allocated equally to residential, commercial and industrial customer classes
- (4) Estimated Cost of Letter of Credit with ISO-New England \$100 million x 0.45% per annum
- (5) Sum of Lines (1) through (3)
- (6) Page 4, Section 3, Line (1), allocated equally to residential, commercial and industrial customer classes
- (7) Page 5, Line (8), allocated equally to residential, commercial and industrial customer classes
- (8) D.P.U. 18-26, Exhibit SMK-6, Page 2, Line (8)
- (9) Sum of Lines (6) through (8)
- (10) Page 6, Section 2, Column (c)
- (11) Line (5) + Line (9) + Line (10)

Massachusetts Electric Company
 Nantucket Electric Company
 Estimate of Costs Associated Wholesale Procurement, Regulatory, Legal and Accounting
 Support of Wholesale Electric Supply and Ongoing Administration of Basic Service

| <u>Task</u> | <u>Conducted by</u> | <u>Hours</u> (A) | <u>Direct Labor</u> <u>Rate (\$/hr)</u> (B) | <u>Indirect /</u> <u>Overhead</u> <u>Rate</u> (C) | <u>Total \$</u> (D) |
|--|---|---------------------|---|--|------------------------|
| (1) <u>Wholesale Electric Procurement</u> | <u>Wholesale Electric Supply Department</u> | | | | \$215,556 |
| (2) | Average Labor Overhead Mark-Up | | | | 69.60% |
| (3) | Annual Total for Task: | | | | \$365,583 |
| <u>Support for Wholesale Electric Supply</u> | | | | | |
| (4) Preparation of documents and supporting data to be included in each Request for Proposal | Legal: Attorney | 0.0 | | 69.60% | \$0 |
| (5) | Total for Task: | 0.0 | | | \$0 |
| (6) | Annual Frequency for Task: | 4 | | | |
| (7) | Annual Total for Task: | | | | \$0 |
| (8) Review of bidder information and proposed contract modifications | Legal: Attorney (Commercial) | 3.0 | \$106.00 | 69.60% | \$539 |
| (9) | Total for Task: | 3.0 | | | \$539 |
| (10) | Annual Frequency for Task: | 4 | | | |
| (11) | Annual Total for Task: | | | | \$6,472 |
| (12) Preparation and submission of rate filing | Legal: Attorney | 10.0 | \$180.00 | | \$1,800 |
| (13) | Regulation and Pricing: Analyst | 15.0 | \$41.00 | 69.60% | \$1,043 |
| (14) | Regulation and Pricing: Management | 9.0 | \$59.00 | 69.60% | \$901 |
| (15) | Total for Task: | 34.0 | | | \$3,744 |
| (16) | Annual Frequency for Task: | 4 | | | |
| (17) | Annual Total for Task: | | | | \$14,974 |
| (18) | Annual Total for Task: | | | | \$21,446 |
| <u>Support for Ongoing Administration</u> | | | | | |
| (19) Receipt, review and payment of monthly invoices | Shared Services Energy Trading: Analyst | 4.0 | \$56.00 | 69.60% | \$380 |
| (20) | Accounting: Analyst | 6.0 | \$42.00 | 69.60% | \$427 |
| (21) | Total for Task: | 10.0 | | | \$807 |
| (22) | Annual Frequency for Task: | 12 | | | |
| (23) | Annual Total for Task: | | | | \$9,688 |
| (24) | Annual Total for all Tasks: | | | | \$396,717 |

(A) Based on interviews with departments/personnel involved in each task which relied on experience from prior RFPs.
 (C) Source: Overhead accrual rates for year ended December 31, 2017

Massachusetts Electric Company
 Nantucket Electric Company
 Estimated Costs for Customer Communication and Rate Changes

Section 1: Website Updates:

| | | |
|-----|---|---------------|
| (1) | Number of Hours to Process Web Site Update per Rate Change | 2 |
| (2) | Number of Rates Changes in a 12-Month Period | <u>4</u> |
| (3) | Total Number of Hours to Update Web Site in a 12-Month Period | 8 |
| (4) | Average Hourly Labor Rate for Web Site Personnel | \$50.00 |
| (5) | Average Labor Overhead Mark-Up | <u>69.60%</u> |
| (6) | Estimated Cost of Web Site Update in a 12-Month Period | \$678 |

- (1) Per Information Systems Service Delivery
- (2) Number of Basic service rate changes in a 12 month period
- (3) Line (1) x Line (2)
- (4) Per Information Systems Service Delivery
- (5) n/a
- (6) Line (3) x Line (4)

Section 2: Billing Systems Project Management

| | | |
|-----|--|-----------------|
| (1) | Number of Hours to Process Rate Changes and Communications Pieces Per Month | 84 |
| (2) | Number of Basic service rate changes in a 12 month period | <u>4</u> |
| (3) | Total Number of Hours to Process Rate Changes Per Month | 336 |
| (4) | Average Hourly Labor Rate for Billing Systems Project Management Personnel | \$45.00 |
| (5) | Average Labor Overhead Mark-Up | <u>69.60%</u> |
| (6) | Estimated Cost of Billing Systems Project Management in a 12-Month Period | \$25,644 |

- (1) Per Billing Systems Project Management
- (2) Number of months in 12 month period.
- (3) Line (1) x Line (2)
- (4) Per Billing Systems Project Management
- (5) Overhead accrual rate for year 12 months ended December 31, 2017
- (6) Line (3) x Line (4) x [1 + Line (5)]

Section 3: Total Communication and Rate Change Costs:

| | | |
|-----|---|-----------------|
| (1) | Total Estimated Cost of Customer Communication and Processing Rate Changes | \$26,322 |
|-----|---|-----------------|

- (1) Section 1, Line (6) + Section 2, Line (6)

Massachusetts Electric Company
 Nantucket Electric Company
 Estimate of Costs Associated with
 Environmental Disclosure Labels

| <u>Task</u> | <u>Conducted by</u> | <u>Hours</u> (A) | <u>Direct Labor</u> | <u>Indirect /</u> | <u>Total \$</u> (D) |
|--|---------------------------------------|-----------------------|------------------------------|---|--------------------------|
| | | | <u>Rate (\$/hr)</u> (B) | <u>Overhead</u> <u>Rate</u> (C) | |
| (1) Prepare proofs for printing, check for accuracy, schedule for insertion, post to website | Corporate Communications: Coordinator | 4.0 | \$44.00 | 69.60% | \$298 |
| (2) | Customer Service: Designer | 4.0 | \$56.00 | 69.60% | \$380 |
| | Total for Task: | 8.0 | | | \$678 |
| (3) | Annual Frequency for Task: | 4 | | | |
| (4) | Annual Total for Task: | | 32.0 | | \$2,714 |
| (5) Print labels | Third Party Vendor | n/a | n/a | n/a | \$15,847 |
| (6) | Annual Frequency for Task: | 4 | | | |
| (7) | Annual Total for Task: | | n/a | | \$63,388 |
| (8) | Annual Total for all Tasks: | | 32.0 | | \$66,102 |

(A) Based on interviews with departments/personnel involved in each task which relied on experience from prior labels.
 (C) Source: Average departmental overhead accrual rates for 12 months ended December 31, 2017

Massachusetts Electric Company
Nantucket Electric Company
Cash Working Capital Requirements for Purchased Power
For The Twelve Months Ended December 31, 2017
Summary

Section 1: Working Capital Impact

| | <u>CWC %</u> (a) | <u>Total Dollars</u> (b) | <u>CWC Dollars</u> (c) |
|---|---------------------|-----------------------------|---------------------------|
| (1) Working Capital Requirement | 5.61% | \$491,913,087 | \$27,596,324 |
| (2) Proposed Pre-Tax Weighted Average Cost of Capital effective October 1, 2019 | | | 10.15% |
| (3) Working Capital Impact | | | \$2,801,027 |

- (1) (a) CWC% - per Exhibit NG-RRP-4 , Page 1, Line 15
(b) Total Dollars - Basic Service Supplier Invoices for the period January 2017 through December 2017 - Docket D.P.U. 18-26, Exhibit SMK-6, Page 44 Line (1) Column (b)
(c) CWC Dollars = (a) CWC% x (b) Total Dollars
- (2) Exhibit NG-RRP-2, Page 3, Line 7, Column (e)
- (3) Line (1) x Line (2)

Section 2: Allocation of Working Capital Impact

| <u>Customer Class/Rate</u> | <u>Commodity Revenue</u> (a) | <u>Percent of Commodity Revenue</u> (b) | <u>Allocation of Working Capital Impact</u> (c) |
|----------------------------|---------------------------------|--|--|
| (1) Residential | \$456,042,167 | 73% | \$2,101,645 |
| (2) Commercial | \$83,791,209 | 13% | \$386,147 |
| (3) Industrial | <u>\$85,227,043</u> | 14% | <u>\$392,764</u> |
| (4) Total | \$625,060,420 | | \$2,880,556 |

Lines (1) through (4), Column (a) Per Billing System
Lines (1) through (4), Column (b) Column (a) ÷ Line (4), Column (a)
Lines (1) through (4), Column (c) Section 1, Line (3) x Column (b)

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-9
Residential Assistance Adjustment Factors

Massachusetts Electric Company
Nantucket Electric Company
Calculation of Illustrative Residential Assistance Adjustment Factors for Typical Bill Impacts

| | | |
|-----|---|----------------------|
| (1) | Estimated Low Income Discount to Be Provided based on 32% discount | \$70,884,361 |
| (2) | Estimated Incremental Cost of Arrearage Management Program | <u>\$4,086,215</u> |
| (3) | Total Estimated RAAF Recovery for the Period March 2018 through February 2019 ("Base RAAF") | \$74,970,577 |
| (4) | Prior Period Over Recovery | <u>(\$7,859,253)</u> |
| (5) | Net Amount to be Reflected in RAAFs | \$67,111,324 |

Allocation of Base RAAF and Prior Period Over Recovery to Rate Classes

| | Rate Class | Allocator (a) | Forecast kWh (b) | Allocation of Base RAAF (c) | Allocation of Over Recovery (d) | Illustrative Base RAAF (e) | Over Recovery Factor (f) | Total RAAF Factor per kWh (g) |
|------|------------|------------------|---------------------|--------------------------------|------------------------------------|-------------------------------|-----------------------------|----------------------------------|
| (6) | R-1/R-2 | 57.0% | 7,962,019,939 | \$42,733,229 | (\$4,479,774) | \$0.00536 | (\$0.00056) | \$0.00480 |
| (7) | R-4 | 0.1% | 9,960,266 | \$74,971 | (\$7,859) | \$0.00752 | (\$0.00078) | \$0.00674 |
| (8) | G-1 | 12.8% | 2,158,792,446 | \$9,596,234 | (\$1,005,984) | \$0.00444 | (\$0.00046) | \$0.00398 |
| (9) | G-2 | 12.0% | 2,736,366,161 | \$8,996,469 | (\$943,110) | \$0.00328 | (\$0.00034) | \$0.00294 |
| (10) | G-3 | 17.5% | 6,841,400,472 | \$13,119,851 | (\$1,375,369) | \$0.00191 | (\$0.00020) | \$0.00171 |
| (11) | S | 0.6% | <u>126,206,859</u> | <u>\$449,823</u> | <u>(\$47,157)</u> | \$0.00356 | (\$0.00037) | \$0.00319 |
| (12) | Total | | 19,834,746,142 | \$74,970,577 | (\$7,859,253) | | | |

- (1) Page 2, Line (9)
- (2) D.P.U. 17-RAAF-09, Exhibit SMK-2, Page 1, Line (2)
- (3) Line (1) + Line (2)
- (4) D.P.U. 17-RAAF-09, Exhibit SMK-2, Page 1, Line (4)
- (5) Line (3) + Line (4)
- (a) Exhibit NG-HSG-4, Page 4, Line 82
- (b) D.P.U. 17-RAAF-09, Exhibit SMK-2, Page 1, Column (b)
- (c) Column (a), Lines (6) through (11) x Line (3)
- (d) Column (a), Lines (6) through (11) x Line (4)
- (e) Column (c) ÷ Column (b), truncated after 5 decimal places
- (f) Column (d) ÷ Column (b), truncated after 5 decimal places
- (g) Column (e) + Column (f)

Massachusetts Electric Company
Nantucket Electric Company
Calculation of Estimated Low Income Discount Base on 32% Discount

| | Forecasted Billing Units | Distribution Charges | Other Delivery Charges | Commodity Charges | Estimated R-2 Revenue |
|--|-----------------------------|-------------------------|------------------------------|----------------------|--------------------------|
| | (a) | (b) | (c) | (d) | (e) |
| (1) Number of Bills | 1,840,326 | \$5.50 | | | \$10,121,793 |
| (2) Total kWh | 1,010,148,890 | \$0.04072 | \$0.05743 | | \$99,146,114 |
| (3) Total Winter kWh | 523,294,213 | | | \$0.12673 | \$66,317,076 |
| (4) Total Summer kWh | 486,854,677 | | | \$0.09432 | \$45,920,133 |
| (5) Nantucket Electric Winter kWh | 1,285,469 | \$0.00317 | | | \$4,075 |
| (6) <u>Nantucket Electric Summer kWh</u> | 831,297 | \$0.00534 | | | <u>\$4,439</u> |
| (7) Total | | | | | \$221,513,629 |
| (8) Discount % | | | | | <u>32%</u> |
| (9) Estimated Discount | | | | | \$70,884,361 |

- (1)(2)(3)(4)(5)(6)(a) D.P.U. 17-RAAF-09, Exhibit SMK-2, Page 2, Column (a)
(1)(2)(b) M.D.P.U. No. 1-17-E for Mass. Electric, M.D.P.U. No. 1-17-E for Nantucket Electric
(5)(6)(b) M.D.P.U. No. 1-17-E for Nantucket Electric
(2)(c) M.D.P.U. No. 1-17-E for Mass. Electric, M.D.P.U. No. 1-17-E for Nantucket Electric for the following rates: Basic Service Adjustment, Net Transition Charge, Net Transmission Charge, Attorney General Consulting Expense Adjustment, RDM Adjustment, Pension/PBOP Adjustment, Storm Replenishment Adjustment, Solar Cost Adjustment, Smart Grid Distribution Adjustment, Net Energy Efficiency Charge, Net CapEx, Renewable Energy Recovery, Net Metering Recovery Surcharge and Renewables Charge. Also included is the Rate R-2 Residential Assistance Adjustment proposed on Page 1 (derived by an iterative process).
(3)(d) M.D.P.U. No. 1-17-E for Mass. Electric, M.D.P.U. No. 1-17-E for Nantucket Electric
(4)(d) M.D.P.U. No. 1-17-C for Mass. Electric, M.D.P.U. No. 1-17-C for Nantucket Electric
(1)(5)(6)(e) Column (a) x Column (b)
(2)(e) Column (a) x (Column (b) + Column(c))
(3)(4)(e) Column (a) x Column (d)
(7)(e) sum Line (1) through Line (6)
(8)(e) Exhibit NG-HSG-7, Page 2, Line (18)
(9)(e) Line (7) x Line (8)

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-10

Typical Bills for Massachusetts Electric Company

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill- Index

| Description | Reference |
|--|------------------|
| Calculation of Monthly Typical Bill- Index | Page 1 of 24 |
| Impact on R-1 Basic Service Customers | Page 2 of 24 |
| Impact on R-2 Basic Service Customers | Page 3 of 24 |
| Impact on R-4 Basic Service Customers On Peak 25% | Page 4 of 24 |
| Impact on R-4 Basic Service Customers On Peak 30% | Page 5 of 24 |
| Impact on R-4 Basic Service Customers On Peak 40% | Page 6 of 24 |
| Impact on G-1 Basic Service Customers | Page 7 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 200 | Page 8 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 250 | Page 9 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 300 | Page 10 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 350 | Page 11 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 400 | Page 12 of 24 |
| Impact on G-2 Basic Service Customers Hours of Use: 450 | Page 13 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 250 | Page 14 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 300 | Page 15 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 350 | Page 16 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 400 | Page 17 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 450 | Page 18 of 24 |
| Impact on G-3 Basic Service Customers Hours of Use: 500 | Page 19 of 24 |
| Impact on S-5 Basic Service Customers | Page 20 of 24 |
| S-1 (Street & Area Lighting, Company Owned Equipment) | Page 21 of 24 |
| S-2 (Street & Area Lighting, Overhead Customer Owned Equipment) | Page 22 of 24 |
| S-3 (Street & Area Lighting, Underground Division of Ownership) | Page 23 of 24 |
| S-6 (Street & Area Lighting, Decorative Company Owned Equipment) | Page 24 of 24 |

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-1 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 125 | \$36.43 | \$17.15 | \$19.28 | \$38.47 | \$17.09 | \$21.38 | \$2.04 | 5.6% |
| 250 | \$67.37 | \$34.30 | \$33.07 | \$69.94 | \$34.17 | \$35.77 | \$2.57 | 3.8% |
| 500 | \$129.22 | \$68.59 | \$60.63 | \$132.87 | \$68.35 | \$64.52 | \$3.65 | 2.8% |
| 600 | \$153.96 | \$82.31 | \$71.65 | \$158.03 | \$82.01 | \$76.02 | \$4.07 | 2.6% |
| 750 | \$191.09 | \$102.89 | \$88.20 | \$195.82 | \$102.52 | \$93.30 | \$4.73 | 2.5% |
| 1,000 | \$252.93 | \$137.18 | \$115.75 | \$258.73 | \$136.69 | \$122.04 | \$5.80 | 2.3% |
| 1,250 | \$314.80 | \$171.48 | \$143.32 | \$321.67 | \$170.86 | \$150.81 | \$6.87 | 2.2% |
| 1,500 | \$376.65 | \$205.77 | \$170.88 | \$384.60 | \$205.04 | \$179.56 | \$7.95 | 2.1% |
| 2,000 | \$500.36 | \$274.36 | \$226.00 | \$510.46 | \$273.38 | \$237.08 | \$10.10 | 2.0% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$5.50 | \$7.00 |
| Distribution Charge - All kWh | kWh x | \$0.06023 (1) | \$0.06502 (2) |
| Transition Charge | kWh x | (\$0.00063) | (\$0.00063) |
| Transmission Charge | kWh x | \$0.03229 | \$0.03229 |
| Energy Efficiency Charge | kWh x | \$0.01786 | \$0.01786 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13718 (3) | \$0.13669 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.437¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.04¢, Smart Grid Distribution Adjustment Factor 0.03¢, Renewable Energy Recovery Factor 0.08¢, Net Metering Recovery Surcharge 0.537¢ and CapEx Factor 0.363¢

(2) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.48¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.013¢, Smart Grid Distribution Adjustment Factor 0¢, Renewable Energy Recovery Factor 0.08¢, Net Metering Recovery Surcharge 0.537¢ and CapEx Factor 0.002¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor, 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor, 0.022¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-2 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|--------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 125 | \$24.72 | \$17.15 | \$7.57 | \$25.06 | \$17.09 | \$7.97 | \$0.34 | 1.4% |
| 250 | \$45.54 | \$34.30 | \$11.24 | \$45.36 | \$34.17 | \$11.19 | (\$0.18) | (0.4%) |
| 500 | \$87.17 | \$68.59 | \$18.58 | \$85.97 | \$68.35 | \$17.62 | (\$1.20) | (1.4%) |
| 600 | \$103.82 | \$82.31 | \$21.51 | \$102.20 | \$82.01 | \$20.19 | (\$1.62) | (1.6%) |
| 750 | \$128.79 | \$102.89 | \$25.90 | \$126.56 | \$102.52 | \$24.04 | (\$2.23) | (1.7%) |
| 1,000 | \$170.41 | \$137.18 | \$33.23 | \$167.16 | \$136.69 | \$30.47 | (\$3.25) | (1.9%) |
| 1,250 | \$212.05 | \$171.48 | \$40.57 | \$207.76 | \$170.86 | \$36.90 | (\$4.29) | (2.0%) |
| 1,500 | \$253.68 | \$205.77 | \$47.91 | \$248.36 | \$205.04 | \$43.32 | (\$5.32) | (2.1%) |
| 2,000 | \$336.92 | \$274.36 | \$62.56 | \$329.56 | \$273.38 | \$56.18 | (\$7.36) | (2.2%) |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$5.50 | \$7.00 |
| Distribution Charge - All kWh | kWh x | \$0.06023 (1) | \$0.06502 (2) |
| Transition Charge | kWh x | (\$0.00063) | (\$0.00063) |
| Transmission Charge | kWh x | \$0.03229 | \$0.03229 |
| Energy Efficiency Charge | kWh x | \$0.00495 | \$0.00495 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |
| Discount | | 29.00% | 32.00% |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13718 (3) | \$0.13669 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.437¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.04¢, Smart Grid Distribution Adjustment Factor 0.03¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.363¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.48¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.013¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.002¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor, 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor, 0.022¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-4 Basic Service Customers

KWh Split: - On-Peak 25%
- Off-Peak 75%

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 1,000 | \$266.11 | \$137.18 | \$128.93 | \$277.37 | \$136.69 | \$140.68 | \$11.26 | 4.2% |
| 1,500 | \$389.16 | \$205.77 | \$183.39 | \$406.05 | \$205.04 | \$201.01 | \$16.89 | 4.3% |
| 2,000 | \$512.22 | \$274.36 | \$237.86 | \$534.74 | \$273.38 | \$261.36 | \$22.52 | 4.4% |
| 3,000 | \$758.33 | \$411.54 | \$346.79 | \$792.09 | \$410.07 | \$382.02 | \$33.76 | 4.5% |
| 4,000 | \$1,004.43 | \$548.72 | \$455.71 | \$1,049.46 | \$546.76 | \$502.70 | \$45.03 | 4.5% |
| 5,000 | \$1,250.54 | \$685.90 | \$564.64 | \$1,306.83 | \$683.45 | \$623.38 | \$56.29 | 4.5% |
| 8,000 | \$1,988.86 | \$1,097.44 | \$891.42 | \$2,078.92 | \$1,093.52 | \$985.40 | \$90.06 | 4.5% |
| 10,000 | \$2,481.08 | \$1,371.80 | \$1,109.28 | \$2,593.66 | \$1,366.90 | \$1,226.76 | \$112.58 | 4.5% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$20.00 | \$20.00 |
| Distribution Charge: On Peak | kWh x | \$0.13833 (1) | \$0.18811 (2) |
| Distribution Charge: Off Peak | kWh x | \$0.03878 (1) | \$0.03785 (2) |
| Transition Charge | kWh x | (\$0.00040) | (\$0.00040) |
| Transmission Charge | kWh x | \$0.02730 | \$0.02730 |
| Energy Efficiency Charge | kWh x | \$0.01786 | \$0.01786 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13718 (3) | \$0.13669 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.607¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor 0.056¢, Smart Grid Distribution Adjustment Factor 0.041¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.536¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.674¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor -0.018¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.003¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor, 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor, 0.022¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-4 Basic Service Customers

KWh Split: - On-Peak 30%
- Off-Peak 70%

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 1,000 | \$271.09 | \$137.18 | \$133.91 | \$284.88 | \$136.69 | \$148.19 | \$13.79 | 5.1% |
| 1,500 | \$396.63 | \$205.77 | \$190.86 | \$417.32 | \$205.04 | \$212.28 | \$20.69 | 5.2% |
| 2,000 | \$522.17 | \$274.36 | \$247.81 | \$549.76 | \$273.38 | \$276.38 | \$27.59 | 5.3% |
| 3,000 | \$773.26 | \$411.54 | \$361.72 | \$814.64 | \$410.07 | \$404.57 | \$41.38 | 5.4% |
| 4,000 | \$1,024.34 | \$548.72 | \$475.62 | \$1,079.51 | \$546.76 | \$532.75 | \$55.17 | 5.4% |
| 5,000 | \$1,275.43 | \$685.90 | \$589.53 | \$1,344.40 | \$683.45 | \$660.95 | \$68.97 | 5.4% |
| 8,000 | \$2,028.68 | \$1,097.44 | \$931.24 | \$2,139.02 | \$1,093.52 | \$1,045.50 | \$110.34 | 5.4% |
| 10,000 | \$2,530.85 | \$1,371.80 | \$1,159.05 | \$2,668.78 | \$1,366.90 | \$1,301.88 | \$137.93 | 5.4% |

| | | Present Rates | | Proposed Rates | |
|-------------------------------|-------|---------------|-----|----------------|-----|
| Customer Charge | | \$20.00 | | \$20.00 | |
| Distribution Charge: On Peak | kWh x | \$0.13833 | (1) | \$0.18811 | (2) |
| Distribution Charge: Off Peak | kWh x | \$0.03878 | (1) | \$0.03785 | (2) |
| Transition Charge | kWh x | (\$0.00040) | | (\$0.00040) | |
| Transmission Charge | kWh x | \$0.02730 | | \$0.02730 | |
| Energy Efficiency Charge | kWh x | \$0.01786 | | \$0.01786 | |
| Renewables Charge | kWh x | \$0.00050 | | \$0.00050 | |

Supplier Services

| | | | | | |
|----------------------|-------|-----------|-----|-----------|-----|
| Basic Service Charge | kWh x | \$0.13718 | (3) | \$0.13669 | (4) |
|----------------------|-------|-----------|-----|-----------|-----|

- (1) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.607¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor 0.056¢, Smart Grid Distribution Adjustment Factor 0.041¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.536¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.674¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor -0.018¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.003¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor, 0.073¢
- (4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor, 0.022¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-4 Basic Service Customers

KWh Split: - On-Peak 40%
- Off-Peak 60%

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 1,000 | \$281.04 | \$137.18 | \$143.86 | \$299.90 | \$136.69 | \$163.21 | \$18.86 | 6.7% |
| 1,500 | \$411.56 | \$205.77 | \$205.79 | \$439.87 | \$205.04 | \$234.83 | \$28.31 | 6.9% |
| 2,000 | \$542.08 | \$274.36 | \$267.72 | \$579.81 | \$273.38 | \$306.43 | \$37.73 | 7.0% |
| 3,000 | \$803.12 | \$411.54 | \$391.58 | \$859.71 | \$410.07 | \$449.64 | \$56.59 | 7.0% |
| 4,000 | \$1,064.16 | \$548.72 | \$515.44 | \$1,139.62 | \$546.76 | \$592.86 | \$75.46 | 7.1% |
| 5,000 | \$1,325.20 | \$685.90 | \$639.30 | \$1,419.52 | \$683.45 | \$736.07 | \$94.32 | 7.1% |
| 8,000 | \$2,108.32 | \$1,097.44 | \$1,010.88 | \$2,259.23 | \$1,093.52 | \$1,165.71 | \$150.91 | 7.2% |
| 10,000 | \$2,630.40 | \$1,371.80 | \$1,258.60 | \$2,819.04 | \$1,366.90 | \$1,452.14 | \$188.64 | 7.2% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$20.00 | \$20.00 |
| Distribution Charge: On Peak | kWh x | \$0.13833 (1) | \$0.18811 (2) |
| Distribution Charge: Off Peak | kWh x | \$0.03878 (1) | \$0.03785 (2) |
| Transition Charge | kWh x | (\$0.00040) | (\$0.00040) |
| Transmission Charge | kWh x | \$0.02730 | \$0.02730 |
| Energy Efficiency Charge | kWh x | \$0.01786 | \$0.01786 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13718 (3) | \$0.13669 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.607¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor 0.056¢, Smart Grid Distribution Adjustment Factor 0.041¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.536¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.099¢, Residential Assistance Adjustment Factor 0.674¢, Storm Fund Replenishment Adjustment Factor 0.32¢, Pension/PBOP Adjustment Factor 0.334¢, RDM Adjustment Factor 0.308¢, Attorney General Consultant Expense Factor 0.003¢, Solar Cost Adjustment Factor -0.018¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.746¢, CapEx Factor 0.003¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor, 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor, 0.022¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-1 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 50 | \$20.70 | \$6.58 | \$14.12 | \$21.05 | \$6.56 | \$14.49 | \$0.35 | 1.7% |
| 100 | \$31.41 | \$13.17 | \$18.24 | \$32.09 | \$13.12 | \$18.97 | \$0.68 | 2.2% |
| 250 | \$63.51 | \$32.92 | \$30.59 | \$65.22 | \$32.80 | \$32.42 | \$1.71 | 2.7% |
| 500 | \$116.99 | \$65.83 | \$51.16 | \$120.43 | \$65.60 | \$54.83 | \$3.44 | 2.9% |
| 1,500 | \$330.98 | \$197.49 | \$133.49 | \$341.29 | \$196.80 | \$144.49 | \$10.31 | 3.1% |
| 2,500 | \$544.97 | \$329.15 | \$215.82 | \$562.15 | \$328.00 | \$234.15 | \$17.18 | 3.2% |
| 5,000 | \$1,079.95 | \$658.30 | \$421.65 | \$1,114.30 | \$656.00 | \$458.30 | \$34.35 | 3.2% |
| 7,500 | \$1,614.92 | \$987.45 | \$627.47 | \$1,666.45 | \$984.00 | \$682.45 | \$51.53 | 3.2% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$10.00 | \$10.00 |
| Distribution Charge - All kWh | kWh x | \$0.05088 (1) | \$0.05821 (2) |
| Transition Charge | kWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | kWh x | \$0.02516 | \$0.02516 |
| Energy Efficiency Charge | kWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13166 (3) | \$0.13120 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.056¢, Residential Assistance Adjustment Factor 0.345¢, Storm Fund Replenishment Adjustment Factor 0.359¢, Pension/PBOP Adjustment Factor 0.188¢, RDM Adjustment Factor 0.174¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.032¢, Smart Grid Distribution Adjustment Factor 0.022¢, Net Metering Recovery Surcharge 0.423¢, CapEx Factor 0.284¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.056¢, Residential Assistance Adjustment Factor 0.398¢, Storm Fund Replenishment Adjustment Factor 0.359¢, Pension/PBOP Adjustment Factor 0.188¢, RDM Adjustment Factor 0.174¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.01¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.423¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.065¢

(4) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 200

| Monthly Power | | SEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 3,000 | \$732.64 | \$442.83 | \$289.81 | \$762.45 | \$441.03 | \$321.42 | \$29.81 | 4.1% |
| 20 | 4,000 | \$968.52 | \$590.44 | \$378.08 | \$1,006.60 | \$588.04 | \$418.56 | \$38.08 | 3.9% |
| 40 | 8,000 | \$1,912.04 | \$1,180.88 | \$731.16 | \$1,983.20 | \$1,176.08 | \$807.12 | \$71.16 | 3.7% |
| 75 | 15,000 | \$3,563.20 | \$2,214.15 | \$1,349.05 | \$3,692.25 | \$2,205.15 | \$1,487.10 | \$129.05 | 3.6% |
| 150 | 30,000 | \$7,101.40 | \$4,428.30 | \$2,673.10 | \$7,354.50 | \$4,410.30 | \$2,944.20 | \$253.10 | 3.6% |

| Monthly Power | | WCMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 15 | 3,000 | \$675.79 | \$385.98 | \$289.81 | \$705.60 | \$384.18 | \$321.42 | \$29.81 | 4.4% |
| 20 | 4,000 | \$892.72 | \$514.64 | \$378.08 | \$930.80 | \$512.24 | \$418.56 | \$38.08 | 4.3% |
| 40 | 8,000 | \$1,760.44 | \$1,029.28 | \$731.16 | \$1,831.60 | \$1,024.48 | \$807.12 | \$71.16 | 4.0% |
| 75 | 15,000 | \$3,278.95 | \$1,929.90 | \$1,349.05 | \$3,408.00 | \$1,920.90 | \$1,487.10 | \$129.05 | 3.9% |
| 150 | 30,000 | \$6,532.90 | \$3,859.80 | \$2,673.10 | \$6,786.00 | \$3,841.80 | \$2,944.20 | \$253.10 | 3.9% |

| Monthly Power | | NEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 15 | 3,000 | \$707.44 | \$417.63 | \$289.81 | \$737.25 | \$415.83 | \$321.42 | \$29.81 | 4.2% |
| 20 | 4,000 | \$934.92 | \$556.84 | \$378.08 | \$973.00 | \$554.44 | \$418.56 | \$38.08 | 4.1% |
| 40 | 8,000 | \$1,844.84 | \$1,113.68 | \$731.16 | \$1,916.00 | \$1,108.88 | \$807.12 | \$71.16 | 3.9% |
| 75 | 15,000 | \$3,437.20 | \$2,088.15 | \$1,349.05 | \$3,566.25 | \$2,079.15 | \$1,487.10 | \$129.05 | 3.8% |
| 150 | 30,000 | \$6,849.40 | \$4,176.30 | \$2,673.10 | \$7,102.50 | \$4,158.30 | \$2,944.20 | \$253.10 | 3.7% |

| | | Present Rates | Proposed Rates |
|----------------------------|-------|---------------|----------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Service

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 250

| Monthly Power | | SEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 3,750 | \$877.68 | \$553.54 | \$324.14 | \$905.82 | \$551.29 | \$354.53 | \$28.14 | 3.2% |
| 20 | 5,000 | \$1,161.90 | \$738.05 | \$423.85 | \$1,197.75 | \$735.05 | \$462.70 | \$35.85 | 3.1% |
| 40 | 10,000 | \$2,298.80 | \$1,476.10 | \$822.70 | \$2,365.50 | \$1,470.10 | \$895.40 | \$66.70 | 2.9% |
| 75 | 18,750 | \$4,288.38 | \$2,767.69 | \$1,520.69 | \$4,409.07 | \$2,756.44 | \$1,652.63 | \$120.69 | 2.8% |
| 150 | 37,500 | \$8,551.76 | \$5,535.38 | \$3,016.38 | \$8,788.13 | \$5,512.88 | \$3,275.25 | \$236.37 | 2.8% |

| Monthly Power | | WCMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 15 | 3,750 | \$806.62 | \$482.48 | \$324.14 | \$834.76 | \$480.23 | \$354.53 | \$28.14 | 3.5% |
| 20 | 5,000 | \$1,067.15 | \$643.30 | \$423.85 | \$1,103.00 | \$640.30 | \$462.70 | \$35.85 | 3.4% |
| 40 | 10,000 | \$2,109.30 | \$1,286.60 | \$822.70 | \$2,176.00 | \$1,280.60 | \$895.40 | \$66.70 | 3.2% |
| 75 | 18,750 | \$3,933.07 | \$2,412.38 | \$1,520.69 | \$4,053.76 | \$2,401.13 | \$1,652.63 | \$120.69 | 3.1% |
| 150 | 37,500 | \$7,841.13 | \$4,824.75 | \$3,016.38 | \$8,077.50 | \$4,802.25 | \$3,275.25 | \$236.37 | 3.0% |

| Monthly Power | | NEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 15 | 3,750 | \$846.18 | \$522.04 | \$324.14 | \$874.32 | \$519.79 | \$354.53 | \$28.14 | 3.3% |
| 20 | 5,000 | \$1,119.90 | \$696.05 | \$423.85 | \$1,155.75 | \$693.05 | \$462.70 | \$35.85 | 3.2% |
| 40 | 10,000 | \$2,214.80 | \$1,392.10 | \$822.70 | \$2,281.50 | \$1,386.10 | \$895.40 | \$66.70 | 3.0% |
| 75 | 18,750 | \$4,130.88 | \$2,610.19 | \$1,520.69 | \$4,251.57 | \$2,598.94 | \$1,652.63 | \$120.69 | 2.9% |
| 150 | 37,500 | \$8,236.76 | \$5,220.38 | \$3,016.38 | \$8,473.13 | \$5,197.88 | \$3,275.25 | \$236.37 | 2.9% |

Present Rates

Proposed Rates

| | | | | |
|----------------------------|-------|---------------|--|---------------|
| Customer Charge | | \$25.00 | | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 300

| Monthly Power | | SEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 4,500 | \$1,022.72 | \$664.25 | \$358.47 | \$1,049.18 | \$661.55 | \$387.63 | \$26.46 | 2.6% |
| 20 | 6,000 | \$1,355.28 | \$885.66 | \$469.62 | \$1,388.90 | \$882.06 | \$506.84 | \$33.62 | 2.5% |
| 40 | 12,000 | \$2,685.56 | \$1,771.32 | \$914.24 | \$2,747.80 | \$1,764.12 | \$983.68 | \$62.24 | 2.3% |
| 75 | 22,500 | \$5,013.56 | \$3,321.23 | \$1,692.33 | \$5,125.88 | \$3,307.73 | \$1,818.15 | \$112.32 | 2.2% |
| 150 | 45,000 | \$10,002.10 | \$6,642.45 | \$3,359.65 | \$10,221.75 | \$6,615.45 | \$3,606.30 | \$219.65 | 2.2% |

| Monthly Power | | WCMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 15 | 4,500 | \$937.44 | \$578.97 | \$358.47 | \$963.90 | \$576.27 | \$387.63 | \$26.46 | 2.8% |
| 20 | 6,000 | \$1,241.58 | \$771.96 | \$469.62 | \$1,275.20 | \$768.36 | \$506.84 | \$33.62 | 2.7% |
| 40 | 12,000 | \$2,458.16 | \$1,543.92 | \$914.24 | \$2,520.40 | \$1,536.72 | \$983.68 | \$62.24 | 2.5% |
| 75 | 22,500 | \$4,587.18 | \$2,894.85 | \$1,692.33 | \$4,699.50 | \$2,881.35 | \$1,818.15 | \$112.32 | 2.4% |
| 150 | 45,000 | \$9,149.35 | \$5,789.70 | \$3,359.65 | \$9,369.00 | \$5,762.70 | \$3,606.30 | \$219.65 | 2.4% |

| Monthly Power | | NEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|------------|--------------------|-----------------|------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 15 | 4,500 | \$984.92 | \$626.45 | \$358.47 | \$1,011.38 | \$623.75 | \$387.63 | \$26.46 | 2.7% |
| 20 | 6,000 | \$1,304.88 | \$835.26 | \$469.62 | \$1,338.50 | \$831.66 | \$506.84 | \$33.62 | 2.6% |
| 40 | 12,000 | \$2,584.76 | \$1,670.52 | \$914.24 | \$2,647.00 | \$1,663.32 | \$983.68 | \$62.24 | 2.4% |
| 75 | 22,500 | \$4,824.56 | \$3,132.23 | \$1,692.33 | \$4,936.88 | \$3,118.73 | \$1,818.15 | \$112.32 | 2.3% |
| 150 | 45,000 | \$9,624.10 | \$6,264.45 | \$3,359.65 | \$9,843.75 | \$6,237.45 | \$3,606.30 | \$219.65 | 2.3% |

Present Rates

Proposed Rates

| | | | | |
|----------------------------|-------|---------------|--|---------------|
| Customer Charge | | \$25.00 | | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 350

| Monthly Power | | SEMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % | |
| 15 | 5,250 | \$1,167.75 | \$774.95 | \$392.80 | \$1,192.54 | \$771.80 | \$420.74 | \$24.79 | 2.1% | |
| 20 | 7,000 | \$1,548.66 | \$1,033.27 | \$515.39 | \$1,580.05 | \$1,029.07 | \$550.98 | \$31.39 | 2.0% | |
| 40 | 14,000 | \$3,072.32 | \$2,066.54 | \$1,005.78 | \$3,130.10 | \$2,058.14 | \$1,071.96 | \$57.78 | 1.9% | |
| 75 | 26,250 | \$5,738.73 | \$3,874.76 | \$1,863.97 | \$5,842.69 | \$3,859.01 | \$1,983.68 | \$103.96 | 1.8% | |
| 150 | 52,500 | \$11,452.46 | \$7,749.53 | \$3,702.93 | \$11,655.38 | \$7,718.03 | \$3,937.35 | \$202.92 | 1.8% | |

| Monthly Power | | WCMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % | |
| 15 | 5,250 | \$1,068.27 | \$675.47 | \$392.80 | \$1,093.06 | \$672.32 | \$420.74 | \$24.79 | 2.3% | |
| 20 | 7,000 | \$1,416.01 | \$900.62 | \$515.39 | \$1,447.40 | \$896.42 | \$550.98 | \$31.39 | 2.2% | |
| 40 | 14,000 | \$2,807.02 | \$1,801.24 | \$1,005.78 | \$2,864.80 | \$1,792.84 | \$1,071.96 | \$57.78 | 2.1% | |
| 75 | 26,250 | \$5,241.30 | \$3,377.33 | \$1,863.97 | \$5,345.26 | \$3,361.58 | \$1,983.68 | \$103.96 | 2.0% | |
| 150 | 52,500 | \$10,457.58 | \$6,754.65 | \$3,702.93 | \$10,660.50 | \$6,723.15 | \$3,937.35 | \$202.92 | 1.9% | |

| Monthly Power | | NEMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % | |
| 15 | 5,250 | \$1,123.65 | \$730.85 | \$392.80 | \$1,148.44 | \$727.70 | \$420.74 | \$24.79 | 2.2% | |
| 20 | 7,000 | \$1,489.86 | \$974.47 | \$515.39 | \$1,521.25 | \$970.27 | \$550.98 | \$31.39 | 2.1% | |
| 40 | 14,000 | \$2,954.72 | \$1,948.94 | \$1,005.78 | \$3,012.50 | \$1,940.54 | \$1,071.96 | \$57.78 | 2.0% | |
| 75 | 26,250 | \$5,518.23 | \$3,654.26 | \$1,863.97 | \$5,622.19 | \$3,638.51 | \$1,983.68 | \$103.96 | 1.9% | |
| 150 | 52,500 | \$11,011.46 | \$7,308.53 | \$3,702.93 | \$11,214.38 | \$7,277.03 | \$3,937.35 | \$202.92 | 1.8% | |

Present Rates

Proposed Rates

| | | | | |
|----------------------------|-------|---------------|--|---------------|
| Customer Charge | | \$25.00 | | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 400

| Monthly Power | | SEMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % | |
| 15 | 6,000 | \$1,312.78 | \$885.66 | \$427.12 | \$1,335.90 | \$882.06 | \$453.84 | \$23.12 | 1.8% | |
| 20 | 8,000 | \$1,742.04 | \$1,180.88 | \$561.16 | \$1,771.20 | \$1,176.08 | \$595.12 | \$29.16 | 1.7% | |
| 40 | 16,000 | \$3,459.08 | \$2,361.76 | \$1,097.32 | \$3,512.40 | \$2,352.16 | \$1,160.24 | \$53.32 | 1.5% | |
| 75 | 30,000 | \$6,463.90 | \$4,428.30 | \$2,035.60 | \$6,559.50 | \$4,410.30 | \$2,149.20 | \$95.60 | 1.5% | |
| 150 | 60,000 | \$12,902.80 | \$8,856.60 | \$4,046.20 | \$13,089.00 | \$8,820.60 | \$4,268.40 | \$186.20 | 1.4% | |

| Monthly Power | | WCMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % | |
| 15 | 6,000 | \$1,199.08 | \$771.96 | \$427.12 | \$1,222.20 | \$768.36 | \$453.84 | \$23.12 | 1.9% | |
| 20 | 8,000 | \$1,590.44 | \$1,029.28 | \$561.16 | \$1,619.60 | \$1,024.48 | \$595.12 | \$29.16 | 1.8% | |
| 40 | 16,000 | \$3,155.88 | \$2,058.56 | \$1,097.32 | \$3,209.20 | \$2,048.96 | \$1,160.24 | \$53.32 | 1.7% | |
| 75 | 30,000 | \$5,895.40 | \$3,859.80 | \$2,035.60 | \$5,991.00 | \$3,841.80 | \$2,149.20 | \$95.60 | 1.6% | |
| 150 | 60,000 | \$11,765.80 | \$7,719.60 | \$4,046.20 | \$11,952.00 | \$7,683.60 | \$4,268.40 | \$186.20 | 1.6% | |

| Monthly Power | | NEMA | | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|--------------------|-----------------|-------------|--------------------|-----------------|----------|-----------------------------|--|
| KW | KWh | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % | |
| 15 | 6,000 | \$1,262.38 | \$835.26 | \$427.12 | \$1,285.50 | \$831.66 | \$453.84 | \$23.12 | 1.8% | |
| 20 | 8,000 | \$1,674.84 | \$1,113.68 | \$561.16 | \$1,704.00 | \$1,108.88 | \$595.12 | \$29.16 | 1.7% | |
| 40 | 16,000 | \$3,324.68 | \$2,227.36 | \$1,097.32 | \$3,378.00 | \$2,217.76 | \$1,160.24 | \$53.32 | 1.6% | |
| 75 | 30,000 | \$6,211.90 | \$4,176.30 | \$2,035.60 | \$6,307.50 | \$4,158.30 | \$2,149.20 | \$95.60 | 1.5% | |
| 150 | 60,000 | \$12,398.80 | \$8,352.60 | \$4,046.20 | \$12,585.00 | \$8,316.60 | \$4,268.40 | \$186.20 | 1.5% | |

| | | Present Rates | Proposed Rates |
|----------------------------|-------|---------------|----------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-2 Basic Service Customers

Hours Use: 450

| Monthly Power | | SEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|------------|------------|-------------|------------|------------|-----------------------------|------|
| KW | KWh | Total | Basic | Retail | Total | Basic | Retail | Amount | % |
| | | SEMA | Service | Delivery | SEMA | Service | Delivery | | |
| | | | SEMA | | | SEMA | | | |
| 15 | 6,750 | \$1,457.82 | \$996.37 | \$461.45 | \$1,479.27 | \$992.32 | \$486.95 | \$21.45 | 1.5% |
| 20 | 9,000 | \$1,935.42 | \$1,328.49 | \$606.93 | \$1,962.35 | \$1,323.09 | \$639.26 | \$26.93 | 1.4% |
| 40 | 18,000 | \$3,845.84 | \$2,656.98 | \$1,188.86 | \$3,894.70 | \$2,646.18 | \$1,248.52 | \$48.86 | 1.3% |
| 75 | 33,750 | \$7,189.08 | \$4,981.84 | \$2,207.24 | \$7,276.32 | \$4,961.59 | \$2,314.73 | \$87.24 | 1.2% |
| 150 | 67,500 | \$14,353.16 | \$9,963.68 | \$4,389.48 | \$14,522.63 | \$9,923.18 | \$4,599.45 | \$169.47 | 1.2% |

| Monthly Power | | WCMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|------------|------------|-------------|------------|------------|-----------------------------|------|
| KW | KWh | Total | Basic | Retail | Total | Basic | Retail | Amount | % |
| | | WCMA | Service | Delivery | WCMA | Service | Delivery | | |
| | | | WCMA | | | WCMA | | | |
| 15 | 6,750 | \$1,329.91 | \$868.46 | \$461.45 | \$1,351.36 | \$864.41 | \$486.95 | \$21.45 | 1.6% |
| 20 | 9,000 | \$1,764.87 | \$1,157.94 | \$606.93 | \$1,791.80 | \$1,152.54 | \$639.26 | \$26.93 | 1.5% |
| 40 | 18,000 | \$3,504.74 | \$2,315.88 | \$1,188.86 | \$3,553.60 | \$2,305.08 | \$1,248.52 | \$48.86 | 1.4% |
| 75 | 33,750 | \$6,549.52 | \$4,342.28 | \$2,207.24 | \$6,636.76 | \$4,322.03 | \$2,314.73 | \$87.24 | 1.3% |
| 150 | 67,500 | \$13,074.03 | \$8,684.55 | \$4,389.48 | \$13,243.50 | \$8,644.05 | \$4,599.45 | \$169.47 | 1.3% |

| Monthly Power | | NEMA | | | | | | Overall Increase (Decrease) | |
|---------------|--------|-------------|------------|------------|-------------|------------|------------|-----------------------------|------|
| KW | KWh | Total | Basic | Retail | Total | Basic | Retail | Amount | % |
| | | NEMA | Service | Delivery | NEMA | Service | Delivery | | |
| | | | NEMA | | | NEMA | | | |
| 15 | 6,750 | \$1,401.12 | \$939.67 | \$461.45 | \$1,422.57 | \$935.62 | \$486.95 | \$21.45 | 1.5% |
| 20 | 9,000 | \$1,859.82 | \$1,252.89 | \$606.93 | \$1,886.75 | \$1,247.49 | \$639.26 | \$26.93 | 1.4% |
| 40 | 18,000 | \$3,694.64 | \$2,505.78 | \$1,188.86 | \$3,743.50 | \$2,494.98 | \$1,248.52 | \$48.86 | 1.3% |
| 75 | 33,750 | \$6,905.58 | \$4,698.34 | \$2,207.24 | \$6,992.82 | \$4,678.09 | \$2,314.73 | \$87.24 | 1.3% |
| 150 | 67,500 | \$13,786.16 | \$9,396.68 | \$4,389.48 | \$13,955.63 | \$9,356.18 | \$4,599.45 | \$169.47 | 1.2% |

Present Rates

Proposed Rates

| | | | | |
|----------------------------|-------|---------------|--|---------------|
| Customer Charge | | \$25.00 | | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | | \$0.01452 (2) |
| Transition Charge | KWh x | (\$0.00061) | | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | | \$0.13861 (4) |

(1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢ Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢

(4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 250
 KWh Split: - On-Peak 55%
 - Off-Peak 45%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 150,000 | \$32,035.01 | \$22,141.50 | \$9,893.51 | \$32,767.23 | \$22,051.50 | \$10,715.73 | \$732.22 | 2.3% |
| 800 | 200,000 | \$42,639.00 | \$29,522.00 | \$13,117.00 | \$43,615.30 | \$29,402.00 | \$14,213.30 | \$976.30 | 2.3% |
| 1,000 | 250,000 | \$53,243.01 | \$36,902.50 | \$16,340.51 | \$54,463.38 | \$36,752.50 | \$17,710.88 | \$1,220.37 | 2.3% |
| 1,500 | 375,000 | \$79,753.00 | \$55,353.75 | \$24,399.25 | \$81,583.56 | \$55,128.75 | \$26,454.81 | \$1,830.56 | 2.3% |
| 3,000 | 750,000 | \$159,283.01 | \$110,707.50 | \$48,575.51 | \$162,944.13 | \$110,257.50 | \$52,686.63 | \$3,661.12 | 2.3% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 150,000 | \$29,192.51 | \$19,299.00 | \$9,893.51 | \$29,924.73 | \$19,209.00 | \$10,715.73 | \$732.22 | 2.5% |
| 800 | 200,000 | \$38,849.00 | \$25,732.00 | \$13,117.00 | \$39,825.30 | \$25,612.00 | \$14,213.30 | \$976.30 | 2.5% |
| 1,000 | 250,000 | \$48,505.51 | \$32,165.00 | \$16,340.51 | \$49,725.88 | \$32,015.00 | \$17,710.88 | \$1,220.37 | 2.5% |
| 1,500 | 375,000 | \$72,646.75 | \$48,247.50 | \$24,399.25 | \$74,477.31 | \$48,022.50 | \$26,454.81 | \$1,830.56 | 2.5% |
| 3,000 | 750,000 | \$145,070.51 | \$96,495.00 | \$48,575.51 | \$148,731.63 | \$96,045.00 | \$52,686.63 | \$3,661.12 | 2.5% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 150,000 | \$30,775.01 | \$20,881.50 | \$9,893.51 | \$31,507.23 | \$20,791.50 | \$10,715.73 | \$732.22 | 2.4% |
| 800 | 200,000 | \$40,959.00 | \$27,842.00 | \$13,117.00 | \$41,935.30 | \$27,722.00 | \$14,213.30 | \$976.30 | 2.4% |
| 1,000 | 250,000 | \$51,143.01 | \$34,802.50 | \$16,340.51 | \$52,363.38 | \$34,652.50 | \$17,710.88 | \$1,220.37 | 2.4% |
| 1,500 | 375,000 | \$76,603.00 | \$52,203.75 | \$24,399.25 | \$78,433.56 | \$51,978.75 | \$26,454.81 | \$1,830.56 | 2.4% |
| 3,000 | 750,000 | \$152,983.01 | \$104,407.50 | \$48,575.51 | \$156,644.13 | \$103,957.50 | \$52,686.63 | \$3,661.12 | 2.4% |

Present Rates

Proposed Rates

| | | | |
|-------------------------------|-------|---------------|---------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 300
KWh Split: - On-Peak 50%
- Off-Peak 50%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 180,000 | \$37,652.20 | \$26,569.80 | \$11,082.40 | \$38,314.30 | \$26,461.80 | \$11,852.50 | \$662.10 | 1.8% |
| 800 | 240,000 | \$50,128.60 | \$35,426.40 | \$14,702.20 | \$51,011.40 | \$35,282.40 | \$15,729.00 | \$882.80 | 1.8% |
| 1,000 | 300,000 | \$62,605.00 | \$44,283.00 | \$18,322.00 | \$63,708.50 | \$44,103.00 | \$19,605.50 | \$1,103.50 | 1.8% |
| 1,500 | 450,000 | \$93,796.00 | \$66,424.50 | \$27,371.50 | \$95,451.25 | \$66,154.50 | \$29,296.75 | \$1,655.25 | 1.8% |
| 3,000 | 900,000 | \$187,369.00 | \$132,849.00 | \$54,520.00 | \$190,679.50 | \$132,309.00 | \$58,370.50 | \$3,310.50 | 1.8% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 180,000 | \$34,241.20 | \$23,158.80 | \$11,082.40 | \$34,903.30 | \$23,050.80 | \$11,852.50 | \$662.10 | 1.9% |
| 800 | 240,000 | \$45,580.60 | \$30,878.40 | \$14,702.20 | \$46,463.40 | \$30,734.40 | \$15,729.00 | \$882.80 | 1.9% |
| 1,000 | 300,000 | \$56,920.00 | \$38,598.00 | \$18,322.00 | \$58,023.50 | \$38,418.00 | \$19,605.50 | \$1,103.50 | 1.9% |
| 1,500 | 450,000 | \$85,268.50 | \$57,897.00 | \$27,371.50 | \$86,923.75 | \$57,627.00 | \$29,296.75 | \$1,655.25 | 1.9% |
| 3,000 | 900,000 | \$170,314.00 | \$115,794.00 | \$54,520.00 | \$173,624.50 | \$115,254.00 | \$58,370.50 | \$3,310.50 | 1.9% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 180,000 | \$36,140.20 | \$25,057.80 | \$11,082.40 | \$36,802.30 | \$24,949.80 | \$11,852.50 | \$662.10 | 1.8% |
| 800 | 240,000 | \$48,112.60 | \$33,410.40 | \$14,702.20 | \$48,995.40 | \$33,266.40 | \$15,729.00 | \$882.80 | 1.8% |
| 1,000 | 300,000 | \$60,085.00 | \$41,763.00 | \$18,322.00 | \$61,188.50 | \$41,583.00 | \$19,605.50 | \$1,103.50 | 1.8% |
| 1,500 | 450,000 | \$90,016.00 | \$62,644.50 | \$27,371.50 | \$91,671.25 | \$62,374.50 | \$29,296.75 | \$1,655.25 | 1.8% |
| 3,000 | 900,000 | \$179,809.00 | \$125,289.00 | \$54,520.00 | \$183,119.50 | \$124,749.00 | \$58,370.50 | \$3,310.50 | 1.8% |

Present Rates

Proposed Rates

| | | | | |
|-------------------------------|-------|---------------|--|---------------|
| Customer Charge | | \$223.00 | | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 350
KWh Split: - On-Peak 50%
- Off-Peak 50%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 210,000 | \$43,314.40 | \$30,998.10 | \$12,316.30 | \$43,902.85 | \$30,872.10 | \$13,030.75 | \$588.45 | 1.4% |
| 800 | 280,000 | \$57,678.20 | \$41,330.80 | \$16,347.40 | \$58,462.80 | \$41,162.80 | \$17,300.00 | \$784.60 | 1.4% |
| 1,000 | 350,000 | \$72,042.00 | \$51,663.50 | \$20,378.50 | \$73,022.75 | \$51,453.50 | \$21,569.25 | \$980.75 | 1.4% |
| 1,500 | 525,000 | \$107,951.51 | \$77,495.25 | \$30,456.26 | \$109,422.63 | \$77,180.25 | \$32,242.38 | \$1,471.12 | 1.4% |
| 3,000 | 1,050,000 | \$215,680.00 | \$154,990.50 | \$60,689.50 | \$218,622.25 | \$154,360.50 | \$64,261.75 | \$2,942.25 | 1.4% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 210,000 | \$39,334.90 | \$27,018.60 | \$12,316.30 | \$39,923.35 | \$26,892.60 | \$13,030.75 | \$588.45 | 1.5% |
| 800 | 280,000 | \$52,372.20 | \$36,024.80 | \$16,347.40 | \$53,156.80 | \$35,856.80 | \$17,300.00 | \$784.60 | 1.5% |
| 1,000 | 350,000 | \$65,409.50 | \$45,031.00 | \$20,378.50 | \$66,390.25 | \$44,821.00 | \$21,569.25 | \$980.75 | 1.5% |
| 1,500 | 525,000 | \$98,002.76 | \$67,546.50 | \$30,456.26 | \$99,473.88 | \$67,231.50 | \$32,242.38 | \$1,471.12 | 1.5% |
| 3,000 | 1,050,000 | \$195,782.50 | \$135,093.00 | \$60,689.50 | \$198,724.75 | \$134,463.00 | \$64,261.75 | \$2,942.25 | 1.5% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 210,000 | \$41,550.40 | \$29,234.10 | \$12,316.30 | \$42,138.85 | \$29,108.10 | \$13,030.75 | \$588.45 | 1.4% |
| 800 | 280,000 | \$55,326.20 | \$38,978.80 | \$16,347.40 | \$56,110.80 | \$38,810.80 | \$17,300.00 | \$784.60 | 1.4% |
| 1,000 | 350,000 | \$69,102.00 | \$48,723.50 | \$20,378.50 | \$70,082.75 | \$48,513.50 | \$21,569.25 | \$980.75 | 1.4% |
| 1,500 | 525,000 | \$103,541.51 | \$73,085.25 | \$30,456.26 | \$105,012.63 | \$72,770.25 | \$32,242.38 | \$1,471.12 | 1.4% |
| 3,000 | 1,050,000 | \$206,860.00 | \$146,170.50 | \$60,689.50 | \$209,802.25 | \$145,540.50 | \$64,261.75 | \$2,942.25 | 1.4% |

Present Rates

Proposed Rates

| | | | |
|-------------------------------|-------|---------------|---------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 400
 KWh Split: - On-Peak 45%
 - Off-Peak 55%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 240,000 | \$48,904.60 | \$35,426.40 | \$13,478.20 | \$49,425.04 | \$35,282.40 | \$14,142.64 | \$520.44 | 1.1% |
| 800 | 320,000 | \$65,131.80 | \$47,235.20 | \$17,896.60 | \$65,825.72 | \$47,043.20 | \$18,782.52 | \$693.92 | 1.1% |
| 1,000 | 400,000 | \$81,359.00 | \$59,044.00 | \$22,315.00 | \$82,226.40 | \$58,804.00 | \$23,422.40 | \$867.40 | 1.1% |
| 1,500 | 600,000 | \$121,927.00 | \$88,566.00 | \$33,361.00 | \$123,228.10 | \$88,206.00 | \$35,022.10 | \$1,301.10 | 1.1% |
| 3,000 | 1,200,000 | \$243,631.00 | \$177,132.00 | \$66,499.00 | \$246,233.20 | \$176,412.00 | \$69,821.20 | \$2,602.20 | 1.1% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 240,000 | \$44,356.60 | \$30,878.40 | \$13,478.20 | \$44,877.04 | \$30,734.40 | \$14,142.64 | \$520.44 | 1.2% |
| 800 | 320,000 | \$59,067.80 | \$41,171.20 | \$17,896.60 | \$59,761.72 | \$40,979.20 | \$18,782.52 | \$693.92 | 1.2% |
| 1,000 | 400,000 | \$73,779.00 | \$51,464.00 | \$22,315.00 | \$74,646.40 | \$51,224.00 | \$23,422.40 | \$867.40 | 1.2% |
| 1,500 | 600,000 | \$110,557.00 | \$77,196.00 | \$33,361.00 | \$111,858.10 | \$76,836.00 | \$35,022.10 | \$1,301.10 | 1.2% |
| 3,000 | 1,200,000 | \$220,891.00 | \$154,392.00 | \$66,499.00 | \$223,493.20 | \$153,672.00 | \$69,821.20 | \$2,602.20 | 1.2% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 240,000 | \$46,888.60 | \$33,410.40 | \$13,478.20 | \$47,409.04 | \$33,266.40 | \$14,142.64 | \$520.44 | 1.1% |
| 800 | 320,000 | \$62,443.80 | \$44,547.20 | \$17,896.60 | \$63,137.72 | \$44,355.20 | \$18,782.52 | \$693.92 | 1.1% |
| 1,000 | 400,000 | \$77,999.00 | \$55,684.00 | \$22,315.00 | \$78,866.40 | \$55,444.00 | \$23,422.40 | \$867.40 | 1.1% |
| 1,500 | 600,000 | \$116,887.00 | \$83,526.00 | \$33,361.00 | \$118,188.10 | \$83,166.00 | \$35,022.10 | \$1,301.10 | 1.1% |
| 3,000 | 1,200,000 | \$233,551.00 | \$167,052.00 | \$66,499.00 | \$236,153.20 | \$166,332.00 | \$69,821.20 | \$2,602.20 | 1.1% |

Present Rates

Proposed Rates

| | | | |
|-------------------------------|-------|---------------|---------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 450
 KWh Split: - On-Peak 45%
 - Off-Peak 55%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 270,000 | \$54,557.81 | \$39,854.70 | \$14,703.11 | \$55,005.30 | \$39,692.70 | \$15,312.60 | \$447.49 | 0.8% |
| 800 | 360,000 | \$72,669.40 | \$53,139.60 | \$19,529.80 | \$73,266.06 | \$52,923.60 | \$20,342.46 | \$596.66 | 0.8% |
| 1,000 | 450,000 | \$90,781.01 | \$66,424.50 | \$24,356.51 | \$91,526.83 | \$66,154.50 | \$25,372.33 | \$745.82 | 0.8% |
| 1,500 | 675,000 | \$136,060.00 | \$99,636.75 | \$36,423.25 | \$137,178.74 | \$99,231.75 | \$37,946.99 | \$1,118.74 | 0.8% |
| 3,000 | 1,350,000 | \$271,897.01 | \$199,273.50 | \$72,623.51 | \$274,134.48 | \$198,463.50 | \$75,670.98 | \$2,237.47 | 0.8% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 270,000 | \$49,441.31 | \$34,738.20 | \$14,703.11 | \$49,888.80 | \$34,576.20 | \$15,312.60 | \$447.49 | 0.9% |
| 800 | 360,000 | \$65,847.40 | \$46,317.60 | \$19,529.80 | \$66,444.06 | \$46,101.60 | \$20,342.46 | \$596.66 | 0.9% |
| 1,000 | 450,000 | \$82,253.51 | \$57,897.00 | \$24,356.51 | \$82,999.33 | \$57,627.00 | \$25,372.33 | \$745.82 | 0.9% |
| 1,500 | 675,000 | \$123,268.75 | \$86,845.50 | \$36,423.25 | \$124,387.49 | \$86,440.50 | \$37,946.99 | \$1,118.74 | 0.9% |
| 3,000 | 1,350,000 | \$246,314.51 | \$173,691.00 | \$72,623.51 | \$248,551.98 | \$172,881.00 | \$75,670.98 | \$2,237.47 | 0.9% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 270,000 | \$52,289.81 | \$37,586.70 | \$14,703.11 | \$52,737.30 | \$37,424.70 | \$15,312.60 | \$447.49 | 0.9% |
| 800 | 360,000 | \$69,645.40 | \$50,115.60 | \$19,529.80 | \$70,242.06 | \$49,899.60 | \$20,342.46 | \$596.66 | 0.9% |
| 1,000 | 450,000 | \$87,001.01 | \$62,644.50 | \$24,356.51 | \$87,746.83 | \$62,374.50 | \$25,372.33 | \$745.82 | 0.9% |
| 1,500 | 675,000 | \$130,390.00 | \$93,966.75 | \$36,423.25 | \$131,508.74 | \$93,561.75 | \$37,946.99 | \$1,118.74 | 0.9% |
| 3,000 | 1,350,000 | \$260,557.01 | \$187,933.50 | \$72,623.51 | \$262,794.48 | \$187,123.50 | \$75,670.98 | \$2,237.47 | 0.9% |

Present Rates

Proposed Rates

| | | | |
|-------------------------------|-------|---------------|---------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill

Impact on G-3 Basic Service Customers

Hours Use: 500
 KWh Split: - On-Peak 45%
 - Off-Peak 55%

SEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 300,000 | \$60,211.00 | \$44,283.00 | \$15,928.00 | \$60,585.55 | \$44,103.00 | \$16,482.55 | \$374.55 | 0.6% |
| 800 | 400,000 | \$80,207.00 | \$59,044.00 | \$21,163.00 | \$80,706.40 | \$58,804.00 | \$21,902.40 | \$499.40 | 0.6% |
| 1,000 | 500,000 | \$100,203.00 | \$73,805.00 | \$26,398.00 | \$100,827.25 | \$73,505.00 | \$27,322.25 | \$624.25 | 0.6% |
| 1,500 | 750,000 | \$150,193.01 | \$110,707.50 | \$39,485.51 | \$151,129.38 | \$110,257.50 | \$40,871.88 | \$936.37 | 0.6% |
| 3,000 | 1,500,000 | \$300,163.00 | \$221,415.00 | \$78,748.00 | \$302,035.75 | \$220,515.00 | \$81,520.75 | \$1,872.75 | 0.6% |

WCMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total WCMA | Basic Service WCMA | Retail Delivery | Total WCMA | Basic Service WCMA | Retail Delivery | Amount | % |
| 600 | 300,000 | \$54,526.00 | \$38,598.00 | \$15,928.00 | \$54,900.55 | \$38,418.00 | \$16,482.55 | \$374.55 | 0.7% |
| 800 | 400,000 | \$72,627.00 | \$51,464.00 | \$21,163.00 | \$73,126.40 | \$51,224.00 | \$21,902.40 | \$499.40 | 0.7% |
| 1,000 | 500,000 | \$90,728.00 | \$64,330.00 | \$26,398.00 | \$91,352.25 | \$64,030.00 | \$27,322.25 | \$624.25 | 0.7% |
| 1,500 | 750,000 | \$135,980.51 | \$96,495.00 | \$39,485.51 | \$136,916.88 | \$96,045.00 | \$40,871.88 | \$936.37 | 0.7% |
| 3,000 | 1,500,000 | \$271,738.00 | \$192,990.00 | \$78,748.00 | \$273,610.75 | \$192,090.00 | \$81,520.75 | \$1,872.75 | 0.7% |

NEMA

| Monthly Power KW | KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| | | Total NEMA | Basic Service NEMA | Retail Delivery | Total NEMA | Basic Service NEMA | Retail Delivery | Amount | % |
| 600 | 300,000 | \$57,691.00 | \$41,763.00 | \$15,928.00 | \$58,065.55 | \$41,583.00 | \$16,482.55 | \$374.55 | 0.6% |
| 800 | 400,000 | \$76,847.00 | \$55,684.00 | \$21,163.00 | \$77,346.40 | \$55,444.00 | \$21,902.40 | \$499.40 | 0.6% |
| 1,000 | 500,000 | \$96,003.00 | \$69,605.00 | \$26,398.00 | \$96,627.25 | \$69,305.00 | \$27,322.25 | \$624.25 | 0.7% |
| 1,500 | 750,000 | \$143,893.01 | \$104,407.50 | \$39,485.51 | \$144,829.38 | \$103,957.50 | \$40,871.88 | \$936.37 | 0.7% |
| 3,000 | 1,500,000 | \$287,563.00 | \$208,815.00 | \$78,748.00 | \$289,435.75 | \$207,915.00 | \$81,520.75 | \$1,872.75 | 0.7% |

Present Rates

Proposed Rates

| | | | |
|-------------------------------|-------|---------------|---------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
| Basic Service Charge | KWh x | \$0.12866 (3) | \$0.12806 (4) |
| Basic Service Charge | KWh x | \$0.13921 (3) | \$0.13861 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor, 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor, 0.025¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on S-5 Basic Service Customers
(Street & Area Lighting - Customer Owned Equipment)

| Luminaire Type | Description | Annual kWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|-----------------------------------|--------------------|------------|---------------|---------------|-----------------|----------------|---------------|-----------------|-----------------------------|--------|
| | | | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| Incandescent | LUM INC RWY 105W | 438 | \$102.93 | \$57.67 | \$45.26 | \$99.58 | \$57.47 | \$42.11 | (\$3.35) | (3.3%) |
| | LUM INC RWY 205W | 856 | \$201.15 | \$112.70 | \$88.45 | \$194.59 | \$112.31 | \$82.28 | (\$6.56) | (3.3%) |
| Mercury Vapor | LUM MV POST 100W | 543 | \$127.60 | \$71.49 | \$56.11 | \$123.44 | \$71.24 | \$52.20 | (\$4.16) | (3.3%) |
| | LUM MV POST 175W | 881 | \$207.02 | \$115.99 | \$91.03 | \$200.27 | \$115.59 | \$84.68 | (\$6.75) | (3.3%) |
| | LUM MV RWY 100W | 543 | \$127.60 | \$71.49 | \$56.11 | \$123.44 | \$71.24 | \$52.20 | (\$4.16) | (3.3%) |
| | LUM MV RWY 175W | 881 | \$207.02 | \$115.99 | \$91.03 | \$200.27 | \$115.59 | \$84.68 | (\$6.75) | (3.3%) |
| | LUM MV RWY 400W | 1,991 | \$467.88 | \$262.14 | \$205.74 | \$452.60 | \$261.22 | \$191.38 | (\$15.28) | (3.3%) |
| | LUM MV RWY 1000W | 4,572 | \$1,074.38 | \$601.95 | \$472.43 | \$1,039.31 | \$599.85 | \$439.46 | (\$35.07) | (3.3%) |
| | LUM MV RWY 250W | 1,282 | \$301.26 | \$168.79 | \$132.47 | \$291.42 | \$168.20 | \$123.22 | (\$9.84) | (3.3%) |
| | LUM MV FLD 400W | 1,991 | \$467.88 | \$262.14 | \$205.74 | \$452.60 | \$261.22 | \$191.38 | (\$15.28) | (3.3%) |
| | LUM MV FLD 1000W | 4,572 | \$1,074.38 | \$601.95 | \$472.43 | \$1,039.31 | \$599.85 | \$439.46 | (\$35.07) | (3.3%) |
| Sodium Vapor | LUM HPS POST 50W | 255 | \$59.92 | \$33.57 | \$26.35 | \$57.97 | \$33.46 | \$24.51 | (\$1.95) | (3.3%) |
| | LUM HPS POST 100W | 359 | \$84.38 | \$47.27 | \$37.11 | \$81.62 | \$47.10 | \$34.52 | (\$2.76) | (3.3%) |
| | LUM HPS RWY 50W | 255 | \$59.92 | \$33.57 | \$26.35 | \$57.97 | \$33.46 | \$24.51 | (\$1.95) | (3.3%) |
| | LUM HPS RWY 70W | 359 | \$84.38 | \$47.27 | \$37.11 | \$81.62 | \$47.10 | \$34.52 | (\$2.76) | (3.3%) |
| | LUM HPS RWY 100W | 493 | \$115.86 | \$64.91 | \$50.95 | \$112.08 | \$64.68 | \$47.40 | (\$3.78) | (3.3%) |
| | LUM HPS RWY 150W | 722 | \$169.66 | \$95.06 | \$74.60 | \$164.12 | \$94.73 | \$69.39 | (\$5.54) | (3.3%) |
| | LUM HPS RWY 250W | 1,269 | \$298.21 | \$167.08 | \$131.13 | \$288.47 | \$166.49 | \$121.98 | (\$9.74) | (3.3%) |
| | LUM HPS RWY 400W | 1,962 | \$461.05 | \$258.32 | \$202.73 | \$445.99 | \$257.41 | \$188.58 | (\$15.06) | (3.3%) |
| | LUM HPS RWY 1000W | 4,618 | \$1,085.19 | \$608.01 | \$477.18 | \$1,049.77 | \$605.88 | \$443.89 | (\$35.42) | (3.3%) |
| | LUM HPS FLD 250W | 1,269 | \$298.21 | \$167.08 | \$131.13 | \$288.47 | \$166.49 | \$121.98 | (\$9.74) | (3.3%) |
| | LUM HPS FLD 400W | 1,962 | \$461.05 | \$258.32 | \$202.73 | \$445.99 | \$257.41 | \$188.58 | (\$15.06) | (3.3%) |
| | WALL HPS 250W 12HR | 1,332 | \$313.00 | \$175.37 | \$137.63 | \$302.78 | \$174.76 | \$128.02 | (\$10.22) | (3.3%) |
| WALL HPS 250W 24HR | 2,663 | \$625.78 | \$350.61 | \$275.17 | \$605.36 | \$349.39 | \$255.97 | (\$20.42) | (3.3%) | |
| Metal Halide | LUM MH FLD 400W | 1,883 | \$442.49 | \$247.92 | \$194.57 | \$428.05 | \$247.05 | \$181.00 | (\$14.44) | (3.3%) |
| Light Emitting Diode (LED) | (LUM LED 25W) | 104 | \$24.44 | \$13.69 | \$10.75 | \$23.64 | \$13.64 | \$10.00 | (\$0.80) | (3.3%) |
| | (LUM LED 75W) | 313 | \$73.55 | \$41.21 | \$32.34 | \$71.16 | \$41.07 | \$30.09 | (\$2.39) | (3.2%) |
| | (LUM LED 125W) | 522 | \$122.67 | \$68.73 | \$53.94 | \$118.66 | \$68.49 | \$50.17 | (\$4.01) | (3.3%) |
| | (LUM LED 175W) | 731 | \$171.77 | \$96.24 | \$75.53 | \$166.17 | \$95.91 | \$70.26 | (\$5.60) | (3.3%) |
| | (LUM LED 225W) | 939 | \$220.66 | \$123.63 | \$97.03 | \$213.46 | \$123.20 | \$90.26 | (\$7.20) | (3.3%) |
| | (LUM LED 275W) | 1,148 | \$269.76 | \$151.15 | \$118.61 | \$260.96 | \$150.62 | \$110.34 | (\$8.80) | (3.3%) |

| | | | |
|--------------------------|-------|---------------|---------------|
| Distribution Charge | kWh x | \$0.06921 (1) | \$0.06200 (2) |
| Transition Charge | kWh x | (\$0.00065) | (\$0.00065) |
| Transmission Charge | kWh x | \$0.02787 | \$0.02787 |
| Energy Efficiency Charge | kWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | kWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | kWh x | \$0.13166 (3) | \$0.13120 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.054¢, Residential Assistance Adjustment Factor 0.335¢, Storm Fund Replenishment Adjustment Factor 0.217¢, Pension/PBOP Adjustment Factor 0.541¢, RDM Adjustment Factor 0.17¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.029¢, Smart Grid Distribution Adjustment Factor 0.022¢, Net Metering Recovery Surcharge 0.412¢, CapEx Factor 1.397¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.054¢, Residential Assistance Adjustment Factor 0.319¢, Storm Fund Replenishment Adjustment Factor 0.217¢, Pension/PBOP Adjustment Factor 0.541¢, RDM Adjustment Factor 0.17¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.01¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.412¢, CapEx Factor 0.008¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.065¢
- (4) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢

Massachusetts Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
S-1 (Street & Area Lighting, Company Owned Equipment)

| Luminaire Ty | Lumens Description | Lumens | Annual kWh | Present Price | Present Delivery Charge | Present Commodity Charge | Total Present Charge | Proposed Price | Proposed Delivery Charge | Proposed Commodity Charge | Total Proposed Charge | Amount | Increase % |
|--|--|---------|------------|---------------|-------------------------|--------------------------|----------------------|----------------|--------------------------|---------------------------|-----------------------|---------|------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Full Service: | | | | | | | | | | | | | |
| Incand- escent | LUM INC RWY 105W | 1,000 | 438 | \$66.60 | \$0.06562 | \$0.13166 | \$153.01 | \$86.04 | \$0.05096 | \$0.13120 | \$165.83 | \$12.82 | 8.4% |
| | LUM INC RWY 205W | 2,500 | 856 | \$90.83 | \$0.06562 | \$0.13166 | \$259.70 | \$122.83 | \$0.05096 | \$0.13120 | \$278.76 | \$19.06 | 7.3% |
| Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$69.49 | \$0.06562 | \$0.13166 | \$176.61 | \$91.60 | \$0.05096 | \$0.13120 | \$190.51 | \$13.90 | 7.9% |
| | LUM MV RWY 175W | 8,500 | 881 | \$84.80 | \$0.06562 | \$0.13166 | \$258.60 | \$116.41 | \$0.05096 | \$0.13120 | \$276.89 | \$18.29 | 7.1% |
| | LUM MV RWY 250W | 13,000 | 1,282 | \$113.29 | \$0.06562 | \$0.13166 | \$366.20 | \$157.76 | \$0.05096 | \$0.13120 | \$391.29 | \$25.09 | 6.9% |
| | LUM MV RWY 400W | 23,000 | 1,991 | \$155.07 | \$0.06562 | \$0.13166 | \$547.85 | \$220.96 | \$0.05096 | \$0.13120 | \$583.64 | \$35.79 | 6.5% |
| | LUM MV RWY 1000W | 63,000 | 4,572 | \$302.81 | \$0.06562 | \$0.13166 | \$1,204.77 | \$446.00 | \$0.05096 | \$0.13120 | \$1,278.84 | \$74.06 | 6.1% |
| | LUM MV POST 100W | 4,400 | 543 | \$79.64 | \$0.06562 | \$0.13166 | \$186.76 | \$103.29 | \$0.05096 | \$0.13120 | \$202.20 | \$15.44 | 8.3% |
| | LUM MV POST 175W | 8,500 | 881 | \$110.78 | \$0.06562 | \$0.13166 | \$284.58 | \$146.35 | \$0.05096 | \$0.13120 | \$306.83 | \$22.25 | 7.8% |
| | LUM MV FLD 400W | 23,000 | 1,991 | \$175.31 | \$0.06562 | \$0.13166 | \$568.09 | \$244.28 | \$0.05096 | \$0.13120 | \$606.96 | \$38.87 | 6.8% |
| LUM MV FLD 1000W | 63,000 | 4,572 | \$344.91 | \$0.06562 | \$0.13166 | \$1,246.87 | \$494.51 | \$0.05096 | \$0.13120 | \$1,327.35 | \$80.47 | 6.5% | |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$69.94 | \$0.06562 | \$0.13166 | \$120.25 | \$86.00 | \$0.05096 | \$0.13120 | \$132.45 | \$12.20 | 10.1% |
| | LUM HPS RWY 70W | 6,300 | 359 | \$85.98 | \$0.06562 | \$0.13166 | \$156.80 | \$106.69 | \$0.05096 | \$0.13120 | \$172.09 | \$15.28 | 9.7% |
| | LUM HPS RWY 100W | 9,600 | 493 | \$93.83 | \$0.06562 | \$0.13166 | \$191.09 | \$118.58 | \$0.05096 | \$0.13120 | \$208.38 | \$17.30 | 9.1% |
| | LUM HPS RWY 150W (retired) | 13,000 | 758 | \$103.94 | \$0.06562 | \$0.13166 | \$253.48 | \$135.86 | \$0.05096 | \$0.13120 | \$273.94 | \$20.46 | 8.1% |
| | LUM HPS RWY 150W | 16,000 | 722 | \$105.20 | \$0.06562 | \$0.13166 | \$247.64 | \$136.54 | \$0.05096 | \$0.13120 | \$268.06 | \$20.42 | 8.2% |
| | LUM HPS RWY 250W | 27,500 | 1,269 | \$140.73 | \$0.06562 | \$0.13166 | \$391.08 | \$189.10 | \$0.05096 | \$0.13120 | \$420.26 | \$29.18 | 7.5% |
| | LUM HPS RWY 400W | 50,000 | 1,962 | \$200.91 | \$0.06562 | \$0.13166 | \$587.97 | \$273.16 | \$0.05096 | \$0.13120 | \$630.56 | \$42.58 | 7.2% |
| | LUM HPS RWY 1000W | 140,000 | 4,618 | \$323.50 | \$0.06562 | \$0.13166 | \$1,234.54 | \$470.82 | \$0.05096 | \$0.13120 | \$1,312.03 | \$77.50 | 6.3% |
| | LUM HPS FLD 70W | 6,300 | 359 | \$172.15 | \$0.06562 | \$0.13166 | \$242.97 | \$205.98 | \$0.05096 | \$0.13120 | \$271.38 | \$28.40 | 11.7% |
| | LUM HPS FLD 250W | 27,500 | 1,269 | \$196.93 | \$0.06562 | \$0.13166 | \$447.28 | \$253.86 | \$0.05096 | \$0.13120 | \$485.02 | \$37.74 | 8.4% |
| | LUM HPS FLD 400W | 50,000 | 1,962 | \$238.36 | \$0.06562 | \$0.13166 | \$625.42 | \$316.31 | \$0.05096 | \$0.13120 | \$673.71 | \$48.28 | 7.7% |
| | LUM HPS FLD 1000W | 140,000 | 4,618 | \$374.60 | \$0.06562 | \$0.13166 | \$1,285.64 | \$529.70 | \$0.05096 | \$0.13120 | \$1,370.91 | \$85.28 | 6.6% |
| | LUM HPS POST 50W | 4,000 | 255 | \$156.91 | \$0.06562 | \$0.13166 | \$207.22 | \$186.21 | \$0.05096 | \$0.13120 | \$232.66 | \$25.44 | 12.3% |
| | LUM HPS POST 100W | 9,600 | 493 | \$164.72 | \$0.06562 | \$0.13166 | \$261.98 | \$200.26 | \$0.05096 | \$0.13120 | \$290.06 | \$28.09 | 10.7% |
| WALL HPS 250W 12HR | 27,500 | 1,332 | \$164.63 | \$0.06562 | \$0.13166 | \$427.41 | \$217.98 | \$0.05096 | \$0.13120 | \$460.62 | \$33.21 | 7.8% | |
| WALL HPS 250W 24HR | 27,500 | 2,663 | \$188.57 | \$0.06562 | \$0.13166 | \$713.93 | \$273.83 | \$0.05096 | \$0.13120 | \$758.92 | \$45.00 | 6.3% | |
| Metal Halide | LUM MH FLD 400W | 32,000 | 1,883 | \$228.31 | \$0.06562 | \$0.13166 | \$599.79 | \$303.05 | \$0.05096 | \$0.13120 | \$646.06 | \$46.27 | 7.7% |
| Light Emitting Diode (LED) | LUM LED RWY 20W | 2,112 | 88 | \$90.71 | \$0.06562 | \$0.13166 | \$108.07 | \$106.38 | \$0.05096 | \$0.13120 | \$122.41 | \$14.34 | 13.3% |
| | LUM LED RWY 25W | 2,600 | 109 | \$90.42 | \$0.06562 | \$0.13166 | \$111.92 | \$106.50 | \$0.05096 | \$0.13120 | \$126.36 | \$14.43 | 12.9% |
| | LUM LED RWY 48W | 4,800 | 206 | \$100.94 | \$0.06562 | \$0.13166 | \$141.58 | \$120.68 | \$0.05096 | \$0.13120 | \$158.20 | \$16.63 | 11.7% |
| | LUM LED RWY 96W | 11,600 | 405 | \$158.56 | \$0.06562 | \$0.13166 | \$238.46 | \$191.30 | \$0.05096 | \$0.13120 | \$265.07 | \$26.62 | 11.2% |
| | LUM LED RWY 210W | 25,000 | 881 | \$206.93 | \$0.06562 | \$0.13166 | \$380.73 | \$257.14 | \$0.05096 | \$0.13120 | \$417.62 | \$36.89 | 9.7% |
| LUM LED POST 50W | 3,000 | 213 | \$147.38 | \$0.06562 | \$0.13166 | \$189.40 | \$174.34 | \$0.05096 | \$0.13120 | \$213.14 | \$23.74 | 12.5% | |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Wood Pole | POLE-WOOD | | | \$56.63 | | | \$56.63 | \$65.25 | | | \$65.25 | \$8.62 | 15.2% |
| Wood Pole | POLE-WOOD 1/2 CHG, Shared | | | \$28.31 | | | \$28.31 | \$32.62 | | | \$32.62 | \$4.31 | 15.2% |
| Fiberglass | POLE FIBER PT <25FT, No Foundation | | | \$125.86 | | | \$125.86 | \$145.02 | | | \$145.02 | \$19.16 | 15.2% |
| Fiberglass | POLE FIBER RWY <25, Foundation | | | \$116.19 | | | \$116.19 | \$133.87 | | | \$133.87 | \$17.68 | 15.2% |
| Fiberglass | POLE FIBER RWY =>25, Foundation | | | \$194.25 | | | \$194.25 | \$223.82 | | | \$223.82 | \$29.57 | 15.2% |
| Metallic | POLE METAL EMBEDDED, Foundation | | | \$168.22 | | | \$168.22 | \$193.83 | | | \$193.83 | \$25.61 | 15.2% |
| Metallic | POLE METAL=>25FT, Foundation | | | \$235.46 | | | \$235.46 | \$271.30 | | | \$271.30 | \$35.84 | 15.2% |
| Metallic | POLE METAL 1/2 CHR, Shared, Foundation | | | \$117.72 | | | \$117.72 | \$135.64 | | | \$135.64 | \$17.92 | 15.2% |

- (1) per current tariff M.D.P.U. No. 1363
(2) bill print descriptions
(3) per current tariff M.D.P.U. No. 1363
(4) per current tariff M.D.P.U. No. 1363
(5) per current tariff M.D.P.U. No. 1363
(6) Current Delivery Rates per M.D.P.U. No. 1-18-G
(7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
(8) Column (5) + [Column (4) x (Column (6) + Column (7))]
(9) per Exhibit NG-HSG-5, Page 2
(10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
(11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
(12) Column (9) + [Column (4) x (Column (10) + Column (11))]
(13) Column (12) - Column (8)
(14) Column (13) ÷ Column (8)

Massachusetts Electric Company
Streetlighting Annual Bill Impacts
S-2 (Street & Area Lighting, Overhead Customer Owned Equipment)

| Luminaire Type (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | |
|--|---------------------------|---------------|-------------------|----------------------|--------------------------------|---------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------------|-------------------------------|----------------|-----------|
| | | | | | | | | | | | | Amount (13) | % (14) |
| Full Service: | | | | | | | | | | | | | |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$34.60 | \$0.06562 | \$0.13166 | \$84.91 | \$45.28 | \$0.05096 | \$0.13120 | \$91.73 | \$6.82 | 8.0% |
| Sodium Vapor | LUM HPS RWY 70W | 6,300 | 359 | \$39.70 | \$0.06562 | \$0.13166 | \$110.52 | \$53.36 | \$0.05096 | \$0.13120 | \$118.76 | \$8.23 | 7.4% |
| Sodium Vapor | LUM HPS RWY 100W | 9,600 | 493 | \$45.86 | \$0.06562 | \$0.13166 | \$143.12 | \$63.31 | \$0.05096 | \$0.13120 | \$153.11 | \$10.00 | 7.0% |
| Sodium Vapor | LUM HPS RWY 150W | 16,000 | 722 | \$55.71 | \$0.06562 | \$0.13166 | \$198.15 | \$79.52 | \$0.05096 | \$0.13120 | \$211.04 | \$12.89 | 6.5% |
| Sodium Vapor | LUM HPS RWY 250W | 27,500 | 1,269 | \$80.34 | \$0.06562 | \$0.13166 | \$330.69 | \$119.52 | \$0.05096 | \$0.13120 | \$350.68 | \$19.99 | 6.0% |
| Sodium Vapor | LUM HPS RWY 400W | 50,000 | 1,962 | \$111.44 | \$0.06562 | \$0.13166 | \$498.50 | \$170.07 | \$0.05096 | \$0.13120 | \$527.47 | \$28.96 | 5.8% |
| Sodium Vapor | LUM HPS RWY 1000W | 140,000 | 4,618 | \$254.93 | \$0.06562 | \$0.13166 | \$1,165.97 | \$391.81 | \$0.05096 | \$0.13120 | \$1,233.02 | \$67.06 | 5.8% |
| Sodium Vapor | LUM HPS FLD 250W | 27,500 | 1,269 | \$96.58 | \$0.06562 | \$0.13166 | \$346.93 | \$138.23 | \$0.05096 | \$0.13120 | \$369.39 | \$22.46 | 6.5% |
| Sodium Vapor | LUM HPS FLD 400W | 50,000 | 1,962 | \$127.88 | \$0.06562 | \$0.13166 | \$514.94 | \$189.01 | \$0.05096 | \$0.13120 | \$546.41 | \$31.46 | 6.1% |
| Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$40.97 | \$0.06562 | \$0.13166 | \$148.09 | \$58.73 | \$0.05096 | \$0.13120 | \$157.64 | \$9.55 | 6.4% |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Wood Pole | POLE-WOOD | | | \$51.82 | | | \$51.82 | \$59.70 | | | \$59.70 | \$7.88 | 15.2% |

- (1) per current tariff M.D.P.U. No. 1364
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 1364
- (4) per current tariff M.D.P.U. No. 1364
- (5) per current tariff M.D.P.U. No. 1364
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 2
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Massachusetts Electric Company
 Proposed December 1, 2018
Calculation of Monthly Typical Bill

S-3 (Street & Area Lighting, Underground Division of Ownership)

| Luminaire Type (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | |
|--|---------------------------|---------------|-------------------|----------------------|--------------------------------|---------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------------|-------------------------------|----------------|-----------|
| | | | | | | | | | | | | Amount (13) | % (14) |
| Full Service: | | | | | | | | | | | | | |
| S-3 A Mercury Vapor | LUM MV POST 100W | 4,400 | 543 | \$94.28 | \$0.06562 | \$0.13166 | \$201.40 | \$120.16 | \$0.05096 | \$0.13120 | \$219.07 | \$17.67 | 8.8% |
| Mercury Vapor | LUM MV RWY 400W | 23,000 | 1,991 | \$166.91 | \$0.06562 | \$0.13166 | \$559.69 | \$234.60 | \$0.05096 | \$0.13120 | \$597.28 | \$37.59 | 6.7% |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$57.01 | \$0.06562 | \$0.13166 | \$107.32 | \$71.10 | \$0.05096 | \$0.13120 | \$117.55 | \$10.23 | 9.5% |
| Sodium Vapor | LUM HPS RWY 100W | 9,600 | 493 | \$66.95 | \$0.06562 | \$0.13166 | \$164.21 | \$87.61 | \$0.05096 | \$0.13120 | \$177.41 | \$13.21 | 8.0% |
| Sodium Vapor | LUM HPS POST 50W | 4,000 | 255 | \$156.91 | \$0.06562 | \$0.13166 | \$207.22 | \$186.21 | \$0.05096 | \$0.13120 | \$232.66 | \$25.44 | 12.3% |
| Sodium Vapor | LUM HPS POST 100W | 9,600 | 493 | \$164.72 | \$0.06562 | \$0.13166 | \$261.98 | \$200.26 | \$0.05096 | \$0.13120 | \$290.06 | \$28.09 | 10.7% |
| Sodium Vapor | LUM HPS RWY 250W | 27,500 | 1,269 | \$110.02 | \$0.06562 | \$0.13166 | \$360.37 | \$153.71 | \$0.05096 | \$0.13120 | \$384.87 | \$24.50 | 6.8% |
| Sodium Vapor | LUM HPS RWY 400W | 50,000 | 1,962 | \$163.78 | \$0.06562 | \$0.13166 | \$550.84 | \$230.38 | \$0.05096 | \$0.13120 | \$587.78 | \$36.93 | 6.7% |
| S-3 B Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$29.44 | \$0.06562 | \$0.13166 | \$136.56 | \$45.45 | \$0.05096 | \$0.13120 | \$144.36 | \$7.80 | 5.7% |
| Mercury Vapor | LUM MV RWY 175W | 8,500 | 881 | \$46.01 | \$0.06562 | \$0.13166 | \$219.81 | \$71.72 | \$0.05096 | \$0.13120 | \$232.20 | \$12.39 | 5.6% |
| Mercury Vapor | LUM MV RWY 400W | 23,000 | 1,991 | \$100.60 | \$0.06562 | \$0.13166 | \$493.38 | \$158.19 | \$0.05096 | \$0.13120 | \$520.87 | \$27.49 | 5.6% |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$25.08 | \$0.06562 | \$0.13166 | \$75.39 | \$34.31 | \$0.05096 | \$0.13120 | \$80.76 | \$5.37 | 7.1% |
| Sodium Vapor | LUM HPS RWY 70W | 6,300 | 359 | \$31.14 | \$0.06562 | \$0.13166 | \$101.96 | \$43.50 | \$0.05096 | \$0.13120 | \$108.90 | \$6.93 | 6.8% |
| Sodium Vapor | LUM HPS RWY 100W | 9,600 | 493 | \$37.78 | \$0.06562 | \$0.13166 | \$135.04 | \$54.00 | \$0.05096 | \$0.13120 | \$143.80 | \$8.77 | 6.5% |
| Sodium Vapor | LUM HPS RWY 250W | 27,500 | 1,269 | \$71.41 | \$0.06562 | \$0.13166 | \$321.76 | \$109.23 | \$0.05096 | \$0.13120 | \$340.39 | \$18.63 | 5.8% |
| Sodium Vapor | LUM HPS RWY 400W | 50,000 | 1,962 | \$109.48 | \$0.06562 | \$0.13166 | \$496.54 | \$167.81 | \$0.05096 | \$0.13120 | \$525.21 | \$28.66 | 5.8% |
| Sodium Vapor | LUM HPS POST 50W | 4,000 | 255 | \$25.08 | \$0.06562 | \$0.13166 | \$75.39 | \$34.31 | \$0.05096 | \$0.13120 | \$80.76 | \$5.37 | 7.1% |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| All Non Metallic Standards | POLE FIBER W/BASE | | | \$63.47 | | | \$63.47 | \$73.13 | | | \$73.13 | \$9.66 | 15.2% |
| All Metallic Standards | POLE METAL W/BASE | | | \$139.93 | | | \$139.93 | \$161.23 | | | \$161.23 | \$21.30 | 15.2% |

- (1) per current tariff M.D.P.U. No. 1365
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 1365
- (4) per current tariff M.D.P.U. No. 1365
- (5) per current tariff M.D.P.U. No. 1365
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 2
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) + Column (8)

Massachusetts Electric Company
Proposed Streetlighting Annual Bill Impacts
S-6 (Street & Area Lighting, Decorative Company Owned Equipment)

| Luminaire Type (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | |
|--|---------------------------|---------------|-------------------|----------------------|--------------------------------|---------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------------|-------------------------------|----------------|-----------|
| | | | | | | | | | | | | Amount (13) | % (14) |
| Full Service: | | | | | | | | | | | | | |
| Sodium Vapor | DEC HPS TR 50W | 4,000 | 255 | \$156.91 | \$0.06562 | \$0.13166 | \$207.22 | \$186.21 | \$0.05096 | \$0.13120 | \$232.66 | \$25.44 | 12.3% |
| Sodium Vapor | DEC HPS TR 100W | 9,600 | 493 | \$164.72 | \$0.06562 | \$0.13166 | \$261.98 | \$200.26 | \$0.05096 | \$0.13120 | \$290.06 | \$28.09 | 10.7% |
| Sodium Vapor | DEC HPS AG 50W | 4,000 | 255 | \$243.21 | \$0.06562 | \$0.13166 | \$293.52 | \$285.65 | \$0.05096 | \$0.13120 | \$332.10 | \$38.58 | 13.1% |
| Sodium Vapor | DEC HPS AG 100W | 9,600 | 493 | \$251.87 | \$0.06562 | \$0.13166 | \$349.13 | \$300.68 | \$0.05096 | \$0.13120 | \$390.48 | \$41.36 | 11.8% |
| Sodium Vapor | DEC HPS WL 50W | 4,000 | 255 | \$274.31 | \$0.06562 | \$0.13166 | \$324.62 | \$321.48 | \$0.05096 | \$0.13120 | \$367.93 | \$43.31 | 13.3% |
| Sodium Vapor | DEC HPS WL 100W | 9,600 | 493 | \$284.35 | \$0.06562 | \$0.13166 | \$381.61 | \$338.11 | \$0.05096 | \$0.13120 | \$427.91 | \$46.31 | 12.1% |
| Sodium Vapor | DEC HPS TR-TW 50W | 4,000 | 510 | \$344.94 | \$0.06562 | \$0.13166 | \$445.55 | \$408.28 | \$0.05096 | \$0.13120 | \$501.18 | \$55.63 | 12.5% |
| Sodium Vapor | DEC HPS TR-TW 100W | 9,600 | 986 | \$360.60 | \$0.06562 | \$0.13166 | \$555.12 | \$436.43 | \$0.05096 | \$0.13120 | \$616.04 | \$60.92 | 11.0% |
| Sodium Vapor | DEC HPS AG-TW 50W | 4,000 | 510 | \$517.57 | \$0.06562 | \$0.13166 | \$618.18 | \$607.19 | \$0.05096 | \$0.13120 | \$700.09 | \$81.91 | 13.2% |
| Sodium Vapor | DEC HPS AG-TW 100W | 9,600 | 986 | \$534.93 | \$0.06562 | \$0.13166 | \$729.45 | \$637.31 | \$0.05096 | \$0.13120 | \$816.92 | \$87.47 | 12.0% |
| Sodium Vapor | DEC HPS WL-TW 50W | 4,000 | 510 | \$579.79 | \$0.06562 | \$0.13166 | \$680.40 | \$678.89 | \$0.05096 | \$0.13120 | \$771.79 | \$91.39 | 13.4% |
| Sodium Vapor | DEC HPS WL-TW 100W | 9,600 | 986 | \$599.87 | \$0.06562 | \$0.13166 | \$794.39 | \$712.13 | \$0.05096 | \$0.13120 | \$891.74 | \$97.35 | 12.3% |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Villager with Foundation | DEC VILL PT/FDN | | | \$610.87 | | | \$610.87 | \$703.87 | | | \$703.87 | \$93.00 | 15.2% |
| Washington with Foundation | DEC WASH PT/FDN | | | \$635.88 | | | \$635.88 | \$732.69 | | | \$732.69 | \$96.81 | 15.2% |
| Fiberglass without Foundation | POLE FIBER PT <25FT | | | \$125.86 | | | \$125.86 | \$145.02 | | | \$145.02 | \$19.16 | 15.2% |

- (1) per current tariff M.D.P.U. No. 1366
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 1366
- (4) per current tariff M.D.P.U. No. 1366
- (5) per current tariff M.D.P.U. No. 1366
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 3
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Exhibit NG-HSG-11

Typical Bills for Nantucket Electric Company

Nantucket Electric Company
 Proposed December 1, 2018
 Calculation of Monthly Typical Bill- Index

| Description | Reference |
|--|------------------|
| Calculation of Monthly Typical Bill- Index | Page 1 of 21 |
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| Impact on R-2 Basic Service Customers | Page 3 of 21 |
| Impact on G-1 Basic Service Customers | Page 4 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 200 | Page 5 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 250 | Page 6 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 300 | Page 7 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 350 | Page 8 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 400 | Page 9 of 21 |
| Impact on G-2 Basic Service Customers Hours of Use: 450 | Page 10 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 11 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 12 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 13 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 14 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 15 of 21 |
| Impact on G-3 Basic Service Customers Hours of Use: | Page 16 of 21 |
| Impact on S-5 Basic Service Customers | Page 17 of 21 |
| S-1 (Street & Area Lighting, Company Owned Equipment) | Page 18 of 21 |
| S-2 (Street & Area Lighting, Overhead Customer Owned Equipment) | Page 19 of 21 |
| S-3 (Street & Area Lighting, Underground Division of Ownership) | Page 20 of 21 |
| S-6 (Street & Area Lighting, Decorative Company Owned Equipment) | Page 21 of 21 |

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-1 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 125 | \$37.07 | \$17.15 | \$19.92 | \$39.11 | \$17.09 | \$22.02 | \$2.04 | 5.5% |
| 250 | \$68.65 | \$34.30 | \$34.35 | \$71.22 | \$34.17 | \$37.05 | \$2.57 | 3.7% |
| 500 | \$131.79 | \$68.59 | \$63.20 | \$135.44 | \$68.35 | \$67.09 | \$3.65 | 2.8% |
| 600 | \$157.04 | \$82.31 | \$74.73 | \$161.11 | \$82.01 | \$79.10 | \$4.07 | 2.6% |
| 750 | \$194.94 | \$102.89 | \$92.05 | \$199.67 | \$102.52 | \$97.15 | \$4.73 | 2.4% |
| 1,000 | \$258.06 | \$137.18 | \$120.88 | \$263.86 | \$136.69 | \$127.17 | \$5.80 | 2.2% |
| 1,250 | \$321.21 | \$171.48 | \$149.73 | \$328.08 | \$170.86 | \$157.22 | \$6.87 | 2.1% |
| 1,500 | \$384.35 | \$205.77 | \$178.58 | \$392.30 | \$205.04 | \$187.26 | \$7.95 | 2.1% |
| 2,000 | \$510.62 | \$274.36 | \$236.26 | \$520.72 | \$273.38 | \$247.34 | \$10.10 | 2.0% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$5.50 | \$7.00 |
| Distribution Charge - All kWh | KWh x | \$0.06023 (1) | \$0.06502 (2) |
| Cable Facilities Surcharge (winter) | KWh x | \$0.00513 | \$0.00513 |
| Transition Charge | KWh x | (\$0.00063) | (\$0.00063) |
| Transmission Charge | KWh x | \$0.03229 | \$0.03229 |
| Energy Efficiency Charge | KWh x | \$0.01786 | \$0.01786 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.13718 (3) | \$0.13669 (4) |
|----------------------|-------|---------------|---------------|

(1) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.437¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.04¢, Smart Grid Distribution Adjustment Factor 0.03¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.363¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.48¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.013¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.002¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor 0.022¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on R-2 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|--------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 50 | \$12.34 | \$6.86 | \$5.48 | \$12.98 | \$6.83 | \$6.15 | \$0.64 | 5.2% |
| 100 | \$20.78 | \$13.72 | \$7.06 | \$21.22 | \$13.67 | \$7.55 | \$0.44 | 2.1% |
| 150 | \$29.22 | \$20.58 | \$8.64 | \$29.44 | \$20.50 | \$8.94 | \$0.22 | 0.8% |
| 250 | \$46.10 | \$34.30 | \$11.80 | \$45.90 | \$34.17 | \$11.73 | (\$0.20) | (0.4%) |
| 300 | \$54.53 | \$41.15 | \$13.38 | \$54.13 | \$41.01 | \$13.12 | (\$0.40) | (0.7%) |
| 500 | \$88.29 | \$68.59 | \$19.70 | \$87.04 | \$68.35 | \$18.69 | (\$1.25) | (1.4%) |
| 600 | \$105.17 | \$82.31 | \$22.86 | \$103.49 | \$82.01 | \$21.48 | (\$1.68) | (1.6%) |
| 750 | \$130.48 | \$102.89 | \$27.59 | \$128.18 | \$102.52 | \$25.66 | (\$2.30) | (1.8%) |

| | <u>Present Rates</u> | | <u>Proposed Rates</u> | |
|-------------------------------------|----------------------|---------------|-----------------------|---------------|
| Customer Charge | | \$5.50 | | \$7.00 |
| Distribution Charge - All kWh | KWh x | \$0.06023 (1) | | \$0.06502 (2) |
| Cable Facilities Surcharge (winter) | KWh x | \$0.00317 | | \$0.00317 |
| Transition Charge | KWh x | (\$0.00063) | | (\$0.00063) |
| Transmission Charge | KWh x | \$0.03229 | | \$0.03229 |
| Energy Efficiency Charge | KWh x | \$0.00495 | | \$0.00495 |
| Renewables Charge | KWh x | \$0.00050 | | \$0.00050 |
| Discount | | 29.00% | | 32.00% |

Supplier Services

| | | | | |
|----------------------|-------|---------------|--|---------------|
| Basic Service Charge | KWh x | \$0.13718 (3) | | \$0.13669 (4) |
|----------------------|-------|---------------|--|---------------|

(1) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.437¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.04¢, Smart Grid Distribution Adjustment Factor 0.03¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.363¢, and Renewable Energy Recovery Factor 0.08¢

(2) Includes: Basic Service Adjustment Factor -0.071¢, Residential Assistance Adjustment Factor 0.48¢, Storm Fund Replenishment Adjustment Factor 0.266¢, Pension/PBOP Adjustment Factor 0.229¢, RDM Adjustment Factor 0.221¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.013¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.537¢, CapEx Factor 0.002¢, and Renewable Energy Recovery Factor 0.08¢

(3) Includes: Basic Service Administrative Cost Factor 0.17¢, and Smart Grid Customer Cost Adjustment Factor 0.073¢

(4) Includes: Basic Service Administrative Cost Factor 0.172¢, and Smart Grid Customer Cost Adjustment Factor 0.022¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill

Impact on G-1 Basic Service Customers

| Monthly KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|----------------|---------------|------------------|--------------------|----------------|------------------|--------------------|--------------------------------|------|
| | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| 50 | \$21.13 | \$6.58 | \$14.55 | \$21.48 | \$6.56 | \$14.92 | \$0.35 | 1.7% |
| 100 | \$32.27 | \$13.17 | \$19.10 | \$32.95 | \$13.12 | \$19.83 | \$0.68 | 2.1% |
| 250 | \$65.66 | \$32.92 | \$32.74 | \$67.37 | \$32.80 | \$34.57 | \$1.71 | 2.6% |
| 500 | \$121.30 | \$65.83 | \$55.47 | \$124.74 | \$65.60 | \$59.14 | \$3.44 | 2.8% |
| 1,500 | \$343.90 | \$197.49 | \$146.41 | \$354.21 | \$196.80 | \$157.41 | \$10.31 | 3.0% |
| 2,500 | \$566.50 | \$329.15 | \$237.35 | \$583.68 | \$328.00 | \$255.68 | \$17.18 | 3.0% |
| 5,000 | \$1,123.00 | \$658.30 | \$464.70 | \$1,157.35 | \$656.00 | \$501.35 | \$34.35 | 3.1% |
| 7,500 | \$1,679.50 | \$987.45 | \$692.05 | \$1,731.03 | \$984.00 | \$747.03 | \$51.53 | 3.1% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$10.00 | \$10.00 |
| Distribution Charge - All kWh | KWh x | \$0.05088 (1) | \$0.05821 (2) |
| Cable Facilities Surcharge (winter) | KWh x | \$0.00861 | \$0.00861 |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02516 | \$0.02516 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.13166 (3) | \$0.13120 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.056¢, Residential Assistance Adjustment Factor 0.345¢, Storm Fund Replenishment Adjustment Factor 0.359¢, Pension/PBOP Adjustment Factor 0.188¢, RDM Adjustment Factor 0.174¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor 0.032¢, Smart Grid Distribution Adjustment Factor 0.022¢, Net Metering Recovery Surcharge 0.423¢, CapEx Factor 0.284¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.056¢, Residential Assistance Adjustment Factor 0.398¢, Storm Fund Replenishment Adjustment Factor 0.359¢, Pension/PBOP Adjustment Factor 0.188¢, RDM Adjustment Factor 0.174¢, Attorney General Consultant Expense Factor 0.002¢, Solar Cost Adjustment Factor -0.01¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.423¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor 0.065¢
- (4) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor 0.019¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 200

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 3,000 | \$764.11 | \$442.83 | \$321.28 | \$793.92 | \$441.03 | \$352.89 | \$29.81 | 3.9% |
| 20 | 4,000 | \$1,010.48 | \$590.44 | \$420.04 | \$1,048.56 | \$588.04 | \$460.52 | \$38.08 | 3.8% |
| 40 | 8,000 | \$1,995.96 | \$1,180.88 | \$815.08 | \$2,067.12 | \$1,176.08 | \$891.04 | \$71.16 | 3.6% |
| 75 | 15,000 | \$3,720.55 | \$2,214.15 | \$1,506.40 | \$3,849.60 | \$2,205.15 | \$1,644.45 | \$129.05 | 3.5% |
| 150 | 30,000 | \$7,416.10 | \$4,428.30 | \$2,987.80 | \$7,669.20 | \$4,410.30 | \$3,258.90 | \$253.10 | 3.4% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|-------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.01049 | \$0.01049 |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 250

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 3,750 | \$917.02 | \$553.54 | \$363.48 | \$945.16 | \$551.29 | \$393.87 | \$28.14 | 3.1% |
| 20 | 5,000 | \$1,214.35 | \$738.05 | \$476.30 | \$1,250.20 | \$735.05 | \$515.15 | \$35.85 | 3.0% |
| 40 | 10,000 | \$2,403.70 | \$1,476.10 | \$927.60 | \$2,470.40 | \$1,470.10 | \$1,000.30 | \$66.70 | 2.8% |
| 75 | 18,750 | \$4,485.07 | \$2,767.69 | \$1,717.38 | \$4,605.76 | \$2,756.44 | \$1,849.32 | \$120.69 | 2.7% |
| 150 | 37,500 | \$8,945.14 | \$5,535.38 | \$3,409.76 | \$9,181.51 | \$5,512.88 | \$3,668.63 | \$236.37 | 2.6% |

| | | Present Rates | Proposed Rates |
|-------------------------------|-------|---------------|----------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.01049 | \$0.01049 |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 300

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 4,500 | \$1,069.93 | \$664.25 | \$405.68 | \$1,096.39 | \$661.55 | \$434.84 | \$26.46 | 2.5% |
| 20 | 6,000 | \$1,418.22 | \$885.66 | \$532.56 | \$1,451.84 | \$882.06 | \$569.78 | \$33.62 | 2.4% |
| 40 | 12,000 | \$2,811.44 | \$1,771.32 | \$1,040.12 | \$2,873.68 | \$1,764.12 | \$1,109.56 | \$62.24 | 2.2% |
| 75 | 22,500 | \$5,249.59 | \$3,321.23 | \$1,928.36 | \$5,361.91 | \$3,307.73 | \$2,054.18 | \$112.32 | 2.1% |
| 150 | 45,000 | \$10,474.15 | \$6,642.45 | \$3,831.70 | \$10,693.80 | \$6,615.45 | \$4,078.35 | \$219.65 | 2.1% |

| | Present Rates | Proposed Rates |
|-------------------------------|---------------------|----------------|
| Customer Charge | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x \$8.50 | \$10.60 |
| Distribution Charge | KWh x \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x \$0.01049 | \$0.01049 |
| Transition Charge | KWh x (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | |
|----------------------|---------------------|---------------|
| Basic Service Charge | KWh x \$0.14761 (3) | \$0.14701 (4) |
|----------------------|---------------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 350

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 5,250 | \$1,222.82 | \$774.95 | \$447.87 | \$1,247.61 | \$771.80 | \$475.81 | \$24.79 | 2.0% |
| 20 | 7,000 | \$1,622.09 | \$1,033.27 | \$588.82 | \$1,653.48 | \$1,029.07 | \$624.41 | \$31.39 | 1.9% |
| 40 | 14,000 | \$3,219.18 | \$2,066.54 | \$1,152.64 | \$3,276.96 | \$2,058.14 | \$1,218.82 | \$57.78 | 1.8% |
| 75 | 26,250 | \$6,014.09 | \$3,874.76 | \$2,139.33 | \$6,118.05 | \$3,859.01 | \$2,259.04 | \$103.96 | 1.7% |
| 150 | 52,500 | \$12,003.19 | \$7,749.53 | \$4,253.66 | \$12,206.11 | \$7,718.03 | \$4,488.08 | \$202.92 | 1.7% |

| | Present Rates | Proposed Rates |
|-------------------------------|---------------------|----------------|
| Customer Charge | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x \$8.50 | \$10.60 |
| Distribution Charge | KWh x \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x \$0.01049 | \$0.01049 |
| Transition Charge | KWh x (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | |
|----------------------|---------------------|---------------|
| Basic Service Charge | KWh x \$0.14761 (3) | \$0.14701 (4) |
|----------------------|---------------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 400

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 6,000 | \$1,375.72 | \$885.66 | \$490.06 | \$1,398.84 | \$882.06 | \$516.78 | \$23.12 | 1.7% |
| 20 | 8,000 | \$1,825.96 | \$1,180.88 | \$645.08 | \$1,855.12 | \$1,176.08 | \$679.04 | \$29.16 | 1.6% |
| 40 | 16,000 | \$3,626.92 | \$2,361.76 | \$1,265.16 | \$3,680.24 | \$2,352.16 | \$1,328.08 | \$53.32 | 1.5% |
| 75 | 30,000 | \$6,778.60 | \$4,428.30 | \$2,350.30 | \$6,874.20 | \$4,410.30 | \$2,463.90 | \$95.60 | 1.4% |
| 150 | 60,000 | \$13,532.20 | \$8,856.60 | \$4,675.60 | \$13,718.40 | \$8,820.60 | \$4,897.80 | \$186.20 | 1.4% |

| | | Present Rates | Proposed Rates |
|-------------------------------|-------|---------------|----------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.01049 | \$0.01049 |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-2 Basic Service Customers

Hours Use: 450

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|--------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 15 | 6,750 | \$1,528.63 | \$996.37 | \$532.26 | \$1,550.08 | \$992.32 | \$557.76 | \$21.45 | 1.4% |
| 20 | 9,000 | \$2,029.83 | \$1,328.49 | \$701.34 | \$2,056.76 | \$1,323.09 | \$733.67 | \$26.93 | 1.3% |
| 40 | 18,000 | \$4,034.66 | \$2,656.98 | \$1,377.68 | \$4,083.52 | \$2,646.18 | \$1,437.34 | \$48.86 | 1.2% |
| 75 | 33,750 | \$7,543.12 | \$4,981.84 | \$2,561.28 | \$7,630.36 | \$4,961.59 | \$2,668.77 | \$87.24 | 1.2% |
| 150 | 67,500 | \$15,061.24 | \$9,963.68 | \$5,097.56 | \$15,230.71 | \$9,923.18 | \$5,307.53 | \$169.47 | 1.1% |

| | | Present Rates | Proposed Rates |
|-------------------------------|-------|---------------|----------------|
| Customer Charge | | \$25.00 | \$30.00 |
| Distribution Demand Charge | KW x | \$8.50 | \$10.60 |
| Distribution Charge | KWh x | \$0.01615 (1) | \$0.01452 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.01049 | \$0.01049 |
| Transition Charge | KWh x | (\$0.00061) | (\$0.00061) |
| Transmission Charge | KWh x | \$0.02333 | \$0.02333 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |

Supplier Services (SEMA)

| | | | |
|----------------------|-------|---------------|---------------|
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |
|----------------------|-------|---------------|---------------|

- (1) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.256¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.024¢, Smart Grid Distribution Adjustment Factor 0.016¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.232¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.041¢, Residential Assistance Adjustment Factor 0.294¢, Storm Fund Replenishment Adjustment Factor 0.168¢, Pension/PBOP Adjustment Factor 0.138¢, RDM Adjustment Factor 0.13¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.007¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.315¢, CapEx Factor 0.001¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 250
KWh Split: - On-Peak 55%
- Off-Peak 45%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 150,000 | \$33,088.01 | \$22,141.50 | \$10,946.51 | \$33,820.23 | \$22,051.50 | \$11,768.73 | \$732.22 | 2.2% |
| 800 | 200,000 | \$44,043.00 | \$29,522.00 | \$14,521.00 | \$45,019.30 | \$29,402.00 | \$15,617.30 | \$976.30 | 2.2% |
| 1,000 | 250,000 | \$54,998.01 | \$36,902.50 | \$18,095.51 | \$56,218.38 | \$36,752.50 | \$19,465.88 | \$1,220.37 | 2.2% |
| 1,500 | 375,000 | \$82,385.50 | \$55,353.75 | \$27,031.75 | \$84,216.06 | \$55,128.75 | \$29,087.31 | \$1,830.56 | 2.2% |
| 3,000 | 750,000 | \$164,548.01 | \$110,707.50 | \$53,840.51 | \$168,209.13 | \$110,257.50 | \$57,951.63 | \$3,661.12 | 2.2% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 300
KWh Split: - On-Peak 50%
- Off-Peak 50%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|---------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 180,000 | \$38,915.80 | \$26,569.80 | \$12,346.00 | \$39,577.90 | \$26,461.80 | \$13,116.10 | \$662.10 | 1.7% |
| 800 | 240,000 | \$51,813.40 | \$35,426.40 | \$16,387.00 | \$52,696.20 | \$35,282.40 | \$17,413.80 | \$882.80 | 1.7% |
| 1,000 | 300,000 | \$64,711.00 | \$44,283.00 | \$20,428.00 | \$65,814.50 | \$44,103.00 | \$21,711.50 | \$1,103.50 | 1.7% |
| 1,500 | 450,000 | \$96,955.00 | \$66,424.50 | \$30,530.50 | \$98,610.25 | \$66,154.50 | \$32,455.75 | \$1,655.25 | 1.7% |
| 3,000 | 900,000 | \$193,687.00 | \$132,849.00 | \$60,838.00 | \$196,997.50 | \$132,309.00 | \$64,688.50 | \$3,310.50 | 1.7% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 350
KWh Split: - On-Peak 50%
- Off-Peak 50%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 210,000 | \$44,788.60 | \$30,998.10 | \$13,790.50 | \$45,377.05 | \$30,872.10 | \$14,504.95 | \$588.45 | 1.3% |
| 800 | 280,000 | \$59,643.80 | \$41,330.80 | \$18,313.00 | \$60,428.40 | \$41,162.80 | \$19,265.60 | \$784.60 | 1.3% |
| 1,000 | 350,000 | \$74,499.00 | \$51,663.50 | \$22,835.50 | \$75,479.75 | \$51,453.50 | \$24,026.25 | \$980.75 | 1.3% |
| 1,500 | 525,000 | \$111,637.01 | \$77,495.25 | \$34,141.76 | \$113,108.13 | \$77,180.25 | \$35,927.88 | \$1,471.12 | 1.3% |
| 3,000 | 1,050,000 | \$223,051.00 | \$154,990.50 | \$68,060.50 | \$225,993.25 | \$154,360.50 | \$71,632.75 | \$2,942.25 | 1.3% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 400
KWh Split: - On-Peak 45%
- Off-Peak 55%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 240,000 | \$50,589.40 | \$35,426.40 | \$15,163.00 | \$51,109.84 | \$35,282.40 | \$15,827.44 | \$520.44 | 1.0% |
| 800 | 320,000 | \$67,378.20 | \$47,235.20 | \$20,143.00 | \$68,072.12 | \$47,043.20 | \$21,028.92 | \$693.92 | 1.0% |
| 1,000 | 400,000 | \$84,167.00 | \$59,044.00 | \$25,123.00 | \$85,034.40 | \$58,804.00 | \$26,230.40 | \$867.40 | 1.0% |
| 1,500 | 600,000 | \$126,139.00 | \$88,566.00 | \$37,573.00 | \$127,440.10 | \$88,206.00 | \$39,234.10 | \$1,301.10 | 1.0% |
| 3,000 | 1,200,000 | \$252,055.00 | \$177,132.00 | \$74,923.00 | \$254,657.20 | \$176,412.00 | \$78,245.20 | \$2,602.20 | 1.0% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 450
KWh Split: - On-Peak 45%
- Off-Peak 55%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 270,000 | \$56,453.21 | \$39,854.70 | \$16,598.51 | \$56,900.70 | \$39,692.70 | \$17,208.00 | \$447.49 | 0.8% |
| 800 | 360,000 | \$75,196.60 | \$53,139.60 | \$22,057.00 | \$75,793.26 | \$52,923.60 | \$22,869.66 | \$596.66 | 0.8% |
| 1,000 | 450,000 | \$93,940.01 | \$66,424.50 | \$27,515.51 | \$94,685.83 | \$66,154.50 | \$28,531.33 | \$745.82 | 0.8% |
| 1,500 | 675,000 | \$140,798.50 | \$99,636.75 | \$41,161.75 | \$141,917.24 | \$99,231.75 | \$42,685.49 | \$1,118.74 | 0.8% |
| 3,000 | 1,350,000 | \$281,374.01 | \$199,273.50 | \$82,100.51 | \$283,611.48 | \$198,463.50 | \$85,147.98 | \$2,237.47 | 0.8% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on G-3 Basic Service Customers

Hours Use: 500
KWh Split: - On-Peak 45%
- Off-Peak 55%

| Monthly Power | | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|---------------|-----------|---------------|--------------------|-----------------|----------------|--------------------|-----------------|-----------------------------|------|
| KW | KWh | Total SEMA | Basic Service SEMA | Retail Delivery | Total SEMA | Basic Service SEMA | Retail Delivery | Amount | % |
| 600 | 300,000 | \$62,317.00 | \$44,283.00 | \$18,034.00 | \$62,691.55 | \$44,103.00 | \$18,588.55 | \$374.55 | 0.6% |
| 800 | 400,000 | \$83,015.00 | \$59,044.00 | \$23,971.00 | \$83,514.40 | \$58,804.00 | \$24,710.40 | \$499.40 | 0.6% |
| 1,000 | 500,000 | \$103,713.00 | \$73,805.00 | \$29,908.00 | \$104,337.25 | \$73,505.00 | \$30,832.25 | \$624.25 | 0.6% |
| 1,500 | 750,000 | \$155,458.01 | \$110,707.50 | \$44,750.51 | \$156,394.38 | \$110,257.50 | \$46,136.88 | \$936.37 | 0.6% |
| 3,000 | 1,500,000 | \$310,693.00 | \$221,415.00 | \$89,278.00 | \$312,565.75 | \$220,515.00 | \$92,050.75 | \$1,872.75 | 0.6% |

| | | <u>Present Rates</u> | <u>Proposed Rates</u> |
|---------------------------------|-------|----------------------|-----------------------|
| Customer Charge | | \$223.00 | \$223.00 |
| Distribution Demand Charge | KW x | \$5.76 | \$7.60 |
| Distribution Charge: On Peak | KWh x | \$0.01469 (1) | \$0.01260 (2) |
| Distribution Charge: Off Peak | KWh x | \$0.00869 (1) | \$0.00707 (2) |
| Cable Facilities Surcharge (w | KWh x | \$0.00702 | \$0.00702 |
| Transition Charge | KWh x | (\$0.00057) | (\$0.00057) |
| Transmission Charge | KWh x | \$0.02311 | \$0.02311 |
| Energy Efficiency Charge | KWh x | \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x | \$0.00050 | \$0.00050 |
| <u>Supplier Services (SEMA)</u> | | | |
| Basic Service Charge | KWh x | \$0.14761 (3) | \$0.14701 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.157¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor 0.014¢, Smart Grid Distribution Adjustment Factor 0.01¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0.148¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.025¢, Residential Assistance Adjustment Factor 0.171¢, Storm Fund Replenishment Adjustment Factor 0.133¢, Pension/PBOP Adjustment Factor 0.08¢, RDM Adjustment Factor 0.079¢, Attorney General Consultant Expense Factor 0¢, Solar Cost Adjustment Factor -0.004¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.193¢, CapEx Factor 0¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.058¢, and Smart Grid Customer Cost Adjustment Factor 0.084¢
- (4) Includes: Basic Service Administrative Cost Factor 0.057¢, and Smart Grid Customer Cost Adjustment Factor 0.025¢

Nantucket Electric Company
Proposed December 1, 2018
Calculation of Monthly Typical Bill
Impact on S-5 Basic Service Customers
(Street & Area Lighting - Customer Owned Equipment)

| Luminaire Type | Description | Annual KWh | Present Rates | | | Proposed Rates | | | Overall Increase (Decrease) | |
|-----------------------------------|--------------------|------------|---------------|---------------|-----------------|----------------|---------------|-----------------|-----------------------------|--------|
| | | | Total | Basic Service | Retail Delivery | Total | Basic Service | Retail Delivery | Amount | % |
| Incandescent | LUM INC RWY 105W | 438 | \$103.92 | \$57.67 | \$46.25 | \$100.57 | \$57.47 | \$43.10 | (\$3.35) | (3.2%) |
| | LUM INC RWY 205W | 856 | \$203.08 | \$112.70 | \$90.38 | \$196.52 | \$112.31 | \$84.21 | (\$6.56) | (3.2%) |
| Mercury Vapor | LUM MV POST 100W | 543 | \$128.83 | \$71.49 | \$57.34 | \$124.67 | \$71.24 | \$53.43 | (\$4.16) | (3.2%) |
| | LUM MV POST 175W | 881 | \$209.01 | \$115.99 | \$93.02 | \$202.26 | \$115.59 | \$86.67 | (\$6.75) | (3.2%) |
| | LUM MV RWY 100W | 543 | \$128.83 | \$71.49 | \$57.34 | \$124.67 | \$71.24 | \$53.43 | (\$4.16) | (3.2%) |
| | LUM MV RWY 175W | 881 | \$209.01 | \$115.99 | \$93.02 | \$202.26 | \$115.59 | \$86.67 | (\$6.75) | (3.2%) |
| | LUM MV RWY 400W | 1,991 | \$472.38 | \$262.14 | \$210.24 | \$457.10 | \$261.22 | \$195.88 | (\$15.28) | (3.2%) |
| | LUM MV RWY 1000W | 4,572 | \$1,084.71 | \$601.95 | \$482.76 | \$1,049.64 | \$599.85 | \$449.79 | (\$35.07) | (3.2%) |
| | LUM MV RWY 250W | 1,282 | \$304.16 | \$168.79 | \$135.37 | \$294.32 | \$168.20 | \$126.12 | (\$9.84) | (3.2%) |
| | LUM MV FLD 400W | 1,991 | \$472.38 | \$262.14 | \$210.24 | \$457.10 | \$261.22 | \$195.88 | (\$15.28) | (3.2%) |
| Sodium Vapor | LUM MV FLD 1000W | 4,572 | \$1,084.71 | \$601.95 | \$482.76 | \$1,049.64 | \$599.85 | \$449.79 | (\$35.07) | (3.2%) |
| | LUM HPS POST 50W | 255 | \$60.50 | \$33.57 | \$26.93 | \$58.55 | \$33.46 | \$25.09 | (\$1.95) | (3.2%) |
| | LUM HPS POST 100W | 359 | \$85.19 | \$47.27 | \$37.92 | \$82.43 | \$47.10 | \$35.33 | (\$2.76) | (3.2%) |
| | LUM HPS RWY 50W | 255 | \$60.50 | \$33.57 | \$26.93 | \$58.55 | \$33.46 | \$25.09 | (\$1.95) | (3.2%) |
| | LUM HPS RWY 70W | 359 | \$85.19 | \$47.27 | \$37.92 | \$82.43 | \$47.10 | \$35.33 | (\$2.76) | (3.2%) |
| | LUM HPS RWY 100W | 493 | \$116.97 | \$64.91 | \$52.06 | \$113.19 | \$64.68 | \$48.51 | (\$3.78) | (3.2%) |
| | LUM HPS RWY 150W | 722 | \$171.29 | \$95.06 | \$76.23 | \$165.75 | \$94.73 | \$71.02 | (\$5.54) | (3.2%) |
| | LUM HPS RWY 250W | 1,269 | \$301.08 | \$167.08 | \$134.00 | \$291.34 | \$166.49 | \$124.85 | (\$9.74) | (3.2%) |
| | LUM HPS RWY 400W | 1,962 | \$465.48 | \$258.32 | \$207.16 | \$450.42 | \$257.41 | \$193.01 | (\$15.06) | (3.2%) |
| | LUM HPS RWY 1000W | 4,618 | \$1,095.63 | \$608.01 | \$487.62 | \$1,060.21 | \$605.88 | \$454.33 | (\$35.42) | (3.2%) |
| | LUM HPS FLD 250W | 1,269 | \$301.08 | \$167.08 | \$134.00 | \$291.34 | \$166.49 | \$124.85 | (\$9.74) | (3.2%) |
| | LUM HPS FLD 400W | 1,962 | \$465.48 | \$258.32 | \$207.16 | \$450.42 | \$257.41 | \$193.01 | (\$15.06) | (3.2%) |
| | WALL HPS 250W 12HR | 1,332 | \$316.01 | \$175.37 | \$140.64 | \$305.79 | \$174.76 | \$131.03 | (\$10.22) | (3.2%) |
| WALL HPS 250W 24HR | 2,663 | \$631.80 | \$350.61 | \$281.19 | \$611.38 | \$349.39 | \$261.99 | (\$20.42) | (3.2%) | |
| Metal Halide | LUM MH FLD 400W | 1,883 | \$446.75 | \$247.92 | \$198.83 | \$432.31 | \$247.05 | \$185.26 | (\$14.44) | (3.2%) |
| Light Emitting Diode (LED) | (LUM LED 25W) | 104 | \$24.68 | \$13.69 | \$10.99 | \$23.88 | \$13.64 | \$10.24 | (\$0.80) | (3.2%) |
| | (LUM LED 75W) | 313 | \$74.26 | \$41.21 | \$33.05 | \$71.87 | \$41.07 | \$30.80 | (\$2.39) | (3.2%) |
| | (LUM LED 125W) | 522 | \$123.85 | \$68.73 | \$55.12 | \$119.84 | \$68.49 | \$51.35 | (\$4.01) | (3.2%) |
| | (LUM LED 175W) | 731 | \$173.42 | \$96.24 | \$77.18 | \$167.82 | \$95.91 | \$71.91 | (\$5.60) | (3.2%) |
| | (LUM LED 225W) | 939 | \$222.78 | \$123.63 | \$99.15 | \$215.58 | \$123.20 | \$92.38 | (\$7.20) | (3.2%) |
| | (LUM LED 275W) | 1,148 | \$272.35 | \$151.15 | \$121.20 | \$263.55 | \$150.62 | \$112.93 | (\$8.80) | (3.2%) |

| | Present Rates | Proposed Rates |
|-------------------------------------|---------------------|----------------|
| Distribution Charge | KWh x \$0.06921 (1) | \$0.06200 (2) |
| Transition Charge | KWh x (\$0.00065) | (\$0.00065) |
| Transmission Charge | KWh x \$0.02787 | \$0.02787 |
| Energy Efficiency Charge | KWh x \$0.00640 | \$0.00640 |
| Renewables Charge | KWh x \$0.00050 | \$0.00050 |
| Cable Facilities Surcharge (winter) | KWh x \$0.00226 | \$0.00226 |
| Supplier Services | | |
| Basic Service Charge | KWh x \$0.13166 (3) | \$0.13120 (4) |

- (1) Includes: Basic Service Adjustment Factor -0.054¢, Residential Assistance Adjustment Factor 0.335¢, Storm Fund Replenishment Adjustment Factor 0.217¢, Pension/PBOP Adjustment Factor 0.541¢, RDM Adjustment Factor 0.17¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor 0.029¢, Smart Grid Distribution Adjustment Factor 0.022¢, Net Metering Recovery Surcharge 0.412¢, CapEx Factor 1.397¢, and Renewable Energy Recovery Factor 0.08¢
- (2) Includes: Basic Service Adjustment Factor -0.054¢, Residential Assistance Adjustment Factor 0.319¢, Storm Fund Replenishment Adjustment Factor 0.217¢, Pension/PBOP Adjustment Factor 0.541¢, RDM Adjustment Factor 0.17¢, Attorney General Consultant Expense Factor 0.001¢, Solar Cost Adjustment Factor -0.01¢, Smart Grid Distribution Adjustment Factor 0¢, Net Metering Recovery Surcharge 0.412¢, CapEx Factor 0.008¢, and Renewable Energy Recovery Factor 0.08¢
- (3) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor 0.065¢
- (4) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor 0.019¢

Nantucket Electric Company
 Proposed December 1, 2018
Streetlighting Annual Bill Impacts
S-1 (Street & Area Lighting, Company Owned Equipment)

| Luminaire Ty | Lumens Description | Lumens | Annual kWh | Present Price | Present Delivery Charge | Present Commodity Charge | Total Present Charge | Proposed Price | Proposed Delivery Charge | Proposed Commodity Charge | Total Proposed Charge | Increase Amount | Increase % |
|--|--|---------|------------|---------------|-------------------------|--------------------------|----------------------|----------------|--------------------------|---------------------------|-----------------------|-----------------|------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Full Service: | | | | | | | | | | | | | |
| Incandescent | LUM INC RWY 105W | 1,000 | 438 | \$66.60 | \$0.06788 | \$0.13166 | \$154.00 | \$86.04 | \$0.05322 | \$0.13120 | \$166.82 | \$12.82 | 8.3% |
| | LUM INC RWY 205W | 2,500 | 856 | \$90.83 | \$0.06788 | \$0.13166 | \$261.64 | \$122.83 | \$0.05322 | \$0.13120 | \$280.69 | \$19.06 | 7.3% |
| Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$69.49 | \$0.06788 | \$0.13166 | \$177.84 | \$91.60 | \$0.05322 | \$0.13120 | \$191.74 | \$13.90 | 7.8% |
| | LUM MV RWY 175W | 8,500 | 881 | \$84.80 | \$0.06788 | \$0.13166 | \$260.59 | \$116.41 | \$0.05322 | \$0.13120 | \$278.88 | \$18.29 | 7.0% |
| | LUM MV RWY 250W | 13,000 | 1,282 | \$113.29 | \$0.06788 | \$0.13166 | \$369.10 | \$157.76 | \$0.05322 | \$0.13120 | \$394.19 | \$25.09 | 6.8% |
| | LUM MV RWY 400W | 23,000 | 1,991 | \$155.07 | \$0.06788 | \$0.13166 | \$552.35 | \$220.96 | \$0.05322 | \$0.13120 | \$588.14 | \$35.79 | 6.5% |
| | LUM MV RWY 1000W | 63,000 | 4,572 | \$302.81 | \$0.06788 | \$0.13166 | \$1,215.11 | \$446.00 | \$0.05322 | \$0.13120 | \$1,289.17 | \$74.06 | 6.1% |
| | LUM MV POST 100W | 4,400 | 543 | \$79.64 | \$0.06788 | \$0.13166 | \$187.99 | \$103.29 | \$0.05322 | \$0.13120 | \$203.43 | \$15.44 | 8.2% |
| | LUM MV POST 175W | 8,500 | 881 | \$110.78 | \$0.06788 | \$0.13166 | \$286.57 | \$146.35 | \$0.05322 | \$0.13120 | \$308.82 | \$22.25 | 7.8% |
| | LUM MV FLD 400W | 23,000 | 1,991 | \$175.31 | \$0.06788 | \$0.13166 | \$572.59 | \$244.28 | \$0.05322 | \$0.13120 | \$611.46 | \$38.87 | 6.8% |
| LUM MV FLD 1000W | 63,000 | 4,572 | \$344.91 | \$0.06788 | \$0.13166 | \$1,257.21 | \$494.51 | \$0.05322 | \$0.13120 | \$1,337.68 | \$80.47 | 6.4% | |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$69.94 | \$0.06788 | \$0.13166 | \$120.82 | \$86.00 | \$0.05322 | \$0.13120 | \$133.03 | \$12.20 | 10.1% |
| | LUM HPS RWY 70W | 6,300 | 359 | \$85.98 | \$0.06788 | \$0.13166 | \$157.61 | \$106.69 | \$0.05322 | \$0.13120 | \$172.90 | \$15.28 | 9.7% |
| | LUM HPS RWY 100W | 9,600 | 493 | \$93.83 | \$0.06788 | \$0.13166 | \$192.20 | \$118.58 | \$0.05322 | \$0.13120 | \$209.50 | \$17.30 | 9.0% |
| | LUM HPS RWY 150W (retired) | 13,000 | 758 | \$103.94 | \$0.06788 | \$0.13166 | \$255.19 | \$135.86 | \$0.05322 | \$0.13120 | \$275.65 | \$20.46 | 8.0% |
| | LUM HPS RWY 150W | 16,000 | 722 | \$105.20 | \$0.06788 | \$0.13166 | \$249.27 | \$136.54 | \$0.05322 | \$0.13120 | \$269.69 | \$20.42 | 8.2% |
| | LUM HPS RWY 250W | 27,500 | 1,269 | \$140.73 | \$0.06788 | \$0.13166 | \$393.95 | \$189.10 | \$0.05322 | \$0.13120 | \$423.13 | \$29.18 | 7.4% |
| | LUM HPS RWY 400W | 50,000 | 1,962 | \$200.91 | \$0.06788 | \$0.13166 | \$592.41 | \$273.16 | \$0.05322 | \$0.13120 | \$634.99 | \$42.58 | 7.2% |
| | LUM HPS RWY 1000W | 140,000 | 4,618 | \$323.50 | \$0.06788 | \$0.13166 | \$1,244.98 | \$470.82 | \$0.05322 | \$0.13120 | \$1,322.47 | \$77.50 | 6.2% |
| | LUM HPS FLD 70W | 6,300 | 359 | \$172.15 | \$0.06788 | \$0.13166 | \$243.78 | \$205.98 | \$0.05322 | \$0.13120 | \$272.19 | \$28.40 | 11.7% |
| | LUM HPS FLD 250W | 27,500 | 1,269 | \$196.93 | \$0.06788 | \$0.13166 | \$450.15 | \$253.86 | \$0.05322 | \$0.13120 | \$487.89 | \$37.74 | 8.4% |
| | LUM HPS FLD 400W | 50,000 | 1,962 | \$238.36 | \$0.06788 | \$0.13166 | \$629.86 | \$316.31 | \$0.05322 | \$0.13120 | \$678.14 | \$48.28 | 7.7% |
| | LUM HPS FLD 1000W | 140,000 | 4,618 | \$374.60 | \$0.06788 | \$0.13166 | \$1,296.08 | \$529.70 | \$0.05322 | \$0.13120 | \$1,381.35 | \$85.28 | 6.6% |
| | LUM HPS POST 50W | 4,000 | 255 | \$156.91 | \$0.06788 | \$0.13166 | \$207.79 | \$186.21 | \$0.05322 | \$0.13120 | \$233.24 | \$25.44 | 12.2% |
| | LUM HPS POST 100W | 9,600 | 493 | \$164.72 | \$0.06788 | \$0.13166 | \$263.09 | \$200.26 | \$0.05322 | \$0.13120 | \$291.18 | \$28.09 | 10.7% |
| WALL HPS 250W 12HR | 27,500 | 1,332 | \$164.63 | \$0.06788 | \$0.13166 | \$430.42 | \$217.98 | \$0.05322 | \$0.13120 | \$463.63 | \$33.21 | 7.7% | |
| WALL HPS 250W 24HR | 27,500 | 2,663 | \$188.57 | \$0.06788 | \$0.13166 | \$719.95 | \$273.83 | \$0.05322 | \$0.13120 | \$764.94 | \$45.00 | 6.2% | |
| Metal Halide | LUM MH FLD 400W | 32,000 | 1,883 | \$228.31 | \$0.06788 | \$0.13166 | \$604.04 | \$303.05 | \$0.05322 | \$0.13120 | \$650.31 | \$46.27 | 7.7% |
| Light Emitting Diode (LED) | LUM LED RWY 20W | 2,112 | 88 | \$90.71 | \$0.06788 | \$0.13166 | \$108.27 | \$106.38 | \$0.05322 | \$0.13120 | \$122.61 | \$14.34 | 13.2% |
| | LUM LED RWY 25W | 2,600 | 109 | \$90.42 | \$0.06788 | \$0.13166 | \$112.17 | \$106.50 | \$0.05322 | \$0.13120 | \$126.60 | \$14.43 | 12.9% |
| | LUM LED RWY 48W | 4,800 | 206 | \$100.94 | \$0.06788 | \$0.13166 | \$142.05 | \$120.68 | \$0.05322 | \$0.13120 | \$158.67 | \$16.63 | 11.7% |
| | LUM LED RWY 96W | 11,600 | 405 | \$158.56 | \$0.06788 | \$0.13166 | \$239.37 | \$191.30 | \$0.05322 | \$0.13120 | \$265.99 | \$26.62 | 11.1% |
| | LUM LED RWY 210W | 25,000 | 881 | \$206.93 | \$0.06788 | \$0.13166 | \$382.72 | \$257.14 | \$0.05322 | \$0.13120 | \$419.61 | \$36.89 | 9.6% |
| LUM LED POST 50W | 3,000 | 213 | \$147.38 | \$0.06788 | \$0.13166 | \$189.88 | \$174.34 | \$0.05322 | \$0.13120 | \$213.62 | \$23.74 | 12.5% | |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Wood Pole | POLE-WOOD | | | \$56.63 | | | \$56.63 | \$65.25 | | | \$65.25 | \$8.62 | 15.2% |
| Wood Pole | POLE-WOOD 1/2 CHG, Shared | | | \$28.31 | | | \$28.31 | \$32.62 | | | \$32.62 | \$4.31 | 15.2% |
| Fiberglass | POLE FIBER PT <25FT, No Foundation | | | \$125.86 | | | \$125.86 | \$145.02 | | | \$145.02 | \$19.16 | 15.2% |
| Fiberglass | POLE FIBER RWY <25, Foundation | | | \$116.19 | | | \$116.19 | \$133.87 | | | \$133.87 | \$17.68 | 15.2% |
| Fiberglass | POLE FIBER RWY =>25, Foundation | | | \$194.25 | | | \$194.25 | \$223.82 | | | \$223.82 | \$29.57 | 15.2% |
| Metallic | POLE METAL EMBEDDED, Foundation | | | \$168.22 | | | \$168.22 | \$193.83 | | | \$193.83 | \$25.61 | 15.2% |
| Metallic | POLE METAL =>25FT, Foundation | | | \$235.46 | | | \$235.46 | \$271.30 | | | \$271.30 | \$35.84 | 15.2% |
| Metallic | POLE METAL 1/2 CHR.G, Shared, Foundation | | | \$117.72 | | | \$117.72 | \$135.64 | | | \$135.64 | \$17.92 | 15.2% |

- (1) per current tariff M.D.P.U. No. 606
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 606
- (4) per current tariff M.D.P.U. No. 606
- (5) per current tariff M.D.P.U. No. 606
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 2
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Nantucket Electric Company
Proposed December 1, 2018

Streetlighting Annual Bill Impacts
S-2 (Street & Area Lighting, Overhead Customer Owned Equipment)

| Luminaire Type (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | |
|--|---------------------------|---------------|-------------------|----------------------|--------------------------------|---------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------------|-------------------------------|----------------|-----------|
| | | | | | | | | | | | | Amount (13) | % (14) |
| Full Service: | | | | | | | | | | | | | |
| Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$34.60 | \$0.06788 | \$0.13166 | \$85.48 | \$45.28 | \$0.05322 | \$0.13120 | \$92.31 | \$6.82 | 8.0% |
| | LUM HPS RWY 70W | 6,300 | 359 | \$39.70 | \$0.06788 | \$0.13166 | \$111.33 | \$53.36 | \$0.05322 | \$0.13120 | \$119.57 | \$8.23 | 7.4% |
| | LUM HPS RWY 100W | 9,600 | 493 | \$45.86 | \$0.06788 | \$0.13166 | \$144.23 | \$63.31 | \$0.05322 | \$0.13120 | \$154.23 | \$10.00 | 6.9% |
| | LUM HPS RWY 150W | 16,000 | 722 | \$55.71 | \$0.06788 | \$0.13166 | \$199.78 | \$79.52 | \$0.05322 | \$0.13120 | \$212.67 | \$12.89 | 6.5% |
| | LUM HPS RWY 250W | 27,500 | 1,269 | \$80.34 | \$0.06788 | \$0.13166 | \$333.56 | \$119.52 | \$0.05322 | \$0.13120 | \$353.55 | \$19.99 | 6.0% |
| | LUM HPS RWY 400W | 50,000 | 1,962 | \$111.44 | \$0.06788 | \$0.13166 | \$502.94 | \$170.07 | \$0.05322 | \$0.13120 | \$531.90 | \$28.96 | 5.8% |
| | LUM HPS RWY 1000W | 140,000 | 4,618 | \$254.93 | \$0.06788 | \$0.13166 | \$1,176.41 | \$391.81 | \$0.05322 | \$0.13120 | \$1,243.46 | \$67.06 | 5.7% |
| | LUM HPS FLD 250W | 27,500 | 1,269 | \$96.58 | \$0.06788 | \$0.13166 | \$349.80 | \$138.23 | \$0.05322 | \$0.13120 | \$372.26 | \$22.46 | 6.4% |
| | LUM HPS FLD 400W | 50,000 | 1,962 | \$127.88 | \$0.06788 | \$0.13166 | \$519.38 | \$189.01 | \$0.05322 | \$0.13120 | \$550.84 | \$31.46 | 6.1% |
| Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$40.97 | \$0.06788 | \$0.13166 | \$149.32 | \$58.73 | \$0.05322 | \$0.13120 | \$158.87 | \$9.55 | 6.4% |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Wood Pole | POLE-WOOD | | | \$51.82 | | | \$51.82 | \$59.70 | | | \$59.70 | \$7.88 | 15.2% |

- (1) per current tariff M.D.P.U. No. 607
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 607
- (4) per current tariff M.D.P.U. No. 607
- (5) per current tariff M.D.P.U. No. 607
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 2
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Nantucket Electric Company
 Proposed December 1, 2018

Streetlighting Annual Bill Impacts
S-3 (Street & Area Lighting, Underground Division of Ownership)

| Luminaire Ty (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | | | |
|----------------------|------------------------------|--|----------------------|-------------------------|--------------------------------------|---------------------------------------|-----------------------------------|--------------------------|--|---|-------------------------------------|----------------|-----------|---------|------|
| | | | | | | | | | | | | Amount (13) | % (14) | | |
| Full Service: | | | | | | | | | | | | | | | |
| S-3 A | Mercury Vapor | LUM MV POST 100W | 4,400 | 543 | \$94.28 | \$0.06788 | \$0.13166 | \$202.63 | \$120.16 | \$0.05322 | \$0.13120 | \$220.30 | \$17.67 | 8.7% | |
| | | LUM MV RWY 400W | 23,000 | 1,991 | \$166.91 | \$0.06788 | \$0.13166 | \$564.19 | \$234.60 | \$0.05322 | \$0.13120 | \$601.78 | \$37.59 | 6.7% | |
| | Sodium Vapor | LUM HPS RWY 50W | 4,000 | 255 | \$57.01 | \$0.06788 | \$0.13166 | \$107.89 | \$71.10 | \$0.05322 | \$0.13120 | \$118.13 | \$10.23 | 9.5% | |
| | | LUM HPS RWY 100W | 9,600 | 493 | \$66.95 | \$0.06788 | \$0.13166 | \$165.32 | \$87.61 | \$0.05322 | \$0.13120 | \$178.53 | \$13.21 | 8.0% | |
| | | LUM HPS POST 50W | 4,000 | 255 | \$156.91 | \$0.06788 | \$0.13166 | \$207.79 | \$186.21 | \$0.05322 | \$0.13120 | \$233.24 | \$25.44 | 12.2% | |
| | | LUM HPS POST 100W | 9,600 | 493 | \$164.72 | \$0.06788 | \$0.13166 | \$263.09 | \$200.26 | \$0.05322 | \$0.13120 | \$291.18 | \$28.09 | 10.7% | |
| | | LUM HPS RWY 250W | 27,500 | 1,269 | \$110.02 | \$0.06788 | \$0.13166 | \$363.24 | \$153.71 | \$0.05322 | \$0.13120 | \$387.74 | \$24.50 | 6.7% | |
| | | LUM HPS RWY 400W | 50,000 | 1,962 | \$163.78 | \$0.06788 | \$0.13166 | \$555.28 | \$230.38 | \$0.05322 | \$0.13120 | \$592.21 | \$36.93 | 6.7% | |
| | S-3 B | Mercury Vapor | LUM MV RWY 100W | 4,400 | 543 | \$29.44 | \$0.06788 | \$0.13166 | \$137.79 | \$45.45 | \$0.05322 | \$0.13120 | \$145.59 | \$7.80 | 5.7% |
| | | | LUM MV RWY 175W | 8,500 | 881 | \$46.01 | \$0.06788 | \$0.13166 | \$221.80 | \$71.72 | \$0.05322 | \$0.13120 | \$234.19 | \$12.39 | 5.6% |
| LUM MV RWY 400W | | | 23,000 | 1,991 | \$100.60 | \$0.06788 | \$0.13166 | \$497.88 | \$158.19 | \$0.05322 | \$0.13120 | \$525.37 | \$27.49 | 5.5% | |
| Sodium Vapor | | LUM HPS RWY 50W | 4,000 | 255 | \$25.08 | \$0.06788 | \$0.13166 | \$75.96 | \$34.31 | \$0.05322 | \$0.13120 | \$81.34 | \$5.37 | 7.1% | |
| | | LUM HPS RWY 70W | 6,300 | 359 | \$31.14 | \$0.06788 | \$0.13166 | \$102.77 | \$43.50 | \$0.05322 | \$0.13120 | \$109.71 | \$6.93 | 6.7% | |
| | | LUM HPS RWY 100W | 9,600 | 493 | \$37.78 | \$0.06788 | \$0.13166 | \$136.15 | \$54.00 | \$0.05322 | \$0.13120 | \$144.92 | \$8.77 | 6.4% | |
| | | LUM HPS RWY 250W | 27,500 | 1,269 | \$71.41 | \$0.06788 | \$0.13166 | \$324.63 | \$109.23 | \$0.05322 | \$0.13120 | \$343.26 | \$18.63 | 5.7% | |
| | | LUM HPS RWY 400W | 50,000 | 1,962 | \$109.48 | \$0.06788 | \$0.13166 | \$500.98 | \$167.81 | \$0.05322 | \$0.13120 | \$529.64 | \$28.66 | 5.7% | |
| | | LUM HPS POST 50W | 50,000 | 255 | \$25.08 | \$0.06788 | \$0.13166 | \$75.96 | \$34.31 | \$0.05322 | \$0.13120 | \$81.34 | \$5.37 | 7.1% | |
| | | Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| All Non Metal | POLE FIBER W/BASE | | | \$63.47 | | | \$63.47 | \$73.13 | | | \$73.13 | \$9.66 | 15.2% | | |
| All Metal | POLE METAL W/BASE | | | \$139.93 | | | \$139.93 | \$161.23 | | | \$161.23 | \$21.30 | 15.2% | | |

- (1) per current tariff M.D.P.U. No. 608
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 608
- (4) per current tariff M.D.P.U. No. 608
- (5) per current tariff M.D.P.U. No. 608
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 2
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Basic Service Rate per proposed M.D.P.U. No. 1-18-H, page 2
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Nantucket Electric Company
Proposed December 1, 2018
Streetlighting Annual Bill Impacts

S-6 (Street & Area Lighting, Decorative Company Owned Equipment)

| Luminaire Type (1) | Lumens Description (2) | Lumens (3) | Annual kWh (4) | Present Price (5) | Present Delivery Charge (6) | Present Commodity Charge (7) | Total Present Charge (8) | Proposed Price (9) | Proposed Delivery Charge (10) | Proposed Commodity Charge (11) | Total Proposed Charge (12) | Increase | |
|--|------------------------------------|---------------|-------------------|----------------------|--------------------------------|---------------------------------|-----------------------------|-----------------------|----------------------------------|-----------------------------------|-------------------------------|----------------|-----------|
| | | | | | | | | | | | | Amount (13) | % (14) |
| Full Service: | | | | | | | | | | | | | |
| Sodium Vapor | DEC HPS TR 50W | 4,000 | 255 | \$156.91 | \$0.06788 | \$0.13166 | \$207.79 | \$186.21 | \$0.05322 | \$0.13120 | \$233.24 | \$25.44 | 12.2% |
| | DEC HPS TR 100W | 9,600 | 493 | \$164.72 | \$0.06788 | \$0.13166 | \$263.09 | \$200.26 | \$0.05322 | \$0.13120 | \$291.18 | \$28.09 | 10.7% |
| | DEC HPS AG 50W | 4,000 | 255 | \$243.21 | \$0.06788 | \$0.13166 | \$294.09 | \$285.65 | \$0.05322 | \$0.13120 | \$332.68 | \$38.58 | 13.1% |
| | DEC HPS AG 100W | 9,600 | 493 | \$251.87 | \$0.06788 | \$0.13166 | \$350.24 | \$300.68 | \$0.05322 | \$0.13120 | \$391.60 | \$41.36 | 11.8% |
| | DEC HPS WL 50W | 4,000 | 255 | \$274.31 | \$0.06788 | \$0.13166 | \$325.19 | \$321.48 | \$0.05322 | \$0.13120 | \$368.51 | \$43.31 | 13.3% |
| | DEC HPS WL 100W | 9,600 | 493 | \$284.35 | \$0.06788 | \$0.13166 | \$382.72 | \$338.11 | \$0.05322 | \$0.13120 | \$429.03 | \$46.31 | 12.1% |
| | DEC HPS TR-TW 50W | 4,000 | 510 | \$344.94 | \$0.06788 | \$0.13166 | \$446.71 | \$408.28 | \$0.05322 | \$0.13120 | \$502.33 | \$55.63 | 12.5% |
| | DEC HPS TR-TW 100W | 9,600 | 986 | \$360.60 | \$0.06788 | \$0.13166 | \$557.35 | \$436.43 | \$0.05322 | \$0.13120 | \$618.27 | \$60.92 | 10.9% |
| | DEC HPS AG-TW 50W | 4,000 | 510 | \$517.57 | \$0.06788 | \$0.13166 | \$619.34 | \$607.19 | \$0.05322 | \$0.13120 | \$701.24 | \$81.91 | 13.2% |
| | DEC HPS AG-TW 100W | 9,600 | 986 | \$534.93 | \$0.06788 | \$0.13166 | \$731.68 | \$637.31 | \$0.05322 | \$0.13120 | \$819.15 | \$87.47 | 12.0% |
| | DEC HPS WL-TW 50W | 4,000 | 510 | \$579.79 | \$0.06788 | \$0.13166 | \$681.56 | \$678.89 | \$0.05322 | \$0.13120 | \$772.94 | \$91.39 | 13.4% |
| | DEC HPS WL-TW 100W | 9,600 | 986 | \$599.87 | \$0.06788 | \$0.13166 | \$796.62 | \$712.13 | \$0.05322 | \$0.13120 | \$893.97 | \$97.35 | 12.2% |
| Overhead/Underground Service - Full Service | | | | | | | | | | | | | |
| Villager | DEC VILL PT/FDN, Foundation | | | \$610.87 | | | \$610.87 | \$703.87 | | | \$703.87 | \$93.00 | 15.2% |
| Washington | DEC WASH PT/FDN, Foundation | | | \$635.88 | | | \$635.88 | \$732.69 | | | \$732.69 | \$96.81 | 15.2% |
| Fiberglass | POLE FIBER PT <25FT, No Foundation | | | \$125.86 | | | \$125.86 | \$145.02 | | | \$145.02 | \$19.16 | 15.2% |

- (1) per current tariff M.D.P.U. No. 609
- (2) bill print descriptions
- (3) per current tariff M.D.P.U. No. 609
- (4) per current tariff M.D.P.U. No. 609
- (5) per current tariff M.D.P.U. No. 609
- (6) Current Delivery Rates per M.D.P.U. No. 1-18-G
- (7) Basic Service Rate per M.D.P.U. No. 1-18-G, page 2
- (8) Column (5) + [Column (4) x (Column (6) + Column (7))]
- (9) per Exhibit NG-HSG-5, Page 3
- (10) Reflects revised Cap Ex Factor, Smart Grid Distribution Adjustment Factor, Solar Adjustment Factor and Residential Assistance Adjustment Factor
- (11) Includes: Basic Service Administrative Cost Factor 0.101¢, and Smart Grid Customer Cost Adjustment Factor, 0.019¢
- (12) Column (9) + [Column (4) x (Column (10) + Column (11))]
- (13) Column (12) - Column (8)
- (14) Column (13) ÷ Column (8)

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Workpaper NG-HSG-1

Curriculum Vitae

I. Resume and Relevant Projects- Howard S. Gorman

A. Resume

HOWARD S. GORMAN

Mr. Gorman has more than 30 years of experience in the energy industry, including 20 years in rate and regulatory proceedings. His areas of expertise include embedded class cost of service studies, marginal cost studies, revenue allocation, rate design and revenue requirements, for both electric and gas utilities. He has testified as an expert witness before the Massachusetts Department of Public Utilities, New Jersey Board of Public Utilities, New Hampshire Public Utilities Commission, New York State Public Service Commission, Ontario Energy Board, Pennsylvania Public Utility Commission and Rhode Island Public Utilities Commission. Mr. Gorman also has experience in financial modeling, financial analysis and forecasting, developing accounting systems, and treasury and financial management.

PROFESSIONAL EMPLOYMENT

| | |
|----------------|---|
| 2010 - Present | HSG Group, Inc. <i>President</i> |
| 1997 - 2010 | Black & Veatch Corporation (R.J. Rudden Associates, Inc. before 2005) <i>Principal Consultant</i> |
| 1995 - 1997 | <i>Independent Consultant</i> |
| 1987 - 1995 | Trigen Energy Corporation 1987-1993 <i>Corporate Controller</i> ; Trigen was formed in 1987 1993-1995 <i>Treasurer</i> ; Trigen had IPO with NYSE listing in 1994 |
| 1982 - 1987 | Coleco Industries, Inc. <i>Director, Treasury</i> |
| 1976 - 1979 | Touche Ross & Co. <i>Staff Accountant</i> |

PROFESSIONAL EXPERIENCE

Utility Accounting and Costing

Mr. Gorman has performed numerous class cost of service studies for electric and gas utilities, and has also developed and supported revenue requirements, revenue allocation proposals and rate designs. These assignments included development of test year data, establishment of cost causality, selection of allocation bases, development of allocators, and analysis of customer impacts and policy considerations.

Energy Project Analysis

Mr. Gorman has performed financial analyses of energy-related assets, including electric and gas distribution companies, power plants and transmission operators. These analyses included development of cash flows and financial statements based on both regulatory and

accounting presentations, and included review of assumptions, analysis of data, modeling and forecasting, sensitivity testing and stress testing.

Energy Project Financing

Mr. Gorman has negotiated and completed transactions including construction and term loans, tax-exempt bonds, taxable bonds, subordinated debt and asset-backed (receivables and inventory) revolving credit facilities. He has worked successfully with lenders and borrowers to source and structure transactions, and was instrumental in negotiating loan documents and in designing power sale and supply procurement contracts to be financed.

Accounting and Financial Management

Mr. Gorman has extensive experience in financial accounting. As controller of Trigen Energy Corporation, he founded and built the finance and accounting function; developed reports, procedures and management tools; and managed subsidiary controllers across North America, including an IPO with NYSE listing. He managed the corporate insurance portfolios and the benefit plans for Trigen Energy Corporation and for Coleco Industries, and has bought and sold interest rate and currency forward contracts for the purpose of managing risk.

Modeling and Decision Support

Mr. Gorman is an accomplished modeler with expertise in spreadsheet applications. He has developed analytical tools for valuations, projections and simulations. These models have been applied to financial analysis, cost allocations, rate design and pricing, forecasting revenue requirements, and tax and accounting matters. Several of these models have contained interactive modules for automated scenario testing and sensitivity analysis.

PUBLICATIONS AND PRESENTATIONS

“What Wall Street Needs From FERC,” published in R. J. Rudden Financial, LLC’s *Energy Capital Markets Report*, September 2002

“A Balanced Look at Balance Sheets,” published in R.J. Rudden Financial, LLC’s *Energy Capital Markets Report*, June 2002

“Assessment of Retail Choice Programs,” presented at the American Gas Association Rate and Strategic Issues Committee Conference, March 2002

“The Remarkable Story on Enron,” published in Scudder’s *Annual End of Year Issue*, December 2001

EDUCATION

New York University, B.S., Accounting, 1976

Harvard Business School, MBA, 1981

B. Relevant Projects

| Relevant Projects- Howard S. Gorman | | | | |
|--|-----------------|-------------------------------------|-------------|--|
| Jurisdiction | Docket | Client | Date | Subject Matter |
| Pennsylvania | R-2018-30000124 | Duquesne Light | 2018 | Electric class cost of service; revenue allocation; rate design |
| Rhode Island | RIPUC 4770 | Narragansett Electric | 2017 | Electric class cost of service; revenue allocation; rate design |
| Pennsylvania | R-2017-2593142 | Veolia Energy Philadelphia | 2017 | Steam system revenue requirements and sales forecast |
| New York | 17-G-0239 | Niagara Mohawk (Gas) | 2017 | Gas class cost of service; revenue allocation; rate design; marginal cost |
| New York | 17-E-0238 | Niagara Mohawk (Electric) | 2017 | Electric class cost of service; revenue allocation; rate design; marginal cost |
| Pennsylvania | R-2016-2531550 | Citizens' Electric of Lewisburg, PA | 2016 | Electric revenue requirements, class cost of service, revenue allocation, rate design |
| Pennsylvania | R-2016-2531551 | Wellsboro Electric Company | 2016 | Electric revenue requirements, class cost of service, revenue allocation, rate design |
| New Hampshire | DE 16-383 | Granite State Electric | 2016 | Electric revenue requirement |
| New York | 16-G-0058 /0059 | KEDNY / KEDLI | 2016 | Gas class cost of service; revenue allocation; rate design; distribution marginal cost |
| Massachusetts | DPU 15-155 | Massachusetts / Nantucket Electric | 2015 | Distribution marginal cost study |
| New York | 15-E-0184 | Jamestown Public Utilities | 2015 | Electric revenue requirements |
| New Hampshire | DE14-180 | Energy North Natural Gas | 2014 | Gas revenue requirements |
| New York | 14-E-0035 | Village of Freeport | 2014 | Electric revenue requirements; sales forecast; rate design |
| Pennsylvania | R-2013-2386293 | Veolia Energy Philadelphia | 2013 | Steam system revenue requirements and sales forecast |
| Pennsylvania | R-2013-2372129 | Duquesne Light | 2013 | Electric class cost of service; revenue allocation; rate design |
| New Hampshire | DE13-063 | Granite State Electric | 2013 | Electric class cost of service (marginal cost); revenue allocation; rate design |

| Relevant Projects- Howard S. Gorman | | | | |
|--|--------------------|-------------------------------------|-------------|--|
| Jurisdiction | Docket | Client | Date | Subject Matter |
| Ontario | EB-2005-0378 et al | Hydro One Networks Inc. | 2005-2013 | Electric Transmission and Distribution Cost allocation; OH capitalization rates (2013, 2012, 2010, 2009, 2008, 2006, 2005) |
| Ontario | EB-2007-0905 et al | Ontario Power Generation | 2006-2013 | Electric Cost allocation methodology (2013, 2010, 2006) |
| New York | 12-E-0201 | Niagara Mohawk (Electric) | 2012 | Electric class cost of service; revenue allocation |
| Rhode Island | RIPUC 4323 | Narragansett Electric | 2012 | Electric class cost of service |
| New York | 11-E-0590 | Village of Rockville Centre | 2011 | Electric revenue requirements; rate design; sales forecast |
| New York | 11-G-0142 | Chautauqua Utilities, Inc. | 2011 | Gas revenue requirements, rate design |
| Pennsylvania | R-2010-2179103 | Kellogg Company (intervenor) | 2010 | Water class cost of service; revenue allocation |
| Pennsylvania | R-2010-2179522 | Duquesne Light | 2010 | Electric class cost of service; revenue allocation; rate design |
| Pennsylvania | R-2010-2172662 | Wellsboro Electric | 2010 | Electric revenue requirements, class cost of service, revenue allocation, rate design |
| Pennsylvania | R-2010-2172665 | Citizens' Electric of Lewisburg, PA | 2010 | Electric revenue requirements, class cost of service, revenue allocation, rate design |
| Pennsylvania | R-2010-2174470 | Valley Energy | 2010 | Gas revenue requirements, rate design |
| Pennsylvania | R-2010-2161592 | PECO Energy (Gas) | 2010 | Gas class cost of service; revenue allocation; rate design |
| Pennsylvania | R-2010-2161575 | PECO Energy (Electric) | 2010 | Electric class cost of service; revenue allocation; rate design |
| New York | 10-E-0050 | Niagara Mohawk (Electric) | 2010 | Electric class cost of service |
| New York | 09-E-0862 | Jamestown Public Utilities | 2009 | Electric revenue requirements |
| Pennsylvania | R-2009 2139884 | Philadelphia Gas Works | 2009 | Gas class cost of service; revenue allocation |

| Relevant Projects- Howard S. Gorman | | | | |
|--|--|---|------------------------|---|
| Jurisdiction | Docket | Client | Date | Subject Matter |
| Rhode Island | RIPUC 4065 | Narragansett Electric | 2009 | Electric class cost of service; revenue allocation; rate design |
| Massachusetts | DPU 09-39 | Massachusetts / Nantucket Electric | 2009 | Electric revenue requirements; adjustment mechanisms; class cost of service; revenue allocation; rate design |
| Pennsylvania | R-2008- 2028394 | PECO Energy (Gas) | 2008 | Gas class cost of service; revenue allocation; rate design |
| Pennsylvania | R-00072350 | Wellsboro Electric | 2007 | Electric revenue requirements; rate design |
| Pennsylvania | R-00072348 | Citizens' Electric of Lewisburg, PA | 2007 | Electric revenue requirements; rate design |
| Pennsylvania | R-00072349 | Valley Energy | 2007 | Gas revenue requirements; rate design |
| Pennsylvania | R-00061931 | Philadelphia Gas Works | 2006 | Gas class cost of service; revenue allocation; rate design |
| New York | 06-E-0911 | Village of Freeport | 2006 | Electric revenue requirements; rate design |
| Pennsylvania | R-00061346 | Duquesne Light | 2006 | Electric class cost of service; revenue allocation; rate design |
| New York | 03-E-1568 | Village of Rockville Centre | 2003 | Electric revenue requirements; rate design; sales forecast |
| New Jersey | ER02080506 ER02050303 | AmeriSteel (intervenor) | 2002 | Electric cost allocation and rate design; industrial rates |
| Pennsylvania | M-00021612 R- 00017034 R- 00006042 | Philadelphia Gas Works | 2002, 2002, 2001 | Gas rate unbundling; Gas class cost of service; Gas class cost of service; fixed cost recovery |

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
November 15, 2018
H.O.Pieper

Workpaper NG-HSG-2
Test Year Normalized Revenue

Massachusetts Electric Company
 Nantucket Electric Company
 Test Year Normalized Revenues

| | -1- | -2- | -3- | -4- | -5- | -6- | -7- |
|-------------------------------------|-----------------|------------------------|---------------------------|------------------|-------------------|-----------------|----------------|
| | TOTAL | RESIDENTIAL R-1/R-2 | RESIDENTIAL TOU R-4 | C&I SMALL G-1 | C&I DEMAND G-2 | C&I TOU G-3 | STLIGHT ALL |
| (1) Revenue at Present Rates | | | | | | | |
| (2) Distribution charge revenue | \$732,179,995 | \$412,433,999 | \$501,037 | \$91,470,923 | \$85,863,064 | \$125,915,711 | \$15,995,261 |
| (3) Total Other Delivery Revenue | \$1,054,426,231 | \$564,361,179 | \$729,662 | \$106,370,765 | \$115,612,390 | \$259,387,954 | \$7,964,282 |
| (4) Commodity Revenue | \$2,303,014,444 | \$988,602,956 | \$1,245,780 | \$246,921,032 | \$303,034,661 | \$748,558,650 | \$14,651,365 |
| (5) Total Revenue | \$4,089,620,670 | \$1,965,398,135 | \$2,476,478 | \$444,762,720 | \$504,510,114 | \$1,133,862,314 | \$38,610,908 |

(2) Per Revenue Decoupling Mechanism Provision, M.D.P.U. 1367
 (3) Page 3, Line (41)
 (4) Page 6, Line (60)
 (5) Line (2) + Line (3) + Line (4)

Massachusetts Electric Company
 Nantucket Electric Company
 Test Year Normalized Revenue
 Test Year Delivery Units and Rates

| | -1- Total | -2- RESIDENTIAL R1 | -4- RESIDENTIAL R2 | -5- RESIDENTIAL TOU R4 | -6- C&I SMALL G1 | -7- C&I DEMAND G2 | -8- C&I TOU G3 | -9- STLIGHTING ALL |
|---------------------------------------|----------------|--------------------------|--------------------------|------------------------------|------------------------|-------------------------|----------------------|--------------------------|
| UNITS | | | | | | | | |
| (1) TOTAL ENERGY - MECO | 19,666,326,526 | 6,989,200,695 | 981,189,700 | 9,783,609 | 2,100,756,836 | 2,678,250,159 | 6,786,056,658 | 121,088,869 |
| (2) TOTAL ENERGY - NANTUCKET | 160,889,188 | 104,029,961 | 1,922,222 | 0 | 23,258,807 | 17,553,116 | 13,853,569 | 271,513 |
| (3) TOTAL ENERGY | 19,827,215,714 | 7,093,230,656 | 983,111,922 | 9,783,609 | 2,124,015,643 | 2,695,803,275 | 6,799,910,227 | 121,360,382 |
| (4) SUMMER ENERGY - NANTUCKET ONLY | 65,777,935 | 43,482,408 | 560,067 | 0 | 9,686,059 | 7,091,236 | 4,867,661 | 90,504 |
| (5) WINTER ENERGY - NANTUCKET ONLY | 95,111,253 | 60,547,553 | 1,362,155 | 0 | 13,572,748 | 10,461,880 | 8,985,908 | 181,009 |
| RATES | | | | | | | | |
| (6) NET CAP EX FACTORS | | \$0.00363 | \$0.00363 | \$0.00536 | \$0.00284 | \$0.00232 | \$0.00148 | \$0.01397 |
| (7) BASIC SERVICE ADJUSTMENT | | (\$0.00071) | (\$0.00071) | (\$0.00099) | (\$0.00056) | (\$0.00041) | (\$0.00025) | (\$0.00054) |
| (8) RESIDENTIAL ASSISTANCE ADJUSTMENT | | \$0.00437 | \$0.00437 | \$0.00607 | \$0.00345 | \$0.00256 | \$0.00157 | \$0.00335 |
| (9) STORM FUND REPLENISHMENT | | \$0.00266 | \$0.00266 | \$0.00320 | \$0.00359 | \$0.00168 | \$0.00133 | \$0.00217 |
| (10) PENSION/PBOP | | \$0.00229 | \$0.00229 | \$0.00334 | \$0.00188 | \$0.00138 | \$0.00080 | \$0.00541 |
| (11) RDM ADJUSTMENT | | \$0.00221 | \$0.00221 | \$0.00308 | \$0.00174 | \$0.00130 | \$0.00079 | \$0.00170 |
| (12) ATTORNEY GENERAL | | \$0.00002 | \$0.00002 | \$0.00003 | \$0.00002 | \$0.00001 | \$0.00000 | \$0.00001 |
| (13) SOLAR COST ADJUSTMENT | | \$0.00040 | \$0.00040 | \$0.00056 | \$0.00032 | \$0.00024 | \$0.00014 | \$0.00029 |
| (14) SMART GRID DISTRIBUTION | | \$0.00030 | \$0.00030 | \$0.00041 | \$0.00022 | \$0.00016 | \$0.00010 | \$0.00022 |
| (15) NET METERING RECOVERY | | \$0.00537 | \$0.00537 | \$0.00746 | \$0.00423 | \$0.00315 | \$0.00193 | \$0.00412 |
| (16) RENEWABLE ENERGY RECOVERY | | \$0.00080 | \$0.00080 | \$0.00080 | \$0.00080 | \$0.00080 | \$0.00080 | \$0.00080 |
| (17) TRANSITION | | \$0.03229 | \$0.03229 | \$0.02730 | \$0.02516 | \$0.02333 | \$0.02311 | \$0.02787 |
| (18) ENERGY EFFICIENCY | | (\$0.00063) | (\$0.00063) | (\$0.00040) | (\$0.00061) | (\$0.00061) | (\$0.00057) | (\$0.00065) |
| (19) RENEWABLES | | \$0.01786 | \$0.00495 | \$0.01786 | \$0.00640 | \$0.00640 | \$0.00640 | \$0.00640 |
| (20) CABLE SURCHARGE (S) | | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| (21) CABLE SURCHARGE (W) | | \$0.00937 | \$0.00534 | \$0.00937 | \$0.00987 | \$0.01344 | \$0.00910 | \$0.00226 |
| (22) CABLE SURCHARGE (W) | | \$0.00513 | \$0.00317 | \$0.00000 | \$0.00861 | \$0.01049 | \$0.00702 | \$0.00226 |

Line (1) through Line (5) Residential, Commercial and Industrial; Page 7 through Page 9
 Streetlighting: Exhibit NG-HSG-3D Page 1, Line (6)
 Line (6) through Line (22) M.D.P.U. 1-18-G Summary of Electric Delivery Service Rates

Massachusetts Electric Company
 Nantucket Electric Company
 Test Year Normalized Revenue
 Test Year Delivery Revenue

| | -1- Total | -2- RESIDENTIAL R1 | -4- R2 | -5- RESIDENTIAL TOU R4 | -6- C&I SMALL G1 | -7- C&I DEMAND G2 | -8- C&I TOU G3 | -9- STILIGHTING ALL |
|---|-----------------|--------------------------|--------------|------------------------------|------------------------|-------------------------|----------------------|---------------------------|
| (23) REVENUES | | | | | | | | |
| (24) Net CapEx Factor Revenue | \$53,415,303 | \$25,748,427 | \$3,568,696 | \$52,440 | \$6,032,204 | \$6,254,264 | \$10,063,867 | \$1,695,405 |
| (25) Basic Service Adjustment Factor Revenue | (\$9,804,129) | (\$5,036,194) | (\$698,009) | (\$9,686) | (\$1,189,449) | (\$1,105,279) | (\$1,699,978) | (\$65,535) |
| (26) Residential Assistance Adjustment Factor Revenue | \$60,664,530 | \$30,997,418 | \$4,296,199 | \$59,387 | \$7,327,854 | \$6,901,256 | \$10,675,859 | \$406,557 |
| (27) Storm Fund Replenishment Factor Revenue | \$42,975,777 | \$18,867,994 | \$2,615,078 | \$31,308 | \$7,625,216 | \$4,528,950 | \$9,043,881 | \$263,352 |
| (28) Pension/PBOP Factor Revenue | \$32,337,348 | \$16,243,498 | \$2,251,326 | \$32,677 | \$3,993,149 | \$3,720,209 | \$5,439,928 | \$656,560 |
| (29) RDM Adjustment Factor Revenue | \$30,657,424 | \$15,676,040 | \$2,172,677 | \$30,134 | \$3,695,787 | \$3,504,544 | \$5,371,929 | \$206,313 |
| (30) Attorney General Consultant Cost Revenue | \$232,472 | \$141,865 | \$19,662 | \$294 | \$42,480 | \$26,958 | \$0 | \$1,214 |
| (31) Solar Cost Adjustment Factor Revenue | \$5,549,876 | \$2,837,292 | \$393,245 | \$5,479 | \$679,685 | \$646,993 | \$951,987 | \$35,195 |
| (32) Smart Grid Distribution Adjustment Revenue | \$4,032,216 | \$2,127,969 | \$294,934 | \$4,011 | \$467,283 | \$431,329 | \$679,991 | \$26,699 |
| (33) Net Metering Recovery Surcharge Revenue | \$74,543,143 | \$38,090,649 | \$5,279,311 | \$72,986 | \$8,984,586 | \$8,491,780 | \$13,123,827 | \$500,005 |
| (34) Renewable Energy Recovery Surcharge | \$15,861,773 | \$5,674,585 | \$786,490 | \$7,827 | \$1,699,213 | \$2,156,643 | \$5,439,928 | \$97,088 |
| (35) Transmission Service Revenue | \$537,913,758 | \$229,040,418 | \$31,744,684 | \$267,093 | \$33,440,234 | \$62,893,090 | \$157,145,925 | \$3,382,314 |
| (36) Transition Revenue | (\$11,986,932) | (\$4,468,735) | (\$619,361) | (\$3,913) | (\$1,295,650) | (\$1,644,440) | (\$3,875,949) | (\$78,884) |
| (37) Energy Efficiency Revenue | \$206,869,212 | \$126,685,100 | \$4,866,404 | \$174,735 | \$13,593,700 | \$17,253,141 | \$43,519,425 | \$776,706 |
| (38) Renewables Charge | \$9,913,608 | \$3,546,615 | \$491,556 | \$4,892 | \$1,062,008 | \$1,347,902 | \$3,399,955 | \$60,680 |
| (39) Cable Facilities Surcharge Revenue (Summer) | \$645,829 | \$407,430 | \$2,991 | \$0 | \$95,601 | \$95,306 | \$44,296 | \$205 |
| (40) Cable Facilities Surcharge Revenue (Winter) | \$605,024 | \$310,609 | \$4,318 | \$0 | \$116,861 | \$109,745 | \$63,081 | \$409 |
| (41) Total Other Delivery Revenue | \$1,054,426,231 | \$506,890,979 | \$57,470,201 | \$729,662 | \$106,370,765 | \$115,612,390 | \$259,387,954 | \$7,964,282 |

Line (24) through Line (38) Line (6) through Line (20) x Line (3)
 Line (39) Line (21) x Line (4)
 Line (40) Line (22) x Line (5)
 Line (41) Sum Line (24) through Line (40)

Massachusetts Electric Company
 Nantucket Electric Company
 Test Year Normalized Revenue
 Test Year Commodity Revenue

| | -1- TOTAL | -2- RESIDENTIAL | | | -5- RESIDENTIAL TOU | | -6- C&SMALL | | -7- C&DEMAND | | -9- WCMA | | -10- NEMA | | -11- C&ITOU | | -12- WCMA | | -13- STLJGHTS ALL STLJGHTS | | |
|-------------------------------------|--------------|--------------------|-----------|-----------|---------------------------|-----------|----------------|-----------|-----------------|-----------|-------------|-----------|--------------|-----------|----------------|-----------|--------------|-----------|-------------------------------------|-----------|-----------|
| | | R1 | R2 | R4 | R4 | G1 | NEMA | SEMA | WCMA | NEMA | SEMA | WCMA | NEMA | SEMA | WCMA | NEMA | SEMA | WCMA | NEMA | SEMA | WCMA |
| Fixed Basic Service Rates | | | | | | | | | | | | | | | | | | | | | |
| (1) January 2019-April 2019 | | \$0.13718 | \$0.13718 | \$0.13718 | \$0.13166 | \$0.13166 | \$0.13166 | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.12866 |
| (2) May 2018 - Oct. 2018 | | \$0.10870 | \$0.10870 | \$0.10870 | \$0.10182 | \$0.10182 | \$0.10182 | \$0.13096 | \$0.11131 | \$0.11128 | \$0.13096 | \$0.11131 | \$0.13096 | \$0.11131 | \$0.11128 | \$0.13096 | \$0.11131 | \$0.11128 | \$0.13096 | \$0.11131 | \$0.11128 |
| (3) Nov. 2018 - Dec 2018 | | \$0.13718 | \$0.13718 | \$0.13718 | \$0.13166 | \$0.13166 | \$0.13166 | \$0.10465 | \$0.09976 | \$0.09370 | \$0.10465 | \$0.09976 | \$0.10465 | \$0.09976 | \$0.09370 | \$0.10465 | \$0.09976 | \$0.09370 | \$0.10465 | \$0.09976 | \$0.09370 |
| (4) January 2019 | | | | | | | | \$0.10095 | \$0.10327 | \$0.08996 | \$0.10095 | \$0.10327 | \$0.10095 | \$0.10327 | \$0.08996 | \$0.10095 | \$0.10327 | \$0.08996 | \$0.10095 | \$0.10327 | \$0.08996 |
| (5) Feb 2018 - April 2018 | | | | | | | | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.12866 | \$0.13921 | \$0.14761 | \$0.12866 |
| (6) May 2018 - July 2018 | | | | | | | | | | | | | | | | | | | | | |
| (7) Aug 2018 -Oct 2018 | | | | | | | | | | | | | | | | | | | | | |
| (8) Nov 2018 - Dec 2018 | | | | | | | | | | | | | | | | | | | | | |
| Variable Basic Service Rates | | | | | | | | | | | | | | | | | | | | | |
| (9) January 2019 | | \$0.15802 | \$0.15802 | \$0.15802 | \$0.15341 | \$0.15341 | \$0.15341 | \$0.16399 | \$0.17286 | \$0.15361 | \$0.16399 | \$0.17286 | \$0.16399 | \$0.17286 | \$0.15361 | \$0.16399 | \$0.17286 | \$0.15361 | \$0.16399 | \$0.17286 | \$0.15341 |
| (10) February 2019* | | \$0.15995 | \$0.15995 | \$0.15995 | \$0.15647 | \$0.15647 | \$0.15647 | \$0.15189 | \$0.13183 | \$0.13109 | \$0.15189 | \$0.13183 | \$0.15189 | \$0.13183 | \$0.13109 | \$0.15189 | \$0.13183 | \$0.13109 | \$0.15189 | \$0.13183 | \$0.13109 |
| (11) March 2019* | | \$0.12658 | \$0.12658 | \$0.12658 | \$0.12215 | \$0.12215 | \$0.12215 | \$0.12471 | \$0.10748 | \$0.10785 | \$0.12471 | \$0.10748 | \$0.12471 | \$0.10748 | \$0.10785 | \$0.12471 | \$0.10748 | \$0.10785 | \$0.12471 | \$0.10748 | \$0.10785 |
| (12) April 2019* | | \$0.11631 | \$0.11631 | \$0.11631 | \$0.10910 | \$0.10910 | \$0.10910 | \$0.11539 | \$0.09370 | \$0.09401 | \$0.11539 | \$0.09370 | \$0.11539 | \$0.09370 | \$0.09401 | \$0.11539 | \$0.09370 | \$0.09401 | \$0.11539 | \$0.09370 | \$0.09401 |
| (13) May 2018 | | \$0.11191 | \$0.11191 | \$0.11191 | \$0.10227 | \$0.10227 | \$0.10227 | \$0.10710 | \$0.08772 | \$0.08947 | \$0.10710 | \$0.08772 | \$0.10710 | \$0.08772 | \$0.08947 | \$0.10710 | \$0.08772 | \$0.08947 | \$0.10710 | \$0.08772 | \$0.08947 |
| (14) June 2018 | | \$0.10844 | \$0.10844 | \$0.10844 | \$0.10031 | \$0.10031 | \$0.10031 | \$0.10126 | \$0.10311 | \$0.09318 | \$0.10126 | \$0.10311 | \$0.10126 | \$0.10311 | \$0.09318 | \$0.10126 | \$0.10311 | \$0.09318 | \$0.10126 | \$0.10311 | \$0.09318 |
| (15) July 2018 | | \$0.10336 | \$0.10336 | \$0.10336 | \$0.10184 | \$0.10184 | \$0.10184 | \$0.10568 | \$0.10724 | \$0.09791 | \$0.10568 | \$0.10724 | \$0.10568 | \$0.10724 | \$0.09791 | \$0.10568 | \$0.10724 | \$0.09791 | \$0.10568 | \$0.10724 | \$0.09791 |
| (16) August 2018 | | \$0.10400 | \$0.10400 | \$0.10400 | \$0.10129 | \$0.10129 | \$0.10129 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 |
| (17) September 2018 | | \$0.11130 | \$0.11130 | \$0.11130 | \$0.10200 | \$0.10200 | \$0.10200 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 |
| (18) October 2018 | | \$0.11636 | \$0.11636 | \$0.11636 | \$0.10331 | \$0.10331 | \$0.10331 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 | \$0.10095 | \$0.10327 | \$0.08966 |
| (19) November 2018 | | \$0.11599 | \$0.11599 | \$0.11599 | \$0.11165 | \$0.11165 | \$0.11165 | \$0.11219 | \$0.11990 | \$0.10129 | \$0.11219 | \$0.11990 | \$0.11219 | \$0.11990 | \$0.10129 | \$0.11219 | \$0.11990 | \$0.10129 | \$0.11219 | \$0.11990 | \$0.10129 |
| (20) December 2018 | | \$0.13255 | \$0.13255 | \$0.13255 | \$0.13227 | \$0.13227 | \$0.13227 | \$0.13827 | \$0.14680 | \$0.12787 | \$0.13827 | \$0.14680 | \$0.13827 | \$0.14680 | \$0.12787 | \$0.13827 | \$0.14680 | \$0.12787 | \$0.13827 | \$0.14680 | \$0.12787 |

* 2018 for G2 and G3 as 2019 not yet available

Massachusetts Electric Company
 Nantucket Electric Company
 Test Year Normalized Revenue
 Test Year Commodity Revenue

| | -1- TOTAL | -2- RESIDENTIAL | -4- RESIDENTIAL | -5- RESIDENTIAL TOU R4 | -6- C&SMALL G1 | -7- NEMA | -8- C&DEMAND SEMA | -9- WCMA | -10- NEMA | -11- C&ITOU SEMA | -12- WCMA | -13- STLIGTHS ALL STLIGTHS |
|---------------------------------------|------------------------------------|--------------------|--------------------|---------------------------------|----------------------|--------------|-------------------------|--------------|--------------|------------------------|--------------|-------------------------------------|
| | Fixed Basic Service Revenue | | | | | | | | | | | |
| (21) January | \$75,516,642 | \$57,006,958 | \$6,596,385 | \$27,340 | \$11,420,161 | \$71,506 | \$123,128 | \$153,514 | \$0 | \$7,750 | \$24,780 | \$85,120 |
| (22) February | \$65,923,595 | \$50,453,994 | \$6,206,927 | \$26,203 | \$8,885,689 | \$75,176 | \$76,118 | \$108,974 | \$0 | \$4,859 | \$18,050 | \$67,605 |
| (23) March | \$64,595,043 | \$47,651,726 | \$5,852,161 | \$24,315 | \$9,852,621 | \$72,586 | \$71,567 | \$116,479 | \$0 | \$7,636 | \$905,984 | \$59,968 |
| (24) April | \$59,772,870 | \$44,285,953 | \$5,698,457 | \$22,221 | \$9,149,283 | \$64,497 | \$66,977 | \$111,923 | \$0 | \$3,562 | \$304,375 | \$65,622 |
| (25) May | \$39,132,224 | \$29,065,205 | \$3,474,340 | \$10,253 | \$6,342,965 | \$60,167 | \$52,087 | \$80,640 | \$0 | \$5,367 | \$4,076 | \$37,124 |
| (26) June | \$43,882,328 | \$33,448,470 | \$3,690,028 | \$9,138 | \$6,667,824 | \$60,125 | \$53,962 | \$75,247 | \$0 | \$4,050 | (\$146,230) | \$19,714 |
| (27) July | \$57,574,652 | \$43,880,958 | \$4,569,224 | \$9,181 | \$8,606,283 | \$69,011 | \$66,882 | \$92,481 | \$0 | \$3,691 | \$235,726 | \$41,215 |
| (28) August | \$54,321,049 | \$42,557,280 | \$4,298,167 | \$9,077 | \$7,022,600 | \$68,158 | \$61,517 | \$88,540 | \$0 | \$3,284 | \$163,708 | \$48,718 |
| (29) September | \$51,979,574 | \$39,436,843 | \$4,311,621 | \$8,565 | \$7,812,838 | \$52,857 | \$65,753 | \$93,717 | \$5,308 | \$3,057 | \$136,297 | \$52,718 |
| (30) October | \$44,835,282 | \$33,860,785 | \$3,680,490 | \$9,420 | \$6,858,828 | \$60,311 | \$53,138 | \$91,390 | \$8,611 | \$2,995 | \$140,491 | \$68,823 |
| (31) November | \$54,760,425 | \$40,879,041 | \$4,751,864 | \$13,137 | \$8,693,834 | \$97,804 | \$67,530 | \$145,952 | \$5,408 | \$5,521 | \$5,597 | \$94,737 |
| (32) December | \$62,067,659 | \$47,059,659 | \$5,563,681 | \$24,022 | \$8,995,381 | \$75,006 | \$70,636 | \$115,735 | \$12,239 | \$7,823 | \$36,627 | \$106,850 |
| (33) Total | \$674,361,343 | \$509,586,872 | \$58,673,345 | \$192,872 | \$100,308,307 | \$827,204 | \$829,295 | \$1,274,592 | \$31,566 | \$59,595 | \$1,829,481 | \$748,214 |
| Variable Basic Service Revenue | | | | | | | | | | | | |
| (34) January | \$13,063,832 | \$33,839 | \$9,160 | \$0 | \$78,345 | \$1,834,100 | \$2,530,042 | \$2,498,009 | \$1,093,442 | \$1,586,426 | \$3,093,146 | \$307,323 |
| (35) February | \$8,587,473 | \$30,305 | \$8,469 | \$0 | \$74,359 | \$1,710,780 | \$1,741,803 | \$1,937,949 | \$978,967 | \$1,186,462 | \$662,446 | \$255,933 |
| (36) March | \$7,895,033 | \$21,911 | \$5,679 | \$0 | \$56,421 | \$1,473,544 | \$1,464,940 | \$1,576,314 | \$765,953 | \$912,800 | \$1,439,287 | \$178,184 |
| (37) April | \$6,797,596 | \$19,082 | \$5,120 | \$0 | \$44,610 | \$1,216,375 | \$1,188,157 | \$1,326,760 | \$625,819 | \$700,205 | \$1,513,863 | \$157,605 |
| (38) May | \$5,943,105 | \$13,373 | \$3,478 | \$0 | \$39,908 | \$1,032,161 | \$1,053,568 | \$1,190,763 | \$613,775 | \$641,396 | \$1,242,012 | \$112,671 |
| (39) June | \$7,006,712 | \$17,024 | \$3,695 | \$0 | \$42,643 | \$1,081,565 | \$1,326,336 | \$1,376,599 | \$614,521 | \$962,616 | \$1,476,712 | \$105,001 |
| (40) July | \$7,862,645 | \$18,554 | \$4,332 | \$0 | \$44,131 | \$1,301,541 | \$1,435,259 | \$1,630,141 | \$599,472 | \$887,426 | \$1,828,730 | \$113,059 |
| (41) August | \$6,983,958 | \$17,246 | \$4,627 | \$0 | \$45,963 | \$1,371,354 | \$1,390,857 | \$1,564,048 | \$608,221 | \$379,448 | \$1,485,418 | \$116,776 |
| (42) September | \$7,961,326 | \$17,304 | \$5,596 | \$0 | \$42,860 | \$1,217,484 | \$1,541,030 | \$1,569,614 | \$547,081 | \$1,388,597 | \$1,501,617 | \$130,143 |
| (43) October | \$7,200,790 | \$16,321 | \$4,790 | \$0 | \$38,297 | \$1,184,093 | \$1,302,176 | \$1,406,889 | \$623,210 | \$918,122 | \$1,548,110 | \$158,782 |
| (44) November | \$7,952,134 | \$15,430 | \$5,366 | \$0 | \$41,900 | \$1,400,432 | \$1,388,522 | \$1,567,219 | \$677,939 | \$967,800 | \$1,704,333 | \$183,133 |
| (45) December | \$9,469,356 | \$23,733 | \$7,456 | \$0 | \$51,604 | \$1,585,943 | \$1,789,258 | \$2,000,082 | \$649,311 | \$991,600 | \$2,150,288 | \$220,081 |
| (46) Total | \$96,723,960 | \$244,122 | \$67,768 | \$0 | \$601,041 | \$16,409,372 | \$18,151,948 | \$19,644,387 | \$8,397,711 | \$11,522,958 | \$19,645,962 | \$2,038,691 |

Line (21) through (32) Line (1) through Line (3) x Page 7, Line (1) through Line (12) + Line (49) through Line (52)
 Line (34) through Line (45) Line (9) through Line (20) x Page 7, Line (14) through Line (25) + Line (56) through Line (67)

| | | Massachusetts Electric Company Nantucket Electric Company Test Year Normalized Revenue | | | | | | | | | | | | | | | | | | | |
|--|-----------------|--|---------------|--------------------|---------------|---------------------------|--------------|----------------|---------------|-----------------|---------------|--------------|------|--------------|------|----------------|------|--------------|----------|-------------------------|--|
| | | Test Year Commodity Revenue | | | | | | | | | | | | | | | | | | | |
| | -1- TOTAL | -2- RESIDENTIAL | | -4- RESIDENTIAL | | -5- RESIDENTIAL TOU | | -6- C&SMALL | | -7- C&DEMAND | | -9- WCMA | | -10- NEMA | | -11- C&ITOU | | -12- WCMA | | -13- STLJGHTS ALL | |
| | | RI | R2 | R1 | R2 | R4 | R4 | G1 | NEMA | SEMA | G2 | SEMA | WCMA | NEMA | SEMA | G3 | SEMA | WCMA | STLJGHTS | STLJGHTS | |
| <u>Inputed Competitive Supply Revenue at Basic Service Rates</u> | | | | | | | | | | | | | | | | | | | | | |
| (47) January | \$180,919,313 | \$39,671,121 | \$7,561,157 | \$161,041 | \$15,102,607 | \$6,776,363 | \$9,915,080 | \$13,889,811 | \$16,576,505 | \$23,460,473 | \$45,976,783 | \$1,828,372 | | | | | | | | | |
| (48) February | \$153,770,112 | \$36,032,716 | \$7,037,265 | \$123,164 | \$14,411,904 | \$6,247,384 | \$7,211,770 | \$11,092,137 | \$14,639,700 | \$16,426,847 | \$39,032,919 | \$1,514,306 | | | | | | | | | |
| (49) March | \$137,486,722 | \$34,312,407 | \$6,791,331 | \$163,295 | \$14,293,294 | \$5,224,699 | \$6,125,004 | \$9,227,625 | \$13,499,892 | \$14,232,872 | \$32,439,537 | \$1,176,766 | | | | | | | | | |
| (50) April | \$121,598,444 | \$31,853,048 | \$6,302,155 | \$103,280 | \$13,663,032 | \$4,511,061 | \$5,054,921 | \$8,100,823 | \$11,334,211 | \$12,429,140 | \$27,344,158 | \$902,615 | | | | | | | | | |
| (51) May | \$97,383,104 | \$21,335,781 | \$3,834,528 | \$62,725 | \$9,662,863 | \$3,913,227 | \$4,373,197 | \$7,147,815 | \$10,644,604 | \$10,616,530 | \$25,125,077 | \$666,757 | | | | | | | | | |
| (52) June | \$111,362,392 | \$24,896,662 | \$4,195,682 | \$66,914 | \$10,384,744 | \$4,153,388 | \$5,795,792 | \$7,900,626 | \$10,836,993 | \$14,041,742 | \$28,465,621 | \$624,228 | | | | | | | | | |
| (53) July | \$124,324,885 | \$30,090,744 | \$4,775,621 | \$47,933 | \$11,243,251 | \$4,444,726 | \$6,673,224 | \$8,989,466 | \$11,457,344 | \$14,874,146 | \$31,183,794 | \$544,636 | | | | | | | | | |
| (54) August | \$117,467,892 | \$28,579,353 | \$4,401,105 | \$46,533 | \$11,223,929 | \$4,511,650 | \$6,180,975 | \$8,329,917 | \$11,423,854 | \$14,246,320 | \$27,867,329 | \$656,927 | | | | | | | | | |
| (55) September | \$112,075,593 | \$25,628,810 | \$4,195,854 | \$43,723 | \$10,852,586 | \$4,145,633 | \$6,373,262 | \$7,939,781 | \$10,827,888 | \$13,604,051 | \$27,803,195 | \$660,810 | | | | | | | | | |
| (56) October | \$106,644,841 | \$21,908,177 | \$3,674,990 | \$44,271 | \$9,751,556 | \$4,039,379 | \$6,555,799 | \$7,504,310 | \$11,111,029 | \$13,619,659 | \$27,355,703 | \$1,079,968 | | | | | | | | | |
| (57) November | \$123,802,309 | \$27,252,445 | \$4,582,751 | \$64,357 | \$12,196,906 | \$4,172,142 | \$7,799,832 | \$8,017,260 | \$11,992,982 | \$16,861,468 | \$29,912,947 | \$949,219 | | | | | | | | | |
| (58) December | \$145,093,534 | \$35,282,224 | \$5,834,922 | \$125,672 | \$13,225,012 | \$5,006,566 | \$8,007,970 | \$10,545,248 | \$12,283,675 | \$17,767,169 | \$35,755,220 | \$1,259,856 | | | | | | | | | |
| (59) Total | \$1,531,929,141 | \$356,843,488 | \$63,187,361 | \$1,052,908 | \$146,011,684 | \$57,146,218 | \$80,066,826 | \$108,684,819 | \$146,628,677 | \$182,180,417 | \$378,262,283 | \$11,864,460 | | | | | | | | | |
| <u>Total Normalized Commodity Revenue</u> | | | | | | | | | | | | | | | | | | | | | |
| (60) | \$2,303,014,444 | \$866,674,482 | \$121,928,474 | \$1,245,780 | \$246,921,032 | \$74,382,794 | \$99,048,069 | \$129,603,798 | \$155,057,954 | \$193,762,970 | \$399,737,726 | \$14,651,365 | | | | | | | | | |

(60) Line (33) + Line (46) + Line (59)

Massachusetts Electric Company
Nantucket Electric Company
each d/b/a National Grid
D.P.U. 18-150
Workpaper NG-HSG-2
November 15, 2018
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H.O. Pieper

Massachusetts Electric Company
Nantucket Electric Company
Test Year Normalized Revenue

| | -1- TOTAL | -2- RESIDENTIAL | -3- RESIDENTIAL | -4- RESIDENTIAL TOU | -5- C&I SMALL | -6- NEMA | -7- C&I DEMAND | -8- WCMA | -9- NEMA | -10- C&I TOU | -11- WCMA | -12- STLIGHTS ALL |
|--|----------------|--------------------|--------------------|---------------------------|------------------|-------------|-------------------|---------------|---------------|-----------------|---------------|-------------------------|
| | | R1 | R2 | R4 | G1 | NEMA | G2 SEMA | WCMA | NEMA | G3 SEMA | WCMA | SL ALL |
| MECO Fixed Basic Service kWh | | | | | | | | | | | | |
| (1) January-17 | 545,186,130 | 408,010,408 | 47,909,390 | 199,298 | 85,640,966 | 513,654 | 827,626 | 1,193,172 | 0 | 52,500 | 192,600 | 646,516 |
| (2) February-17 | 475,644,859 | 360,980,208 | 45,072,957 | 191,015 | 66,450,032 | 574,039 | 678,001 | 979,278 | 0 | 43,650 | 162,200 | 513,479 |
| (3) March-17 | 468,002,507 | 340,719,456 | 42,346,489 | 177,247 | 73,855,517 | 554,258 | 637,268 | 1,046,720 | 0 | 68,600 | 8,141,477 | 455,475 |
| (4) April-17 | 438,731,179 | 322,360,692 | 41,506,788 | 161,981 | 69,342,404 | 492,492 | 595,400 | 1,005,782 | 0 | 32,000 | 2,735,220 | 498,420 |
| (5) May-17 | 363,627,526 | 267,007,549 | 31,943,265 | 94,326 | 62,170,765 | 574,932 | 514,160 | 860,620 | 0 | 53,800 | 43,500 | 364,609 |
| (6) June-17 | 407,199,273 | 307,290,214 | 33,930,166 | 84,064 | 65,326,608 | 574,530 | 517,036 | 803,063 | 0 | 40,600 | (1,560,621) | 193,613 |
| (7) July-17 | 534,666,056 | 403,053,182 | 42,019,027 | 84,459 | 84,268,781 | 659,444 | 636,633 | 986,990 | 0 | 37,000 | 2,515,753 | 404,787 |
| (8) August-17 | 503,566,690 | 390,747,349 | 39,525,785 | 83,503 | 68,665,204 | 675,168 | 555,415 | 984,214 | 0 | 31,800 | 1,819,783 | 478,469 |
| (9) September-17 | 482,452,358 | 362,093,809 | 39,650,456 | 78,791 | 76,356,805 | 523,593 | 592,112 | 1,041,767 | 52,579 | 29,600 | 1,515,086 | 517,760 |
| (10) October-17 | 416,595,863 | 310,999,504 | 33,845,847 | 86,659 | 67,196,626 | 597,434 | 501,954 | 1,015,898 | 85,302 | 29,000 | 1,561,709 | 675,930 |
| (11) November-17 | 401,244,199 | 297,507,891 | 34,623,028 | 95,767 | 65,896,035 | 702,564 | 445,207 | 1,134,401 | 38,849 | 37,400 | 43,500 | 719,557 |
| (12) December-17 | 454,447,611 | 342,417,364 | 40,532,395 | 175,111 | 68,176,514 | 538,297 | 470,732 | 899,544 | 87,917 | 53,000 | 284,677 | 811,560 |
| (13) Total | 5,991,364,251 | 4,113,187,626 | 472,905,593 | 1,512,221 | 853,346,257 | 6,980,905 | 6,971,544 | 11,951,449 | 264,647 | 508,950 | 17,454,884 | 6,280,175 |
| MECO Variable Basic Service kWh | | | | | | | | | | | | |
| (14) January-17 | 80,233,381 | 2,106,588 | 57,967 | 0 | 507,068 | 11,184,217 | 14,225,026 | 16,262,023 | 6,667,734 | 8,979,322 | 20,136,359 | 2,003,007 |
| (15) February-17 | 61,418,621 | 1,864,800 | 52,949 | 0 | 471,980 | 11,263,282 | 12,788,333 | 14,783,351 | 6,445,234 | 8,738,197 | 5,053,370 | 1,635,445 |
| (16) March-17 | 69,523,389 | 1,699,954 | 44,861 | 0 | 458,837 | 11,815,762 | 13,235,233 | 14,615,802 | 6,141,870 | 8,237,280 | 13,345,266 | 1,458,524 |
| (17) April-17 | 68,210,855 | 1,640,059 | 44,020 | 0 | 408,887 | 10,541,423 | 12,495,337 | 14,112,972 | 5,423,511 | 7,472,841 | 16,103,216 | 1,444,589 |
| (18) May-17 | 119,494 | 31,076 | 31,076 | 0 | 390,223 | 9,637,354 | 11,821,183 | 13,309,079 | 5,730,860 | 7,311,858 | 13,881,878 | 1,101,705 |
| (19) June-17 | 70,938,466 | 156,992 | 34,073 | 0 | 425,044 | 10,681,071 | 12,568,460 | 14,773,550 | 6,068,739 | 9,335,818 | 15,847,955 | 1,046,764 |
| (20) July-17 | 76,469,061 | 179,506 | 41,915 | 0 | 433,269 | 12,313,867 | 13,113,633 | 16,649,371 | 5,672,517 | 8,275,144 | 18,677,665 | 1,110,166 |
| (21) August-17 | 172,113,416 | 165,829 | 44,489 | 0 | 453,636 | 13,584,484 | 17,444,211 | 6,024,970 | 6,024,970 | 3,674,329 | 16,567,232 | 1,152,892 |
| (22) September-17 | 81,544,411 | 155,474 | 50,277 | 0 | 420,107 | 12,060,266 | 14,462,569 | 17,506,294 | 5,419,331 | 13,446,275 | 16,747,902 | 1,275,916 |
| (23) October-17 | 74,081,788 | 140,261 | 41,162 | 0 | 370,556 | 11,729,499 | 12,241,586 | 15,691,373 | 6,173,452 | 8,890,496 | 17,266,454 | 1,536,949 |
| (24) November-17 | 72,304,316 | 133,025 | 46,260 | 0 | 375,147 | 12,482,681 | 11,264,821 | 15,472,596 | 6,042,776 | 8,020,503 | 16,826,267 | 1,640,240 |
| (25) December-17 | 69,594,706 | 179,050 | 56,248 | 0 | 390,069 | 11,469,999 | 11,970,418 | 15,641,524 | 4,695,965 | 6,711,451 | 16,816,203 | 1,663,877 |
| (26) Total | 859,767,120 | 1,960,782 | 545,297 | 0 | 5,104,823 | 138,765,807 | 153,187,943 | 186,262,154 | 70,506,959 | 99,093,514 | 187,269,767 | 17,070,074 |
| MECO Competitive Supply kWh | | | | | | | | | | | | |
| (27) January-17 | 1,188,579,386 | 283,912,359 | 54,906,708 | 1,173,924 | 113,150,344 | 41,321,809 | 56,584,788 | 90,422,569 | 101,082,415 | 134,827,559 | 299,308,526 | 11,888,385 |
| (28) February-17 | 1,124,601,957 | 257,779,484 | 51,092,960 | 897,845 | 107,641,568 | 41,130,978 | 53,945,915 | 84,614,673 | 96,383,564 | 123,704,915 | 297,756,649 | 9,653,406 |
| (29) March-17 | 1,136,999,449 | 245,350,199 | 49,315,102 | 1,190,361 | 107,194,712 | 41,894,789 | 56,234,597 | 85,559,801 | 108,250,278 | 131,613,982 | 300,783,835 | 9,611,793 |
| (30) April-17 | 1,089,261,298 | 231,878,752 | 45,911,472 | 752,863 | 103,657,300 | 39,094,034 | 52,898,142 | 86,169,804 | 98,225,248 | 131,558,437 | 290,864,356 | 8,250,890 |
| (31) May-17 | 998,357,303 | 195,998,720 | 35,253,855 | 577,063 | 94,709,425 | 36,538,071 | 48,824,800 | 79,890,629 | 99,389,629 | 119,851,635 | 280,821,246 | 6,502,667 |
| (32) June-17 | 1,104,368,248 | 228,725,417 | 38,579,815 | 615,565 | 101,755,587 | 41,017,065 | 55,094,669 | 84,788,859 | 107,021,460 | 135,074,445 | 305,490,679 | 6,206,687 |
| (33) July-17 | 1,195,533,931 | 276,394,226 | 43,919,247 | 440,947 | 110,090,267 | 42,058,350 | 60,909,143 | 91,813,562 | 108,415,440 | 137,667,783 | 318,494,478 | 5,330,488 |
| (34) August-17 | 1,176,981,561 | 262,411,511 | 40,474,381 | 428,079 | 109,751,433 | 44,691,923 | 58,318,456 | 92,905,612 | 113,163,486 | 137,558,066 | 310,811,164 | 6,467,450 |
| (35) September-17 | 1,123,423,102 | 235,311,590 | 38,584,690 | 402,218 | 106,066,709 | 41,066,197 | 60,224,400 | 88,554,329 | 107,259,908 | 129,398,814 | 310,095,857 | 6,458,390 |
| (36) October-17 | 1,064,428,304 | 201,212,736 | 33,792,394 | 407,267 | 95,530,411 | 40,013,660 | 53,419,977 | 83,697,411 | 110,064,676 | 130,755,530 | 305,104,876 | 10,429,366 |
| (37) November-17 | 1,043,268,406 | 198,350,599 | 33,397,735 | 469,154 | 92,528,386 | 37,188,179 | 51,984,335 | 79,151,546 | 106,898,848 | 139,504,043 | 295,319,842 | 8,475,739 |
| (38) December-17 | 1,070,426,197 | 256,726,694 | 42,510,451 | 916,102 | 100,231,614 | 36,208,622 | 53,430,155 | 82,468,508 | 88,838,324 | 119,976,535 | 279,621,646 | 9,497,546 |
| (39) Total | 13,316,229,142 | 2,874,052,287 | 507,738,810 | 8,271,388 | 1,242,305,756 | 482,223,677 | 661,869,377 | 1,030,037,303 | 1,244,993,039 | 1,571,491,744 | 3,594,473,154 | 98,772,607 |
| (40) Grand total | 19,667,360,513 | 6,989,200,695 | 981,189,700 | 9,783,609 | 2,100,756,836 | 627,970,389 | 822,028,864 | 1,228,250,906 | 1,315,764,645 | 1,671,094,208 | 3,799,197,805 | 122,122,856 |

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| | -1- TOTAL | -2- RESIDENTIAL | -3- RESIDENTIAL | -4- RESIDENTIAL TOU | -5- C&I SMALL | -6- NEMA | -7- C&I DEMAND | -8- WCMA | -9- NEMA | -10- C&I TOU | -11- WCMA | -12- STLIGHTS ALL |
|--|--------------|--------------------|--------------------|---------------------------|------------------|-------------|-------------------|-------------|-------------|-----------------|--------------|-------------------------|
| | | R1 | R2 | R4 | G1 | NEMA | G2 SEMA | WCMA | NEMA | G3 SEMA | WCMA | SL ALL |
| NANT Fixed Basic Service kWh | | | | | | | | | | | | |
| (41) January-17 | 8,834,358 | 7,552,781 | 176,228 | 0 | 1,098,829 | 0 | 6,520 | 0 | 0 | 0 | 0 | 0 |
| (42) February-17 | 8,032,991 | 6,813,888 | 173,634 | 0 | 1,039,629 | 0 | 5,840 | 0 | 0 | 0 | 0 | 0 |
| (43) March-17 | 7,799,121 | 6,646,965 | 168,169 | 0 | 978,307 | 0 | 5,680 | 0 | 0 | 0 | 0 | 0 |
| (44) April-17 | 6,591,154 | 4,702,779 | 33,213 | 0 | 149,342 | 0 | 6,320 | 0 | 0 | 0 | 0 | 0 |
| (45) May-17 | 534,091 | 381,645 | 19,387 | 0 | 125,099 | 0 | 7,960 | 0 | 0 | 0 | 0 | 0 |
| (46) June-17 | 623,801 | 423,404 | 16,734 | 0 | 159,783 | 0 | 23,880 | 0 | 0 | 0 | 0 | 0 |
| (47) July-17 | 941,147 | 635,486 | 16,156 | 0 | 255,705 | 0 | 33,800 | 0 | 0 | 0 | 0 | 0 |
| (48) August-17 | 1,125,542 | 763,969 | 15,768 | 0 | 305,525 | 0 | 40,280 | 0 | 0 | 0 | 0 | 0 |
| (49) September-17 | 1,145,156 | 710,638 | 14,867 | 0 | 375,051 | 0 | 44,600 | 0 | 0 | 0 | 0 | 0 |
| (50) October-17 | 698,824 | 507,261 | 13,306 | 0 | 165,657 | 0 | 12,600 | 0 | 0 | 0 | 0 | 0 |
| (51) November-17 | 653,046 | 487,739 | 16,596 | 0 | 136,431 | 0 | 12,280 | 0 | 0 | 0 | 0 | 0 |
| (52) December-17 | 812,300 | 633,074 | 25,130 | 0 | 146,296 | 0 | 7,800 | 0 | 0 | 0 | 0 | 0 |
| (53) Total | 31,859,531 | 26,027,129 | 689,188 | 0 | 4,935,654 | 0 | 207,560 | 0 | 0 | 0 | 0 | 0 |
| (54) Summer Total | 3,835,646 | 2,533,497 | 63,525 | 0 | 1,096,064 | 0 | 142,560 | 0 | 0 | 0 | 0 | 0 |
| (55) Winter Total | 28,023,885 | 23,493,632 | 625,663 | 0 | 3,839,590 | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 |
| NANT Variable Basic Service kWh | | | | | | | | | | | | |
| (56) January-17 | 616,919 | 3,485 | 0 | 0 | 3,620 | 0 | 411,340 | 0 | 0 | 198,200 | 0 | 274 |
| (57) February-17 | 692,358 | 2,984 | 0 | 0 | 3,251 | 0 | 424,158 | 0 | 0 | 261,740 | 0 | 225 |
| (58) March-17 | 656,524 | 3,147 | 0 | 0 | 3,064 | 0 | 394,650 | 0 | 0 | 255,460 | 0 | 203 |
| (59) April-17 | 185,099 | 0 | 0 | 0 | 0 | 0 | 185,099 | 0 | 0 | 0 | 0 | 0 |
| (60) May-17 | 189,397 | 0 | 0 | 0 | 0 | 0 | 189,397 | 0 | 0 | 0 | 0 | 0 |
| (61) June-17 | 294,916 | 0 | 0 | 0 | 67 | 0 | 294,849 | 0 | 0 | 0 | 0 | 0 |
| (62) July-17 | 270,051 | 0 | 0 | 0 | 67 | 0 | 269,984 | 0 | 0 | 0 | 0 | 0 |
| (63) August-17 | 466,952 | 0 | 0 | 0 | 139 | 0 | 466,813 | 0 | 0 | 0 | 0 | 0 |
| (64) September-17 | 459,857 | 0 | 0 | 0 | 85 | 0 | 459,772 | 0 | 0 | 0 | 0 | 0 |
| (65) October-17 | 367,988 | 0 | 0 | 0 | 139 | 0 | 367,849 | 0 | 0 | 0 | 0 | 0 |
| (66) November-17 | 367,696 | 0 | 0 | 0 | 133 | 0 | 315,843 | 0 | 0 | 51,720 | 0 | 0 |
| (67) December-17 | 261,379 | 0 | 0 | 0 | 73 | 0 | 217,986 | 0 | 0 | 43,320 | 0 | 0 |
| (68) Total | 4,829,136 | 9,616 | 0 | 0 | 10,638 | 0 | 3,997,740 | 0 | 0 | 810,440 | 0 | 702 |
| (69) Summer Total | 1,491,776 | 0 | 0 | 0 | 358 | 0 | 1,491,418 | 0 | 0 | 0 | 0 | 0 |
| (70) Winter Total | 3,337,360 | 9,616 | 0 | 0 | 10,280 | 0 | 2,506,322 | 0 | 0 | 810,440 | 0 | 702 |
| NANT Competitive Supply kWh | | | | | | | | | | | | |
| (71) January-17 | 3,212,052 | 873,362 | 30,626 | 0 | 612,069 | 0 | 774,231 | 0 | 0 | 891,942 | 0 | 29,822 |
| (72) February-17 | 3,100,581 | 800,034 | 31,874 | 0 | 585,611 | 0 | 759,163 | 0 | 0 | 901,372 | 0 | 24,527 |
| (73) March-17 | 2,969,753 | 778,428 | 31,419 | 0 | 575,668 | 0 | 752,790 | 0 | 0 | 809,461 | 0 | 21,987 |
| (74) April-17 | 11,185,308 | 7,325,588 | 162,606 | 0 | 1,535,332 | 0 | 1,049,789 | 0 | 0 | 1,089,799 | 0 | 22,394 |
| (75) May-17 | 9,923,720 | 6,104,589 | 120,834 | 0 | 1,476,102 | 0 | 1,029,251 | 0 | 0 | 1,175,836 | 0 | 17,108 |
| (76) June-17 | 11,218,993 | 7,201,606 | 114,917 | 0 | 1,663,332 | 0 | 1,115,129 | 0 | 0 | 1,107,706 | 0 | 16,303 |
| (77) July-17 | 14,908,457 | 10,363,708 | 132,546 | 0 | 2,045,054 | 0 | 1,317,859 | 0 | 0 | 1,031,823 | 0 | 17,467 |
| (78) August-17 | 16,753,380 | 12,206,056 | 129,679 | 0 | 2,471,272 | 0 | 1,534,117 | 0 | 0 | 394,098 | 0 | 18,158 |
| (79) September-17 | 17,551,248 | 11,177,541 | 119,400 | 0 | 2,409,979 | 0 | 1,490,153 | 0 | 0 | 2,334,034 | 0 | 20,141 |
| (80) October-17 | 11,459,643 | 7,186,565 | 101,027 | 0 | 1,762,055 | 0 | 1,257,249 | 0 | 0 | 1,128,451 | 0 | 24,296 |
| (81) November-17 | 10,507,297 | 6,521,517 | 109,867 | 0 | 1,576,498 | 0 | 1,148,036 | 0 | 0 | 1,125,381 | 0 | 25,998 |
| (82) December-17 | 11,404,817 | 7,454,422 | 148,239 | 0 | 1,601,543 | 0 | 1,120,049 | 0 | 0 | 1,053,226 | 0 | 27,338 |
| (83) Total | 124,195,249 | 77,993,216 | 1,233,034 | 0 | 18,312,515 | 0 | 13,347,816 | 0 | 0 | 13,043,129 | 0 | 265,539 |

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 Test Year Normalized Revenue

| | -1- TOTAL | -2- RESIDENTIAL R1 | -3- RESIDENTIAL R2 | -4- RESIDENTIAL TOU R4 | -5- C&I SMALL GI | -6- NEMA | -7- C&I DEMAND G2 SEMA | -8- WCMA | -9- NEMA | -10- C&I TOU G3 SEMA | -11- WCMA | -12- STLIGHTS ALL SL ALL |
|----------------------|----------------|--------------------------|--------------------------|---------------------------------|------------------------|-------------|---------------------------------|---------------|---------------|-------------------------------|---------------|-----------------------------------|
| <u>Company Total</u> | | | | | | | | | | | | |
| (84) January-17 | 1,826,662,226 | 700,563,053 | 103,080,919 | 1,373,222 | 201,012,896 | 53,019,680 | 72,829,531 | 107,877,764 | 107,750,149 | 144,949,523 | 319,637,485 | 14,568,004 |
| (85) February-17 | 1,673,491,367 | 626,563,078 | 96,424,374 | 1,088,860 | 176,190,071 | 52,968,299 | 68,601,410 | 100,377,302 | 102,828,798 | 133,649,874 | 302,972,219 | 11,827,082 |
| (86) March-17 | 1,685,950,743 | 593,668,149 | 91,906,040 | 1,367,608 | 183,066,105 | 54,264,809 | 71,260,218 | 101,222,323 | 114,392,148 | 140,984,783 | 322,270,578 | 11,547,982 |
| (87) April-17 | 1,608,232,893 | 562,199,170 | 87,658,099 | 914,844 | 175,093,265 | 50,127,949 | 67,230,087 | 101,288,558 | 103,648,759 | 140,153,077 | 309,702,792 | 10,216,293 |
| (88) May-17 | 1,435,966,747 | 469,611,997 | 67,368,417 | 671,389 | 158,871,614 | 46,750,357 | 62,386,751 | 94,060,328 | 105,120,252 | 128,393,129 | 294,746,624 | 7,985,889 |
| (89) June-17 | 1,594,643,697 | 543,797,633 | 72,675,705 | 699,629 | 169,328,421 | 52,272,666 | 69,614,023 | 100,365,472 | 113,090,199 | 145,558,569 | 319,778,013 | 7,463,367 |
| (90) July-17 | 1,822,788,703 | 690,626,108 | 86,128,891 | 525,406 | 197,093,143 | 55,033,661 | 76,281,052 | 109,449,931 | 114,087,957 | 147,011,750 | 339,687,896 | 6,862,908 |
| (91) August-17 | 1,771,007,541 | 666,294,714 | 80,190,102 | 511,582 | 181,647,209 | 58,951,575 | 73,916,425 | 111,334,037 | 119,188,456 | 141,658,293 | 329,198,179 | 8,116,969 |
| (92) September-17 | 1,706,576,132 | 609,449,052 | 78,419,690 | 481,009 | 185,628,736 | 53,650,056 | 77,273,606 | 107,102,390 | 112,731,818 | 145,208,723 | 328,358,845 | 8,272,207 |
| (93) October-17 | 1,567,632,410 | 520,046,327 | 67,793,736 | 493,926 | 165,025,444 | 52,340,593 | 67,801,215 | 100,404,682 | 116,323,430 | 140,803,477 | 323,933,039 | 12,666,541 |
| (94) November-17 | 1,528,344,960 | 503,000,771 | 68,193,486 | 564,921 | 160,512,630 | 50,373,424 | 65,170,522 | 95,758,543 | 112,980,473 | 148,739,047 | 312,189,609 | 10,861,534 |
| (95) December-17 | 1,606,947,010 | 607,410,604 | 83,272,463 | 1,091,213 | 170,546,109 | 48,217,320 | 67,217,140 | 99,009,576 | 93,622,206 | 127,837,532 | 296,722,526 | 12,000,321 |
| (94) Total | 19,828,244,429 | 7,093,230,656 | 983,111,922 | 9,783,609 | 2,124,015,643 | 627,970,389 | 839,581,980 | 1,228,250,906 | 1,315,764,645 | 1,684,947,777 | 3,799,197,805 | 122,389,097 |

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Test Year Revenue Proof

Massachusetts Electric Company
Summary of Test Year Revenue Proof
Calendar Year 2017

| | <u>(R-1)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
|------|---|---------------|-------------------------------|---------------------------|-------------------------|
| (1) | Number of Bills | 12,003,036 | \$66,016,698 | \$66,313,838 | 100.45% |
| (2) | TOTAL DELIVERED ENERGY | 6,989,200,695 | \$414,203,417 | \$418,660,968 | |
| (3) | kWh (1) | | \$284,567,815 | | |
| (4) | Cap Ex | | \$8,856,137 | | |
| (5) | Farm Credit | | (\$165,145) | | |
| (6) | Net Metering Recovery | | \$22,757,587 | | |
| (7) | RAAF | | \$32,768,514 | | |
| (8) | Revenue Decoupling Mechanism | | \$14,209,314 | | |
| (9) | Storm Recovery and Replenishment Factor | | \$18,591,274 | | |
| (10) | Pension/PBOP | | \$20,237,409 | | |
| (11) | AGCE | | \$214,694 | | |
| (12) | Solar Cost Adjustment | | \$905,912 | | |
| (13) | Smart Grid Distribution Adjustment | | \$2,505,097 | | |
| (14) | BSACF | | \$12,237,571 | | |
| (15) | Renewable Energy Recovery | | \$2,489,056 | | |
| (16) | Net Metering Credits | | (\$5,971,817) | | |
| (17) | Total | | \$480,220,115 | \$484,974,807 | 100.99% |
| | <u>(R-2)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
| (18) | Number of Bills | 1,734,013 | \$9,537,072 | \$9,639,274.47 | 101.07% |
| (19) | TOTAL DELIVERED ENERGY | 981,189,700 | (\$2,273,800) | (\$2,287,494.59) | |
| (20) | kWh (1) | | \$39,949,090 | | |
| (21) | Cap Ex | | \$1,210,247 | | |
| (22) | Farm Credit | | (\$5,515) | | |
| (23) | Net Metering Recovery | | \$3,109,969 | | |
| (24) | RAAF | | \$4,588,045 | | |
| (25) | Revenue Decoupling Mechanism | | \$1,994,196 | | |
| (26) | Storm Recovery and Replenishment Factor | | \$2,609,965 | | |
| (27) | Pension/PBOP | | \$2,843,262 | | |
| (28) | AGCE | | \$29,339 | | |
| (29) | Solar Cost Adjustment | | \$124,327 | | |
| (30) | Smart Grid Distribution Adjustment | | \$350,625 | | |
| (31) | BSACF | | \$1,672,342 | | |
| (32) | Renewable Energy Recovery | | \$337,017 | | |
| (33) | Net Metering Credits | | (\$201,331) | | |
| (34) | Low Income Discount | | (\$60,885,377) | | |
| (35) | Total | | \$7,263,271 | \$7,351,780 | 101.22% |

Massachusetts Electric Company
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| | <u>(R-4)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
|------|---|---------------|---------------------------|-----------------------|-------------------------|
| (36) | Number of Bills | 1,762 | \$35,240 | \$35,649 | 101.16% |
| (37) | TOTAL DELIVERED ENERGY | 9,783,609 | \$730,888 | \$712,233 | |
| (38) | kWh (1) | | \$452,955 | | |
| (39) | Cap Ex | | \$18,207 | | |
| (40) | Farm Credit | | (\$71) | | |
| (41) | Net Metering Recovery | | \$44,065 | | |
| (42) | RAAF | | \$73,367 | | |
| (43) | Revenue Decoupling Mechanism | | \$32,266 | | |
| (44) | Storm Recovery and Replenishment Factor | | \$31,308 | | |
| (45) | Pension/PBOP | | \$46,720 | | |
| (46) | AGCE | | \$396 | | |
| (47) | Solar Cost Adjustment | | \$1,908 | | |
| (48) | Smart Grid Distribution Adjustment | | \$5,726 | | |
| (49) | BSACF | | \$23,682 | | |
| (50) | Renewable Energy Recovery | | \$2,916 | | |
| (51) | Net Metering Credits | | (\$2,555) | | |
| (52) | Total | | \$766,128 | \$747,882 | 97.62% |
| | <u>(G-1)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
| (53) | Number of Bills | 1,755,079 | \$17,713,105 | \$17,945,421 | 101.31% |
| (54) | TOTAL DELIVERED ENERGY | 2,100,756,836 | \$79,073,132 | \$81,672,920 | |
| (55) | kWh (1) | 2,100,756,836 | \$71,080,210 | | |
| (56) | G-1 Unmetered Accounts | 21,642 | | | |
| (57) | Cap Ex | | \$2,217,721 | | |
| (58) | Farm Credit | | (\$116,139) | | |
| (59) | Net Metering Recovery | | \$5,756,290 | | |
| (60) | RAAF | | \$9,286,486 | | |
| (61) | Revenue Decoupling Mechanism | | \$4,074,272 | | |
| (62) | Storm Recovery and Replenishment Factor | | \$7,541,717 | | |
| (63) | Pension/PBOP | | \$5,322,696 | | |
| (64) | AGCE | | \$48,920 | | |
| (65) | Solar Cost Adjustment | | \$273,922 | | |
| (66) | Smart Grid Distribution Adjustment | | \$781,161 | | |
| (67) | BSACF | | \$3,098,286 | | |
| (68) | Renewable Energy Recovery | | \$758,929 | | |
| (69) | Minimum Bill | | \$92,972 | | |
| (70) | Net Metering Credits | | (\$31,144,310) | | |
| (71) | Total | | \$96,786,237 | \$99,618,341 | 102.93% |

Massachusetts Electric Company
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| | (G-2) | UNITS | CALCULATED REVENUE | BOOKED REVENUE | PRORATION FACTOR |
|-------|---|---------------|-----------------------|-------------------|------------------|
| (72) | Number of Bills | 139,836 | \$3,495,900 | \$3,561,493 | 101.88% |
| (73) | Demand kW | 8,214,988 | \$69,827,401 | \$69,583,779 | 99.65% |
| (74) | TOTAL DELIVERED ENERGY | 2,678,250.159 | \$42,845,911 | \$40,890,287 | 95.44% |
| (75) | kWh (1) | 2,678,250.159 | \$10,867,967 | | |
| (76) | 2nd Feeder Service | | \$7,849 | | |
| (77) | HVD kW | 104,097 | (\$54,130) | | |
| (78) | HVM | -0.1% | (\$44,770) | | |
| (79) | Cap Ex | | \$2,294,853 | | |
| (80) | Farm Credit | | (\$52,416) | | |
| (81) | Net Metering Recovery | | \$5,410,801 | | |
| (82) | RAAF | | \$7,698,324 | | |
| (83) | Revenue Decoupling Mechanism | | \$3,322,892 | | |
| (84) | Storm Recovery and Replenishment Factor | | \$4,499,460 | | |
| (85) | Pension/PBOP | | \$4,738,641 | | |
| (86) | AGCE | | \$63,161 | | |
| (87) | Solar Cost Adjustment | | \$202,046 | | |
| (88) | Smart Grid Distribution Adjustment | | \$579,183 | | |
| (89) | BSACF | | \$2,905,411 | | |
| (90) | Renewable Energy Recovery | | \$983,939 | | |
| (91) | Net Metering Credits | | (\$577,299) | | |
| (92) | Total | | \$116,169,212 | \$114,035,559 | 98.16% |
| | (G-3) | UNITS | CALCULATED REVENUE | BOOKED REVENUE | PRORATION FACTOR |
| (93) | Number of Bills | 35,633 | \$7,946,159 | \$8,092,438 | 101.84% |
| (94) | Demand kW | 17,360,360 | \$99,960,866 | \$95,368,869 | 95.41% |
| (95) | TOTAL DELIVERED ENERGY | 6,786,056.658 | \$75,035,662 | \$74,219,827 | 98.91% |
| (96) | kWh (1) | 6,786,056.658 | \$22,492,601 | | |
| (97) | 2nd Feeder Service | | \$3,180,861 | | |
| (98) | HVD kW | 5,220,831 | (\$2,714,832) | | |
| (99) | HVM | -0.1% | (\$1,378,830) | | |
| (100) | Cap Ex | | \$3,705,904 | | |
| (101) | Farm Credit | | \$0 | | |
| (102) | Net Metering Recovery | | \$8,324,857 | | |
| (103) | RAAF | | \$12,336,812 | | |
| (104) | Revenue Decoupling Mechanism | | \$5,333,022 | | |
| (105) | Storm Recovery and Replenishment Factor | | \$9,025,455 | | |
| (106) | Pension/PBOP | | \$6,921,778 | | |
| (107) | AGCE | | \$107,418 | | |
| (108) | Solar Cost Adjustment | | \$351,607 | | |
| (109) | Smart Grid Distribution Adjustment | | \$957,715 | | |
| (110) | BSACF | | \$4,457,827 | | |
| (111) | Renewable Energy Recovery | | \$2,515,616 | | |
| (112) | Net Metering Credits | | (\$582,148) | | |
| (113) | Total | | \$182,942,687 | \$177,681,134 | 97.12% |

| Rate Class: R-1 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|------------------------|
| BOOKED REVENUE (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$5,496,119 | \$5,543,149 | \$5,599,600 | \$5,653,518 | \$5,708,450 | \$5,763,382 | \$5,818,314 | \$5,873,246 | \$5,928,178 | \$5,983,110 | \$6,038,042 | \$6,092,974 | \$66,315,838 |
| Distribution | \$34,736,695 | \$31,037,829 | \$31,150,688 | \$31,680,548 | \$32,976,881 | \$29,497,042 | \$37,533,291 | \$36,130,857 | \$32,976,496 | \$28,327,407 | \$27,487,177 | \$27,487,177 | \$379,779,634 |
| Storm Recovery and Replenishment Factors | \$1,841,893 | \$1,647,015 | \$1,584,665 | \$1,467,130 | \$1,219,552 | \$1,413,663 | \$1,795,946 | \$1,729,100 | \$1,477,943 | \$1,357,096 | \$1,316,636 | \$1,316,636 | \$18,514,702 |
| Pension/PPBP Adj. Factor | \$2,062,340 | \$1,844,210 | \$1,712,060 | \$1,582,993 | \$1,318,813 | \$1,525,248 | \$1,862,885 | \$1,702,488 | \$1,402,888 | \$1,264,224 | \$1,240,893 | \$1,240,893 | \$20,153,967 |
| Attorney General Cons. Expenses | | (80) | \$10,129 | \$22,040 | | \$27,000 | \$25,991 | \$23,729 | \$23,729 | \$23,729 | \$19,804 | \$23,963 | \$212,665 |
| Service Quality Penalty | | (80) | | | | | | | | | | | (80) |
| Customer Credit | | | | | | | | | | | | | |
| Transition | | | | | | | | | | | | | |
| Transmission | (524,208) | (521,647) | \$27,749 | \$297,296 | \$247,729 | \$286,975 | \$364,651 | \$351,045 | \$320,188 | \$276,482 | \$267,359 | \$322,983 | \$2,302,902 |
| Energy Efficiency | \$19,566,219 | \$17,497,738 | \$17,124,838 | \$16,852,934 | \$14,008,338 | \$16,238,543 | \$18,981,513 | \$18,122,833 | \$18,122,833 | \$15,125,734 | \$15,125,734 | \$18,300,596 | \$208,925,079 |
| Renewables | \$12,348,552 | \$11,042,800 | \$10,459,352 | \$9,891,791 | \$8,875,010 | \$11,407,671 | \$11,608,101 | \$12,445,488 | \$12,445,488 | \$10,669,928 | \$10,669,928 | \$12,484,501 | \$137,478,005 |
| Rate of Return | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$3,284,488 | \$39,996,910 |
| Commodity | \$37,405,695 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$33,284,488 | \$405,805,527 |
| TOTAL | \$113,762,708 | \$101,976,424 | \$97,724,442 | \$96,256,623 | \$82,153,415 | \$95,099,280 | \$120,600,947 | \$116,644,627 | \$107,662,243 | \$97,102,501 | \$94,065,006 | \$117,317,563 | \$1,246,536,109 |
| UNITS (R-1) | | | | | | | | | | | | | |
| Number of Bills | 984,489 | 1,003,867 | 1,004,543 | 990,295 | 990,339 | 1,015,051 | 998,518 | 1,033,513 | 992,200 | 1,001,902 | 1,007,020 | 994,239 | 12,003,036 |
| Basic Service kWh (Variable Price) | 210,658 | 186,480 | 169,554 | 164,059 | 156,992 | 179,506 | 165,829 | 155,474 | 140,261 | 133,025 | 133,025 | 170,050 | 1,961,782 |
| Basic Service kWh (Fixed Price) | 402,463,510 | 355,823,518 | 335,813,545 | 317,398,595 | 263,061,814 | 303,203,666 | 398,050,207 | 386,108,507 | 357,955,264 | 306,947,602 | 295,680,225 | 337,487,538 | 4,057,434,691 |
| TOTAL DELIVERED ENERGY | 692,123,425 | 618,946,172 | 598,239,609 | 554,403,503 | 463,125,623 | 536,172,623 | 679,626,914 | 653,324,689 | 597,560,873 | 512,352,503 | 495,991,515 | 599,323,108 | 6,989,200,695 |
| Smart Grid Peak kWh | 1,850,349 | 1,811,335 | 1,650,625 | 1,757,570 | 1,412,497 | 1,497,424 | 1,651,131 | 1,497,424 | 1,777,535 | 1,426,385 | 1,320,124 | 1,708,246 | 19,122,685 |
| Smart Grid Off-Peak kWh | 3,097,877 | 3,320,521 | 3,365,145 | 3,223,256 | 2,541,712 | 2,664,739 | 3,256,070 | 2,906,631 | 3,025,357 | 2,646,231 | 2,515,995 | 3,225,583 | 36,288,117 |
| Peak Event | | 73 | | 4 | 61 | 27,009 | 122,328 | 251,784 | 119,795 | 985 | 109 | 66 | 522,247 |
| Conservation Day Rebate | | | | | | | | | | | | | |
| G-1 Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | | |

| PROBATION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Current Month Total kWh (or Customer) Divided By: | | | | | | | | | | | | | |
| Current Month Basic Service Prorate Pct: | 43.44% | 41.06% | 46.99% | 44.48% | 47.00% | 45.38% | 49.14% | 44.12% | 41.31% | 43.72% | 43.30% | 45.35% | 45.35% |
| Current Month Total kWh (or Customer) Divided By: | 42.42% | 39.41% | 44.95% | 41.77% | 44.08% | 45.38% | 47.59% | 41.06% | 38.94% | 41.62% | 41.00% | 42.64% | 42.64% |
| RATES (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 |
| Distribution: First 600 kWh | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 |
| Distribution: Over 600 kWh | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 |
| Complex | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| RAAF | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Fund Replenishment | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 |
| Pension/PPBP | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 |
| Revenue Decoupling Mechanism | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 |
| Solar Cost Adjustment | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 | \$0.00005 |
| Rate of Return | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Default Cost Recalculation | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering Recovery Surcharge | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) | (S0.00012) |
| Base Transition | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) | (S0.00014) |
| Transition Adjustment | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) | (S0.00049) |
| Base Transmission | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 |
| Transmission Adjustment | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 |
| Net Energy Efficiency Charge | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| BSACF | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 | \$0.000545 |
| Smart Grid Customer Cost Adjustment | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 |
| Commodity - Fixed (e.c. BSACF) | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 |
| Commodity - Multiple (e.c. BSACF) | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 | \$0.18169 |
| Commodity - Off Peak Smart Grid | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 |
| Commodity - Peak Smart Grid | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 |
| Commodity - Peak Event | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 |
| Commodity - Conservation Day, Rebate | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) | (S0.45853) |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| CALCULATED REVENUE (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$5,436,690 | \$5,504,769 | \$5,524,987 | \$5,496,123 | \$5,446,865 | \$5,582,781 | \$5,519,322 | \$5,519,322 | \$5,495,600 | \$5,510,791 | \$5,538,610 | \$5,448,315 | \$66,016,698 |
| Distribution: Firm (600 kWh (After October 1, 2016 - all kWh)) | \$28,169,830 | \$25,191,109 | \$23,865,662 | \$22,575,311 | \$18,858,481 | \$21,832,949 | \$26,603,381 | \$24,332,679 | \$24,862,994 | \$20,196,774 | \$24,404,437 | \$24,404,437 | \$384,567,815 |
| Distribution: Over 600 kWh (After October 1, 2016 - zero) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capex | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Basic Service Adjustment | \$0 | \$0 | \$454,532 | \$914,766 | \$764,158 | \$884,685 | \$1,077,886 | \$985,975 | \$985,975 | \$846,382 | \$818,386 | \$988,883 | \$8,856,137 |
| RAAF | \$2,920,803 | \$2,611,953 | \$628,081 | \$1,266,040 | \$1,055,277 | \$1,222,474 | \$1,489,589 | \$1,310,861 | \$1,277,464 | \$1,168,164 | \$1,306,571 | \$1,366,457 | \$12,237,571 |
| Storm Recovery Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,677,769 | \$2,889,714 | \$3,155,558 | \$2,886,219 | \$2,474,665 | \$2,935,639 | \$2,894,731 | \$23,768,514 |
| Storm Fund Replenishment | \$1,841,075 | \$1,666,397 | \$1,559,397 | \$1,474,713 | \$1,231,915 | \$1,426,219 | \$1,737,844 | \$1,807,808 | \$1,589,512 | \$1,362,888 | \$1,319,337 | \$1,594,199 | \$18,591,274 |
| Pension PBO Adj | \$2,062,558 | \$1,844,460 | \$1,716,092 | \$1,591,138 | \$1,358,415 | \$1,535,425 | \$1,720,452 | \$1,875,020 | \$1,650,000 | \$1,470,452 | \$1,425,496 | \$1,720,057 | \$20,257,409 |
| Storm Fueling Mechanism | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$1,188,669 | \$11,886,669 |
| Storm Fueling Mechanism | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$30,766 | \$307,666 |
| Smart Grid Distribution Adjustment | \$253,325 | \$210,442 | \$199,321 | \$188,497 | \$164,001 | \$198,384 | \$241,750 | \$221,098 | \$221,098 | \$189,570 | \$183,517 | \$221,750 | \$2,805,007 |
| Default Services Over Reclassification | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service Quality Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AGCE | \$0 | \$0 | \$1,101,910 | \$2,176 | \$18,525 | \$21,447 | \$26,133 | \$23,902 | \$23,902 | \$20,494 | \$19,840 | \$23,973 | \$214,694 |
| Net Metering Recovery Surcharge | \$0 | \$0 | \$1,168,010 | \$2,350,671 | \$1,963,653 | \$2,273,372 | \$2,881,618 | \$2,770,977 | \$2,533,658 | \$2,172,375 | \$2,103,004 | \$2,541,130 | \$22,757,587 |
| Renewable Energy Recovery | \$83,056 | \$74,274 | \$100,445 | \$277,202 | \$231,563 | \$288,086 | \$339,813 | \$298,780 | \$286,176 | \$256,376 | \$247,996 | \$299,662 | \$2,489,056 |
| Base Transition | \$96,899 | \$86,652 | \$112,276 | \$138,601 | \$115,781 | \$134,043 | \$169,097 | \$140,390 | \$140,390 | \$128,088 | \$123,998 | \$149,831 | \$1,506,897 |
| Transition Adjustment | \$339,145 | \$303,284 | \$272,388 | \$260,777 | \$234,306 | \$265,490 | \$319,092 | \$269,464 | \$269,464 | \$237,293 | \$234,838 | \$281,804 | \$2,489,056 |
| Base Transmission | \$18,729,130 | \$16,748,683 | \$16,676,292 | \$16,637,649 | \$13,898,404 | \$16,090,540 | \$19,406,274 | \$17,932,802 | \$15,375,699 | \$14,884,705 | \$14,838,38 | \$173,804 | \$761,829 |
| Transmission Adjustment | \$851,324 | \$761,304 | \$533,752 | \$304,922 | \$294,895 | \$329,859 | \$359,329 | \$328,658 | \$272,795 | \$238,794 | \$272,795 | \$329,628 | \$2,946,915 |
| Net Energy Efficiency Charge | \$12,347,660 | \$11,042,000 | \$10,488,415 | \$9,890,558 | \$8,913,825 | \$11,168,476 | \$13,608,253 | \$12,447,193 | \$10,672,303 | \$10,331,503 | \$10,331,503 | \$12,483,900 | \$137,521,315 |
| Rewarables Charge | \$34,067 | \$39,473 | \$293,120 | \$277,202 | \$231,563 | \$288,086 | \$339,813 | \$298,780 | \$286,176 | \$256,376 | \$247,996 | \$299,662 | \$3,494,600 |
| Customer Credit | \$2,194,574 | \$1,940,254 | \$1,831,112 | \$1,700,716 | \$1,044,535 | \$654,024 | \$807,314 | \$747,281 | \$747,281 | \$641,814 | \$614,070 | \$706,723 | \$13,725,726 |
| Smart Grid Customer Cost Adjustment | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$1,174,709 | \$11,747,090 |
| Smart Grid Customer Cost Adjustment | \$36,712,770 | \$32,485,221 | \$30,669,339 | \$28,888,839 | \$23,041,146 | \$27,541,146 | \$33,013,344 | \$32,172,314 | \$29,472,314 | \$27,541,146 | \$27,541,146 | \$33,013,344 | \$384,567,815 |
| Commodity - Variable (incl. BSACF) | \$20,054 | \$20,301 | \$16,674 | \$15,576 | \$8,787 | \$12,653 | \$16,601 | \$15,175 | \$14,475 | \$13,614 | \$13,283 | \$16,088 | \$184,404 |
| Commodity - Peak Smart Grid | \$161,054 | \$160,270 | \$143,618 | \$152,979 | \$123,482 | \$122,322 | \$129,677 | \$126,614 | \$126,614 | \$123,525 | \$132,896 | \$129,677 | \$1,730,179 |
| Commodity - Off Peak Smart Grid | \$261,699 | \$234,993 | \$231,074 | \$228,110 | \$179,446 | \$187,624 | \$209,260 | \$204,656 | \$213,015 | \$186,321 | \$204,549 | \$308,237 | \$2,668,984 |
| Commodity - Peak Event | \$16 | \$33 | \$81 | \$2 | \$28 | \$12,143 | \$54,999 | \$113,202 | \$53,860 | \$443 | \$57 | \$40 | \$24,821 |
| Commodity - Conservation Day Rebate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Pension/PBO Adj | \$1,065 | \$951 | \$5,258 | \$8,199 | \$13,346 | \$13,346 | \$12,756 | \$9,455 | \$12,484 | \$6,203 | \$2,612 | \$5,959 | \$86,467 |
| Ren Gen CR - Solar Cost Adj | \$111 | \$10 | \$104 | \$448 | \$941 | \$756 | \$526 | \$526 | \$696 | \$346 | \$146 | \$33 | \$4,727 |
| Ren Gen CR - RDM | \$718 | \$644 | \$3,634 | \$5,828 | \$9,486 | \$9,486 | \$9,486 | \$6,706 | \$8,873 | \$4,409 | \$1,856 | \$423 | \$61,284 |
| Ren Gen CR - BSACF | \$1,955 | \$1,745 | \$9,854 | \$15,706 | \$18,110 | \$9,946 | \$9,946 | \$6,929 | \$9,168 | \$4,576 | \$1,940 | \$843 | \$89,746 |
| Ren Gen CR - AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Storm Adj | \$890 | \$849 | \$4,776 | \$7,599 | \$12,571 | \$12,571 | \$8,745 | \$11,570 | \$8,745 | \$886 | \$336 | \$1,137 | \$11,177 |
| Ren Gen CR - Supply Charge | \$32,593 | \$29,057 | \$163,725 | \$200,557 | \$421,357 | \$428,570 | \$297,639 | \$393,437 | \$329,437 | \$195,476 | \$242,421 | \$252,557 | \$79,974 |
| Ren Gen CR - Distribution Charge | \$14,365 | \$12,931 | \$11,623 | \$11,623 | \$10,602 | \$12,441 | \$13,893 | \$17,348 | \$17,348 | \$18,442 | \$17,348 | \$18,442 | \$244,685 |
| Ren Gen CR - Basic Service Adj | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$8,630 | \$86,300 |
| Ren Gen CR - Base Transmission | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$459 | \$4,590 |
| Ren Gen CR - Transmission Adj | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$1,750 |
| Ren Gen CR - Transmission Adj | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$175 | \$1,750 |
| Ren Gen CR - Def Serv Cost Rebate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RAAF | \$1,508 | \$1,347 | \$8,091 | \$13,788 | \$22,461 | \$22,826 | \$15,878 | \$21,009 | \$14,430 | \$4,395 | \$1,001 | \$1,442 | \$14,222 |
| Ren Gen CR - Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Cust Cost Adj | \$430 | \$384 | \$2,170 | \$3,458 | \$6,174 | \$6,995 | \$4,873 | \$6,448 | \$4,448 | \$3,218 | \$1,364 | \$312 | \$4,422 |
| Ren Gen CR - Smart Grid Dist Chg | \$121 | \$109 | \$971 | \$1,749 | \$1,645 | \$1,749 | \$1,216 | \$1,699 | \$1,699 | \$1,699 | \$1,699 | \$1,699 | \$18,890 |
| Ren Gen CR - RERF | \$86 | \$77 | \$615 | \$2,857 | \$4,645 | \$4,724 | \$3,284 | \$4,343 | \$3,284 | \$2,188 | \$908 | \$207 | \$28,015 |
| Ren Gen CR - El Supply Chg Off PK Event | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - El Supply Chg PK Event | \$611 | \$747 | \$5,729 | \$11,473 | \$18,790 | \$16,218 | \$15,521 | \$22,512 | \$18,790 | \$15,521 | \$11,086 | \$2,763 | \$148,152 |
| Ren Gen CR - Net Metering Surcharge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Cnfx | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Cnfx | \$11,781,580 | \$10,201,202 | \$9,999,742 | \$9,831,609 | \$8,297,636 | \$9,512,021 | \$11,679,321 | \$10,733,096 | \$9,153,282 | \$8,153,282 | \$9,414,443 | \$11,748,439 | \$124,572,055 |
| Form Discout | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------|-----------------|------------------|--------------------|
| CALCULATED REVENUE SUMMARY (R-1) | | | | | | | | | | | | | |
| Customer Change | \$5,436,690 | \$5,504,769 | \$5,524,087 | \$5,446,865 | \$5,582,781 | \$5,496,123 | \$5,491,849 | \$5,519,322 | \$5,495,600 | \$5,510,791 | \$5,538,610 | \$5,468,315 | \$66,016,698 |
| Distribution | \$3,816,325 | \$3,113,715 | \$3,365,487 | \$2,994,959 | \$3,732,804 | \$2,955,682 | \$3,732,804 | \$3,365,487 | \$3,036,123 | \$2,842,695 | \$2,780,023 | \$3,346,804 | \$38,757,707 |
| Storm Recovery and Replenishment Factors | \$1,840,124 | \$1,645,548 | \$1,554,621 | \$1,219,545 | \$1,413,648 | \$1,143,648 | \$1,795,985 | \$1,729,099 | \$1,477,942 | \$1,357,108 | \$1,316,917 | \$1,493,648 | \$18,511,300 |
| Penalty/PBOP Adj. Factor | \$2,061,493 | \$1,843,509 | \$1,711,434 | \$1,582,939 | \$1,825,252 | \$1,525,252 | \$1,937,773 | \$1,865,607 | \$1,702,516 | \$1,464,249 | \$1,420,884 | \$1,719,462 | \$20,150,942 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$10,985 | \$18,339 | \$21,258 | \$27,007 | \$27,007 | \$26,001 | \$23,728 | \$20,408 | \$19,803 | \$23,965 | \$215,557 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (\$241,122) | (\$216,520) | \$39,865 | \$297,832 | \$247,570 | \$286,773 | \$64,590 | \$31,014 | \$20,327 | \$275,500 | \$267,344 | \$323,522 | \$2,315,896 |
| Energy Efficiency | \$19,570,336 | \$17,500,975 | \$17,157,241 | \$16,855,008 | \$14,010,617 | \$16,240,344 | \$20,033,118 | \$19,864,420 | \$18,128,147 | \$15,559,245 | \$15,120,671 | \$18,308,961 | \$28,990,753 |
| Renewables | \$1,222,400 | \$1,139,400 | \$1,149,400 | \$894,500 | \$1,268,400 | \$949,400 | \$1,468,400 | \$1,408,400 | \$1,198,700 | \$1,072,700 | \$1,047,300 | \$1,249,900 | \$12,641,300 |
| Commodity | \$37,604,997 | \$33,270,734 | \$31,881,457 | \$31,881,457 | \$25,198,538 | \$29,657,518 | \$38,258,545 | \$37,235,600 | \$34,908,740 | \$29,581,808 | \$32,361,692 | \$43,830,110 | \$403,309,736 |
| | \$113,781,500.37 | \$102,014,202.38 | \$99,997,811.62 | \$98,331,608.52 | \$82,597,636.64 | \$95,120,218.65 | \$120,594,956.22 | \$116,729,321.31 | \$107,339,096.43 | \$93,153,281.53 | \$94,214,443.33 | \$117,498,388.72 | \$1,241,372,504.72 |
| VARIANCE, Calculated minus Booked | | | | | | | | | | | | | |
| Customer Change | (\$59,429) | (\$38,381) | (\$74,614) | \$16,414 | (\$48,228) | (\$38,808) | \$2,891 | (\$78,946) | (\$99,198) | (\$18,268) | (\$17,331) | (\$18,268) | (\$297,140) |
| Distribution | \$79,630 | \$75,886 | \$214,799 | \$23,078 | \$8,640 | \$56,356 | \$71,886 | (\$1,886) | (\$59,627) | \$96,288 | \$92,846 | \$97,082 | \$978,072 |
| Storm Recovery and Replenishment Factors | (\$1,768) | (\$1,467) | (\$144) | (\$8) | (\$12) | \$38 | \$20 | \$2 | \$28 | \$25 | (\$9) | (\$2) | (\$3,402) |
| Penalty/PBOP Adj. Factor | (\$847) | (\$702) | (\$1,226) | (\$54) | \$7 | \$7 | \$20 | \$2 | \$28 | \$25 | (\$9) | (\$2) | (\$3,025) |
| Attorney General Cons. Expenses | \$0 | \$0 | \$856 | (\$5) | \$6 | \$7 | \$7 | \$10 | (\$1) | (\$4) | (\$1) | \$1 | \$892 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$19 | (\$3) | \$0 | \$35 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2 | \$0 | \$0 | \$2 |
| Transmission | (\$38) | (\$48) | \$12,116 | (\$536) | (\$2) | (\$660) | (\$31) | (\$31) | \$139 | \$18 | (\$15) | \$540 | \$12,994 |
| Energy Efficiency | \$2,128 | \$3,257 | \$2,882 | \$2,134 | \$2,002 | \$1,911 | \$3,207 | \$3,314 | \$5,314 | \$5,679 | \$3,937 | \$1,365 | \$65,675 |
| Renewables | (\$392) | (\$800) | (\$838) | (\$1,232) | (\$3,815) | (\$2,779) | (\$872) | \$663 | \$1,705 | \$2,375 | \$999 | (\$600) | \$43,310 |
| Commodity | (\$212) | (\$191) | (\$234) | (\$230) | (\$139) | (\$198) | (\$188) | (\$188) | (\$166) | (\$166) | (\$188) | (\$229) | (\$53,100) |
| | \$17,877 | \$41,780 | \$24,470 | \$94,982 | \$82,230 | \$20,439 | \$84,604 | \$84,604 | (\$23,145) | \$20,672 | \$309,409 | \$180,982 | \$1,046,302 |
| Percent Variance | 0.02% | 0.04% | 0.02% | 0.10% | 0.02% | 0.02% | 0.08% | 0.07% | -0.02% | 0.03% | 0.22% | 0.15% | 0.09% |

| Rate Class: R-2 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| BOOKED REVENUE (R-2) | | | | | | | | | | | | | |
| Customer Change | \$821,046 | \$840,618 | \$846,751 | \$821,210 | \$805,300 | \$819,515 | \$787,502 | \$759,265 | \$801,300 | \$800,511 | \$780,049 | \$756,406 | \$9,639,274 |
| Distribution | (\$841,089) | (\$834,712) | (\$688,714) | (\$878,577) | (\$459,491) | (\$578,500) | (\$788,192) | (\$565,810) | (\$572,600) | (\$557,000) | (\$669,313) | (\$1,002,251) | (\$7,764,951) |
| Storm Recovery and Replenishment Factors | \$236,149 | \$243,846 | \$243,407 | \$178,392 | \$192,460 | \$192,460 | \$228,233 | \$178,392 | \$207,777 | \$189,845 | \$181,005 | \$221,028 | \$2,607,589 |
| Pension/PBOP Adj. Factor | \$376,675 | \$286,832 | \$268,625 | \$192,474 | \$192,474 | \$229,341 | \$229,341 | \$229,341 | \$224,177 | \$194,040 | \$195,293 | \$238,478 | \$2,840,606 |
| Agency General Cons. Expenses | (\$0) | (\$0) | \$1,598 | (\$0) | \$2,698 | \$2,907 | \$3,435 | \$3,334 | \$2,716 | \$0 | \$0 | \$3,334 | \$29,261 |
| Service Quality Penalty | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) |
| Customer Credit | (\$35,994) | (\$33,661) | \$4,661 | \$47,081 | \$36,236 | \$39,107 | \$45,878 | \$43,171 | \$42,179 | \$36,523 | \$36,743 | \$44,886 | \$306,809 |
| Transmission | \$2,910,084 | \$2,721,252 | \$2,686,664 | \$2,668,307 | \$2,600,242 | \$2,210,822 | \$2,021,256 | \$2,441,267 | \$2,386,501 | \$2,066,018 | \$2,079,151 | \$2,539,180 | \$29,380,523 |
| Energy Efficiency | \$443,564 | \$414,772 | \$395,443 | \$377,030 | \$300,052 | \$337,463 | \$399,894 | \$384,140 | \$314,896 | \$314,896 | \$316,663 | \$386,524 | \$4,422,703 |
| Renewables | \$51,474 | \$48,134 | \$45,871 | \$45,746 | \$33,648 | \$36,302 | \$43,016 | \$40,053 | \$33,715 | \$33,066 | \$33,066 | \$41,584 | \$462,906 |
| Intangibles | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$4,174 | \$41,740 |
| TOTAL | \$8,250,058 | \$7,855,502 | \$7,909,801 | \$7,976,576 | \$6,215,023 | \$6,580,043 | \$7,340,148 | \$7,355,861 | \$7,113,654 | \$6,566,825 | \$6,763,856 | \$8,454,093 | \$88,976,462 |
| UNITS (R-2) | | | | | | | | | | | | | |
| Number of Bills | 148,942 | 150,407 | 150,640 | 149,761 | 145,890 | 146,923 | 141,972 | 138,046 | 140,674 | 142,416 | 140,840 | 137,502 | 1,734,013 |
| Basic Service kWh (Variable Price) | 57,967 | 52,949 | 44,861 | 44,020 | 52,949 | 34,073 | 41,915 | 44,489 | 50,277 | 41,162 | 46,260 | 56,248 | 545,297 |
| Basic Service kWh (Fixed Price) | 47,065,554 | 44,265,500 | 41,598,269 | 40,721,113 | 31,372,259 | 33,374,591 | 41,390,734 | 38,940,611 | 39,034,651 | 33,121,100 | 34,121,273 | 39,843,452 | 405,040,107 |
| TOTAL DELIVERED ENERGY | 102,874,065 | 96,218,866 | 91,796,452 | 87,462,280 | 62,744,159 | 72,544,054 | 85,980,189 | 80,044,655 | 78,385,423 | 67,679,403 | 68,067,023 | 83,099,094 | 981,181,700 |
| 1st Block kWh | | | | | | | | | | | | | |
| 2nd Block kWh | | | | | | | | | | | | | |
| Smart Grid Peak kWh | 284,137 | 290,295 | 255,734 | 281,699 | 210,075 | 193,168 | 209,423 | 191,972 | 207,866 | 191,389 | 178,625 | 242,285 | 2,736,668 |
| Smart Grid Off-Peak kWh | 559,787 | 517,258 | 492,630 | 504,368 | 361,287 | 360,584 | 403,113 | 364,603 | 393,160 | 342,695 | 323,588 | 446,801 | 5,069,874 |
| Peak Event | | 20 | | | 58 | 2,221 | 16,424 | 29,042 | 15,397 | 246 | (14) | 23 | 6,417 |
| Conservation Day Rebate | | | | | | | 68 | | 262 | | | | 517 |
| Peak kWh | | | | | | | | | | | | | |
| Off-Peak kWh | | | | | | | | | | | | | |
| Conserved Accounts | | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | | |

PROBATION FACTORS (Across Months)

| Current Month Total kWh (or Customer) Prorate | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|--------|
| Current Month Basic Service Prorate Pct: | 43.44% | 42.42% | 41.06% | 44.95% | 44.08% | 47.00% | 49.14% | 44.12% | 38.94% | 43.72% | 43.30% | 45.35% | 45.35% |
| Current Month Total kWh (or Customer) Prorate Pct: | 42.42% | 44.95% | 44.08% | 47.00% | 45.38% | 47.59% | 41.06% | 41.62% | 41.00% | 41.00% | 41.00% | 42.64% | 42.64% |

RATES (R-2)

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Customer Change | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 |
| Distribution - First 600 kWh | \$0.0470 | \$0.0470 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 |
| Distribution - Over 600 kWh | \$0.0470 | \$0.0470 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 | \$0.0472 |
| Basic Service Adjustment | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| RAAF | \$0.0422 | \$0.0422 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 | \$0.0428 |
| Storm Recovery Adjustment | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Storm Fund Replenishment | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 |
| Pension/PBOP | \$0.00298 | \$0.00298 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 |
| Revenue Decoupling Mechanism | \$0.00201 | \$0.00201 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 |
| Smart Grid Adjustment | \$0.00003 | \$0.00003 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 | \$0.00009 |
| Smart Grid Distribution Adjustment | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 |
| Net Metering Recovery Surcharge | \$0.00000 | \$0.00000 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 | \$0.00024 |
| Renewable Energy Recovery | \$0.00012 | \$0.00012 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 | \$0.00020 |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 |
| Transition Adjustment | \$0.00049 | \$0.00049 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 |
| True Transmission | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 | \$0.00706 |
| Net Energy Efficiency Charge | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 |
| Renewables Charge | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 | \$0.00950 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| BSACF | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 |
| Smart Grid Customer Cost Adjustment | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 |
| Commodity - Fixed (excl. BSACF) | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 |
| Commodity - Variable (excl. BSACF) | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 |
| Commodity - Peak Smart Grid | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 | \$0.08704 |
| Commodity - Off Peak Smart Grid | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 | \$0.07077 |
| Commodity - Peak Event | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 | \$0.45188 |
| Commodity - Conservation Day Rebate | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 | \$0.45853 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| CALCULATED REVENUE (R-2) | | | | | | | | | | | | | |
| Customer Charge | \$819,181 | \$827,229 | \$828,520 | \$825,686 | \$802,395 | \$808,077 | \$780,846 | \$759,253 | \$773,707 | \$788,288 | \$774,620 | \$756,261 | \$9,537,072 |
| Distribution: First 600 Kwh | \$4,186,974 | \$3,916,108 | \$3,733,314 | \$3,561,464 | \$2,737,532 | \$2,853,994 | \$3,301,113 | \$3,259,418 | \$3,187,782 | \$2,753,994 | \$2,771,689 | \$3,383,795 | \$39,949,090 |
| Distribution: Over 600 Kwh | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cap Ex | \$0 | \$0 | \$71,103 | \$144,313 | \$119,698 | \$119,698 | \$141,867 | \$110,927 | \$120,171 | \$111,671 | \$112,311 | \$137,114 | \$1,210,247 |
| Basic Service Adjustment | \$0 | \$0 | \$98,252 | \$199,414 | \$153,280 | \$165,400 | \$196,035 | \$184,309 | \$178,491 | \$158,499 | \$155,193 | \$189,466 | \$1,672,342 |
| RAAF | \$434,129 | \$406,044 | \$413,288 | \$422,443 | \$324,712 | \$330,388 | \$415,284 | \$386,612 | \$378,119 | \$350,892 | \$328,764 | \$401,369 | \$4,588,045 |
| Storm Recovery Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Person/PGOP | \$273,645 | \$255,942 | \$243,939 | \$232,650 | \$178,827 | \$192,967 | \$228,707 | \$212,919 | \$200,239 | \$180,027 | \$181,058 | \$221,044 | \$2,609,965 |
| Revenue Decoupling Mechanism | \$306,565 | \$286,732 | \$286,545 | \$286,732 | \$192,945 | \$209,228 | \$246,763 | \$224,679 | \$224,679 | \$194,240 | \$195,352 | \$238,494 | \$2,848,262 |
| Solar Cost Adjustment | \$306,777 | \$193,400 | \$189,623 | \$178,423 | \$137,146 | \$147,990 | \$175,400 | \$163,291 | \$159,702 | \$138,066 | \$138,857 | \$169,522 | \$1,994,196 |
| Default/Out of Cycle Reclamation | \$35,086 | \$52,867 | \$53,337 | \$53,702 | \$33,604 | \$31,607 | \$33,257 | \$32,807 | \$31,256 | \$30,829 | \$30,891 | \$33,296 | \$324,527 |
| Service Quality Credit | \$34,979 | \$32,714 | \$31,149 | \$30,780 | \$25,777 | \$26,644 | \$31,145 | \$29,677 | \$28,266 | \$26,564 | \$25,616 | \$30,080 | \$350,610 |
| AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Metering Recovery Surchare | \$0 | \$0 | \$1,724 | \$3,498 | \$2,689 | \$2,902 | \$3,139 | \$3,202 | \$3,131 | \$2,707 | \$2,723 | \$3,324 | \$29,339 |
| Renewable Energy Recovery | \$14,402 | \$13,471 | \$17,579 | \$21,866 | \$16,807 | \$18,136 | \$21,495 | \$20,011 | \$19,571 | \$16,920 | \$17,017 | \$20,775 | \$218,050 |
| Transition Adjustment | \$50,408 | \$47,147 | \$47,147 | \$25,364 | \$19,496 | \$21,638 | \$24,934 | \$23,213 | \$22,703 | \$19,627 | \$19,739 | \$24,099 | \$91,334 |
| Base Transmission | \$2,783,772 | \$2,603,683 | \$2,608,701 | \$2,624,743 | \$2,017,518 | \$2,177,047 | \$2,580,265 | \$2,402,144 | \$2,349,346 | \$2,031,059 | \$2,042,691 | \$2,493,804 | \$28,714,769 |
| Transmission Adjustment | \$118,349 | \$83,696 | \$83,696 | \$48,104 | \$36,976 | \$39,899 | \$47,289 | \$44,025 | \$43,057 | \$37,224 | \$37,437 | \$45,705 | \$708,095 |
| Net Energy Efficiency Charge | \$443,387 | \$414,703 | \$395,255 | \$376,962 | \$300,510 | \$337,330 | \$399,808 | \$372,208 | \$364,027 | \$314,709 | \$316,512 | \$386,411 | \$4,421,822 |
| Renewables Charge | \$51,437 | \$48,109 | \$45,853 | \$43,731 | \$33,614 | \$36,272 | \$42,990 | \$40,022 | \$39,143 | \$33,840 | \$34,034 | \$41,550 | \$490,595 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Grid Customer Cost Adjustment | \$256,823 | \$241,536 | \$226,935 | \$222,170 | \$124,637 | \$69,324 | \$86,594 | \$81,479 | \$81,688 | \$69,708 | \$71,410 | \$83,390 | \$1,616,214 |
| Commodity - Fixed (excl. BSACF) | \$56,548 | \$53,182 | \$49,972 | \$48,918 | \$41,422 | \$49,111 | \$60,996 | \$57,388 | \$57,455 | \$49,029 | \$50,226 | \$58,653 | \$652,730 |
| Commodity - Variable (excl. BSACF) | \$4,293,330 | \$4,057,899 | \$3,794,294 | \$3,714,580 | \$2,853,416 | \$3,029,078 | \$3,526,623 | \$3,334,200 | \$3,242,785 | \$3,023,406 | \$3,350,309 | \$4,190,518 | \$44,039,778 |
| Commodity - Off Peak Smart Grid | \$24,518 | \$23,704 | \$22,549 | \$22,455 | \$15,248 | \$16,278 | \$19,376 | \$18,681 | \$18,681 | \$15,922 | \$16,019 | \$19,377 | \$227,654 |
| Commodity - Peak Event | \$39,616 | \$36,606 | \$34,863 | \$35,604 | \$25,507 | \$25,389 | \$28,385 | \$25,672 | \$25,682 | \$21,129 | \$20,307 | \$23,546 | \$272,546 |
| Commodity - Conservation Day Rebate | \$0 | \$0 | \$0 | \$0 | \$26 | \$999 | \$7,384 | \$13,657 | \$6,922 | \$111 | \$0 | \$14 | \$28,515 |
| Ren Gen CR - Pension/PGOP Adj | (\$12) | (\$80) | (\$127) | (\$271) | (\$471) | (\$539) | (\$514) | (\$589) | (\$501) | (\$199) | (\$62) | (\$18) | (\$3,109) |
| Ren Gen CR - Solar Cost Adj | (\$0) | (\$0) | (\$15) | (\$33) | (\$30) | (\$30) | (\$29) | (\$22) | (\$28) | (\$11) | (\$3) | (\$1) | (\$175) |
| Ren Gen CR - RDM | (\$8) | (\$8) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$88) | (\$8,207) |
| Ren Gen CR - BSACF | (\$22) | (\$14) | (\$235) | (\$193) | (\$647) | (\$392) | (\$371) | (\$366) | (\$366) | (\$144) | (\$44) | (\$13) | (\$3,207) |
| Ren Gen CR - AGCE | (\$0) | (\$0) | (\$1) | (\$1) | (\$7) | (\$7) | (\$7) | (\$5) | (\$5) | (\$5) | (\$5) | (\$5) | (\$3,043) |
| Ren Gen CR - RERF | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$42) |
| Ren Gen CR - NMRS | (\$0) | (\$0) | (\$7) | (\$47) | (\$82) | (\$89) | (\$89) | (\$81) | (\$80) | (\$0) | (\$0) | (\$0) | (\$2) |
| Ren Gen CR - Storm Adj | (\$11) | (\$11) | (\$115) | (\$251) | (\$456) | (\$500) | (\$476) | (\$560) | (\$68) | (\$184) | (\$58) | (\$11) | (\$523) |
| Ren Gen CR - Supply Charge | (\$364) | (\$242) | (\$3,935) | (\$8,615) | (\$14,847) | (\$17,013) | (\$16,113) | (\$12,246) | (\$13,755) | (\$6,243) | (\$2,235) | (\$17) | (\$2,879) |
| Ren Gen CR - Distribution Charge | (\$163) | (\$105) | (\$1,760) | (\$3,843) | (\$6,679) | (\$7,051) | (\$7,285) | (\$5,514) | (\$5,514) | (\$2,819) | (\$882) | (\$239) | (\$98,412) |
| Ren Gen CR - Basic Service Adj | (\$0) | (\$46) | (\$46) | (\$215) | (\$374) | (\$428) | (\$408) | (\$398) | (\$398) | (\$188) | (\$49) | (\$14) | (\$5,400) |
| Ren Gen CR - Base Transmission | (\$108) | (\$108) | (\$1,200) | (\$2,838) | (\$4,933) | (\$5,391) | (\$5,391) | (\$4,068) | (\$5,252) | (\$2,084) | (\$655) | (\$191) | (\$34,482) |
| Ren Gen CR - Transmission Adj | (\$5) | (\$5) | (\$39) | (\$52) | (\$90) | (\$95) | (\$99) | (\$95) | (\$95) | (\$96) | (\$12) | (\$4) | (\$87) |
| Ren Gen CR - Transmission Adj | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) |
| Ren Gen CR - Transition Adj | (\$2) | (\$2) | (\$5) | (\$27) | (\$48) | (\$55) | (\$52) | (\$39) | (\$51) | (\$20) | (\$0) | (\$2) | (\$292) |
| Ren Gen CR - Def Serv Cost Reclaim | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) |
| Ren Gen CR - RAAF | (\$17) | (\$17) | (\$195) | (\$456) | (\$792) | (\$907) | (\$654) | (\$843) | (\$843) | (\$334) | (\$105) | (\$31) | (\$5,210) |
| Ren Gen CR - Customer Credit | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) |
| Ren Gen CR - Smart Grid Cost Adj | (\$5) | (\$5) | (\$52) | (\$114) | (\$217) | (\$277) | (\$265) | (\$200) | (\$103) | (\$103) | (\$33) | (\$10) | (\$1,538) |
| Ren Gen CR - Smart Grid Dist Chg | (\$1) | (\$1) | (\$5) | (\$32) | (\$58) | (\$58) | (\$66) | (\$50) | (\$65) | (\$26) | (\$8) | (\$2) | (\$394) |
| Ren Gen CR - El Supply Chg Off PK | (\$0) | (\$0) | (\$0) | (\$0) | (\$5) | (\$1) | (\$15) | (\$1) | (\$1) | (\$0) | (\$0) | (\$0) | (\$22) |
| Ren Gen CR - El Supply Chg Off PK Event | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$175) |
| Ren Gen CR - Cap Ex | (\$529) | (\$474) | (\$67) | (\$311) | (\$541) | (\$620) | (\$890) | (\$477) | (\$576) | (\$228) | (\$71) | (\$21) | (\$3,474) |
| Farm Discount | (\$5,941,169) | (\$5,010,667) | (\$5,531,520) | (\$4,874) | (\$5,531,520) | (\$4,779,666) | (\$4,542,132) | (\$4,995,572) | (\$4,905,170) | (\$4,440,074) | (\$4,188,171) | (\$5,515) | (\$60,885,377) |
| Total | \$8,353,260 | \$7,840,341 | \$7,811,902 | \$7,995,800 | \$6,220,139 | \$6,578,134 | \$7,845,468 | \$7,363,481 | \$7,294,704 | \$6,466,432 | \$6,762,644 | \$8,466,432 | \$88,896,554 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| CALCULATED REVENUE SUMMARY (R-2) | | | | | | | | | | | | | |
| Customer Change | \$819,181 | \$827,239 | \$828,320 | \$823,686 | \$802,395 | \$888,077 | \$780,846 | \$759,253 | \$773,707 | \$783,288 | \$774,620 | \$756,261 | \$9,537,072 |
| Distribution | (\$1,091,309) | (\$1,071,670) | (\$797,421) | (\$492,902) | (\$427,646) | (\$432,013) | (\$469,426) | (\$457,708) | (\$469,120) | (\$436,272) | (\$576,119) | (\$806,731) | (\$7,613,736) |
| Storm Recovery and Replenishment Factors | \$275,634 | \$255,935 | \$243,824 | \$232,399 | \$178,391 | \$192,467 | \$238,231 | \$212,559 | \$207,775 | \$179,843 | \$181,001 | \$221,027 | \$2,607,086 |
| Pension/PBOP Adj. Factor | \$306,553 | \$286,725 | \$268,418 | \$250,746 | \$192,474 | \$207,662 | \$246,249 | \$229,339 | \$224,178 | \$194,041 | \$195,290 | \$238,476 | \$2,840,153 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$1,723 | \$3,495 | \$2,683 | \$2,894 | \$3,432 | \$3,096 | \$3,124 | \$2,704 | \$2,722 | \$3,324 | \$29,297 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (\$56,006) | (\$33,676) | \$6,652 | \$47,179 | \$36,214 | \$39,072 | \$46,532 | \$43,151 | \$42,180 | \$36,509 | \$36,744 | \$44,870 | \$306,824 |
| Energy Efficiency | \$2,910,194 | \$2,721,957 | \$2,690,927 | \$2,669,957 | \$2,049,470 | \$2,211,132 | \$2,622,065 | \$2,442,011 | \$2,387,054 | \$2,066,161 | \$2,079,461 | \$2,539,314 | \$29,386,765 |
| Energy Efficiency Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Energy | \$51,437 | \$49,100 | \$45,653 | \$41,731 | \$33,614 | \$36,722 | \$42,690 | \$37,028 | \$39,143 | \$33,800 | \$33,033 | \$41,550 | \$404,942 |
| Commodity | \$4,674,186 | \$4,400,018 | \$4,129,650 | \$4,040,548 | \$3,052,033 | \$3,176,088 | \$3,944,039 | \$3,719,449 | \$3,722,636 | \$3,180,428 | \$3,718,380 | \$5,125,931 | \$46,888,678 |
| | \$8,353,200 | \$7,849,431 | \$7,811,902 | \$7,995,800 | \$6,220,139 | \$6,578,114 | \$7,845,468 | \$7,463,881 | \$7,294,704 | \$6,438,251 | \$6,762,644 | \$8,466,432 | \$88,896,554 |
| VARIANCE, Calculated minus Booked (R-2) | | | | | | | | | | | | | |
| Customer Change | (\$1,865) | (\$13,379) | (\$18,231) | \$2,475 | (\$2,905) | (\$11,238) | (\$6,656) | (\$12) | (\$27,959) | (\$17,223) | (\$54,299) | (\$8,145) | (\$102,203) |
| Distribution | (\$250,230) | (\$236,957) | (\$109,207) | (\$14,325) | \$31,845 | \$104,297 | \$118,767 | \$108,102 | \$103,470 | \$90,729 | \$93,194 | \$111,214 | \$151,214 |
| Storm Recovery and Replenishment Factors | (\$243) | (\$214) | (\$22) | (\$9) | (\$1) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$4) | (\$2) | (\$503) |
| Pension/PBOP Adj. Factor | (\$122) | (\$108) | (\$207) | (\$13) | (\$15) | (\$13) | (\$3) | (\$8) | (\$10) | (\$11) | (\$12) | (\$10) | (\$453) |
| Attorney General Cons. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$36 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | (\$10) | (\$15) | \$1,932 | \$98 | (\$21) | (\$34) | \$454 | (\$21) | \$0 | (\$14) | \$2 | \$0 | \$0 |
| Transmission | \$111 | \$724 | \$4,063 | \$1,650 | \$229 | \$730 | \$784 | \$244 | \$555 | \$145 | \$110 | \$15 | \$2,015 |
| Energy Efficiency | (\$17) | (\$69) | (\$30) | (\$16) | (\$6) | (\$13) | (\$6) | (\$14) | (\$15) | (\$11) | (\$11) | (\$14) | \$6,281 |
| Renewable Energy | (\$27) | (\$26) | (\$28) | (\$15) | (\$34) | (\$39) | (\$24) | (\$16) | (\$17) | (\$16) | (\$16) | (\$17) | (\$371) |
| Commodity | \$255,765 | \$243,881 | \$133,212 | \$27,435 | (\$28,440) | (\$95,277) | (\$107,856) | (\$100,897) | (\$18,223) | (\$84,975) | (\$80,086) | (\$98,993) | (\$46,003) |
| | \$3,202 | (\$6,162) | \$11,100 | \$17,232 | (\$1,116) | (\$1,909) | \$5,300 | \$7,620 | (\$18,950) | (\$1,574) | (\$1,212) | \$12,339 | \$18,092 |
| Percent Variance | 0.04% | -0.08% | 0.14% | 0.22% | 0.02% | -0.03% | 0.07% | 0.10% | -0.26% | -0.18% | -0.02% | 0.15% | 0.02% |

| Rate Class: R-4 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|
| BOOKED REVENUE (R-4) | | | | | | | | | | | | | |
| Customer Charge | \$3,167 | \$3,112 | \$2,852 | \$2,964 | \$2,900 | \$3,100 | \$2,896 | \$3,060 | \$2,949 | \$3,003 | \$2,887 | \$2,760 | \$35,649 |
| Distribution | \$75,371 | \$60,988 | \$80,622 | \$61,477 | \$62,930 | \$39,448 | \$39,147 | \$33,076 | \$36,755 | \$35,395 | \$38,013 | \$71,052 | \$633,973 |
| Storm Recovery and Replenishment Factors | \$4,394 | \$3,484 | \$4,376 | \$2,927 | \$1,599 | \$2,775 | \$1,667 | \$1,629 | \$1,795 | \$1,576 | \$1,795 | \$3,492 | \$31,243 |
| Pension/PPOP Adj. Factor | \$6,715 | \$5,325 | \$6,991 | \$4,316 | \$4,093 | \$2,338 | \$2,458 | \$2,403 | \$2,256 | \$2,324 | \$2,648 | \$5,151 | \$46,637 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$35 | \$35 | \$30 | \$30 | \$30 | \$30 | \$30 | \$30 | \$34 | \$65 | \$391 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | \$783 | \$621 | \$96 | \$827 | \$774 | \$432 | \$444 | \$433 | \$409 | \$432 | \$500 | \$991 | \$3,944 |
| Transition | \$31,996 | \$25,370 | \$34,043 | \$24,700 | \$18,913 | \$14,343 | \$14,006 | \$12,904 | \$12,904 | \$13,301 | \$15,232 | \$29,463 | \$251,719 |
| Energy Efficiency | \$24,498 | \$19,425 | \$24,408 | \$16,321 | \$12,697 | \$10,664 | \$10,964 | \$10,655 | \$10,020 | \$11,768 | \$12,730 | \$22,730 | \$188,182 |
| Renewables | \$687 | \$544 | \$684 | \$437 | \$536 | \$256 | \$241 | \$241 | \$241 | \$247 | \$282 | \$316 | \$4,892 |
| Commodity | \$18,419 | \$17,654 | \$18,517 | \$18,236 | \$18,236 | \$9,242 | \$9,242 | \$9,242 | \$9,242 | \$9,242 | \$9,242 | \$9,242 | \$108,359 |
| TOTAL | \$164,404 | \$125,282 | \$172,224 | \$124,280 | \$116,646 | \$85,448 | \$81,157 | \$90,664 | \$75,785 | \$92,234 | \$85,108 | \$101,940 | \$1,346,977 |
| UNITS (R-4) | | | | | | | | | | | | | |
| Number of Bills | 184 | 153 | 153 | 152 | 144 | 146 | 146 | 146 | 143 | 146 | 141 | 136 | 1,762 |
| Basic Service kWh (Variable Price) | 191,015 | 177,247 | 177,247 | 161,981 | 94,326 | 84,064 | 84,459 | 83,803 | 78,791 | 86,659 | 95,767 | 175,111 | 1,512,221 |
| Basic Service kWh (Fixed Price) | 1,373,222 | 1,088,860 | 1,367,608 | 914,844 | 671,389 | 699,629 | 525,406 | 511,882 | 481,009 | 493,926 | 564,921 | 1,091,213 | 9,783,609 |
| TOTAL DELIVERED ENERGY | | | | | | | | | | | | | |
| 1st Block kWh | 426,669 | 348,289 | 417,894 | 301,027 | 334,463 | 165,441 | 217,634 | 219,860 | 207,393 | 188,457 | 191,755 | 343,027 | 3,361,909 |
| 2nd Block kWh | 946,553 | 740,571 | 949,714 | 613,817 | 336,926 | 534,188 | 307,772 | 291,222 | 273,616 | 306,469 | 373,166 | 748,186 | 6,421,700 |
| Peak kWh | | | | | | | | | | | | | |
| Off-Peak kWh | | | | | | | | | | | | | |
| G-1 Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | | |

PROBATION FACTORS (Across Months)

Current Month Total kWh (or Customer) Prorate Pct.
 Current Month Basic Service Prorate Pct.

| Rate Class: R-4 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| RATES (R-4) | | | | | | | | | | | | | |
| Customer Charge | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 | \$20.000 |
| Distribution kWh Charge (Peak) | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 | \$0.11542 |
| Distribution kWh Charge (Off Peak) | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 |
| Cap Ex | \$0.00000 | \$0.00000 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 | \$0.00276 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 | \$0.00760 |
| Storm Fund Replenishment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Pension/PPOP | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 | \$0.00489 |
| Revenue Decoupling Mechanism | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 | \$0.00348 |
| Solar Cost Adjustment | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 |
| Smart Grid Distribution Adjustment | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 | \$0.00059 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| ACG | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering Recovery | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Transition Adjustment | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 | \$0.00071 |
| Base Transmission | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 | \$0.02229 |
| Transmission Adjustment | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 | \$0.01011 |
| Net Energy Efficiency Charge | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| BSACF | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 |
| Smart Grid Customer Cost Adjustment | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 |
| Commodity - Fixed (excl. BSACF) | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 |
| Commodity - Variable (excl. BSACF) | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 | \$0.08739 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|
| CALCULATED REVENUE (R-4) | | | | | | | | | | | | | |
| Customer Charge | \$3,080 | \$3,040 | \$2,880 | \$2,920 | \$2,920 | \$2,960 | \$2,920 | \$2,920 | \$2,860 | \$2,920 | \$2,820 | \$2,720 | \$35,240 |
| Distribution (Wh) Charge (Peak) | \$49,246 | \$48,233 | \$38,604 | \$34,745 | \$38,604 | \$19,095 | \$25,119 | \$23,937 | \$23,937 | \$21,732 | \$22,132 | \$39,592 | \$388,032 |
| Distribution (Wh) Charge (Off Peak) | \$9,570 | \$9,602 | \$3,406 | \$6,206 | \$3,406 | \$5,401 | \$3,112 | \$3,088 | \$2,766 | \$3,088 | \$3,773 | \$7,564 | \$64,923 |
| Cap Ex | \$0 | \$1,774 | \$3,525 | \$1,774 | \$1,931 | \$1,931 | \$1,525 | \$1,853 | \$1,412 | \$1,363 | \$1,559 | \$3,012 | \$18,207 |
| Basic Service Adjustment | \$10,011 | \$2,807 | \$2,807 | \$2,807 | \$2,410 | \$2,412 | \$1,886 | \$1,727 | \$1,727 | \$1,773 | \$2,028 | \$3,917 | \$23,682 |
| RAAF | \$7,938 | \$10,169 | \$6,953 | \$5,103 | \$5,317 | \$5,317 | \$3,993 | \$3,888 | \$3,656 | \$3,754 | \$4,293 | \$8,293 | \$73,367 |
| Storm Recovery Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storm Fund Replenishment | \$4,394 | \$5,484 | \$4,394 | \$2,928 | \$2,148 | \$2,239 | \$1,681 | \$1,637 | \$1,539 | \$1,581 | \$1,808 | \$3,492 | \$31,308 |
| Personnel/POP | \$6,715 | \$6,278 | \$3,169 | \$4,318 | \$5,325 | \$3,302 | \$2,480 | \$2,415 | \$2,270 | \$2,331 | \$2,666 | \$5,151 | \$46,720 |
| Revenue Decoupling Mechanism | \$4,779 | \$4,586 | \$2,155 | \$2,937 | \$2,246 | \$2,246 | \$1,687 | \$1,642 | \$1,544 | \$1,586 | \$1,813 | \$3,503 | \$32,266 |
| Solar Cost Adjustment | \$44 | \$138 | \$257 | \$189 | \$255 | \$189 | \$142 | \$138 | \$130 | \$133 | \$153 | \$295 | \$1,908 |
| Smart Grid Customer Cost Adjustment | \$86 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$367 | \$3,670 |
| Default Service Cost Reclamation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service Quality Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net Metering Recovery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Renewable Energy Recovery | \$165 | \$234 | \$457 | \$611 | \$448 | \$474 | \$350 | \$32 | \$321 | \$30 | \$34 | \$65 | \$396 |
| Base Transition | \$192 | \$229 | \$168 | \$131 | \$128 | \$128 | \$128 | \$128 | \$128 | \$128 | \$141 | \$273 | \$2,095 |
| Transition Adjustment | \$975 | \$911 | \$443 | \$347 | \$338 | \$462 | \$317 | \$317 | \$317 | \$326 | \$373 | \$720 | \$2,091 |
| Base Transmission | \$30,609 | \$24,271 | \$17,805 | \$13,934 | \$13,567 | \$18,454 | \$12,756 | \$12,756 | \$12,756 | \$13,099 | \$14,982 | \$28,939 | \$245,980 |
| Transmission Adjustment | \$1,387 | \$1,041 | \$322 | \$439 | \$336 | \$336 | \$231 | \$231 | \$231 | \$237 | \$271 | \$524 | \$6,385 |
| Net Energy Efficiency Charge | \$24,498 | \$24,998 | \$19,425 | \$16,321 | \$14,273 | \$14,273 | \$10,944 | \$10,656 | \$10,019 | \$10,288 | \$11,767 | \$22,730 | \$188,544 |
| Renewables Charge | \$687 | \$544 | \$336 | \$457 | \$350 | \$350 | \$263 | \$263 | \$241 | \$247 | \$282 | \$546 | \$4,892 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Smart Grid Customer Cost Adjustment | \$1,086 | \$1,041 | \$883 | \$966 | \$374 | \$176 | \$177 | \$175 | \$165 | \$181 | \$200 | \$366 | \$5,789 |
| Commodity - Fixed (excl. BSACF) | \$239 | \$213 | \$124 | \$194 | \$124 | \$124 | \$124 | \$123 | \$116 | \$127 | \$141 | \$257 | \$2,012 |
| Commodity - Variable (excl. BSACF) | \$18,180 | \$16,168 | \$8,585 | \$14,776 | \$7,630 | \$7,630 | \$7,666 | \$7,579 | \$7,151 | \$7,865 | \$9,965 | \$21,568 | \$144,557 |
| Ren Gen CR - Solar Cost Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RDM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - BSACF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - NIRS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RERF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Storm Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Supply Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Distribution Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Basic Service Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Base Transmission | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Transmission Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Base Transition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Def Serv Cost Reclss | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - PAVAR Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Cost Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Dist Chg | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Cap Ex | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Farm Discount | \$100 | \$111 | \$111 | \$112 | \$117 | \$117 | \$117 | \$117 | \$117 | \$117 | \$117 | \$117 | \$1,170 |
| Total | \$164,399 | \$155,241 | \$108,083 | \$132,456 | \$108,083 | \$92,612 | \$81,732 | \$80,893 | \$76,173 | \$76,436 | \$85,443 | \$161,990 | \$1,368,473 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|
| CALCULATED REVENUE SUMMARY (R-4) | | | | | | | | | | | | | |
| Customer Charge | \$3,080 | \$3,060 | \$3,040 | \$3,040 | \$2,880 | \$2,960 | \$2,920 | \$2,920 | \$2,860 | \$2,920 | \$2,820 | \$2,720 | \$35,240 |
| Distribution | \$74,296 | \$59,958 | \$82,128 | \$63,983 | \$58,925 | \$42,033 | \$41,341 | \$38,728 | \$38,728 | \$37,235 | \$40,097 | \$74,639 | \$654,496 |
| Storm Recovery and Replenishment Factors | \$4,394 | \$3,476 | \$3,928 | \$2,928 | \$2,148 | \$2,238 | \$1,679 | \$1,679 | \$1,539 | \$1,580 | \$1,808 | \$3,492 | \$31,301 |
| Pension/PBOP Adj. Factor | \$6,715 | \$5,325 | \$6,718 | \$4,318 | \$3,169 | \$3,301 | \$2,476 | \$2,476 | \$2,269 | \$2,331 | \$2,666 | \$5,151 | \$46,712 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$55 | \$40 | \$40 | \$42 | \$31 | \$40 | \$29 | \$29 | \$34 | \$65 | \$394 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$783) | (\$621) | \$833 | \$833 | \$611 | \$636 | \$477 | \$438 | \$438 | \$449 | \$514 | \$993 | \$4,185 |
| Transmission | \$31,996 | \$34,243 | \$24,694 | \$24,694 | \$18,091 | \$18,313 | \$14,061 | \$12,904 | \$12,904 | \$13,300 | \$15,232 | \$29,463 | \$251,912 |
| Energy Efficiency | \$2,426 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$1,425 | \$14,250 |
| Renewable Energy | \$68 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$684 | \$6,840 |
| Commodity | \$194,505 | \$18,695 | \$17,347 | \$18,820 | \$8,820 | \$7,667 | \$7,540 | \$7,147 | \$7,147 | \$8,054 | \$10,223 | \$21,192 | \$150,708 |
| | \$164,309 | \$135,241 | \$173,025 | \$132,456 | \$108,083 | \$92,612 | \$81,732 | \$80,893 | \$76,173 | \$76,436 | \$85,443 | \$161,990 | \$1,468,473 |
| | OK | OK | OK | OK | OK | OK | OK | OK | OK | OK | OK | OK | OK |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------|---------------|--------------|--------------|------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| VARIANCE, Calculated minus Booked (R-4) | | | | | | | | | | | | | |
| Customer Charge | (\$87) | (\$52) | (\$208) | (\$76) | (\$20) | (\$140) | (\$24) | (\$20) | (\$89) | (\$83) | (\$67) | (\$40) | (\$409) |
| Distribution | (\$1,075) | (\$1,030) | \$1,206 | \$2,596 | (\$4,005) | \$8,957 | \$2,193 | \$1,973 | \$1,973 | \$1,840 | \$2,083 | \$3,587 | \$30,523 |
| Storm Recovery and Replenishment Factors | \$0 | \$0 | \$1 | \$1 | (\$627) | \$639 | \$12 | \$12 | \$9 | \$5 | \$13 | \$19 | \$59 |
| Pension/PBOP Adj. Factor | \$0 | \$0 | (\$12) | (\$2) | (\$925) | \$942 | \$18 | \$18 | \$13 | \$7 | \$19 | (\$8) | \$74 |
| Attorney General Cons. Expenses | \$0 | \$0 | (\$3) | (\$8) | (\$12) | \$12 | \$2 | \$2 | \$0 | (\$8) | \$0 | (\$8) | \$3 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$1 | \$1 | \$2 | \$2 | \$2 | \$2 | \$1 | \$1 | \$1 | \$11 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | \$0 | \$0 | \$76 | \$6 | (\$163) | \$205 | \$34 | \$23 | \$29 | \$17 | \$14 | \$2 | \$241 |
| Transmission | \$0 | \$0 | (\$27) | (\$27) | (\$8) | (\$8) | (\$8) | (\$8) | (\$8) | (\$8) | (\$8) | (\$8) | (\$8) |
| Energy Efficiency | \$0 | \$0 | (\$210) | (\$210) | \$245 | \$167 | (\$20) | (\$20) | (\$20) | (\$20) | (\$20) | (\$20) | \$362 |
| Renewable Energy | \$0 | \$0 | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) | (\$80) |
| Commodity | (\$1,086) | (\$1,041) | (\$1,170) | (\$2,407) | (\$2,733) | (\$1,613) | (\$1,687) | (\$1,650) | (\$1,540) | (\$1,580) | (\$1,785) | (\$3,500) | (\$17,561) |
| | (\$76) | (\$41) | \$801 | \$177 | (\$8,264) | \$9,168 | \$76 | \$219 | \$388 | \$202 | \$278 | \$49 | \$1,406 |
| Percent Variance | -0.05% | -0.03% | 0.46% | 0.13% | -7.10% | 10.99% | 0.71% | 0.30% | 0.51% | 0.26% | 0.33% | 0.03% | 0.26% |

| Rate Class: G-1 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| BOOKED REVENUE (G-1) | | | | | | | | | | | | | |
| Customer Charge | \$1,489,270 | \$1,499,289 | \$1,529,771 | \$1,478,123 | \$1,474,944 | \$1,475,371 | \$1,478,595 | \$1,480,995 | \$1,511,706 | \$1,480,885 | \$1,503,885 | \$1,465,155 | \$17,945,421 |
| Distribution | \$7,661,277 | \$6,736,796 | \$6,472,660 | \$5,625,854 | \$5,455,854 | \$5,412,920 | \$5,643,802 | \$5,538,038 | \$5,233,128 | \$5,233,675 | \$5,233,675 | \$6,248,390 | \$72,038,871 |
| Storm Recovery and Replenishment Factors | \$640,309 | \$557,090 | \$516,256 | \$480,481 | \$475,570 | \$418,995 | \$473,270 | \$449,884 | \$400,409 | \$400,409 | \$400,647 | \$481,243 | \$5,622,073 |
| Pension/PBOP Adj. Factor | \$485,167 | \$422,044 | \$375,857 | \$329,207 | \$328,172 | \$287,801 | \$285,885 | \$288,377 | \$276,589 | \$276,589 | \$276,589 | \$332,399 | \$3,978,006 |
| Utility General Costs-Expenses | \$5 | \$5 | \$18,966 | \$4,000 | \$3,304 | \$3,304 | \$3,304 | \$3,304 | \$3,304 | \$3,304 | \$3,304 | \$3,304 | \$33,979 |
| Service Quality Penalty | \$5 | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(84) |
| Customer Credit | \$0 | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(8) | \$(811) |
| Transition | \$(574,682) | \$(64,690) | \$2,334 | \$70,221 | \$58,071 | \$55,002 | \$68,458 | \$61,251 | \$60,850 | \$57,492 | \$57,870 | \$70,680 | \$424,257 |
| Transmission | \$4,269,928 | \$3,697,625 | \$3,337,962 | \$3,015,345 | \$2,444,795 | \$2,533,232 | \$2,809,545 | \$2,666,398 | \$2,599,639 | \$2,461,812 | \$2,460,061 | \$2,998,466 | \$35,366,828 |
| Energy Efficiency | \$1,748,146 | \$1,527,735 | \$1,386,222 | \$1,252,732 | \$1,145,904 | \$1,068,629 | \$1,064,608 | \$1,071,692 | \$1,071,692 | \$1,071,692 | \$1,071,692 | \$1,071,692 | \$13,615,528 |
| Renewables | \$5,734,093 | \$4,108,298 | \$3,123,366 | \$2,529,901 | \$2,049,681 | \$1,724,128 | \$1,634,878 | \$1,634,878 | \$1,634,878 | \$1,634,878 | \$1,634,878 | \$1,634,878 | \$20,445,824 |
| TOTAL | \$22,049,187 | \$18,571,483 | \$17,039,929 | \$15,766,310 | \$12,585,539 | \$12,648,165 | \$14,906,278 | \$12,776,229 | \$12,830,662 | \$12,607,555 | \$13,172,289 | \$17,839,256 | \$181,996,383 |
| UNITS (G-1) | | | | | | | | | | | | | |
| Number of Bills | 145,085 | 146,532 | 147,259 | 146,495 | 145,403 | 148,176 | 145,553 | 145,559 | 145,877 | 146,737 | 147,357 | 144,948 | 1,755,079 |
| Basic Service kWh (Variable Price) | 507,068 | 471,980 | 458,837 | 408,887 | 390,223 | 425,044 | 433,269 | 453,636 | 420,107 | 430,556 | 375,147 | 390,069 | 5,104,823 |
| Basic Service kWh (Fixed Price) | 85,221,929 | 66,044,836 | 73,496,093 | 61,757,134 | 61,757,134 | 65,005,083 | 83,969,446 | 68,287,075 | 75,936,519 | 66,895,443 | 65,601,413 | 67,833,590 | 848,941,241 |
| TOTAL DELIVERED ENERGY | 199,298,378 | 174,563,580 | 181,509,066 | 173,408,591 | 157,270,413 | 167,505,239 | 194,792,317 | 178,870,273 | 182,843,621 | 163,097,593 | 158,799,568 | 168,798,197 | 2,100,756,836 |
| 1st Block kWh | | | | | | | | | | | | | |
| 2nd Block kWh | | | | | | | | | | | | | |
| Smart Grid Peak kWh | 175,103 | 175,103 | 145,633 | 191,172 | 183,126 | 143,286 | 128,387 | 161,675 | 193,943 | 145,589 | 136,426 | 148,720 | 1,919,622 |
| Smart Grid Off-Peak kWh | 248,826 | 252,498 | 215,927 | 258,585 | 230,503 | 177,489 | 162,239 | 196,392 | 212,666 | 155,539 | 158,142 | 194,203 | 2,442,929 |
| Peak Event | 18 | | | 830 | 8709 | 8709 | 9 | 20,662 | 14,006 | 85 | 54 | | 45,764 |
| Conservation Day Rebate | | | | | | | 9 | 128 | 40 | | | | 177 |
| Off-Peak kWh | | | | | | | | | | | | | |
| G-1 Unmetered Accounts | 1809 | 1805 | 1805 | 1805 | 1805 | 1802 | 1803 | 1803 | 1790 | 1801 | 1803 | 1804 | 1804 |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | | |

PROBATION FACTORS (Across Months)

| Current Month Total kWh (or Customer) Prorate Pct: | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Customer Charge | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 | \$10000 |
| Diminished Charge | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 | \$7300 |
| Unmetered Charge (Elec. 2000 kWh) | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 |
| Distribution kWh Charge (Over 2000 kWh) | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Comp Ex. | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| RAAF | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Fund Replenishment | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 |
| Pension/PBOP | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 | \$0.00272 |
| Revenue Decoupling Mechanism | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 |
| Solar Cost Adjustment | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 |
| Smart Grid Distribution Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| ACCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Base Non-Resident | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 | \$0.00004 |
| Base Transmission | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 | \$0.00207 |
| Transmission Adjustment | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 |
| Net Energy Efficiency Charge | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| BSACF | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 |
| Smart Grid Customer Cost Adjustment | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 |
| Commodity - Fixed (e.cl. BSACF) | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 | \$0.008718 |
| Commodity - Variable (exc. BSACF) | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 | \$0.10580 |
| Commodity - Peak Smart Grid | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 | \$0.08348 |
| Commodity - Off Peak Smart Grid | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 | \$0.06788 |
| Commodity - Peak Event | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 | \$0.43343 |
| Commodity - Conservation Day Rebate | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 | \$0.43719 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| CALCULATED REVENUE (G-1) | | | | | | | | | | | | | |
| Customer Charge | \$1,464,418 | \$1,478,858 | \$1,487,128 | \$1,478,468 | \$1,495,275 | \$1,469,113 | \$1,469,053 | \$1,472,263 | \$1,480,878 | \$1,488,878 | \$1,487,093 | \$1,463,010 | \$17,713,105 |
| Distribution (AW) Charge (Firm 2000 kWh) | \$6,740,271 | \$5,963,740 | \$6,140,342 | \$5,868,147 | \$5,322,023 | \$6,082,970 | \$6,187,428 | \$6,187,428 | \$5,519,223 | \$5,712,131 | \$5,373,777 | \$5,712,131 | \$71,080,210 |
| Distribution (AW) Charge (Over 2000 kWh) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cap Ex | \$0 | \$0 | \$115,996 | \$238,836 | \$21,888 | \$227,807 | \$243,264 | \$248,667 | \$221,813 | \$231,967 | \$215,967 | \$229,566 | \$2,217,721 |
| Basic Service Adjustment | \$0 | \$0 | \$162,053 | \$329,476 | \$268,814 | \$318,260 | \$370,105 | \$370,105 | \$340,885 | \$347,403 | \$363,374 | \$370,105 | \$3,098,286 |
| RAAF | \$1,157,924 | \$1,014,214 | \$901,897 | \$697,103 | \$623,227 | \$673,371 | \$719,658 | \$735,031 | \$658,652 | \$678,569 | \$638,319 | \$678,569 | \$9,286,486 |
| Storm Recovery Adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storm Fund Replenishment | \$715,481 | \$626,683 | \$651,618 | \$622,537 | \$564,601 | \$601,344 | \$662,144 | \$656,409 | \$588,520 | \$570,090 | \$570,090 | \$605,986 | \$7,541,717 |
| Penetration PBOOP | \$473,813 | \$473,235 | \$490,031 | \$473,413 | \$490,031 | \$473,413 | \$490,031 | \$473,413 | \$490,031 | \$473,413 | \$490,031 | \$473,413 | \$5,322,696 |
| Revenue Decoupling Mechanism | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$885,541 | \$8,855,411 |
| Solar Cost Adjustment | \$11,958 | \$10,474 | \$10,681 | \$10,474 | \$10,681 | \$10,474 | \$10,681 | \$10,474 | \$10,681 | \$10,474 | \$10,681 | \$10,474 | \$119,578 |
| Solar Cost Adjustment | \$95,679 | \$82,168 | \$85,679 | \$81,168 | \$85,679 | \$81,168 | \$85,679 | \$81,168 | \$85,679 | \$81,168 | \$85,679 | \$81,168 | \$956,790 |
| Defaulted Cost Reclamation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service Quality Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AGCE | \$0 | \$0 | \$2,559 | \$5,202 | \$4,718 | \$5,025 | \$5,844 | \$5,844 | \$5,366 | \$4,803 | \$4,764 | \$5,064 | \$48,920 |
| Net Metering | \$0 | \$0 | \$301,678 | \$5,202 | \$4,718 | \$5,025 | \$5,844 | \$5,844 | \$5,366 | \$4,803 | \$4,764 | \$5,064 | \$48,920 |
| Renewable Energy | \$0 | \$0 | \$612,132 | \$86,704 | \$78,635 | \$87,396 | \$87,396 | \$81,422 | \$75,735 | \$70,400 | \$75,735 | \$81,422 | \$758,929 |
| Minimum Bill | \$7,466 | \$7,181 | \$6,348 | \$7,500 | \$6,336 | \$6,944 | \$6,944 | \$6,336 | \$5,994 | \$5,769 | \$5,847 | \$6,336 | \$69,972 |
| Base Transition | \$27,902 | \$24,439 | \$34,793 | \$43,352 | \$39,318 | \$41,876 | \$48,698 | \$44,718 | \$40,774 | \$39,700 | \$40,774 | \$42,200 | \$473,480 |
| Transition Adjustment | (\$111,607) | (\$97,756) | (\$29,448) | (\$29,448) | (\$45,608) | (\$48,577) | (\$56,490) | (\$51,872) | (\$53,025) | (\$47,298) | (\$46,052) | (\$50,115) | \$209,652 |
| Base Transmission | \$4,009,725 | \$4,009,725 | \$4,134,294 | \$3,912,098 | \$3,548,021 | \$4,394,515 | \$4,548,021 | \$4,085,313 | \$4,124,952 | \$3,679,482 | \$3,582,518 | \$3,808,087 | \$47,588,807 |
| Transmission Adjustment | \$207,270 | \$181,546 | \$135,636 | \$71,098 | \$64,481 | \$79,865 | \$79,865 | \$73,337 | \$74,966 | \$66,870 | \$65,108 | \$69,207 | \$1,157,461 |
| Net Energy Efficiency Charge | \$1,527,431 | \$1,588,204 | \$1,436,806 | \$1,517,325 | \$1,436,806 | \$1,517,325 | \$1,436,806 | \$1,517,325 | \$1,436,806 | \$1,517,325 | \$1,436,806 | \$1,517,325 | \$14,615,399 |
| Renewables Charge | \$99,649 | \$87,282 | \$90,755 | \$86,704 | \$78,635 | \$87,396 | \$87,396 | \$81,422 | \$75,735 | \$70,400 | \$75,735 | \$81,422 | \$1,050,378 |
| Customer Credit | \$221,181 | \$190,804 | \$190,804 | \$178,798 | \$129,658 | \$95,238 | \$123,228 | \$100,361 | \$111,481 | \$98,208 | \$96,326 | \$99,607 | \$1,616,793 |
| Smart Grid Customer Cost Adjustment | \$101,160 | \$78,490 | \$81,776 | \$81,776 | \$83,196 | \$87,237 | \$123,228 | \$100,361 | \$111,481 | \$98,208 | \$96,326 | \$99,607 | \$1,616,793 |
| Commodity - Fixed (excl. BSACF) | \$7,429,648 | \$5,757,789 | \$6,076,064 | \$6,066,064 | \$5,519,282 | \$6,296,446 | \$6,129,646 | \$6,129,646 | \$5,798,258 | \$5,680,092 | \$6,416,096 | \$6,129,646 | \$73,474,453 |
| Commodity - Peak Smart Grid (BSACF) | \$14,241 | \$14,451 | \$11,909 | \$15,959 | \$15,112 | \$11,651 | \$10,435 | \$13,146 | \$15,770 | \$14,835 | \$12,783 | \$16,555 | \$162,962 |
| Commodity - Off Peak Smart Grid | \$16,890 | \$14,657 | \$14,657 | \$17,553 | \$15,467 | \$11,729 | \$10,726 | \$12,883 | \$14,059 | \$13,286 | \$12,048 | \$17,610 | \$169,787 |
| Commodity - Peak Event | \$8 | \$0 | \$0 | \$0 | \$0 | \$380 | \$3,676 | \$8,669 | \$5,912 | \$36 | \$26 | \$0 | \$18,478 |
| Commodity - Conservation Day Rebate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$34) | (\$54) | (\$17) | \$0 | \$26 | \$0 | (\$75) |
| Ren Gen CR - Pension/PBOOP Adj | (\$56,973) | (\$52,659) | (\$98,229) | (\$99,134) | (\$108,336) | (\$127,432) | (\$155,734) | (\$147,944) | (\$165,007) | (\$127,782) | (\$116,966) | (\$86,093) | (\$1,342,288) |
| Ren Gen CR - Solar Cost Adj | (\$1,257) | (\$3,200) | (\$5,200) | (\$7,506) | (\$8,291) | (\$8,194) | (\$8,291) | (\$8,382) | (\$9,315) | (\$7,142) | (\$6,603) | (\$4,860) | (\$74,643) |
| Ren Gen CR - RDM | (\$58,020) | (\$53,627) | (\$85,419) | (\$67,955) | (\$74,263) | (\$87,335) | (\$106,753) | (\$113,109) | (\$87,593) | (\$80,178) | (\$80,178) | (\$59,015) | (\$974,697) |
| Ren Gen CR - BSACF | (\$55,425) | (\$53,045) | (\$102,329) | (\$109,790) | (\$105,929) | (\$84,452) | (\$99,459) | (\$93,574) | (\$81,224) | (\$75,344) | (\$75,344) | (\$55,822) | (\$582,822) |
| Ren Gen CR - AGCE | \$0 | \$0 | (\$531) | (\$1,199) | (\$1,311) | (\$1,542) | (\$1,884) | (\$1,790) | (\$1,996) | (\$1,546) | (\$1,415) | (\$1,041) | (\$14,254) |
| Ren Gen CR - Net Metering | \$0 | \$0 | (\$62,570) | (\$141,082) | (\$155,702) | (\$181,382) | (\$210,281) | (\$210,281) | (\$234,569) | (\$181,883) | (\$166,488) | (\$166,488) | (\$1,678,229) |
| Ren Gen CR - Renewable Energy | \$4,790 | \$4,790 | (\$13,251) | (\$41,264) | (\$47,229) | (\$54,614) | (\$65,459) | (\$68,077) | (\$53,579) | (\$49,335) | (\$49,335) | (\$56,475) | (\$481,343) |
| Ren Gen CR - Storm Adj | (\$75,195) | (\$69,502) | (\$135,250) | (\$145,504) | (\$158,825) | (\$184,468) | (\$223,438) | (\$214,161) | (\$184,975) | (\$169,318) | (\$169,318) | (\$192,129) | (\$2,421,129) |
| Ren Gen CR - Supply Charge | (\$1,793,752) | (\$3,459,108) | (\$3,459,108) | (\$3,708,633) | (\$4,387,264) | (\$4,909,584) | (\$5,784,900) | (\$5,442,977) | (\$5,251,521) | (\$4,724,286) | (\$5,048,033) | (\$4,451,626) | (\$41,484,345) |
| Ren Gen CR - Distribution Charge | (\$746,122) | (\$654,752) | (\$1,274,811) | (\$1,527,113) | (\$1,478,282) | (\$1,739,444) | (\$2,129,020) | (\$2,018,177) | (\$2,251,530) | (\$1,743,871) | (\$1,596,033) | (\$1,774,755) | (\$18,155,747) |
| Ren Gen CR - Basic Service Adj | \$0 | \$0 | (\$33,637) | (\$75,999) | (\$82,999) | (\$97,629) | (\$119,513) | (\$120,817) | (\$126,416) | (\$97,898) | (\$89,611) | (\$65,958) | (\$902,755) |
| Ren Gen CR - Base Transmission | (\$63,385) | (\$67,271) | (\$90,548) | (\$100,078) | (\$113,519) | (\$130,960) | (\$151,513) | (\$145,520) | (\$145,520) | (\$125,609) | (\$116,429) | (\$85,501) | (\$1,255,959) |
| Ren Gen CR - Base Transition | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$23,444) |
| Ren Gen CR - Base Transition Adj | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$2,344) | (\$23,444) |
| Ren Gen CR - Transition Adj | \$11,514 | \$6,669 | \$6,669 | (\$12,341) | (\$14,725) | (\$16,725) | (\$17,031) | (\$16,023) | (\$17,415) | (\$16,348) | (\$14,902) | (\$8,559) | (\$31,813) |
| Ren Gen CR - Def. Serv. Cost Reclass | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RAAF | (\$121,695) | (\$112,481) | (\$187,206) | (\$160,693) | (\$175,699) | (\$206,563) | (\$252,440) | (\$239,470) | (\$207,131) | (\$189,598) | (\$189,598) | (\$130,554) | (\$2,260,253) |
| Ren Gen CR - Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Cost Adj | (\$25,350) | (\$24,262) | (\$46,803) | (\$50,217) | (\$67,974) | (\$89,080) | (\$104,914) | (\$98,703) | (\$86,674) | (\$79,475) | (\$79,475) | (\$58,880) | (\$838,607) |
| Ren Gen CR - Smart Grid Dist Chg | (\$9,845) | (\$9,099) | (\$17,708) | (\$18,787) | (\$17,242) | (\$20,629) | (\$19,467) | (\$18,493) | (\$16,621) | (\$15,973) | (\$14,621) | (\$10,762) | (\$188,551) |
| Ren Gen CR - El Supply Chg PK Event | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - El Supply Chg Off PK Event | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cap Ex | (\$9,012) | (\$7,597) | (\$8,680) | (\$8,407) | (\$19,397) | (\$19,604) | (\$17,789) | (\$16,261) | (\$18,860) | (\$14,148) | (\$12,835) | (\$9,425) | (\$129,594) |
| Firm Discount | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$22,102,459 | \$18,568,974 | \$16,986,187 | \$15,698,989 | \$12,528,014 | \$12,588,829 | \$14,790,757 | \$12,662,707 | \$12,682,711 | \$12,554,028 | \$12,947,093 | \$16,936,205 | \$181,006,953 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| I. CALCULATED REVENUE SUMMARY (G-) | | | | | | | | | | | | | |
| Customer Change | \$1,464,418 | \$1,478,858 | \$1,487,128 | \$1,478,468 | \$1,467,553 | \$1,495,275 | \$1,469,113 | \$1,486,878 | \$1,472,263 | \$1,486,878 | \$1,487,093 | \$1,463,010 | \$17,713,105 |
| Distribution | \$7,552,990 | \$6,072,375 | \$6,387,139 | \$6,247,261 | \$5,296,596 | \$5,420,958 | \$6,159,689 | \$5,560,703 | \$5,418,736 | \$5,210,894 | \$5,216,319 | \$6,294,852 | \$71,368,510 |
| Storm Recovery and Replenishment Factors | \$640,286 | \$557,181 | \$516,862 | \$479,033 | \$407,776 | \$416,876 | \$473,866 | \$427,884 | \$417,548 | \$400,546 | \$400,773 | \$481,359 | \$5,619,588 |
| Pension/PBOP Adj. Factor | \$485,119 | \$330,920 | \$375,006 | \$330,920 | \$281,695 | \$287,981 | \$327,351 | \$295,655 | \$288,446 | \$276,700 | \$276,857 | \$332,526 | \$3,988,408 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$2,028 | \$4,003 | \$3,408 | \$3,484 | \$3,960 | \$3,576 | \$3,489 | \$3,347 | \$3,349 | \$4,023 | \$34,666 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (574,683) | (664,684) | \$4,412 | \$70,660 | \$57,507 | \$59,217 | \$68,400 | \$61,880 | \$61,120 | \$58,031 | \$57,884 | \$70,505 | \$430,351 |
| Energy Efficiency | \$4,295,357 | \$3,697,617 | \$3,336,533 | \$3,005,669 | \$2,446,164 | \$2,318,918 | \$2,909,530 | \$2,636,442 | \$2,398,856 | \$2,468,467 | \$2,462,208 | \$2,999,058 | \$35,349,680 |
| Energy Efficiency Reserve | \$1,154,824 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$1,194,732 | \$11,947,320 |
| Renewable Energy | \$89,690 | \$87,282 | \$89,255 | \$88,732 | \$78,625 | \$82,352 | \$97,306 | \$91,435 | \$91,423 | \$89,549 | \$79,408 | \$84,399 | \$1,059,378 |
| Commodity | \$5,821,462 | \$4,260,737 | \$3,198,760 | \$2,478,946 | \$1,051,877 | \$689,346 | \$1,417,350 | \$406,031 | \$580,019 | \$1,012,773 | \$1,443,498 | \$3,501,075 | \$26,021,895 |
| | \$22,102,489 | \$18,568,974 | \$16,986,187 | \$15,698,980 | \$12,528,014 | \$12,548,829 | \$14,790,757 | \$12,662,207 | \$12,682,211 | \$12,554,028 | \$12,947,093 | \$16,936,205 | \$181,006,953 |
| II. VARIANCE, Calculated minus Booked (G-I) | | | | | | | | | | | | | |
| Customer Change | (\$24,852) | (\$20,431) | (\$42,644) | \$345 | (\$7,392) | (\$24,006) | (\$6,319) | (\$1,882) | (\$45,370) | (\$30,820) | (\$16,792) | (\$22,145) | (\$232,316) |
| Distribution | (\$108,288) | (\$134,421) | (\$85,520) | (\$3,927) | (\$59,259) | \$8,035 | (\$9,453) | (\$83,098) | (\$19,302) | (\$22,234) | (\$17,355) | \$46,462 | (\$670,361) |
| Storm Recovery and Replenishment Factors | (\$23) | \$91 | \$106 | (\$1,449) | \$206 | (\$2,117) | \$96 | \$100 | \$127 | \$137 | \$126 | \$115 | (\$2,485) |
| Pension/PBOP Adj. Factor | (\$48) | \$110 | (\$351) | \$1,713 | (\$48) | (\$180) | \$165 | \$70 | \$69 | \$111 | \$305 | \$127 | \$2,402 |
| Attorney General Cons. Expenses | \$1 | \$0 | \$131 | \$4 | \$82 | (\$48) | \$41 | \$53 | \$52 | \$56 | \$53 | \$43 | \$696 |
| Service Quality Penalty | (\$5) | \$18 | \$26 | \$18 | \$8 | \$34 | \$30 | \$1 | \$14 | \$0 | \$0 | \$0 | \$144 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (\$0) | (\$0) | \$2,078 | \$439 | (\$504) | \$3,316 | (\$58) | \$229 | \$269 | \$539 | \$14 | (\$175) | \$6,094 |
| Energy Efficiency | (\$570) | (\$88) | (\$1,899) | (\$9,676) | \$1,369 | (\$4,334) | (\$16) | \$44 | \$655 | \$6,655 | \$2,147 | \$593 | (\$15,149) |
| Energy Efficiency Reserve | (\$80) | (\$35) | (\$36) | (\$46) | \$34 | (\$24) | (\$6) | (\$25) | \$21 | \$21 | \$21 | (\$39) | (\$3,452) |
| Renewable Energy | (\$27) | (\$27) | (\$26) | (\$26) | (\$23) | (\$26) | (\$26) | (\$23) | (\$23) | (\$26) | (\$23) | (\$23) | (\$272) |
| Commodity | \$187,360 | \$152,480 | \$75,085 | (\$2,666) | \$2,167 | (\$64,684) | (\$17,524) | (\$18,711) | \$15,463 | (\$11,057) | (\$194,411) | (\$147,924) | (\$27,288) |
| Total | \$51,272 | (\$2,590) | (\$2,843) | (\$60,221) | (\$59,575) | (\$99,335) | (\$15,521) | (\$113,522) | (\$147,924) | (\$51,527) | (\$225,690) | (\$103,051) | (\$989,430) |
| Percent Variance | 0.24% | -0.01% | -0.21% | -0.44% | -0.47% | -0.79% | -0.77% | -0.89% | -1.15% | -0.42% | -1.71% | -0.60% | -0.54% |

| Rate Class: G-2 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| BOOKED REVENUE (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$297,873 | \$296,050 | \$304,658 | \$291,258 | \$290,649 | \$303,714 | \$291,456 | \$299,317 | \$300,868 | \$300,879 | \$295,999 | \$280,174 | \$3,561,493 |
| Distribution | \$7,456,005 | \$7,246,734 | \$7,980,297 | \$8,264,275 | \$8,240,609 | \$9,149,986 | \$9,266,645 | \$9,287,715 | \$9,186,639 | \$8,858,404 | \$8,346,851 | \$7,975,337 | \$101,191,499 |
| Stem Recovery and Replenishment Factors | \$390,552 | \$370,744 | \$378,443 | \$365,024 | \$338,611 | \$370,085 | \$400,633 | \$404,402 | \$370,452 | \$357,432 | \$352,266 | \$357,846 | \$4,490,918 |
| Pension/PBOP Adj. Factor | \$402,168 | \$381,781 | \$394,649 | \$386,709 | \$358,620 | \$392,044 | \$424,464 | \$428,689 | \$392,630 | \$386,311 | \$373,238 | \$379,148 | \$4,728,945 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$2,961 | \$6,491 | \$0 | \$6,575 | \$7,152 | \$7,227 | \$7,037 | \$6,554 | \$6,293 | \$6,391 | \$62,705 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$7,110) | (\$68,400) | \$11,871 | \$112,822 | \$103,711 | \$113,545 | \$123,854 | \$125,298 | \$121,753 | \$113,519 | \$109,084 | \$110,776 | \$905,722 |
| Transmission | \$5,514,176 | \$5,234,574 | \$5,188,054 | \$4,805,019 | \$4,456,966 | \$4,872,324 | \$5,272,206 | \$5,248,324 | \$5,183,224 | \$4,836,361 | \$4,655,989 | \$4,709,491 | \$60,033,119 |
| Energy Efficiency | \$2,054,729 | \$1,973,916 | \$1,973,916 | \$1,902,144 | \$1,838,424 | \$2,111,438 | \$2,388,397 | \$2,317,393 | \$2,325,675 | \$2,094,712 | \$2,008,069 | \$2,039,341 | \$1,538,969 |
| Rewables | \$110,381 | \$106,269 | \$112,389 | \$108,705 | \$103,987 | \$110,411 | \$119,562 | \$121,082 | \$117,862 | \$109,456 | \$104,015 | \$106,551 | \$1,338,969 |
| Commodity | \$4,099,092 | \$4,291,579 | \$4,421,270 | \$4,281,638 | \$4,221,227 | \$4,370,178 | \$4,287,333 | \$4,287,333 | \$4,164,178 | \$4,380,195 | \$4,254,466 | \$4,230,917 | \$49,098,707 |
| TOTAL | \$30,280,753 | \$29,768,949 | \$30,765,088 | \$30,246,849 | \$29,768,949 | \$30,765,088 | \$30,246,849 | \$30,765,088 | \$29,768,949 | \$30,246,849 | \$29,768,949 | \$30,765,088 | \$386,207,991 |

| UNITS (G-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Number of Bills | 11,600 | 11,732 | 11,827 | 11,638 | 11,566 | 11,854 | 11,498 | 11,722 | 11,635 | 11,705 | 11,615 | 11,366 | 139,836 |
| Basic Service kWh (Variable Price) | 41,671,266 | 38,834,966 | 39,666,297 | 37,149,732 | 34,767,616 | 38,023,081 | 42,077,879 | 44,030,619 | 44,020,129 | 39,662,458 | 39,220,098 | 39,081,843 | 478,215,904 |
| Basic Service kWh (Fixed Price) | 2,364,106 | 2,088,071 | 2,120,705 | 1,867,391 | 1,782,425 | 1,731,590 | 1,891,468 | 2,006,665 | 2,025,483 | 1,867,997 | 2,025,483 | 1,672,878 | 23,530,539 |
| TOTAL DELIVERED ENERGY | 44,035,372 | 40,923,037 | 41,787,002 | 39,017,123 | 36,550,041 | 39,754,671 | 43,969,347 | 46,037,284 | 46,045,612 | 41,530,455 | 41,245,581 | 40,754,721 | 501,746,443 |
| 1st Block kWh | 232,534,884 | 220,757,850 | 225,594,230 | 217,405,386 | 201,970,838 | 220,818,303 | 239,143,001 | 242,160,827 | 236,031,527 | 218,908,792 | 209,826,330 | 213,098,201 | 2,678,250,159 |
| Peak kWh | 7,784 | 7,772 | 8,924 | 8,700 | 8,907 | 9,089 | 9,047 | 9,446 | 8,693 | 8,674 | 8,154 | 8,008 | 104,697 |
| Off-Peak kWh | 60,886 | 639,205 | 667,251 | 645,567 | 668,435 | 740,432 | 732,456 | 732,456 | 728,992 | 722,873 | 667,271 | 619,086 | 8,214,988 |
| HVD kW | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 2,571 |
| 2nd Feeder Service | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 |

| PROBATION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|--------|
| Current Month Total kWh (or Customer, or kW) | 43.44% | 41.06% | 46.99% | 44.44% | 47.06% | 47.00% | 49.14% | 44.12% | 41.31% | 43.72% | 43.30% | 45.35% | 45.35% |
| Prorate Fct: | 42.42% | 44.95% | 44.95% | 44.77% | 44.08% | 45.38% | 47.59% | 44.06% | 38.94% | 41.62% | 41.00% | 42.64% | 42.64% |
| Current Month Basic Service Prorate Fct: | | | | | | | | | | | | | |

| PROBATION FACTORS (Across Load Zones) | SEMA | WCMA | NEMA |
|---------------------------------------|--------|--------|--------|
| SEMA | 34.90% | 33.98% | 35.41% |
| WCMA | 38.79% | 38.32% | 37.40% |
| NEMA | 26.31% | 27.70% | 27.19% |

| RATES (G-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Customer Charge | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 | \$24.00 |
| Distribution | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 | \$68.50 |
| Stem Recovery | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Pension/PBOP Adj. Factor | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Attorney General Cons. Expenses | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Service Quality Penalty | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Customer Credit | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Transition | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Transmission | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Energy Efficiency | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rewables | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Commodity | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| TOTAL | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 | \$92.50 |

| | 2017.1 | 2017.2 | 2017.3 | 2017.4 | 2017.5 | 2017.6 | 2017.7 | 2017.8 | 2017.9 | 2017.10 | 2017.11 | 2017.12 | Total |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| CALCULATED REVENUE (G-2) | \$291,500 | \$293,300 | \$295,075 | \$291,450 | \$296,150 | \$296,350 | \$297,650 | \$293,050 | \$290,875 | \$292,575 | \$290,375 | \$284,150 | \$3,495,900 |
| Customer Charge | \$5,532,532 | \$5,453,239 | \$5,675,333 | \$5,487,318 | \$5,681,694 | \$6,233,672 | \$6,225,879 | \$6,224,823 | \$6,196,429 | \$6,146,418 | \$5,671,804 | \$5,262,231 | \$69,827,401 |
| Distribution A/W Charge | \$941,766 | \$894,069 | \$914,547 | \$882,666 | \$920,002 | \$983,173 | \$958,288 | \$983,173 | \$988,770 | \$888,770 | \$851,895 | \$865,179 | \$10,867,967 |
| Distribution A/W Charge | \$0 | \$0 | \$115,547 | \$236,972 | \$220,148 | \$240,692 | \$260,666 | \$238,611 | \$257,274 | \$230,772 | \$228,711 | \$232,277 | \$2,294,853 |
| Basic Service Adjustment | \$0 | \$0 | \$300,019 | \$330,017 | \$278,720 | \$334,182 | \$330,017 | \$334,182 | \$325,724 | \$302,094 | \$289,560 | \$294,076 | \$2,905,411 |
| RAAF | \$620,868 | \$589,423 | \$629,898 | \$636,998 | \$591,775 | \$646,998 | \$700,689 | \$709,331 | \$691,572 | \$641,403 | \$614,791 | \$624,378 | \$7,098,324 |
| Storm Fund Replenishment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Person/PROP | \$390,659 | \$370,873 | \$378,998 | \$366,241 | \$330,311 | \$370,975 | \$401,760 | \$406,830 | \$396,533 | \$367,767 | \$352,508 | \$338,005 | \$4,499,460 |
| Revenue Decoupling Mechanism | \$402,285 | \$381,911 | \$395,278 | \$386,982 | \$359,508 | \$393,057 | \$421,036 | \$411,046 | \$392,136 | \$369,688 | \$373,491 | \$379,315 | \$4,738,641 |
| Solar Cost Adjustment | \$4,415 | \$4,415 | \$7,092 | \$23,524 | \$19,874 | \$21,523 | \$21,523 | \$31,794 | \$19,702 | \$18,884 | \$19,179 | \$19,211 | \$322,866 |
| Default/Non-Cust. Reconciliation | \$0 | \$0 | \$46,529 | \$46,529 | \$0 | \$0 | \$0 | \$0 | \$0 | \$481,170 | \$46,529 | \$46,529 | \$792,500 |
| Service Quality Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AGCE | \$0 | \$0 | \$3,180 | \$6,522 | \$6,059 | \$6,625 | \$7,174 | \$7,265 | \$7,081 | \$6,567 | \$6,295 | \$6,361 | \$63,161 |
| Net Metering | \$0 | \$0 | \$272,437 | \$558,732 | \$519,065 | \$614,598 | \$614,598 | \$614,598 | \$606,601 | \$562,596 | \$539,254 | \$547,662 | \$5,410,801 |
| Renewable Energy Recovery | \$0 | \$0 | \$38,653 | \$108,703 | \$100,985 | \$110,409 | \$119,572 | \$121,801 | \$118,016 | \$109,454 | \$104,913 | \$106,549 | \$983,939 |
| Base Transition | \$52,555 | \$30,906 | \$43,244 | \$54,351 | \$50,493 | \$55,205 | \$59,786 | \$60,340 | \$59,008 | \$54,727 | \$52,457 | \$55,275 | \$606,546 |
| Transition Adjustment | \$104,641 | \$99,341 | \$325,093 | \$58,699 | \$54,532 | \$65,383 | \$63,729 | \$63,729 | \$65,653 | \$59,105 | \$56,653 | \$57,537 | \$310,654 |
| Base Transmission | \$5,276,217 | \$5,008,996 | \$5,015,007 | \$4,722,045 | \$4,386,806 | \$4,792,617 | \$5,194,186 | \$5,126,605 | \$4,754,699 | \$4,577,428 | \$4,628,493 | \$4,628,493 | \$58,727,287 |
| Transmission Adjustment | \$239,511 | \$227,373 | \$164,518 | \$84,788 | \$93,266 | \$86,119 | \$93,266 | \$92,052 | \$88,374 | \$81,832 | \$83,108 | \$83,108 | \$1,411,161 |
| Net Energy Efficiency Charge | \$2,034,680 | \$1,973,550 | \$1,902,297 | \$1,845,184 | \$1,845,184 | \$2,288,599 | \$2,317,479 | \$2,288,599 | \$2,288,599 | \$2,094,957 | \$2,008,038 | \$2,039,350 | \$24,868,217 |
| Renewables Charge | \$116,267 | \$116,267 | \$112,797 | \$108,703 | \$100,985 | \$110,409 | \$119,572 | \$121,801 | \$118,016 | \$109,454 | \$104,913 | \$106,549 | \$1,339,125 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HVD Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HVD Adjustment (%) | \$5,806 | \$5,744 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 | \$5,806 |
| 2nd Meter Service | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 | \$654 |
| BSACF | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 | \$69,338 |
| Smart Grid Customer Cost Adjustment | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 | \$68,171 |
| Commodity - Fixed (incl. BSACF) | \$202,373 | \$178,919 | \$186,672 | \$170,214 | \$151,989 | \$133,119 | \$163,932 | \$160,587 | \$157,849 | \$158,830 | \$189,971 | \$180,596 | \$2,032,103 |
| Commodity - Variable (excl. BSACF) | \$3,802,585 | \$4,277,067 | \$3,999,084 | \$3,056,914 | \$2,414,386 | \$2,696,288 | \$3,517,805 | \$3,303,724 | \$3,714,533 | \$3,281,810 | \$3,296,119 | \$3,677,457 | \$41,627,733 |
| Ren Gen CR - Pension/PROP Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Solar Cost Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RDM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - BSACF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Storm Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Supply Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Distribution Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Basic Service Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Base Transmission | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Transmission Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Base Transition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Net Metering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Def. Serv. Cost Rebas | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RAAF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Cust Cost Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Dist Chg | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Firm Discount | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$20,365,623 | \$20,038,532 | \$20,768,456 | \$19,840,897 | \$18,654,811 | \$20,584,190 | \$22,524,082 | \$22,620,108 | \$22,194,780 | \$20,961,363 | \$20,083,648 | \$21,397,651 | \$248,493,141 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|
| 2) CALCULATED REVENUE SUMMARY (G-) | | | | | | | | | | | | | |
| Customer Change | \$291,500 | \$293,300 | \$295,675 | \$291,450 | \$296,330 | \$296,530 | \$287,450 | \$289,150 | \$290,875 | \$292,575 | \$290,375 | \$284,150 | \$3,495,900 |
| Distribution | \$7,469,819 | \$7,270,818 | \$8,028,878 | \$8,286,699 | \$9,106,744 | \$9,106,744 | \$9,272,056 | \$9,302,416 | \$9,196,968 | \$8,937,174 | \$8,351,790 | \$7,983,242 | \$101,480,698 |
| Storm Recovery and Replenishment Factors | \$390,552 | \$370,744 | \$378,443 | \$366,013 | \$370,085 | \$370,085 | \$400,633 | \$404,402 | \$394,361 | \$367,452 | \$352,266 | \$357,846 | \$4,490,908 |
| Pension/PBOP Adj. Factor | \$402,175 | \$381,778 | \$395,512 | \$386,740 | \$358,766 | \$392,113 | \$424,480 | \$428,685 | \$417,834 | \$389,324 | \$373,235 | \$379,146 | \$4,729,591 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$0 | \$6,518 | \$6,047 | \$6,609 | \$7,154 | \$7,225 | \$7,042 | \$6,562 | \$6,290 | \$6,390 | \$65,015 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | \$872,066 | \$868,411 | \$18,039 | \$112,980 | \$104,808 | \$114,520 | \$124,005 | \$125,234 | \$122,064 | \$113,735 | \$109,035 | \$110,762 | \$914,735 |
| Energy Efficiency | \$5,315,035 | \$5,235,582 | \$3,178,764 | \$4,805,470 | \$4,461,152 | \$4,876,677 | \$5,280,030 | \$5,340,948 | \$5,206,459 | \$4,838,821 | \$4,653,850 | \$4,710,653 | \$60,088,912 |
| Renewable Energy | \$2,016,200 | \$1,110,370 | \$1,076,709 | \$1,076,709 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$1,110,370 | \$11,103,700 |
| Commodity | \$4,157,660 | \$4,110,370 | \$4,112,797 | \$4,098,703 | \$4,100,985 | \$4,100,985 | \$4,112,797 | \$4,112,797 | \$4,182,249 | \$4,106,540 | \$4,104,915 | \$4,106,540 | \$41,065,400 |
| | \$4,157,660 | \$4,110,370 | \$4,112,797 | \$4,098,703 | \$4,100,985 | \$4,100,985 | \$4,112,797 | \$4,112,797 | \$4,182,249 | \$4,106,540 | \$4,104,915 | \$4,106,540 | \$41,065,400 |
| | \$20,365,623 | \$20,085,532 | \$20,768,456 | \$19,840,897 | \$18,654,811 | \$20,564,190 | \$22,254,082 | \$22,620,108 | \$22,194,780 | \$20,901,363 | \$20,083,648 | \$20,206,651 | \$248,493,141 |
| VARIANCE, Calculated minus Booked (G-2) | | | | | | | | | | | | | |
| Customer Change | \$6,373 | (52,750) | (8,383) | \$192 | (\$1,499) | (\$7,364) | (\$4,065) | (\$6,467) | (\$9,959) | (\$8,304) | (\$5,624) | (\$5,024) | (\$65,593) |
| Distribution | \$13,814 | \$24,083 | \$48,881 | \$2,423 | \$33,486 | \$14,758 | \$15,411 | \$14,701 | \$10,329 | \$78,770 | \$4,939 | \$7,904 | \$281,199 |
| Storm Recovery and Replenishment Factors | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) | (80) |
| Pension/PBOP Adj. Factor | \$7 | (\$3) | \$363 | \$31 | \$146 | \$70 | \$16 | (\$4) | \$9 | \$13 | (\$3) | (\$1) | \$646 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$0 | \$27 | \$23 | \$33 | \$3 | (\$2) | \$5 | \$8 | (\$2) | (\$1) | \$310 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | \$800 | \$1,009 | \$6,609 | \$129 | \$1,097 | \$1,085 | \$152 | (\$65) | \$311 | \$217 | (\$50) | (\$15) | \$9,013 |
| Energy Efficiency | (800) | (800) | (59,290) | \$431 | \$4,186 | \$4,333 | \$7,284 | \$16,211 | \$23,326 | \$1,860 | \$1,861 | \$1,142 | \$55,793 |
| Renewable Energy | (800) | (800) | \$18,039 | \$1,076,709 | \$6,732 | \$6,732 | \$6,732 | \$6,732 | \$6,732 | \$6,732 | (800) | (800) | \$13,153 |
| Commodity | \$58,568 | \$21,132 | (\$38,451) | (\$38,612) | (\$45,214) | \$7,245 | (\$9,071) | (\$8,146) | (\$18,287) | (\$18,287) | (\$5,011) | (\$34,666) | (\$14,620) |
| | \$66,870 | \$43,444 | (\$453) | (\$15,188) | (\$10,161) | \$21,872 | \$28,681 | \$16,314 | \$45,358 | \$54,521 | (\$2,923) | \$28,678 | \$285,159 |
| Percent Variance | 0.33% | 0.22% | 0.00% | -0.08% | -0.01% | 0.11% | 0.13% | 0.07% | 0.20% | 0.26% | -0.02% | 0.14% | 0.11% |

| Rate Class: G-3 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| BOOKED REVENUE (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$691,897 | \$678,629 | \$706,663 | \$665,518 | \$674,205 | \$691,251 | \$650,894 | \$665,697 | \$674,205 | \$679,282 | \$674,972 | \$628,262 | \$8,092,438 |
| Stem Recovery and Replenishment Factors | \$11,307,991 | \$10,935,010 | \$12,153,655 | \$12,550,447 | \$12,550,447 | \$14,207,002 | \$13,797,348 | \$13,797,348 | \$13,797,348 | \$13,845,997 | \$13,035,131 | \$11,739,689 | \$153,531,491 |
| Pension/PPBP Adj. Factor | \$581,672 | \$554,875 | \$587,760 | \$563,278 | \$537,105 | \$589,546 | \$611,046 | \$600,826 | \$595,108 | \$589,849 | \$583,612 | \$527,273 | \$6,923,050 |
| Service Quality Penalty | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$107,037 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | \$131,322 | \$123,775 | \$75,537 | \$317,339 | \$307,213 | \$333,445 | \$346,142 | \$335,143 | \$335,143 | \$335,143 | \$331,679 | \$299,659 | \$2,770,328 |
| Energy Efficiency | \$4,998,236 | \$4,709,637 | \$5,045,222 | \$4,853,523 | \$4,806,083 | \$5,222,474 | \$5,738,624 | \$5,385,323 | \$5,509,946 | \$5,481,207 | \$4,948,415 | \$4,948,415 | \$62,864,843 |
| Rentals | \$28,615 | \$29,145 | \$28,892 | \$27,618 | \$28,892 | \$28,892 | \$29,879 | \$29,879 | \$29,879 | \$29,879 | \$28,637 | \$28,637 | \$3,395,007 |
| Commodity | \$3,291,992 | \$3,200,958 | \$3,272,525 | \$3,087,628 | \$3,212,259 | \$3,272,525 | \$3,272,525 | \$3,272,525 | \$3,272,525 | \$3,272,525 | \$3,064,293 | \$3,064,293 | \$38,655,243 |
| TOTAL | \$8,242,215 | \$8,191,258 | \$8,551,526 | \$8,428,164 | \$8,267,129 | \$8,676,489 | \$8,113,899 | \$8,172,024 | \$8,172,024 | \$8,172,024 | \$8,066,272 | \$8,281,022 | \$424,569,831 |
| UNITS (G-3) | | | | | | | | | | | | | |
| Number of Bills | 3,019 | 3,007 | 3,030 | 3,014 | 3,025 | 3,031 | 2,904 | 2,973 | 2,979 | 2,979 | 2,953 | 2,799 | 35,633 |
| Basic Service kWh (Variable Price) | 35,783,415 | 20,236,801 | 27,244,116 | 28,999,568 | 26,924,596 | 31,252,412 | 26,266,531 | 35,641,358 | 32,330,402 | 30,895,546 | 28,223,619 | 356,870,240 | |
| Basic Service kWh (Fixed Price) | 245,100 | 205,850 | 82,100,777 | 2,767,220 | 97,300 | (1,520,021) | 1,851,883 | 1,972,265 | 1,676,011 | 119,749 | 425,594 | 18,228,481 | |
| TOTAL DELIVERED ENERGY | 571,247,015 | 538,287,779 | 576,582,888 | 552,414,829 | 527,084,169 | 577,319,075 | 589,650,830 | 583,965,352 | 579,931,495 | 572,733,028 | 517,085,718 | 6,786,056,658 | |
| 1st Block kWh | | | | | | | | | | | | | |
| Peak kWh | 251,449,721 | 236,941,828 | 253,798,317 | 243,160,228 | 232,010,258 | 254,122,501 | 263,998,620 | 259,550,655 | 257,048,039 | 252,272,428 | 252,103,389 | 227,600,171 | 2,987,065,155 |
| Off-Peak kWh | 319,797,294 | 301,345,951 | 322,784,271 | 309,254,601 | 295,073,911 | 323,196,574 | 335,757,160 | 330,100,175 | 326,917,313 | 324,659,087 | 320,628,639 | 289,476,547 | 3,798,991,503 |
| G-1 Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | 424,777 | 399,105 | 441,600 | 427,810 | 408,175 | 504,727 | 457,507 | 541,237 | 418,429 | 382,617 | 431,473 | 383,374 | 5,220,831 |
| Demand kW | 1,384,201 | 1,342,531 | 1,422,051 | 1,465,130 | 1,393,313 | 1,614,172 | 1,545,205 | 1,609,825 | 1,505,083 | 1,472,190 | 1,428,387 | 1,280,574 | 17,360,360 |
| 2nd Feeder Service | 50,098 | 51,698 | 47,607 | 54,189 | 14,898 | 90,336 | 54,327 | 30,944 | 50,904 | 50,904 | 50,104 | 51,704 | 617,643 |

PROBATION FACTORS (Across Months)

| | | | | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| Current Month Total kWh (or Customer) Prorate Pct: | 43.44% | 41.06% | 46.99% | 44.77% | 47.06% | 47.00% | 49.14% | 44.12% | 41.31% | 43.72% | 43.30% | 45.35% | |
| Current Month Basic Service Prorate Pct: | 42.42% | 44.95% | 44.95% | 44.08% | 44.08% | 45.38% | 49.59% | 44.28% | 38.94% | 41.62% | 41.00% | 42.64% | |

PROBATION FACTORS (Across Load Zones)

| | | | | | | | | | | | | | |
|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| SEMA | 26.11% | 44.62% | 20.76% | 30.80% | 28.25% | 32.48% | 24.18% | 15.50% | 37.33% | 27.99% | 28.86% | 25.68% | |
| WCMA | 52.67% | 25.26% | 62.54% | 52.39% | 50.38% | 44.53% | 58.84% | 63.12% | 47.64% | 52.71% | 48.96% | 53.92% | |
| NEMA | 21.22% | 16.70% | 16.70% | 16.81% | 21.37% | 23.00% | 16.98% | 21.38% | 15.04% | 19.30% | 22.18% | 20.40% | |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| RATES (G-3) | | | | | | | | | | | | |
| Customer Charge | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 | \$232.00 |
| Stem Recovery and Replenishment Factors | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 |
| Pension/PPBP Adj. Factor | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Penalty | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Transition | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 |
| Energy Efficiency | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 |
| Rentals | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 |
| Commodity | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| TOTAL | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| CALCULATED REVENUE (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$673,237 | \$670,561 | \$675,690 | \$656,958 | \$662,979 | \$675,913 | \$667,992 | \$671,899 | \$664,317 | \$664,317 | \$658,519 | \$624,177 | \$7,946,159 |
| Distribution A/W Charge | \$7,959,155 | \$7,719,554 | \$8,183,670 | \$7,863,089 | \$8,024,388 | \$9,297,630 | \$7,863,382 | \$9,272,889 | \$8,669,277 | \$8,479,813 | \$8,215,415 | \$7,376,104 | \$99,960,866 |
| Distribution A/W Charge | \$1,874,416 | \$1,784,172 | \$1,911,011 | \$1,830,997 | \$1,747,037 | \$1,913,542 | \$1,877,910 | \$1,954,416 | \$1,933,577 | \$1,922,201 | \$1,898,339 | \$1,713,891 | \$22,492,601 |
| Cap Exp | \$0 | \$0 | \$186,946 | \$381,166 | \$363,688 | \$398,530 | \$413,831 | \$406,830 | \$402,636 | \$393,185 | \$395,185 | \$336,789 | \$3,706,904 |
| Basic Service Adjustment | \$1,142,494 | \$1,076,576 | \$1,090,850 | \$977,774 | \$933,939 | \$1,021,855 | \$1,061,568 | \$489,140 | \$484,691 | \$481,343 | \$475,368 | \$429,181 | \$4,487,827 |
| RAAF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Storm Fund Adjustment | \$759,759 | \$715,923 | \$766,855 | \$734,712 | \$701,022 | \$767,834 | \$797,675 | \$784,236 | \$776,674 | \$771,309 | \$761,734 | \$687,724 | \$9,025,455 |
| Personnel/PROP | \$382,672 | \$349,054 | \$388,114 | \$363,463 | \$359,626 | \$388,865 | \$401,444 | \$401,444 | \$395,645 | \$391,530 | \$384,187 | \$327,427 | \$6,921,778 |
| Revenue Decoupling Mechanism | \$548,397 | \$516,756 | \$493,913 | \$408,787 | \$390,042 | \$427,216 | \$443,214 | \$442,134 | \$432,134 | \$429,149 | \$428,222 | \$362,643 | \$5,333,022 |
| Solar Cost Adjustment | \$5,712 | \$6,535 | \$16,693 | \$42,787 | \$42,787 | \$34,639 | \$33,929 | \$33,929 | \$33,929 | \$34,796 | \$34,364 | \$31,025 | \$351,607 |
| Net Metering Cost Adjustment | \$91,128 | \$86,128 | \$92,643 | \$86,328 | \$82,643 | \$89,658 | \$92,643 | \$92,643 | \$92,643 | \$92,643 | \$92,643 | \$86,128 | \$957,171 |
| Default/Out of Cycle Reconciliation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Service Quality Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| AGCE | \$0 | \$0 | \$5,419 | \$11,048 | \$10,542 | \$11,546 | \$11,695 | \$11,203 | \$11,679 | \$11,599 | \$11,455 | \$10,342 | \$107,418 |
| Net Metering | \$68,580 | \$64,595 | \$68,580 | \$856,243 | \$816,980 | \$894,845 | \$929,621 | \$898,894 | \$905,146 | \$898,904 | \$887,735 | \$801,483 | \$8,324,857 |
| Renewable Energy Recovery | \$68,580 | \$64,595 | \$68,580 | \$856,243 | \$816,980 | \$894,845 | \$929,621 | \$898,894 | \$905,146 | \$898,904 | \$887,735 | \$801,483 | \$8,324,857 |
| Base Transition | \$79,975 | \$75,300 | \$79,975 | \$138,104 | \$131,771 | \$144,330 | \$149,939 | \$144,330 | \$149,939 | \$144,330 | \$143,183 | \$129,271 | \$1,540,844 |
| Transition Adjustment | \$11,807,676 | \$11,226,408 | \$11,807,676 | \$11,169,828 | \$10,657,642 | \$11,673,392 | \$12,127,062 | \$11,807,779 | \$11,807,779 | \$11,726,215 | \$11,580,642 | \$10,455,473 | \$137,850,897 |
| Transmission Adjustment | \$4,998,411 | \$4,710,018 | \$5,045,698 | \$4,833,630 | \$4,815,384 | \$5,524,944 | \$5,739,663 | \$5,549,944 | \$5,549,944 | \$5,481,046 | \$5,481,046 | \$4,948,510 | \$62,878,154 |
| Net Energy Efficiency Charge | \$285,624 | \$269,144 | \$285,624 | \$276,207 | \$263,542 | \$288,660 | \$299,878 | \$294,825 | \$291,983 | \$289,986 | \$286,366 | \$238,543 | \$3,395,028 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HVD Credit | \$220,884 | \$237,535 | \$229,632 | \$222,461 | \$212,251 | \$262,458 | \$237,904 | \$281,443 | \$271,583 | \$198,961 | \$224,366 | \$191,355 | \$2,714,832 |
| HVD Adjustment (%) | \$11,051 | \$11,862 | \$11,862 | \$11,742 | \$11,051 | \$12,440 | \$12,692 | \$12,440 | \$12,440 | \$12,692 | \$12,440 | \$10,588 | \$128,830 |
| 2nd Meter Service | \$28,006 | \$26,245 | \$28,006 | \$279,073 | \$279,073 | \$465,076 | \$279,784 | \$279,784 | \$279,784 | \$282,156 | \$250,036 | \$266,276 | \$3,180,861 |
| BSACF - Customer Cost Adjustment | \$52,241 | \$49,662 | \$52,241 | \$49,662 | \$49,662 | \$52,241 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$522,637 |
| BSACF - Net Metering | \$52,241 | \$49,662 | \$52,241 | \$49,662 | \$49,662 | \$52,241 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$49,662 | \$522,637 |
| Commodity - Fixed cost (BSACF) | \$20,887 | \$17,683 | \$20,887 | \$20,473 | \$19,692 | \$20,887 | \$19,692 | \$19,692 | \$19,692 | \$19,692 | \$19,692 | \$18,104 | \$214,106 |
| Commodity - Variable cost (BSACF) | \$3,300,224 | \$2,231,185 | \$2,733,331 | \$2,356,352 | \$1,848,931 | \$2,303,619 | \$2,701,135 | \$2,242,700 | \$2,446,297 | \$1,836,346 | \$2,562,474 | \$2,625,995 | \$30,428,108 |
| Ren Gen CR - Pension/PROP Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Solar Cost Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RDM | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - BSACF | \$2,144 | \$2,231 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$2,144 | \$21,440 |
| Ren Gen CR - AGCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Storm Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Supply Charge | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$12,629 | \$126,290 |
| Ren Gen CR - Distribution Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Basic Service Adj | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Net Metering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Renewable Energy | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$18 | \$180 |
| Ren Gen CR - Base Transmission | \$5,050 | \$5,173 | \$5,050 | \$5,173 | \$5,050 | \$5,173 | \$5,050 | \$5,173 | \$5,050 | \$5,173 | \$5,050 | \$5,173 | \$51,730 |
| Ren Gen CR - Transmission Adj | \$139 | \$144 | \$139 | \$144 | \$139 | \$144 | \$139 | \$144 | \$139 | \$144 | \$139 | \$144 | \$1,440 |
| Ren Gen CR - Base Transition | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$321 | \$3,210 |
| Ren Gen CR - Net Metering | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Det Serv Cost Rebas | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - RAAF | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ren Gen CR - Smart Grid Cost Adj | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$2,289 | \$22,890 |
| Ren Gen CR - Smart Grid Dist Chg | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Firm Discount | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$4,454,045 | \$3,977,020 | \$3,576,544 | \$3,454,100 | \$3,268,753 | \$3,700,449 | \$3,821,934 | \$3,763,012 | \$3,739,197 | \$3,695,547 | \$3,613,368 | \$3,030,782 | \$42,253,860 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| 3) CALCULATED REVENUE SUMMARY (G-*) | | | | | | | | | | | | | |
| Customer Change | \$673,237 | \$670,561 | \$675,690 | \$666,938 | \$665,979 | \$675,013 | \$647,592 | \$671,899 | \$664,317 | \$664,317 | \$668,519 | \$624,177 | \$7,946,159 |
| Distribution | \$1,550,140 | \$1,113,830 | \$12,663,694 | \$13,165,345 | \$12,886,126 | \$14,996,017 | \$14,888,025 | \$14,799,310 | \$14,224,183 | \$14,008,338 | \$13,637,960 | \$12,314,822 | \$19,887,591 |
| Storm Recovery and Replenishment Factors | \$759,759 | \$715,796 | \$766,590 | \$734,680 | \$700,882 | \$780,951 | \$797,429 | \$784,032 | \$776,521 | \$770,953 | \$761,536 | \$687,619 | \$9,024,748 |
| Pension/PBOP Adj. Factor | \$582,672 | \$548,956 | \$587,911 | \$563,439 | \$537,518 | \$589,722 | \$611,562 | \$601,288 | \$595,527 | \$591,258 | \$584,035 | \$527,347 | \$6,921,235 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$5,417 | \$11,048 | \$0 | \$11,563 | \$11,991 | \$0 | \$11,677 | \$0 | \$11,452 | \$10,340 | \$107,411 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$131,353) | (\$125,771) | \$86,699 | \$320,150 | \$305,283 | \$335,036 | \$347,222 | \$341,384 | \$338,286 | \$336,081 | \$331,909 | \$299,821 | \$2,787,017 |
| Transmission | \$12,341,459 | \$11,629,081 | \$12,172,666 | \$11,365,326 | \$10,837,545 | \$11,895,791 | \$12,326,570 | \$12,126,242 | \$12,009,145 | \$11,930,872 | \$11,782,755 | \$10,645,663 | \$144,659,205 |
| Energy Efficiency | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 | \$40,000,000 |
| Renewable Energy | \$285,621 | \$286,118 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$285,621 | \$2,856,210 |
| Commodity | \$3,204,097 | \$2,265,404 | \$3,404,310 | \$2,618,317 | \$2,494,954 | \$2,125,551 | \$2,849,611 | \$2,380,853 | \$3,096,011 | \$2,806,224 | \$2,897,791 | \$2,715,951 | \$32,246,313 |
| | \$84,454,045 | \$31,797,020 | \$35,786,544 | \$34,545,100 | \$32,868,753 | \$37,200,149 | \$38,219,343 | \$37,683,012 | \$37,596,197 | \$36,929,547 | \$36,133,368 | \$33,000,782 | \$426,253,800 |
| VARIANCE, Calculated minus Booked (G-3) | | | | | | | | | | | | | |
| Customer Change | (\$18,660) | (\$8,068) | (\$30,573) | (\$8,610) | (\$2,539) | (\$15,338) | (\$3,302) | (\$13,798) | (\$9,888) | (\$14,985) | (\$16,453) | (\$4,085) | (\$146,279) |
| Distribution | \$242,149 | \$178,820 | \$510,638 | \$614,898 | \$617,662 | \$729,015 | \$708,849 | \$1,001,862 | \$550,404 | \$16,341 | \$602,829 | \$575,133 | \$6,356,099 |
| Storm Recovery and Replenishment Factors | \$1,304 | (\$7,719) | \$195 | \$210 | \$408 | \$230 | \$673 | \$602 | \$546 | \$533 | \$552 | \$96 | (\$2,370) |
| Pension/PBOP Adj. Factor | \$1,000 | (\$5,919) | \$150 | \$161 | \$313 | \$176 | \$517 | \$462 | \$419 | \$409 | \$423 | \$73 | (\$1,815) |
| Attorney General Cons. Expenses | \$0 | \$0 | \$281 | \$66 | (\$51) | \$32 | \$15 | (\$56) | \$71 | \$7 | \$6 | \$2 | \$374 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$114 | \$14 | \$268 | \$181 | \$180 | \$100 | \$95 | \$40 | \$1,214 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$51) | (\$4) | \$11,232 | \$2,811 | (\$19,900) | \$1,691 | \$1,079 | (\$2,027) | \$3,142 | \$306 | \$229 | \$183 | \$16,669 |
| Transmission | \$6,773 | \$5,745 | (\$8,980) | \$3,062 | \$938 | \$1,348 | \$4,625 | \$8,287 | \$2,558 | \$5,201 | \$6,079 | \$7,080 | \$50,714 |
| Energy Efficiency | \$186 | \$381 | (\$19) | \$121 | \$930 | \$2,470 | \$1,167 | (\$3,281) | \$3,226 | (\$5) | (\$101) | \$6 | \$12,512 |
| Renewable Energy | \$0 | \$0 | (\$51) | \$21 | (\$31) | (\$3) | (\$3) | (\$3) | (\$3) | (\$3) | (\$3) | (\$3) | \$22 |
| Commodity | \$2,105 | (\$127,551) | (\$210,926) | (\$440,388) | (\$433,172) | (\$396,627) | (\$172,318) | (\$536,200) | (\$452,372) | (\$840,522) | (\$166,502) | (\$378,857) | (\$4,403,930) |
| | \$24,832 | \$15,682 | \$271,926 | \$163,486 | \$197,504 | \$233,660 | \$103,444 | \$456,888 | \$98,284 | (\$327,602) | \$127,096 | \$199,760 | \$1,884,029 |
| Percent Variance | 0.69% | 0.11% | 0.76% | 0.48% | 0.60% | 0.88% | 0.27% | 1.23% | 0.26% | -0.88% | 0.35% | 0.61% | 0.44% |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| BOOKED REVENUE (S-1) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$922,951 | \$811,869 | \$837,217 | \$962,267 | \$886,164 | \$717,849 | \$809,464 | \$800,337 | \$561,611 | \$719,624 | \$741,002 | \$740,243 | \$9,180,598 |
| Storm Recovery and Replenishment Factors | \$10,836 | \$8,927 | \$7,923 | \$8,130 | \$6,301 | \$4,605 | \$3,267 | \$6,038 | \$5,059 | \$7,267 | \$7,072 | \$8,234 | \$84,212 |
| Pension/PBOP Adj. Factor | \$18,775 | \$15,461 | \$15,908 | \$16,862 | \$13,052 | \$9,642 | \$7,369 | \$12,448 | \$10,617 | \$14,736 | \$16,245 | \$17,112 | \$168,327 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$86 | \$110 | \$84 | \$66 | \$67 | \$83 | \$73 | \$100 | \$108 | \$114 | \$890 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$1,499) | (\$988) | \$1,434 | \$1,878 | \$1,434 | \$1,176 | \$1,146 | \$1,176 | \$1,176 | \$1,702 | \$1,176 | \$1,935 | \$13,101 |
| Transmission | \$114,159 | \$94,679 | \$81,217 | \$89,636 | \$64,729 | \$45,729 | \$32,441 | \$46,216 | \$39,477 | \$51,818 | \$59,477 | \$66,328 | \$634,338 |
| Energy Efficiency | \$43,697 | \$36,002 | \$31,946 | \$32,782 | \$23,335 | \$16,574 | \$12,214 | \$17,479 | \$15,285 | \$21,203 | \$24,479 | \$26,313 | \$358,848 |
| Renewables | \$2,496 | \$2,056 | \$1,824 | \$1,873 | \$1,452 | \$1,062 | \$1,391 | \$1,166 | \$752 | \$1,630 | \$1,802 | \$1,897 | \$19,402 |
| Commodity | \$50,976 | \$42,964 | \$39,770 | \$39,783 | \$27,661 | \$20,818 | \$30,852 | \$38,267 | \$32,735 | \$40,632 | \$41,200 | \$46,335 | \$528,213 |
| TOTAL | \$1,163,490 | \$1,010,988 | \$1,017,197 | \$1,146,329 | \$997,579 | \$829,394 | \$600,775 | \$659,806 | \$691,941 | \$898,598 | \$943,963 | \$957,867 | \$11,217,925 |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|------------------|
| BOOKED REVENUE (S-2) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$42,036 | \$40,266 | \$37,942 | \$43,459 | \$37,699 | \$33,927 | \$41,378 | \$38,439 | \$38,285 | (\$31,292) | \$32,299 | \$32,428 | \$397,407 |
| Storm Recovery and Replenishment Factors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Pension/PBOP Adj. Factor | \$1,580 | \$1,337 | \$1,338 | \$1,388 | \$1,060 | \$912 | \$1,091 | \$1,241 | \$1,248 | (\$1,079) | \$1,232 | \$1,296 | \$12,516 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$7 | \$0 | \$7 | \$7 | \$7 | \$7 | \$8 | (\$5) | \$8 | \$9 | \$65 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$113) | (\$59) | \$157 | \$120 | \$120 | \$120 | \$122 | \$127 | \$141 | (\$59) | \$139 | \$147 | \$950 |
| Transmission | \$9,746 | \$8,200 | \$6,783 | \$6,784 | \$5,181 | \$4,337 | \$5,343 | \$5,497 | \$6,099 | (\$5,715) | \$6,025 | \$6,335 | \$64,616 |
| Energy Efficiency | \$3,698 | \$3,187 | \$2,667 | \$2,692 | \$2,215 | \$1,914 | \$2,316 | \$2,647 | \$2,886 | (\$2,280) | \$2,615 | \$2,750 | \$26,838 |
| Renewables | \$211 | \$181 | \$152 | \$154 | \$117 | \$99 | \$121 | \$125 | \$138 | (\$128) | \$137 | \$144 | \$1,452 |
| Commodity | \$21 | \$17 | \$45 | \$48 | \$43 | \$41 | \$41 | \$46 | \$51 | (\$283) | \$59 | \$56 | \$4,089 |
| TOTAL | \$56,095 | \$54,016 | \$50,107 | \$55,857 | \$47,243 | \$41,291 | \$51,694 | \$49,267 | \$49,677 | (\$41,282) | \$43,559 | \$44,367 | \$508,892 |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| BOOKED REVENUE (S-3) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$17,060 | \$15,020 | \$16,113 | \$18,426 | (\$18,440) | \$13,790 | \$14,700 | \$13,909 | \$13,027 | \$11,762 | \$14,100 | \$14,121 | \$144,188 |
| Storm Recovery and Replenishment Factors | \$381 | \$315 | \$281 | \$284 | (\$1,054) | \$148 | \$158 | \$164 | \$182 | \$133 | \$222 | \$232 | \$1,447 |
| Pension/PBOP Adj. Factor | \$661 | \$545 | \$564 | \$590 | (\$1,793) | \$307 | \$328 | \$341 | \$378 | \$281 | \$462 | \$483 | \$3,148 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$3 | \$4 | (\$0) | \$2 | \$2 | \$2 | \$2 | \$2 | \$3 | \$3 | \$24 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$42) | (\$34) | \$46 | \$67 | \$190 | \$35 | \$37 | \$39 | \$43 | \$36 | \$52 | \$55 | \$523 |
| Transmission | \$4,047 | \$3,335 | \$2,883 | \$2,883 | (\$1,383) | \$1,499 | \$1,605 | \$1,668 | \$1,849 | \$1,346 | \$2,260 | \$2,362 | \$14,355 |
| Energy Efficiency | \$1,538 | \$1,269 | \$1,134 | \$1,144 | (\$4,333) | \$651 | \$696 | \$724 | \$803 | \$600 | \$981 | \$1,025 | \$6,233 |
| Renewables | \$88 | \$73 | \$65 | \$65 | (\$243) | \$34 | \$36 | \$38 | \$42 | \$31 | \$54 | \$54 | \$333 |
| Commodity | \$7,553 | \$6,506 | \$5,139 | \$4,399 | \$3,126 | \$3,414 | \$3,999 | \$4,139 | \$4,537 | \$6,429 | \$6,184 | \$7,647 | \$66,071 |
| TOTAL | \$31,286 | \$27,026 | \$26,229 | \$27,863 | (\$8,929) | \$19,679 | \$21,862 | \$21,024 | \$21,463 | \$19,621 | \$24,315 | \$25,982 | \$262,521 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| BOOKED REVENUE (\$-4) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$444,682 | \$392,866 | \$413,092 | \$475,630 | \$411,508 | \$420,610 | \$449,563 | \$425,540 | \$416,157 | \$448,464 | \$441,719 | \$441,214 | \$5,181,044 |
| Storm Recovery and Replenishment Factors | \$8,227 | \$6,756 | \$6,035 | \$6,429 | \$4,644 | \$6,109 | \$4,735 | \$4,927 | \$5,454 | \$6,579 | \$7,040 | \$7,382 | \$72,318 |
| Pension/PBOP Adj. Factor | \$14,247 | \$11,718 | \$12,090 | \$12,678 | \$9,670 | \$9,226 | \$9,831 | \$10,236 | \$11,347 | \$13,653 | \$14,631 | \$15,320 | \$144,651 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$53 | \$63 | \$0 | \$49 | \$52 | \$56 | \$60 | \$97 | \$100 | \$103 | \$684 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (8902) | (6740) | (8902) | (1,443) | (1,077) | (1,034) | (1,090) | (1,128) | (1,127) | (1,567) | (1,663) | (1,728) | (880) |
| Energy Efficiency | \$87,292 | \$71,687 | \$61,700 | \$47,248 | \$47,248 | \$45,023 | \$48,119 | \$50,026 | \$55,464 | \$66,802 | \$71,539 | \$74,951 | \$1,341 |
| Renewables | \$3,210 | \$2,257 | \$24,296 | \$24,634 | \$20,209 | \$19,552 | \$20,888 | \$21,743 | \$24,068 | \$28,998 | \$31,054 | \$32,546 | \$741,854 |
| Commodity | \$198,509 | \$11,580 | \$1,273 | \$1,400 | \$1,400 | \$1,029 | \$1,083 | \$1,138 | \$1,252 | \$1,517 | \$1,623 | \$1,695 | \$16,617 |
| | \$779,132 | \$672,594 | \$699,414 | \$809,836 | \$677,892 | \$699,879 | \$749,494 | \$682,381 | \$664,950 | \$711,894 | \$740,139 | \$742,792 | \$10,607,702 |
| TOTAL | \$779,132 | \$672,594 | \$699,414 | \$809,836 | \$677,892 | \$699,879 | \$749,494 | \$682,381 | \$664,950 | \$711,894 | \$740,139 | \$742,792 | \$8,686,585 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| BOOKED REVENUE (\$-5) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$211,952 | \$170,244 | \$233,050 | \$190,870 | \$168,092 | \$160,529 | \$154,260 | \$148,362 | \$166,092 | \$346,257 | \$196,958 | \$239,552 | \$2,386,419 |
| Storm Recovery and Replenishment Factors | \$11,179 | \$8,818 | \$10,125 | \$6,936 | \$6,883 | \$6,545 | \$6,182 | \$5,904 | \$6,606 | \$14,206 | \$7,834 | \$9,514 | \$100,732 |
| Pension/PBOP Adj. Factor | \$18,530 | \$14,944 | \$19,294 | \$14,422 | \$13,908 | \$13,266 | \$12,754 | \$12,270 | \$13,729 | \$28,784 | \$16,270 | \$19,773 | \$197,883 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$80 | \$96 | \$79 | \$76 | \$81 | \$81 | \$91 | \$167 | \$108 | \$132 | \$999 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (81,000) | (51,755) | (67,732) | (1,636) | (1,230) | (1,100) | (1,350) | (1,387) | (1,455) | (2,599) | (1,829) | (2,236) | (12,517) |
| Energy Efficiency | \$116,475 | \$95,831 | \$106,172 | \$70,471 | \$67,453 | \$67,185 | \$62,033 | \$59,992 | \$67,125 | \$145,301 | \$79,620 | \$96,674 | \$1,038,230 |
| Renewables | \$45,763 | \$36,162 | \$41,367 | \$27,968 | \$29,467 | \$28,537 | \$27,096 | \$26,038 | \$29,132 | \$61,354 | \$34,593 | \$41,952 | \$429,435 |
| Commodity | \$2,576 | \$2,032 | \$2,333 | \$1,598 | \$1,586 | \$1,508 | \$1,424 | \$1,424 | \$1,522 | \$1,273 | \$1,805 | \$2,192 | \$23,210 |
| | \$8,763 | \$7,500 | \$10,393 | \$8,380 | \$8,392 | \$8,392 | \$9,631 | \$9,817 | \$11,158 | \$17,511 | \$14,571 | \$29,157 | \$146,445 |
| TOTAL | \$414,239 | \$333,761 | \$423,187 | \$325,170 | \$300,067 | \$287,079 | \$275,720 | \$265,412 | \$297,008 | \$619,452 | \$353,588 | \$441,185 | \$4,335,869 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------|----------------|-----------------|----------------|----------------|----------------|-------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| BOOKED REVENUE (\$-6) | | | | | | | | | | | | | |
| Customer Change | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Distribution | \$4,320 | \$3,799 | (53,884) | \$3,631 | \$3,201 | \$5,321 | (\$17,085) | \$4,084 | \$3,215 | \$3,439 | \$3,320 | \$3,331 | \$15,551 |
| Storm Recovery and Replenishment Factors | \$6 | \$5 | (52) | \$2 | \$2 | \$4 | (\$16) | \$5 | \$4 | \$5 | \$6 | \$6 | \$30 |
| Pension/PBOP Adj. Factor | \$0 | \$0 | (53) | \$0 | \$0 | \$0 | (\$16) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | (80) | (80) | \$1 | \$1 | \$0 | \$0 | \$0 | \$1 | \$0 | \$1 | \$1 | \$1 | \$5 |
| Transmission | \$39 | \$32 | (\$26) | \$23 | \$18 | \$17 | (\$129) | \$23 | \$22 | \$26 | \$28 | \$29 | \$102 |
| Energy Efficiency | \$15 | \$12 | (\$10) | \$9 | \$8 | \$8 | (\$54) | \$10 | \$9 | \$11 | \$12 | \$13 | \$44 |
| Renewables | \$1 | \$1 | (\$1) | \$1 | \$0 | \$0 | (\$3) | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 |
| Commodity | \$74 | \$65 | \$1 | \$44 | \$32 | \$37 | (\$665) | \$173 | \$65 | \$78 | \$93 | \$109 | \$107 |
| | \$4,459 | \$3,916 | (53,423) | \$3,716 | \$3,265 | \$3,390 | (\$17,870) | \$4,268 | \$3,318 | \$3,563 | \$3,472 | \$3,493 | \$15,867 |
| TOTAL | \$4,459 | \$3,916 | (53,423) | \$3,716 | \$3,265 | \$3,390 | (\$17,870) | \$4,268 | \$3,318 | \$3,563 | \$3,472 | \$3,493 | \$15,867 |

| Rate Class: All | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| BOOKED REVENUE (AD) | | | | | | | | | | | | | |
| Customer Change | \$8,799,372 | \$8,860,847 | \$8,989,295 | \$8,712,642 | \$8,699,762 | \$8,967,669 | \$8,661,159 | \$8,744,863 | \$8,891,752 | \$8,813,732 | \$8,813,732 | \$8,591,803 | \$105,898,114 |
| Distribution | \$62,039,251 | \$56,616,810 | \$58,683,340 | \$60,023,620 | \$52,898,371 | \$59,053,973 | \$67,661,920 | \$65,764,459 | \$62,038,105 | \$54,900,942 | \$57,271,666 | \$59,752,927 | \$716,705,384 |
| Storm Recovery and Replenishment Factors | \$3,941,024 | \$3,383,603 | \$3,489,406 | \$3,304,567 | \$2,864,660 | \$3,181,485 | \$3,371,860 | \$3,376,785 | \$3,392,908 | \$3,037,146 | \$3,037,146 | \$3,370,785 | \$40,558,661 |
| Pension/PBOP Adj. Factor | \$3,898,537 | \$3,539,078 | \$3,395,422 | \$3,163,206 | \$2,725,844 | \$3,077,950 | \$3,380,513 | \$3,458,982 | \$3,267,554 | \$2,977,317 | \$2,901,086 | \$3,255,902 | \$39,197,766 |
| Attorney General Cons. Expenses | \$ | \$ | \$ | \$47,330 | \$41,255 | \$45,798 | \$53,723 | \$52,082 | \$49,208 | \$44,949 | \$43,933 | \$48,431 | \$448,692 |
| Service Quality Penalty | \$6 | \$(11) | \$(40) | \$(88) | \$(122) | \$(198) | \$(305) | \$(359) | \$(195) | \$(184) | \$(93) | \$(40) | \$(1,390) |
| Customer Credit | \$(560,231) | \$(80) | \$(80) | \$(81) | \$(5) | \$(8) | \$(1) | \$(0) | \$(0) | \$(2) | \$(10) | \$(0) | \$(93) |
| Transmission | \$4,961,642 | \$41,073,662 | \$40,823,456 | \$38,953,381 | \$33,992,650 | \$37,990,468 | \$43,920,434 | \$42,574,164 | \$40,933,521 | \$36,331,792 | \$36,331,792 | \$39,484,784 | \$67,752,399 |
| Energy Efficiency | \$21,721,638 | \$19,259,904 | \$19,388,514 | \$18,602,771 | \$17,340,073 | \$20,800,248 | \$24,325,945 | \$23,744,256 | \$22,489,180 | \$20,317,666 | \$19,771,445 | \$21,601,647 | \$29,323,314 |
| Renewables | \$55,927,348 | \$48,107,074 | \$47,573,339 | \$45,129,191 | \$41,291,648 | \$49,116,848 | \$50,551,188 | \$49,679,379 | \$48,463,763 | \$44,771,618 | \$44,771,618 | \$47,519,515 | \$598,806,805 |
| Commodity | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 |
| TOTAL | \$201,246,105 | \$182,291,418 | \$183,313,804 | \$178,611,139 | \$154,654,517 | \$173,600,649 | \$205,342,225 | \$199,890,346 | \$188,927,535 | \$173,500,949 | \$172,232,724 | \$198,230,270 | \$2,209,516,202 |

| Rate Class: All | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| CALCULATED REVENUE SUMMARY (AD) | | | | | | | | | | | | | |
| Customer Change | \$8,688,105 | \$8,777,786 | \$8,815,059 | \$8,749,724 | \$8,671,821 | \$8,861,335 | \$8,679,710 | \$8,715,536 | \$8,699,622 | \$8,734,769 | \$8,752,037 | \$8,596,633 | \$104,744,174 |
| Distribution | \$62,015,261 | \$56,523,190 | \$58,623,337 | \$60,697,451 | \$53,541,178 | \$59,977,676 | \$68,334,043 | \$66,879,698 | \$62,644,604 | \$57,679,400 | \$55,679,478 | \$60,594,616 | \$723,831,131 |
| Storm Recovery and Replenishment Factors | \$3,940,293 | \$3,374,294 | \$3,489,540 | \$3,303,295 | \$2,864,638 | \$3,180,423 | \$3,371,678 | \$3,376,785 | \$3,393,587 | \$3,104,922 | \$3,037,813 | \$3,370,979 | \$40,549,949 |
| Pension/PBOP Adj. Factor | \$3,898,536 | \$3,532,456 | \$3,393,840 | \$3,165,045 | \$2,725,347 | \$3,077,950 | \$3,381,247 | \$3,458,982 | \$3,268,093 | \$2,974,284 | \$2,901,819 | \$3,256,098 | \$39,195,595 |
| Attorney General Cons. Expenses | \$ | \$ | \$ | \$47,462 | \$41,277 | \$46,048 | \$53,787 | \$52,082 | \$49,325 | \$45,004 | \$43,977 | \$48,466 | \$451,003 |
| Service Quality Penalty | \$3 | \$(80) | \$(80) | \$(80) | \$(5) | \$(8) | \$(1) | \$(0) | \$(0) | \$(2) | \$(10) | \$(0) | \$15 |
| Customer Credit | \$(560,267) | \$(80) | \$(80) | \$(81) | \$(5) | \$(8) | \$(1) | \$(0) | \$(0) | \$(2) | \$(10) | \$(0) | \$(80) |
| Transmission | \$4,970,943 | \$41,083,566 | \$40,829,363 | \$38,954,815 | \$33,998,651 | \$37,994,707 | \$43,935,487 | \$42,574,164 | \$40,933,521 | \$36,331,792 | \$36,331,792 | \$39,484,784 | \$67,752,399 |
| Energy Efficiency | \$21,720,430 | \$19,249,096 | \$19,386,230 | \$18,600,323 | \$17,339,532 | \$20,800,248 | \$24,325,942 | \$23,744,256 | \$22,489,180 | \$20,317,666 | \$19,771,445 | \$21,601,647 | \$29,323,314 |
| Renewables | \$55,927,348 | \$48,107,074 | \$47,573,339 | \$45,129,191 | \$41,291,648 | \$49,116,848 | \$50,551,188 | \$49,679,379 | \$48,463,763 | \$44,771,618 | \$44,771,618 | \$47,519,515 | \$598,806,805 |
| Commodity | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 | \$84,196,800 |
| TOTAL | \$201,613,077 | \$182,505,612 | \$183,686,675 | \$178,803,620 | \$154,869,553 | \$173,825,044 | \$205,588,714 | \$199,942,680 | \$188,981,519 | \$173,231,744 | \$172,335,676 | \$198,539,031 | \$2,211,780,945 |

| Rate Class: All | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|------------------|------------------|--------------------|
| VARIANCE, Calculated minus Booked (AD) | | | | | | | | | | | | | |
| Customer Change | \$(11,267) | \$(83,061) | \$(83,061) | \$37,081 | \$2,059 | \$(106,314) | \$18,550 | \$(29,407) | \$(192,131) | \$(150,349) | \$(61,695) | \$6,829 | \$(843,941) |
| Distribution | \$(23,990) | \$(93,630) | \$(93,630) | \$673,831 | \$642,807 | \$642,807 | \$673,831 | \$1,115,238 | \$606,499 | \$407,734 | \$778,535 | \$841,689 | \$7,124,747 |
| Storm Recovery and Replenishment Factors | \$(731) | \$(9,309) | \$(9,309) | \$(1,272) | \$(1,262) | \$(1,262) | \$818 | \$706 | \$679 | \$685 | \$667 | \$194 | \$(8,712) |
| Pension/PBOP Adj. Factor | \$(10) | \$(6,622) | \$(6,622) | \$(1,840) | \$(501) | \$(1,377) | \$734 | \$560 | \$539 | \$55 | \$44 | \$35 | \$(2,171) |
| Attorney General Cons. Expenses | \$2 | \$ | \$ | \$11 | \$11 | \$22 | \$63 | \$22 | \$20 | \$82 | \$85 | \$117 | \$35 |
| Service Quality Penalty | \$(6) | \$11 | \$40 | \$88 | \$122 | \$198 | \$198 | \$184 | \$195 | \$120 | \$93 | \$40 | \$2,311 |
| Customer Credit | \$(86) | \$(80) | \$(80) | \$(81) | \$(5) | \$(8) | \$(1) | \$(0) | \$(0) | \$(2) | \$(10) | \$(0) | \$14 |
| Transmission | \$(56) | \$(50) | \$(50) | \$4,047 | \$(1,741) | \$6,180 | \$1,600 | \$(1,891) | \$3,891 | \$1,082 | \$194 | \$319 | \$47,045 |
| Energy Efficiency | \$9,301 | \$10,705 | \$10,705 | \$(2,385) | \$16,001 | \$(5,761) | \$15,055 | \$28,995 | \$31,967 | \$19,538 | \$14,334 | \$10,133 | \$166,467 |
| Renewables | \$(18) | \$(250) | \$(250) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) | \$(646) |
| Commodity | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) | \$(84,196) |
| TOTAL | \$84,196 | \$75,972 | \$114,193 | \$192,461 | \$214,036 | \$274,395 | \$116,490 | \$481,054 | \$(46,010) | \$(308,305) | \$105,952 | \$318,761 | \$2,265,743 |

| Rate Class: All | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------|--------------|--------------|
| % VARIANCE, Calculated minus Booked, over Booked (AD) | | | | | | | | | | | | | |
| Customer Change | -1.26% | -0.94% | -0.94% | 0.43% | 0.02% | -1.19% | 0.21% | -0.34% | -2.16% | -1.69% | -0.70% | 0.08% | 0.16% |
| Distribution | -0.04% | -0.17% | 0.99% | 1.12% | 1.22% | 1.56% | 0.99% | 1.70% | 0.98% | 0.71% | 1.42% | 1.41% | 1.41% |
| Storm Recovery and Replenishment Factors | -0.02% | -0.26% | 0.00% | -0.04% | 0.00% | -0.04% | 0.02% | 0.02% | 0.02% | 0.02% | 0.02% | 0.01% | 0.01% |
| Pension/PBOP Adj. Factor | 0.00% | -0.19% | -0.05% | 0.06% | -0.02% | 0.05% | 0.02% | 0.02% | 0.02% | 0.02% | 0.03% | 0.01% | 0.01% |
| Attorney General Cons. Expenses | 107.59% | 6.80% | 7.34% | 0.24% | 0.24% | 0.55% | 0.12% | 0.24% | 0.24% | 0.12% | 0.10% | 0.07% | 0.07% |
| Service Quality Penalty | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -104.82% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% | -100.00% |
| Customer Credit | na | -100.00% | 0.00% | -100.00% | na | 0.74% | -134.62% | -0.20% | -100.00% | -100.00% | -100.00% | na | na |
| Transmission | 0.01% | 0.01% | 26.60% | 0.48% | -0.22% | 0.74% | 0.17% | -0.23% | 0.44% | 0.13% | 0.02% | 0.06% | 0.06% |
| Energy Efficiency | 0.03% | 0.05% | 0.05% | 0.03% | 0.09% | 0.09% | 0.07% | 0.15% | 0.08% | 0.05% | 0.05% | 0.03% | 0.03% |
| Renewables | -0.03% | -0.03% | -0.03% | -0.03% | -0.04% | -0.06% | -0.04% | -0.06% | -0.04% | -0.03% | -0.03% | -0.04% | -0.04% |
| Commodity | 0.91% | 0.61% | 0.00% | -1.16% | -1.45% | -1.40% | -1.16% | -1.35% | -1.09% | -1.44% | -1.40% | -0.89% | -0.89% |
| TOTAL | 0.19% | 0.06% | 0.25% | 0.11% | 0.14% | 0.16% | 0.06% | 0.23% | -0.02% | -0.18% | 0.06% | 0.16% | 0.16% |

Re-cap of Detailed Variances by Rate Class

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------|-------------|-------------|------------|------------|------------|-------------|-------------|------------|------------|------------|------------|-------------|
| VARIANCE, Calculated minus Booked (R-1) | | | | | | | | | | | | | |
| Customer Change | (\$59,429) | (\$38,381) | (\$74,614) | \$42,604 | \$16,414 | (\$8,228) | \$38,808 | \$2,891 | (\$99,198) | (\$78,946) | (\$17,331) | \$18,268 | (\$297,140) |
| Distribution | \$79,630 | \$75,886 | \$214,799 | \$52,256 | \$23,078 | \$88,640 | \$56,256 | \$71,886 | \$59,627 | \$96,288 | \$92,846 | \$97,082 | \$978,072 |
| Storm Recovery and Replenishment Factors | (\$1,768) | (\$1,467) | (\$144) | (\$15) | (\$8) | (\$12) | \$38 | (\$12) | (\$12) | (\$1) | (\$19) | (\$15) | (\$3,402) |
| Pension/PBOP Adj. Factor | (\$847) | (\$702) | (\$1,250) | (\$54) | \$11 | \$7 | \$20 | \$22 | \$28 | \$25 | (\$9) | (\$25) | (\$3,025) |
| Attorney General Cons. Expenses | \$0 | \$0 | \$856 | \$22 | (\$5) | \$6 | \$7 | \$10 | \$10 | (\$4) | (\$1) | \$1 | \$892 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | (\$1) | (\$1) | \$20 | \$0 | \$0 | \$19 | (\$3) | \$35 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | (\$1) | (\$1) | \$0 | \$0 | \$0 | \$2 | \$0 | \$0 | \$2 |
| Transition | (\$58) | (\$48) | \$12,116 | \$536 | (\$159) | (\$2) | (\$60) | (\$31) | \$139 | \$18 | (\$15) | \$540 | \$12,994 |
| Transmission | \$2,128 | \$5,237 | \$32,382 | \$2,134 | \$2,279 | \$2,002 | \$1,911 | \$3,307 | \$5,314 | \$8,679 | \$3,937 | \$1,365 | \$65,075 |
| Energy Efficiency | (\$102) | (\$40) | (\$1,326) | (\$17) | (\$12) | \$183 | \$1,175 | (\$47) | \$1,705 | (\$42) | (\$10) | (\$60) | \$9,310 |
| Regulatory Costs | (\$27) | (\$19) | (\$234) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Renewable Energy | (\$22) | (\$10) | (\$234) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Commodity | (\$697) | (\$624) | \$42,171 | (\$58) | \$4,993 | \$4,840 | (\$2,246) | \$6,433 | \$0,409 | \$3,375 | \$129,194 | \$64,583 | \$268,203 |
| Total | \$17,872 | \$43,780 | \$224,970 | \$95,986 | \$85,220 | \$20,939 | \$94,009 | \$84,694 | (\$23,145) | \$29,676 | \$209,409 | \$180,986 | \$1,064,306 |
| VARIANCE, Calculated minus Booked (R-2) | | | | | | | | | | | | | |
| Customer Change | (\$1,865) | (\$13,379) | (\$18,231) | \$2,475 | (\$2,965) | (\$11,238) | (\$6,656) | (\$12) | (\$27,959) | (\$17,223) | (\$54,229) | (\$1,145) | (\$102,205) |
| Distribution | (\$250,230) | (\$236,957) | (\$109,207) | (\$14,325) | \$31,845 | \$104,297 | \$118,767 | \$108,102 | \$103,470 | \$90,729 | \$93,194 | \$111,520 | \$151,214 |
| Storm Recovery and Replenishment Factors | (\$243) | (\$214) | (\$22) | (\$9) | (\$1) | (\$2) | (\$2) | (\$2) | (\$2) | (\$2) | (\$4) | (\$2) | (\$503) |
| Pension/PBOP Adj. Factor | (\$122) | (\$108) | (\$207) | (\$13) | (\$1) | \$1 | (\$2) | (\$1) | \$1 | (\$2) | (\$3) | (\$2) | (\$853) |
| Attorney General Cons. Expenses | \$0 | \$0 | \$125 | (\$7) | (\$15) | (\$13) | (\$3) | (\$8) | (\$10) | (\$11) | (\$12) | (\$10) | (\$36) |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | (\$10) | (\$15) | \$1,992 | \$98 | (\$21) | (\$34) | \$454 | (\$21) | \$0 | (\$14) | \$2 | \$0 | \$0 |
| Transmission | \$111 | \$724 | \$4,063 | \$1,650 | \$229 | \$79 | \$709 | \$244 | \$555 | \$145 | \$110 | \$153 | \$2,015 |
| Energy Efficiency | (\$177) | (\$69) | (\$1,380) | (\$16) | (\$6) | (\$70) | (\$86) | (\$14) | (\$3) | (\$15) | (\$11) | (\$14) | \$9,281 |
| Regulatory Costs | (\$27) | (\$19) | (\$234) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Renewable Energy | (\$22) | (\$10) | (\$234) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Commodity | \$255,765 | \$243,881 | \$133,212 | \$27,435 | (\$28,440) | (\$95,277) | (\$107,856) | (\$100,897) | (\$95,223) | (\$84,975) | (\$80,086) | (\$98,993) | (\$46,003) |
| Total | \$3,202 | (\$6,162) | \$11,100 | \$17,222 | \$1,116 | (\$1,990) | \$5,300 | \$7,620 | (\$18,950) | (\$11,574) | (\$12,121) | \$12,339 | \$18,092 |
| VARIANCE, Calculated minus Booked (R-4) | | | | | | | | | | | | | |
| Customer Change | (\$87) | (\$52) | \$208 | \$76 | (\$20) | (\$140) | \$24 | (\$140) | (\$89) | (\$83) | (\$67) | (\$40) | (\$409) |
| Distribution | (\$1,075) | (\$1,030) | \$1,506 | \$2,506 | (\$4,005) | \$8,957 | \$2,193 | \$1,886 | \$1,973 | \$1,840 | \$2,083 | \$3,587 | \$20,523 |
| Storm Recovery and Replenishment Factors | \$0 | \$0 | \$0 | \$1 | (\$627) | \$639 | \$12 | \$7 | \$9 | \$5 | \$13 | (\$0) | \$59 |
| Pension/PBOP Adj. Factor | \$0 | \$0 | (\$12) | (\$8) | (\$925) | \$942 | \$18 | \$10 | \$13 | \$7 | \$19 | (\$0) | \$74 |
| Attorney General Cons. Expenses | \$0 | \$0 | \$3 | (\$8) | (\$12) | \$12 | (\$8) | \$0 | \$0 | (\$0) | \$0 | (\$0) | \$3 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$1 | (\$0) | \$2 | \$2 | \$2 | \$2 | \$1 | \$1 | \$0 | \$11 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transition | \$0 | \$0 | \$76 | \$6 | (\$163) | \$205 | \$34 | \$23 | \$29 | \$17 | \$14 | \$2 | \$241 |
| Transmission | \$0 | \$0 | \$200 | (\$7) | (\$0) | \$0 | (\$0) | (\$0) | (\$0) | \$0 | \$0 | \$0 | \$193 |
| Energy Efficiency | (\$0) | (\$0) | (\$10) | (\$0) | \$25 | (\$10) | (\$20) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$502 |
| Regulatory Costs | (\$104) | (\$10) | (\$1,380) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Renewable Energy | (\$104) | (\$10) | (\$1,380) | (\$256) | (\$196) | (\$189) | (\$172) | (\$186) | \$1,176 | (\$175) | (\$188) | (\$22) | (\$2,310) |
| Commodity | \$1,086 | (\$1,041) | (\$1,170) | (\$2,407) | (\$2,738) | (\$1,615) | (\$1,687) | (\$1,650) | (\$1,540) | (\$1,586) | (\$1,785) | (\$3,500) | (\$17,561) |
| Total | (\$76) | (\$41) | \$801 | \$177 | (\$8,264) | \$9,168 | \$576 | \$259 | \$388 | \$302 | \$278 | \$49 | \$5,406 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------|-------------|------------|------------|------------|------------|-------------|-------------|-------------|------------|-------------|-------------|-------------|
| VARIANCE, Calculated minus Booked (G-1) | | | | | | | | | | | | | |
| Customer Change | (\$24,852) | (\$20,431) | (\$42,644) | (\$3,927) | (\$7,392) | (\$24,300) | (\$6,319) | (\$11,882) | (\$16,792) | (\$30,820) | (\$16,792) | (\$2,145) | (\$232,316) |
| Distribution | (\$108,288) | (\$134,421) | (\$85,320) | (\$3,927) | (\$59,259) | (\$85,320) | (\$91,453) | (\$83,098) | (\$19,302) | (\$22,234) | (\$17,355) | \$46,462 | (\$670,361) |
| Storm Recovery and Replenishment Factors | | | | | | | | | | | | | |
| Pension/PBOP Adj. Factor | (\$23) | \$91 | \$106 | (\$1,449) | \$206 | (\$2,117) | \$96 | \$100 | \$127 | \$137 | \$126 | \$115 | (\$2,485) |
| Attorney General Cons. Expenses | (\$48) | \$110 | (\$351) | \$1,713 | (\$48) | \$180 | \$165 | \$70 | \$180 | \$111 | \$305 | \$127 | \$2,402 |
| Service Quality Penalty | (\$5) | \$1 | \$131 | \$4 | \$82 | \$180 | \$41 | \$83 | \$52 | \$86 | \$53 | \$43 | \$696 |
| Customer Credit | \$0 | \$0 | \$18 | (\$5) | \$18 | \$30 | \$34 | \$1 | \$14 | \$0 | \$14 | \$0 | \$144 |
| Transmission | (\$0) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10 | \$0 | \$11 |
| Energy Efficiency | (\$570) | \$9 | \$2,078 | (\$9,676) | (\$564) | \$3,316 | (\$58) | \$229 | \$269 | \$539 | \$214 | (\$175) | \$6,094 |
| Renewables | (\$286) | (\$303) | (\$1,589) | (\$3,668) | \$1,569 | (\$14,334) | (\$416) | \$44 | \$217 | \$2,147 | \$393 | (\$15,149) | (\$15,149) |
| Community | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$380) | (\$3,800) |
| Commodity | \$187,456 | \$152,456 | \$75,465 | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$50,485) | (\$504,850) |
| Total | \$55,272 | (\$52,500) | (\$52,943) | (\$69,221) | (\$59,525) | (\$99,335) | (\$115,521) | (\$113,322) | (\$147,955) | (\$55,527) | (\$225,690) | (\$103,051) | (\$988,430) |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| VARIANCE, Calculated minus Booked (G-2) | | | | | | | | | | | | | |
| Customer Change | \$201,500 | \$293,300 | \$295,675 | \$291,430 | \$289,150 | \$296,530 | \$387,450 | \$293,650 | \$290,875 | \$296,575 | \$290,375 | \$284,150 | \$3,495,900 |
| Distribution | \$7,469,819 | \$7,270,818 | \$8,028,878 | \$8,286,699 | \$8,274,095 | \$9,106,744 | \$9,272,056 | \$9,302,416 | \$9,196,968 | \$8,937,174 | \$8,351,790 | \$7,983,242 | \$101,480,698 |
| Storm Recovery and Replenishment Factors | | | | | | | | | | | | | |
| Pension/PBOP Adj. Factor | \$390,552 | \$370,744 | \$378,443 | \$365,013 | \$338,611 | \$370,085 | \$400,653 | \$404,402 | \$394,361 | \$367,452 | \$352,266 | \$371,846 | \$4,490,908 |
| Attorney General Cons. Expenses | \$402,175 | \$381,778 | \$395,412 | \$386,740 | \$358,766 | \$392,113 | \$424,480 | \$428,685 | \$392,324 | \$380,324 | \$373,235 | \$374,146 | \$4,729,591 |
| Service Quality Penalty | \$0 | \$0 | \$0 | \$0 | \$6,047 | \$6,609 | \$7,154 | \$7,225 | \$7,042 | \$6,562 | \$6,290 | \$6,390 | \$65,015 |
| Customer Credit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transmission | (\$72,066) | (\$68,411) | \$18,039 | \$112,980 | \$104,808 | \$114,539 | \$124,064 | \$125,234 | \$122,064 | \$113,735 | \$109,035 | \$110,762 | \$914,735 |
| Energy Efficiency | \$5,315,035 | \$5,255,582 | \$5,178,764 | \$4,805,470 | \$4,461,152 | \$4,876,677 | \$5,280,030 | \$5,340,948 | \$5,206,549 | \$4,838,221 | \$4,637,850 | \$4,710,653 | \$60,086,912 |
| Renewables | \$2,034,680 | \$1,951,651 | \$1,973,590 | \$1,902,297 | \$1,845,184 | \$2,113,231 | \$2,288,599 | \$2,317,499 | \$2,258,822 | \$2,094,997 | \$2,008,038 | \$2,039,530 | \$24,808,217 |
| Community | \$4,157,200 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$4,076,879 | \$40,768,879 |
| Commodity | \$4,157,200 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$4,152,210 | \$41,522,210 |
| Total | \$20,305,633 | \$20,038,532 | \$20,768,456 | \$19,840,897 | \$18,654,811 | \$20,564,190 | \$22,254,082 | \$22,620,108 | \$22,194,790 | \$20,961,363 | \$20,083,648 | \$20,236,651 | \$248,493,141 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| VARIANCE, Calculated minus Booked (G-3) | | | | | | | | | | | | | |
| Customer Change | (\$18,660) | (\$8,068) | (\$30,373) | (\$8,610) | (\$2,539) | (\$15,338) | (\$3,302) | (\$13,298) | (\$9,888) | (\$14,965) | (\$16,453) | (\$4,085) | (\$146,279) |
| Distribution | \$242,149 | \$178,820 | \$510,638 | \$617,662 | \$729,015 | \$729,015 | \$708,849 | \$1,001,962 | \$550,404 | \$162,341 | \$602,829 | \$575,133 | \$6,356,099 |
| Storm Recovery and Replenishment Factors | | | | | | | | | | | | | |
| Pension/PBOP Adj. Factor | \$1,304 | (\$7,199) | \$195 | \$210 | \$408 | \$230 | \$673 | \$602 | \$546 | \$533 | \$423 | \$96 | (\$2,370) |
| Attorney General Cons. Expenses | \$1,000 | (\$5,919) | \$150 | \$161 | \$313 | \$176 | \$517 | \$462 | \$419 | \$409 | \$423 | \$73 | (\$1,815) |
| Service Quality Penalty | \$0 | \$0 | \$281 | \$66 | (\$51) | \$32 | (\$56) | (\$81) | \$71 | \$7 | \$6 | \$2 | \$374 |
| Customer Credit | (\$1) | (\$7) | (\$14) | \$69 | \$114 | \$163 | \$268 | \$181 | \$180 | \$100 | \$95 | \$40 | \$1,214 |
| Transmission | (\$51) | \$4 | \$11,232 | \$2,811 | (\$1,930) | \$1,691 | \$1,079 | (\$2,027) | \$3,142 | \$306 | \$229 | \$183 | \$16,689 |
| Energy Efficiency | \$6,773 | \$5,743 | (\$8,980) | \$5,062 | \$7,938 | \$1,948 | \$4,625 | \$8,287 | \$2,558 | \$5,201 | \$6,079 | \$7,080 | \$50,714 |
| Renewables | \$186 | \$381 | (\$124) | \$107 | \$930 | (\$1,240) | \$1,039 | (\$3,265) | \$3,226 | (\$6) | (\$16) | \$96 | \$13,311 |
| Community | \$3,189 | (\$12,454) | (\$1,454) | (\$21) | (\$1) | (\$1) | (\$1) | (\$1) | (\$1) | (\$1) | (\$1) | (\$1) | (\$1) |
| Commodity | \$3,189 | (\$12,454) | (\$1,454) | (\$449,261) | (\$432,713) | (\$396,433) | (\$172,483) | (\$536,388) | (\$581,531) | (\$481,531) | (\$166,602) | (\$378,627) | (\$84,403,822) |
| Total | \$24,832 | \$55,682 | \$271,296 | \$163,486 | \$197,504 | \$323,660 | \$103,444 | \$466,388 | \$98,284 | (\$37,602) | \$127,896 | \$199,760 | \$1,884,029 |

Nantucket Electric Company
Summary of Test Year Revenue Proof
Calendar Year 2017

| <u>(R-1)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
|--|--------------|-------------------------------|---------------------------|-------------------------|
| (1) Number of Bills | 138,876 | \$763,818.00 | \$762,230.60 | 100.21% |
| (2) TOTAL DELIVERED ENERGY | 103,930,142 | \$6,270,497.27 | \$6,203,688.66 | |
| (3) kWh (1) | | \$4,231,622.43 | | |
| (4) Cap Ex | | \$137,417.40 | | |
| (5) Farm Credit | | (\$2,232.47) | | |
| (6) Net Metering Recovery | | \$353,121.11 | | |
| (7) RAAF | | \$489,387.98 | | |
| (8) Revenue Decoupling Mechanism | | \$211,398.08 | | |
| (9) Storm Recovery and Replenishment Factor | | \$276,454.18 | | |
| (10) Pension/PBOP | | \$300,550.64 | | |
| (11) AGCE | | \$3,331.34 | | |
| (12) Solar Cost Adjustment | | \$13,966.46 | | |
| (13) Smart Grid Distribution Adjustment | | \$37,402.84 | | |
| (14) BSACF | | \$189,885.85 | | |
| (15) Renewable Energy Recovery | | \$39,164.03 | | |
| (16) Net Metering Credits | | (\$10,972.60) | | |
| (17) Total | | \$7,034,315.27 | \$6,965,919.26 | 100.98% |
| <u>(R-2)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
| (18) Number of Bills | 2,451 | \$13,480.50 | \$13,508.90 | 99.79% |
| (19) TOTAL DELIVERED ENERGY | 1,922,222 | \$2,118.94 | \$2,343.20 | |
| (20) kWh (1) | | \$78,262.16 | | |
| (21) Cap Ex | | \$2,284.19 | | |
| (22) Farm Credit | | \$0.00 | | |
| (23) Net Metering Recovery | | \$5,869.68 | | |
| (24) RAAF | | \$8,956.24 | | |
| (25) Revenue Decoupling Mechanism | | \$3,905.21 | | |
| (26) Storm Recovery and Replenishment Factor | | \$5,113.11 | | |
| (27) Pension/PBOP | | \$5,575.94 | | |
| (28) AGCE | | \$55.38 | | |
| (29) Solar Cost Adjustment | | \$236.75 | | |
| (30) Smart Grid Distribution Adjustment | | \$684.49 | | |
| (31) BSACF | | \$3,156.35 | | |
| (32) Renewable Energy Recovery | | \$627.62 | | |
| (33) Net Metering Credits | | \$0.00 | | |
| (34) Low Income Discount | | (\$112,608.18) | | |
| (35) Total | | \$15,599.44 | \$15,852.10 | 98.41% |
| <u>(G-1)</u> | <u>UNITS</u> | <u>CALCULATED REVENUE</u> | <u>BOOKED REVENUE</u> | <u>PRORATION FACTOR</u> |
| (36) Number of Bills | 18,134 | \$183,230.00 | \$183,527.64 | 99.84% |
| (37) TOTAL DELIVERED ENERGY | 23,258,807 | \$1,202,794.95 | \$1,188,069.57 | |
| (38) kWh (1) | 23,258,807 | \$786,991.64 | | |
| (39) G-1 Unmetered Accounts | 252 | | | |
| (40) Cap Ex | | \$25,756.67 | | |
| (41) Farm Credit | | (\$2,264.82) | | |
| (42) Net Metering Recovery | | \$66,853.72 | | |
| (43) RAAF | | \$101,233.34 | | |
| (44) Revenue Decoupling Mechanism | | \$44,162.44 | | |
| (45) Storm Recovery and Replenishment Factor | | \$83,499.11 | | |
| (46) Pension/PBOP | | \$58,718.67 | | |
| (47) AGCE | | \$568.17 | | |
| (48) Solar Cost Adjustment | | \$3,086.98 | | |
| (49) Smart Grid Distribution Adjustment | | \$8,416.44 | | |
| (50) BSACF | | \$35,983.60 | | |
| (51) Renewable Energy Recovery | | \$8,950.95 | | |
| (52) Net Metering Credits | | (\$19,161.96) | | |
| (53) Total | | \$1,386,024.95 | \$1,371,597.21 | 101.05% |

| <u>(G-2)</u> | | <u>UNITS</u> | <u>CALCULATED</u> | <u>BOOKED</u> | <u>PRORATION FACTOR</u> |
|--------------|---|--------------|-------------------|----------------|-------------------------|
| | | | <u>REVENUE</u> | <u>REVENUE</u> | |
| (54) | Number of Bills | 864 | \$21,600.01 | \$21,611.71 | 99.95% |
| (55) | Demand kW | 53,950 | \$458,578.40 | | |
| (56) | TOTAL DELIVERED ENERGY | 17,553,116 | \$263,492.43 | \$723,699.58 | |
| (57) | kWh (1) | 17,553,116 | \$71,234.58 | | |
| (58) | 2nd Feeder Service | | \$0.00 | | |
| (59) | HVD kW | | \$0.00 | | |
| (60) | HVM | | \$0.00 | | |
| (61) | Cap Ex | | \$15,746.99 | | |
| (62) | Farm Credit | | (\$3,637.31) | | |
| (63) | Net Metering Recovery | | \$37,128.24 | | |
| (64) | RAAF | | \$50,623.00 | | |
| (65) | Revenue Decoupling Mechanism | | \$21,745.64 | | |
| (66) | Storm Recovery and Replenishment Factor | | \$29,489.22 | | |
| (67) | Pension/PBOP | | \$31,089.24 | | |
| (68) | AGCE | | \$433.42 | | |
| (69) | Solar Cost Adjustment | | \$1,375.15 | | |
| (70) | Smart Grid Distribution Adjustment | | \$3,806.64 | | |
| (71) | BSACF | | \$19,936.56 | | |
| (72) | Renewable Energy Recovery | | \$6,850.63 | | |
| (73) | Net Metering Credits | | (\$22,329.57) | | |
| (74) | Total | | \$743,670.84 | \$745,311.29 | 99.78% |
| <u>(G-3)</u> | | <u>UNITS</u> | <u>CALCULATED</u> | <u>BOOKED</u> | <u>PRORATION FACTOR</u> |
| | | | <u>REVENUE</u> | <u>REVENUE</u> | |
| (75) | Number of Bills | 132 | \$29,436.00 | \$29,436.00 | 100.00% |
| (76) | Demand kW | 31,885 | \$183,592.97 | | |
| (77) | TOTAL DELIVERED ENERGY | 13,853,569 | \$155,430.25 | \$330,984.46 | |
| (78) | kWh (1) | 13,853,569 | \$45,222.71 | | |
| (79) | 2nd Feeder Service | | \$0.00 | | |
| (80) | HVD kW | | \$0.00 | | |
| (81) | HVM | | \$0.00 | | |
| (82) | Cap Ex | | \$7,542.16 | | |
| (83) | Farm Credit | | \$0.00 | | |
| (84) | Net Metering Recovery | | \$16,942.56 | | |
| (85) | RAAF | | \$25,193.07 | | |
| (86) | Revenue Decoupling Mechanism | | \$10,894.68 | | |
| (87) | Storm Recovery and Replenishment Factor | | \$18,425.24 | | |
| (88) | Pension/PBOP | | \$14,130.64 | | |
| (89) | AGCE | | \$218.61 | | |
| (90) | Solar Cost Adjustment | | \$719.25 | | |
| (91) | Smart Grid Distribution Adjustment | | \$1,954.26 | | |
| (92) | BSACF | | \$9,072.46 | | |
| (93) | Renewable Energy Recovery | | \$5,114.61 | | |
| (94) | Net Metering Credits | | \$0.00 | | |
| (95) | Total | | \$368,459.22 | \$360,420.46 | 102.23% |

| Rate Class: R-1 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|------------------------|
| BOOKED REVENUE (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$63,195.66 | \$63,031.12 | \$63,217.28 | \$63,271.81 | \$63,448.38 | \$63,527.20 | \$63,566.51 | \$63,618.56 | \$63,857.49 | \$63,805.13 | \$63,713.44 | \$63,958.02 | \$762,230.60 |
| Distribution | \$43,968.40 | \$393,910.70 | \$406,418.12 | \$424,514.15 | \$353,621.50 | \$414,208.34 | \$598,980.16 | \$706,941.80 | \$667,890.59 | \$419,037.34 | \$381,617.45 | \$440,547.63 | \$5,623,656.18 |
| Cable Surcharge | \$237,836.50 | \$38,950.12 | \$37,984.37 | \$39,889.64 | \$33,275.12 | \$71,463.79 | \$103,054.32 | \$121,529.51 | \$111,417.57 | \$38,644.26 | \$35,954.37 | \$41,488.54 | \$7,167,734.96 |
| Storm Recovery and Replenishment Factors | \$22,339.06 | \$20,210.74 | \$19,687.87 | \$20,668.76 | \$20,259.53 | \$22,227.10 | \$29,227.10 | \$34,484.53 | \$31,044.53 | \$20,475.59 | \$20,105.20 | \$23,206.04 | \$300,362.59 |
| Pension/PBOP Adj. Factor | \$25,036.69 | \$22,631.06 | \$21,712.93 | \$22,309.94 | \$18,595.34 | \$27,859.12 | \$31,534.74 | \$37,207.52 | \$34,099.23 | \$22,057.58 | \$20,105.20 | \$23,206.04 | \$300,362.59 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$1,191.34 | \$309.54 | \$303.99 | \$438.85 | \$438.85 | \$518.94 | \$475.46 | \$307.34 | \$279.39 | \$322.91 | \$5,333.57 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (62,938.88) | (62,657.62) | \$181.37 | \$4,193.38 | \$3,500.06 | \$4,116.28 | \$5,933.47 | \$7,001.55 | \$6,200.07 | \$4,151.31 | \$3,783.84 | \$4,367.05 | \$38,051.88 |
| Energy Efficiency | \$273,836.50 | \$214,765.13 | \$216,431.52 | \$327,446.01 | \$197,999.97 | \$272,760.02 | \$335,773.57 | \$396,182.79 | \$363,098.81 | \$232,018.77 | \$214,081.59 | \$247,095.90 | \$3,128,239.48 |
| Renewables | \$149,845.06 | \$135,461.76 | \$132,100.94 | \$138,731.88 | \$124,275.43 | \$158,852.46 | \$220,118.07 | \$270,179.00 | \$247,663.04 | \$160,261.37 | \$146,077.85 | \$168,475.79 | \$2,060,386.35 |
| Commodity | \$695,536.46 | \$627,783.94 | \$612,229.43 | \$633,892.76 | \$533,315.83 | \$615,045.74 | \$853,052.04 | \$992,487.55 | \$891,971.08 | \$584,010.28 | \$535,077.37 | \$614,046.61 | \$8,196,363.38 |
| TOTAL | \$1,973,876.32 | \$1,517,865.12 | \$1,520,856.45 | \$1,615,744.02 | \$864,788.30 | \$1,046,566.43 | \$1,485,679.43 | \$1,745,603.08 | \$1,604,444.52 | \$1,031,060.69 | \$954,474.78 | \$1,112,101.51 | \$15,571,830.14 |

| UNITS (R-1) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|--------------------|
| Number of Bills | 11,500 | 11,486 | 11,544 | 11,525 | 11,562 | 11,572 | 11,568 | 11,567 | 11,607 | 11,643 | 11,635 | 11,667 | 138,976 |
| Basic Service kWh (Variable Price) | 3,485 | 2,984 | 3,147 | 448,991 | 381,645 | 423,404 | 635,486 | 763,969 | 710,638 | 507,261 | 487,739 | 633,074 | 9,616 |
| Basic Service kWh (Fixed Price) | 7,522,609 | 6,790,026 | 6,624,332 | 7,783,999 | 6,494,582 | 7,653,328 | 11,007,512 | 12,978,343 | 11,896,497 | 7,702,144 | 7,017,574 | 8,095,814 | 25,949,174 |
| TOTAL DELIVERED ENERGY | 8,407,108 | 7,600,727 | 7,412,660 | 7,783,999 | 6,944,582 | 7,653,328 | 11,007,512 | 12,978,343 | 11,896,497 | 7,702,144 | 7,017,574 | 8,095,814 | 104,029,961 |
| Peak kWh | | | | | | | | | | | | | |
| Off-Peak kWh | | | | | | | | | | | | | |
| G-U Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | | |

| PROPORTION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|-------|
| Current Month Total kWh (or Customer) Prorate | 36.06% | 34.99% | 37.12% | 38.46% | 40.29% | 38.73% | 45.33% | 35.34% | 32.77% | 32.42% | 31.93% | 38.16% | |
| Pet | 36.43% | 35.52% | 36.97% | 41.46% | 38.46% | 32.65% | 38.11% | 30.08% | 29.14% | 29.09% | 27.81% | 33.75% | |
| Current Month Basic Service Prorate | | | | | | | | | | | | | |

| RATES (R-1) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Customer Charge | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 |
| Distribution: First 600 kWh | \$0.04070 | \$0.04070 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 |
| Distribution: Over 600 kWh | \$0.04070 | \$0.04070 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 | \$0.04072 |
| Cup Ex | \$0.00000 | \$0.00000 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 | \$0.00165 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 | \$0.00228 |
| RAAF | \$0.00422 | \$0.00422 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 | \$0.00483 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Fund Replenishment | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 |
| Pension/PBOP | \$0.00298 | \$0.00298 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 | \$0.00287 |
| Revenue Decoupling Mechanism | \$0.00201 | \$0.00201 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 | \$0.00204 |
| Solar Cost Adjustment | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 |
| Smart Grid Distribution Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering Recovery | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | -\$0.00012 | -\$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 | \$0.00012 |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 | \$0.00025 |
| Transition Adjustment | -\$0.00049 | -\$0.00049 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 | \$0.00029 |
| Base Transmission | \$0.02706 | \$0.02706 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 | \$0.03001 |
| Transmission Adjustment | \$0.00123 | \$0.00123 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 | \$0.00055 |
| Net Energy Efficiency Charge | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 | \$0.01784 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| CABLE FACILITIES SURCHARGE | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 | \$0.00513 |
| BSACF | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 |
| Smart Grid Customer Cost Adjustment | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 |
| Commodity - Fixed (excl. BSACF) | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 |
| Commodity - Variable (excl. BSACF) | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 | \$0.10876 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|-----------------|
| CALCULATED REVENUE (R-I) | | | | | | | | | | | | | |
| Customer Charge | \$63,250.00 | \$63,173.00 | \$63,492.00 | \$63,387.50 | \$63,591.00 | \$63,646.00 | \$63,624.00 | \$63,618.50 | \$63,838.50 | \$64,076.50 | \$63,992.50 | \$64,168.50 | \$763,818.00 |
| Distribution: First 600 kWh | \$342,169.30 | \$309,349.59 | \$301,738.09 | \$316,964.45 | \$264,458.17 | \$310,829.13 | \$448,225.90 | \$528,478.13 | \$484,425.37 | \$313,631.31 | \$285,755.63 | \$329,661.56 | \$4,235,886.63 |
| Distribution: Over 600 kWh | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Corp Exp | \$0.00 | \$0.00 | \$4,539.92 | \$12,843.60 | \$10,716.01 | \$12,904.99 | \$18,162.39 | \$21,414.26 | \$19,629.22 | \$12,708.54 | \$11,578.99 | \$13,358.10 | \$137,546.02 |
| Basic Service Adjustment | \$0.00 | \$0.00 | \$6,273.35 | \$17,747.52 | \$17,403.98 | \$25,097.13 | \$17,566.89 | \$29,590.63 | \$27,124.02 | \$17,566.89 | \$16,000.07 | \$18,458.46 | \$190,063.63 |
| RAAF | \$35,478.00 | \$32,075.07 | \$32,938.55 | \$37,596.72 | \$31,368.68 | \$36,868.97 | \$33,166.29 | \$65,685.40 | \$57,460.08 | \$37,201.35 | \$33,894.89 | \$39,102.78 | \$489,856.78 |
| Storm Recovery Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Fund Replenishment | \$22,362.90 | \$20,217.94 | \$19,716.88 | \$20,705.44 | \$17,275.51 | \$20,304.65 | \$29,279.99 | \$34,522.39 | \$31,644.68 | \$20,487.70 | \$18,666.74 | \$21,534.86 | \$276,719.68 |
| Pension/DBOP | \$25,053.18 | \$22,650.16 | \$21,986.17 | \$23,340.07 | \$18,639.36 | \$21,907.65 | \$24,340.07 | \$34,142.94 | \$32,247.84 | \$20,140.44 | \$20,140.44 | \$23,234.99 | \$300,839.52 |
| Revenue Deficiency Mechanism | \$16,898.29 | \$15,277.46 | \$14,981.38 | \$15,879.36 | \$13,248.89 | \$15,571.99 | \$22,455.33 | \$26,475.82 | \$24,688.85 | \$15,712.38 | \$14,515.85 | \$16,515.46 | \$211,601.06 |
| Smart Grid Adjustment | \$252.22 | \$228.02 | \$387.46 | \$1,149.61 | \$1,349.36 | \$1,221.33 | \$1,761.20 | \$2,076.18 | \$1,903.44 | \$1,232.34 | \$1,122.81 | \$1,295.33 | \$13,979.66 |
| Smart Grid Distribution Adjustment | \$2,858.42 | \$2,584.25 | \$2,520.20 | \$2,646.56 | \$2,286.65 | \$2,824.33 | \$4,072.78 | \$4,801.99 | \$4,401.70 | \$2,849.79 | \$2,596.50 | \$2,995.45 | \$37,438.62 |
| Default Service Cost Reclassification | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| AGCE | \$0.00 | \$0.00 | \$11,106.66 | \$31,136.00 | \$249.79 | \$305.34 | \$440.30 | \$519.13 | \$475.86 | \$38.09 | \$780.70 | \$323.84 | \$3,734.47 |
| Net Metering Recovery Surcharge | \$0.00 | \$0.00 | \$11,666.32 | \$33,044.16 | \$27,536.90 | \$46,671.88 | \$50,441.15 | \$55,018.18 | \$50,441.15 | \$32,657.69 | \$29,754.52 | \$4,376.25 | \$353,451.64 |
| Renewable Energy Recovery | (1,408.85) | (912.09) | (816.42) | (3,892.00) | (1,247.28) | (3,802.62) | (5,148.25) | (6,489.17) | (5,148.25) | (3,851.08) | (3,506.79) | (4,047.91) | (39,300.37) |
| Base Transition | (1,176.99) | (1,064.10) | (1,340.39) | (1,946.00) | (1,683.63) | (1,908.34) | (2,751.88) | (3,244.38) | (2,751.88) | (1,925.53) | (1,754.40) | (2,023.96) | (33,733.92) |
| Base Transition Adjustment | (84,119.49) | (83,724.55) | (81,483.91) | (82,287.36) | (81,883.42) | (82,213.66) | (83,192.17) | (83,449.98) | (83,449.98) | (82,253.62) | (82,035.10) | (82,347.78) | (3,140,071.06) |
| Base Transmission | \$27,496.35 | \$26,675.68 | \$26,695.30 | \$23,597.92 | \$19,940.51 | \$22,076.18 | \$30,335.45 | \$39,480.08 | \$37,013.88 | \$23,141.33 | \$20,597.41 | \$24,295.58 | \$3,060,966.39 |
| Net Energy Efficiency Charge | \$10,340.74 | \$9,348.90 | \$7,246.21 | \$4,281.20 | \$5,572.00 | \$4,198.33 | \$6,054.13 | \$7,138.09 | \$6,443.07 | \$4,256.18 | \$3,859.67 | \$4,452.70 | \$71,271.22 |
| Renewables Charge | \$149,982.81 | \$135,969.97 | \$132,236.51 | \$138,866.54 | \$125,686.62 | \$159,002.22 | \$229,286.48 | \$270,338.89 | \$247,804.04 | \$160,455.67 | \$146,176.07 | \$168,655.81 | \$2,062,048.63 |
| Customer Credit | \$0.00 | \$0.00 | \$5,706.18 | \$3,892.00 | \$3,247.28 | \$3,816.66 | \$5,503.75 | \$6,489.17 | \$5,948.25 | \$3,851.08 | \$3,508.79 | \$4,047.91 | \$52,014.99 |
| CABLE FACILITIES SURCHARGE | \$43,128.47 | \$38,991.73 | \$38,025.41 | \$39,951.92 | \$33,317.05 | \$71,524.29 | \$103,140.39 | \$121,607.08 | \$111,470.18 | \$39,512.00 | \$36,000.16 | \$41,551.53 | \$718,180.21 |
| BSACF | \$41,017.21 | \$37,021.90 | \$36,119.77 | \$32,586.00 | \$1,586.78 | \$884.91 | \$1,328.16 | \$1,596.70 | \$1,485.24 | \$1,093.37 | \$1,060.18 | \$1,332.12 | \$126,999.34 |
| Smart Grid Customer Cost Adjustment | \$9,031.32 | \$8,151.61 | \$7,925.97 | \$622.40 | \$497.61 | \$934.16 | \$1,123.04 | \$1,123.04 | \$1,044.64 | \$745.68 | \$716.97 | \$930.61 | \$32,313.80 |
| Commodity - Fixed (excl. BSACF) | \$686,212.39 | \$619,386.17 | \$604,271.57 | \$42,781.36 | \$34,746.13 | \$38,228.15 | \$57,676.71 | \$69,337.83 | \$64,497.50 | \$46,039.01 | \$48,663.80 | \$77,975.73 | \$2,390,016.35 |
| Commodity - Variable (excl. BSACF) | \$324.83 | \$324.83 | \$317.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$969.55 |
| Ren Gen CR - Pension/PROP Adj | (31.65) | (50.03) | (50.36) | (15.48) | (20.01) | (24.63) | (33.42) | (16.81) | (19.75) | (8.56) | (11.02) | (4.99) | (169.18) |
| Ren Gen CR - Solar Cost Adj | (50.02) | (50.03) | (50.18) | (50.80) | (51.45) | (51.37) | (51.86) | (50.94) | (51.10) | (50.48) | (50.61) | (50.28) | (519.12) |
| Ren Gen CR - RDM | (31.11) | (31.69) | (31.13) | (31.00) | (31.42) | (31.51) | (32.75) | (31.95) | (31.04) | (36.08) | (35.55) | (35.64) | (371.87) |
| Ren Gen CR - BSACF | (53.01) | (54.58) | (51.22) | (52.39) | (52.98) | (51.94) | (52.34) | (51.24) | (51.38) | (56.23) | (58.03) | (53.64) | (571.98) |
| Ren Gen CR - AGCE | \$0.00 | \$0.00 | (80.05) | (80.22) | (80.28) | (80.34) | (80.47) | (80.23) | (80.28) | (80.12) | (80.15) | (80.07) | (82.21) |
| Ren Gen CR - Net Metering | \$0.00 | \$0.00 | (85.55) | (82.87) | (82.56) | (83.39) | (84.37) | (82.43) | (82.91) | (81.64) | (81.28) | (81.74) | (824.05) |
| Ren Gen CR - Renewable Energy Recovery | \$0.13 | \$0.20 | (80.78) | (85.39) | (86.97) | (88.58) | (81.64) | (85.86) | (86.88) | (82.98) | (83.84) | (81.74) | (854.33) |
| Ren Gen CR - Storm Adj | (31.47) | (32.24) | (30.38) | (31.54) | (31.84) | (30.97) | (31.58) | (31.58) | (31.31) | (31.73) | (31.02) | (31.64) | (315.64) |
| Ren Gen CR - Supply Charge | (850.44) | (876.72) | (832.64) | (849,195) | (863,466) | (877,890) | (853,158) | (853,158) | (862,461) | (820,652) | (812,425) | (824,332) | (8,543,541) |
| Ren Gen CR - Distribution Charge | (82,251) | (83,423) | (81,433.53) | (82,190.60) | (82,833.85) | (83,494.44) | (84,741.15) | (82,388.51) | (82,802.44) | (81,214.62) | (81,563.35) | (80,866) | (82,394,669) |
| Ren Gen CR - Base Transmission | \$0.00 | \$0.00 | (82.98) | (81.30) | (81,889) | (81,957) | (82,655) | (81,757) | (81,335) | (86,800) | (85,680) | (85,397) | (831,258.66) |
| Ren Gen CR - Basic Service Adj | (14,996) | (15,000) | (99,27) | (161,844) | (209,200) | (257,555) | (349,444) | (175,777) | (326,653) | (89,499) | (115,244) | (85,222) | (8,754,277) |
| Ren Gen CR - Transmission Adj | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (80,68) | (834,800) |
| Ren Gen CR - Base Transition | (80,08) | (80,12) | (80,71) | (81,35) | (81,74) | (82,91) | (83,38) | (82,000) | (81,72) | (80,75) | (80,96) | (80,44) | (814,31) |
| Ren Gen CR - Transition Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Def Serv Cost Reclass | (82,33) | (83,55) | (81,568) | (82,605) | (83,677) | (84,145) | (85,624) | (82,829) | (83,244) | (81,440) | (81,555) | (88,400) | (828,185) |
| Ren Gen CR - RAAF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Customer Credit | (325,614) | (324,715) | (330,048) | (317,988) | (313,260) | (316,955) | (320,335) | (318,013) | (316,500) | (312,411) | (313,956) | (317,456) | (3,232,477) |
| Farm Discount | \$1,075,756.63 | \$1,519,885.33 | \$1,518,473.36 | \$1,017,951.26 | \$866,409.07 | \$1,009,583.68 | \$1,487,900.70 | \$1,745,804.70 | \$1,606,516.73 | \$1,034,859.07 | \$955,056.42 | \$1,114,095.52 | \$15,592,892.47 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|------------------------|
| CALC REVENUE SUMMARY (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$63,250.00 | \$63,173.00 | \$65,492.00 | \$65,387.50 | \$65,591.00 | \$63,646.00 | \$63,624.00 | \$63,618.50 | \$63,838.50 | \$64,076.50 | \$63,992.50 | \$64,168.50 | \$763,818.00 |
| Distribution | \$437,379.60 | \$395,333.17 | \$405,235.47 | \$426,044.38 | \$355,266.76 | \$416,339.00 | \$600,502.94 | \$708,543.44 | \$649,437.73 | \$420,627.41 | \$383,196.30 | \$442,355.55 | \$5,640,261.76 |
| Cable Surcharge | \$43,128.47 | \$38,991.73 | \$38,025.41 | \$39,931.92 | \$33,317.05 | \$71,524.29 | \$103,140.39 | \$121,607.08 | \$11,470.18 | \$39,512.00 | \$36,000.16 | \$41,531.53 | \$718,180.21 |
| Storm Recovery and Replenishment Factors | \$22,361.43 | \$20,215.70 | \$19,707.50 | \$20,694.59 | \$17,256.97 | \$20,281.82 | \$29,249.02 | \$34,506.81 | \$31,626.37 | \$20,479.77 | \$18,656.53 | \$21,530.23 | \$276,563.24 |
| Pension/PBOP Adj. Factor | \$25,051.53 | \$22,647.65 | \$21,775.81 | \$22,324.59 | \$18,619.35 | \$21,883.02 | \$31,558.14 | \$37,231.03 | \$34,123.19 | \$22,096.60 | \$20,129.42 | \$23,230.00 | \$300,670.34 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$110.01 | \$311.14 | \$259.51 | \$439.83 | \$439.83 | \$518.90 | \$475.58 | \$307.97 | \$280.55 | \$323.77 | \$3,332.26 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (82,942.31) | (82,659.96) | (81,445.45) | \$4,200.45 | \$3,503.29 | \$4,117.37 | \$5,937.76 | \$7,005.14 | \$6,220.38 | \$4,157.54 | \$3,787.43 | \$4,370.80 | \$37,752.44 |
| Transmission | \$237,821.45 | \$215,000.79 | \$215,838.79 | \$237,714.21 | \$198,260.48 | \$253,012.24 | \$336,033.74 | \$396,439.18 | \$363,446.64 | \$235,286.40 | \$214,339.73 | \$247,354.91 | \$3,130,448.54 |
| Energy Efficiency | \$149,982.81 | \$135,596.97 | \$132,236.51 | \$138,866.54 | \$123,686.62 | \$159,002.22 | \$229,286.48 | \$270,338.89 | \$247,304.04 | \$160,435.67 | \$146,176.07 | \$168,635.81 | \$2,062,448.63 |
| Renewables | \$4,203.55 | \$3,800.37 | \$3,706.18 | \$3,892.00 | \$3,247.28 | \$5,503.75 | \$5,503.75 | \$6,489.17 | \$5,948.25 | \$3,851.08 | \$3,598.79 | \$4,047.91 | \$52,014.99 |
| Commodity | \$695,520.11 | \$627,285.89 | \$618,491.14 | \$60,587.42 | \$69,400.76 | \$55,656.06 | \$82,624.64 | \$99,506.56 | \$92,025.86 | \$64,068.13 | \$64,988.95 | \$97,146.52 | \$2,697,802.06 |
| | \$1,675,756.63 | \$1,519,885.33 | \$1,518,473.36 | \$1,017,951.26 | \$866,499.07 | \$1,049,583.68 | \$1,487,906.70 | \$1,745,804.70 | \$1,606,516.73 | \$1,034,859.07 | \$955,056.42 | \$1,114,695.52 | \$15,592,892.47 |
| VARIANCE: Calc minus Booked (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$54.34 | \$41.88 | \$274.72 | \$115.69 | \$142.62 | \$118.80 | \$37.49 | (80.06) | (18.99) | \$21.37 | \$270.06 | \$10.48 | \$1,887.40 |
| Distribution | \$1,411.20 | \$1,422.47 | (81,162.05) | \$42.28 | \$1,645.26 | \$2,130.66 | \$1,522.78 | \$1,601.64 | \$1,547.14 | \$1,590.07 | \$1,578.88 | \$1,807.92 | \$16,665.58 |
| Cable Surcharge | \$44.12 | \$41.61 | \$42.04 | \$42.33 | \$41.93 | \$60.50 | \$86.07 | \$77.57 | \$52.61 | \$80.74 | \$45.79 | \$42.99 | \$1,445.25 |
| Storm Recovery and Replenishment Factors | \$2.37 | \$4.96 | \$19.61 | \$22.35 | \$22.21 | \$22.29 | \$21.92 | \$22.28 | \$22.31 | \$22.18 | \$22.12 | \$22.14 | \$226.72 |
| Pension/PBOP Adj. Factor | \$14.84 | \$16.59 | \$62.88 | \$23.65 | \$24.01 | \$23.90 | \$23.40 | \$23.51 | \$23.96 | \$23.02 | \$24.22 | \$23.96 | \$307.95 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | (89.33) | \$1.60 | \$1.70 | \$1.01 | \$0.98 | (80.04) | \$0.12 | \$0.63 | \$1.16 | \$0.86 | (81.31) |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (83.43) | (82.34) | (83,268.22) | \$7.07 | \$3.23 | \$1.09 | \$4.29 | \$3.59 | \$0.31 | \$6.23 | \$3.59 | \$5.75 | (82,994.44) |
| Transmission | \$234.95 | \$235.66 | (8592.73) | \$288.20 | \$260.61 | \$252.22 | \$261.17 | \$256.39 | \$247.83 | \$267.63 | \$258.14 | \$259.01 | \$2,209.06 |
| Energy Efficiency | \$134.85 | \$135.21 | \$135.37 | \$134.66 | (8388.81) | \$149.76 | \$168.41 | \$188.99 | \$141.10 | \$174.30 | \$158.22 | \$160.02 | \$1,062.28 |
| Renewables | \$1.43 | \$2.21 | \$1.92 | \$2.24 | \$66.47 | \$0.83 | \$1.71 | \$1.62 | \$1.03 | \$1.76 | \$1.02 | \$1.30 | \$18.61 |
| Commodity | (516.35) | \$1.95 | (8,088.29) | \$58.67 | \$66.19 | \$66.19 | \$93.04 | \$55.53 | \$54.78 | \$57.15 | (81,790.52) | \$61.59 | (82,099.77) |
| Total | \$1,878.31 | \$2,000.22 | (82,383.09) | \$2,206.64 | \$1,620.77 | \$2,327.25 | \$2,221.27 | \$2,201.02 | \$2,072.21 | \$3,242.08 | \$881.64 | \$2,594.01 | \$21,062.33 |
| Percent Variance | 0.11% | 0.13% | -0.16% | 0.22% | 0.19% | 0.27% | 0.15% | 0.13% | 0.13% | 0.31% | 0.06% | 0.23% | |

| Rate Class: R-2 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| BOOKED REVENUE (R-2) | | | | | | | | | | | | |
| Customer Charge | \$1,095.78 | \$1,152.62 | \$1,153.17 | \$1,133.00 | \$1,155.18 | \$1,146.93 | \$1,137.21 | \$1,122.73 | \$1,131.90 | \$1,102.38 | \$1,101.28 | \$1,076.72 |
| Distribution | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) | (\$836.69) |
| Cable Surcharge | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 | \$651.45 |
| Storm Recovery and Replenishment Factors | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 | \$550.80 |
| Pension/RPO/Adj. Factor | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 | \$616.74 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 | \$672.31 |
| Transmission | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 | \$5,851.96 |
| Energy Efficiency | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 | \$891.86 |
| Renewables | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 | \$108.47 |
| Commodity | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 | \$16,287.06 |
| TOTAL | \$25,144.41 | \$24,851.72 | \$25,049.38 | \$24,800.36 | \$25,059.79 | \$24,836.55 | \$24,729.06 | \$24,755.89 | \$24,826.01 | \$24,464.43 | \$24,508.58 | \$24,406.56 |

| UNITS (R-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Number of Bills | 199 | 199 | 210 | 205 | 209 | 209 | 209 | 204 | 204 | 203 | 199 | 194 |
| Basic Service kWh (Variable Price) | 176,228 | 173,654 | 168,169 | 33,213 | 19,387 | 16,734 | 16,156 | 15,768 | 14,867 | 13,306 | 16,596 | 25,130 |
| Basic Service kWh (Fixed Price) | 206,854 | 205,508 | 199,588 | 195,819 | 140,221 | 131,651 | 148,702 | 145,447 | 134,267 | 114,533 | 126,463 | 173,589 |
| TOTAL DELIVERED ENERGY | | | | | | | | | | | | |
| Peak kWh | | | | | | | | | | | | |
| Off-Peak kWh | | | | | | | | | | | | |
| G-U Unmetered Accounts | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | |
| Demand kW | | | | | | | | | | | | |

| PRORATION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| Current Month Total kWh (or Customer) Prorate | 36.06% | 34.99% | 37.12% | 38.46% | 40.29% | 38.73% | 45.33% | 35.34% | 32.77% | 32.42% | 31.93% | 38.16% |
| Pet | 36.43% | 35.52% | 36.97% | 41.46% | 38.46% | 32.65% | 38.11% | 30.08% | 29.14% | 29.09% | 27.81% | 33.75% |
| Current Month Basic Service Prorate | | | | | | | | | | | | |
| Pet | | | | | | | | | | | | |

| RATES (R-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Customer Charge | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 | \$5.50 |
| Distribution: First 600 kWh | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 | \$0.04070 |
| Distribution: Over 600 kWh | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Cap Ex | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| RAAF | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 | \$0.00422 |
| Storm Recovery Adjustment | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 | \$0.00266 |
| Storm Fund Replenishment | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 | \$0.00298 |
| Pension/RPO | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 | \$0.00201 |
| Revenue Decoupling Mechanism | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 | \$0.00003 |
| Solar Cost Adjustment | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 | \$0.00034 |
| Smart Grid Distribution Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering Recovery | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Transition Adjustment | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) | (\$0.00049) |
| Base Transmission | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 | \$0.02706 |
| Transmission Adjustment | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 | \$0.00123 |
| Net Energy Efficiency Charge | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 | \$0.00431 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| CABLE FACILITIES SURCHARGE | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 | \$0.00317 |
| BSACF | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 | \$0.00545 |
| Smart Grid Customer Cost Adjustment | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 | \$0.00120 |
| Commodity - Fixed (incl. BSACF) | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 | \$0.09122 |
| Commodity - Variable (excl. BSACF) | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 | \$0.10878 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
| CALCULATED REVENUE (R-2) | | | | | | | | | | | | | |
| Customer Charge | \$1,094.50 | \$1,149.50 | \$1,155.00 | \$1,127.50 | \$1,149.50 | \$1,149.50 | \$1,133.00 | \$1,122.00 | \$1,122.00 | \$1,116.50 | \$1,094.50 | \$1,067.00 | \$13,480.50 |
| Distribution: First 600 kWh | \$8,418.96 | \$8,364.18 | \$7,973.75 | \$7,973.75 | \$5,709.80 | \$5,360.83 | \$6,055.15 | \$5,922.60 | \$5,467.36 | \$4,655.64 | \$5,149.58 | \$7,059.59 | \$78,262.16 |
| Distribution: Over 600 kWh | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cup Ex | \$0.00 | \$0.00 | \$122.24 | \$323.10 | \$231.37 | \$217.22 | \$245.36 | \$239.99 | \$221.54 | \$188.65 | \$208.66 | \$286.06 | \$2,284.19 |
| Basic Service Adjustment | \$0.00 | \$0.00 | \$168.92 | \$446.47 | \$319.71 | \$300.16 | \$339.04 | \$331.62 | \$306.13 | \$260.68 | \$288.34 | \$395.28 | \$3,156.35 |
| RAAF | \$872.93 | \$867.25 | \$887.45 | \$945.81 | \$677.27 | \$635.87 | \$718.23 | \$702.51 | \$648.51 | \$552.23 | \$610.81 | \$837.37 | \$8,956.24 |
| Storm Recovery Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Fund Replenishment | \$550.23 | \$546.65 | \$530.96 | \$520.88 | \$372.99 | \$350.19 | \$395.55 | \$386.89 | \$357.15 | \$304.12 | \$336.40 | \$461.16 | \$5,113.11 |
| Revenue Decoupling Mechanism | \$616.42 | \$612.41 | \$586.62 | \$562.01 | \$402.43 | \$377.84 | \$426.78 | \$417.43 | \$385.34 | \$333.24 | \$362.95 | \$497.57 | \$5,575.94 |
| Renewable Energy Recovery | \$415.78 | \$413.07 | \$403.40 | \$399.47 | \$286.05 | \$268.57 | \$303.35 | \$296.71 | \$273.91 | \$233.24 | \$257.99 | \$353.67 | \$3,905.21 |
| Solar Cost Adjustment | \$6.21 | \$6.17 | \$10.44 | \$23.82 | \$49.37 | \$48.72 | \$55.02 | \$53.82 | \$49.68 | \$42.30 | \$46.79 | \$27.74 | \$236.75 |
| Smart Grid Distribution Adjustment | \$70.33 | \$69.87 | \$67.86 | \$66.58 | \$49.37 | \$48.72 | \$55.02 | \$53.82 | \$49.68 | \$42.30 | \$46.79 | \$27.74 | \$236.75 |
| Default Service Cost Reclassification | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Credit | \$0.00 | \$0.00 | \$2.96 | \$7.83 | \$5.61 | \$5.27 | \$5.95 | \$5.82 | \$5.37 | \$4.57 | \$5.06 | \$6.94 | \$68.49 |
| AGCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Metering | \$0.00 | \$0.00 | \$141.13 | \$830.27 | \$594.54 | \$558.20 | \$630.49 | \$616.70 | \$569.29 | \$484.77 | \$576.20 | \$735.09 | \$5,869.68 |
| Renewable Energy Recovery | \$324.82 | \$324.66 | \$311.08 | \$297.01 | \$201.11 | \$185.82 | \$214.35 | \$212.72 | \$197.14 | \$167.14 | \$185.82 | \$274.38 | \$2,267.63 |
| Base Transition | \$338.96 | \$338.77 | \$336.09 | \$334.96 | \$235.05 | \$232.92 | \$271.17 | \$266.56 | \$233.57 | \$203.34 | \$221.66 | \$311.62 | \$2,110.09 |
| Transition Adjustment | \$101.36 | \$100.69 | \$98.01 | \$96.79 | \$80.66 | \$78.18 | \$84.13 | \$82.18 | \$78.94 | \$67.16 | \$76.67 | \$90.28 | \$1,171.59 |
| Base Transition | \$1597.47 | \$1561.05 | \$1519.41 | \$1537.65 | \$1,208.04 | \$1,150.84 | \$1,462.54 | \$1,364.87 | \$1,229.35 | \$1,043.13 | \$1,195.16 | \$1,202.81 | \$16,099.20 |
| Transmission Adjustment | \$254.45 | \$252.78 | \$252.78 | \$107.70 | \$71.12 | \$72.40 | \$81.78 | \$80.00 | \$73.85 | \$62.89 | \$69.53 | \$95.35 | \$1,222.97 |
| Net Energy Efficiency Charge | \$891.54 | \$885.74 | \$860.25 | \$843.98 | \$623.56 | \$612.18 | \$691.46 | \$676.35 | \$624.35 | \$531.65 | \$588.06 | \$806.16 | \$8,653.24 |
| Renewables Charge | \$103.43 | \$102.75 | \$99.79 | \$97.91 | \$70.11 | \$65.82 | \$74.35 | \$72.72 | \$67.14 | \$57.16 | \$62.23 | \$86.68 | \$961.09 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CABLE FACILITIES SURCHARGE | \$655.73 | \$651.46 | \$632.69 | \$620.75 | \$444.50 | \$703.02 | \$798.07 | \$776.69 | \$716.99 | \$562.44 | \$400.89 | \$459.58 | \$7,208.81 |
| BSACF | \$960.44 | \$946.31 | \$916.52 | \$181.01 | \$80.60 | \$34.98 | \$33.77 | \$32.95 | \$31.07 | \$27.81 | \$34.69 | \$52.52 | \$3,332.67 |
| Smart Grid Consumer Cost Adjustment | \$211.47 | \$208.36 | \$201.81 | \$209.85 | \$25.28 | \$24.60 | \$23.75 | \$23.18 | \$21.86 | \$19.56 | \$24.40 | \$36.94 | \$861.06 |
| Commodity - Fixed (excl. BSACF) | \$16,075.52 | \$15,838.89 | \$15,340.38 | \$15,029.69 | \$17,050.05 | \$1,518.78 | \$1,466.31 | \$1,431.10 | \$1,449.33 | \$1,207.66 | \$1,655.86 | \$3,095.26 | \$63,773.83 |
| Commodity - Variable (excl. BSACF) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Pension/PROOP Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Solar Cost Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RDM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - BSACF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - AGCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Storm Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Supply Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Distribution Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Basic Service Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Base Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Transmission Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Base Transition | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Transition Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Def Serv Cost Reclass | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RAAF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Firm Discount | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Low Income Discount | \$11,543.56 | \$11,518.24 | \$11,427.53 | \$12,806.14 | \$9,004.03 | \$8,846.91 | \$8,851.45 | \$8,688.11 | \$8,051.06 | \$6,829.98 | \$7,594.51 | \$10,413.43 | \$158,553.64 |
| Total | \$25,154.61 | \$24,861.62 | \$24,679.07 | \$12,806.14 | \$9,004.03 | \$8,566.07 | \$9,262.95 | \$9,040.35 | \$8,430.29 | \$7,176.36 | \$8,086.36 | \$11,483.79 | \$158,553.64 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------|---------------|------------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|-----------------|
| CALC REVENUE SUMMARY (R-2) | | | | | | | | | | | | | |
| Customer Charge | \$1,094.50 | \$1,149.50 | \$1,155.00 | \$1,127.50 | \$1,149.50 | \$1,149.50 | \$1,133.00 | \$1,122.00 | \$1,122.00 | \$1,116.50 | \$1,094.50 | \$1,067.00 | \$13,480.50 |
| Distribution | (823.73) | (876.05) | (870.84) | (8580.71) | (535.58) | (635.63) | (711.93) | (5726.84) | (701.08) | (569.89) | (666.33) | (910.56) | (8,449.17) |
| Cable Surchage | \$550.23 | \$651.46 | \$632.69 | \$620.75 | \$444.50 | \$703.02 | \$794.07 | \$776.69 | \$716.99 | \$362.44 | \$400.89 | \$549.58 | \$7,308.81 |
| Storm Recovery and Replenishment Factors | \$616.42 | \$546.65 | \$530.90 | \$520.88 | \$372.99 | \$372.99 | \$395.55 | \$386.89 | \$357.15 | \$304.12 | \$336.40 | \$461.16 | \$5,113.11 |
| Pension/PBOP Adj. Factor | \$0.00 | \$0.00 | \$586.62 | \$562.01 | \$402.43 | \$377.84 | \$426.78 | \$417.43 | \$385.34 | \$328.14 | \$362.95 | \$497.57 | \$5,575.94 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$2.96 | \$7.83 | \$5.61 | \$5.27 | \$5.95 | \$5.82 | \$5.37 | \$4.57 | \$5.06 | \$6.94 | \$55.38 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | (672.40) | (671.92) | (633.92) | \$105.75 | \$75.71 | \$71.10 | \$80.30 | \$78.54 | \$72.51 | \$61.75 | \$68.29 | \$93.62 | \$559.33 |
| Energy Efficiency | \$5,851.90 | \$5,813.83 | \$5,814.53 | \$5,984.23 | \$4,285.16 | \$4,023.24 | \$4,544.32 | \$4,444.87 | \$4,103.20 | \$3,494.02 | \$3,864.71 | \$5,298.16 | \$57,522.17 |
| Renewables | \$891.54 | \$885.74 | \$860.23 | \$843.98 | \$623.56 | \$612.18 | \$691.46 | \$676.33 | \$624.35 | \$531.65 | \$588.06 | \$806.16 | \$8,635.24 |
| Commodity | \$16,286.99 | \$16,047.25 | \$15,711.11 | \$3,516.01 | \$70.11 | \$65.82 | \$74.35 | \$72.72 | \$67.14 | \$57.16 | \$63.23 | \$86.68 | \$961.09 |
| | \$25,154.61 | \$24,861.62 | \$24,679.07 | \$12,806.14 | \$9,004.03 | \$8,566.07 | \$9,265.95 | \$9,040.35 | \$8,430.29 | \$7,175.36 | \$8,086.36 | \$11,483.79 | \$158,553.64 |
| VARIANCE, Calculated minus Booked (R-2) | | | | | | | | | | | | | |
| Customer Charge | (61.28) | (63.12) | (61.83) | (65.50) | (65.68) | \$2.57 | (63.21) | (60.73) | (69.90) | (64.12) | (66.78) | (69.72) | (828.40) |
| Distribution | \$12.96 | \$13.75 | (6207.20) | \$0.02 | \$20.81 | \$16.87 | \$13.67 | \$13.73 | \$14.41 | \$12.99 | \$14.72 | \$15.30 | (644.48) |
| Cable Surchage | \$0.02 | \$0.01 | \$0.06 | \$0.02 | (80.02) | \$3.47 | \$0.05 | \$0.03 | (60.07) | \$3.04 | (60.49) | \$0.00 | \$6.12 |
| Storm Recovery and Replenishment Factors | (80.57) | (80.50) | (80.01) | \$0.06 | (80.04) | (80.01) | \$0.03 | (80.02) | \$0.01 | (80.04) | (80.01) | \$0.00 | (61.10) |
| Pension/PBOP Adj. Factor | (80.32) | (80.19) | (81.16) | (80.05) | \$0.03 | (80.06) | (80.04) | \$0.01 | (80.04) | (80.01) | (80.05) | (80.07) | \$2.85 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | (61.16) | (80.05) | \$0.01 | (80.07) | (80.05) | \$0.00 | (80.02) | (80.02) | (80.02) | (80.01) | (61.21) |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | (80.09) | (80.00) | (627.32) | (80.02) | \$0.00 | \$0.00 | (80.01) | (80.15) | (80.02) | (80.03) | (80.02) | (80.05) | (626.99) |
| Energy Efficiency | (80.06) | \$0.10 | (69.56) | (80.02) | \$0.15 | \$2.05 | \$0.05 | (80.08) | \$0.01 | \$0.09 | \$0.13 | \$0.12 | (666.96) |
| Renewables | (80.35) | (80.27) | (80.22) | (80.31) | (67.18) | \$0.19 | (80.30) | (80.40) | (80.22) | (80.18) | (80.23) | (80.12) | (69.78) |
| Commodity | (80.04) | \$0.00 | (80.09) | (80.03) | (80.10) | (80.07) | (80.06) | (80.02) | (80.03) | (80.08) | (80.10) | (80.12) | (80.68) |
| | (60.07) | \$0.02 | (670.00) | \$0.05 | \$0.38 | \$1.73 | (60.06) | \$0.01 | (60.06) | (60.05) | (61.37) | (60.05) | (6139.29) |
| Total | \$10.20 | \$9.90 | (6370.41) | \$5.78 | \$8.24 | \$27.52 | \$9.15 | \$12.38 | \$4.28 | \$29.93 | (64.22) | \$3.23 | (613.92) |

| Rate Class: G-1 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| BOOKED REVENUE (G-1) | | | | | | | | | | | | | |
| Customer Charge | \$15,504.15 | \$15,298.82 | \$15,301.82 | \$15,079.81 | \$15,220.83 | \$15,232.16 | \$15,228.17 | \$15,125.84 | \$15,435.19 | \$15,423.50 | \$15,328.17 | \$15,354.18 | \$183,527.64 |
| Distribution | \$75,992.30 | \$71,688.75 | \$69,389.62 | \$76,283.01 | \$72,365.19 | \$82,069.53 | \$103,726.99 | \$125,520.28 | \$126,033.69 | \$87,084.04 | \$77,280.02 | \$78,984.53 | \$1,046,097.95 |
| Cable Surcharge | \$14,768.67 | \$14,004.03 | \$13,405.76 | \$14,503.12 | \$13,786.28 | \$17,996.35 | \$22,709.25 | \$27,421.91 | \$27,880.80 | \$15,564.80 | \$14,749.36 | \$15,049.37 | \$212,441.87 |
| Storm Recovery and Replenishment Factors | \$6,131.63 | \$5,815.30 | \$5,554.80 | \$6,007.64 | \$5,699.28 | \$6,094.92 | \$8,988.52 | \$9,913.78 | \$9,945.88 | \$6,824.07 | \$6,111.01 | \$6,247.63 | \$83,002.53 |
| Pension/PBOP Adj. Factor | \$4,645.51 | \$4,406.19 | \$4,113.84 | \$4,645.31 | \$4,396.82 | \$4,486.85 | \$5,663.46 | \$6,872.66 | \$4,754.25 | \$4,221.38 | \$4,315.92 | \$4,315.92 | \$58,413.59 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$10.64 | \$49.95 | \$47.54 | \$33.92 | \$68.34 | \$82.62 | \$82.62 | \$57.14 | \$50.65 | \$51.78 | \$555.50 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$712.55 | \$680.43 | \$627.68 | \$802.72 | \$887.39 | \$976.88 | \$1,233.31 | \$1,500.12 | \$1,487.42 | \$1,034.63 | \$919.30 | \$939.78 | \$8,481.91 |
| Transmission | \$41,097.32 | \$38,894.16 | \$36,741.90 | \$38,440.98 | \$36,465.71 | \$41,558.08 | \$52,456.97 | \$63,422.81 | \$63,646.29 | \$44,034.75 | \$39,106.52 | \$39,073.22 | \$555,243.21 |
| Energy Efficiency | \$15,095.51 | \$14,234.68 | \$14,713.52 | \$14,535.04 | \$17,448.49 | \$22,020.80 | \$26,587.16 | \$26,587.16 | \$26,646.30 | \$18,450.42 | \$16,729.23 | \$16,729.23 | \$216,242.21 |
| Renewables | \$857.52 | \$814.41 | \$778.64 | \$842.66 | \$801.03 | \$1,150.68 | \$1,388.46 | \$1,388.46 | \$1,392.86 | \$964.33 | \$854.30 | \$871.30 | \$11,033.85 |
| Commodity | \$96,338.59 | \$91,025.23 | \$86,024.46 | \$91,539.25 | \$87,201.04 | \$95,046.24 | \$102,950.19 | \$108,342.28 | \$108,342.28 | \$73,412.28 | \$68,659.31 | \$68,659.31 | \$1,012,019.42 |
| TOTAL | \$249,603.59 | \$246,075.04 | \$242,286.69 | \$186,345.00 | \$176,294.15 | \$203,225.38 | \$257,259.68 | \$306,181.38 | \$315,402.18 | \$212,246.57 | \$189,656.66 | \$191,149.75 | \$2,817,884.47 |

| UNITS (G-1) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Number of Bills | 1,509 | 1,509 | 1,516 | 1,493 | 1,498 | 1,516 | 1,509 | 1,508 | 1,521 | 1,518 | 1,517 | 1,520 | 18,134 |
| Basic Service kWh (Variable Price) | 3,620 | 3,251 | 3,064 | - | 67 | 67 | 67 | 139 | 85 | 139 | 133 | 73 | 10,638 |
| Basic Service kWh (Fixed Price) | 1,098,829 | 1,039,629 | 978,307 | 149,342 | 125,099 | 159,783 | 255,705 | 305,525 | 375,051 | 165,657 | 136,431 | 146,296 | 4,935,654 |
| TOTAL DELIVERED ENERGY | 1,714,518 | 1,626,491 | 1,557,039 | 1,684,674 | 1,601,201 | 1,823,182 | 2,300,826 | 2,776,936 | 2,785,115 | 1,927,851 | 1,713,062 | 1,747,912 | 23,238,807 |

| PRORATION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|-------|
| Current Month Total kWh (or Customer) Prorate | 36.06% | 34.99% | 37.12% | 38.46% | 40.29% | 38.73% | 45.33% | 35.34% | 32.77% | 32.42% | 31.93% | 38.16% | |
| Pete | 36.43% | 35.52% | 36.97% | 41.46% | 38.46% | 32.65% | 38.11% | 30.08% | 29.14% | 29.09% | 27.81% | 33.75% | |
| Current Month Basic Service Prorate | | | | | | | | | | | | | |

| RATES (G-1) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| Customer Charge | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 | \$10.00 |
| Unmetered Charge | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 | \$7.50 |
| Distribution kWh Charge (First 2000 kWh) | \$0.03382 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 |
| Distribution kWh Charge (Over 2000 kWh) | \$0.03382 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 | \$0.03384 |
| Cup Ex | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| RAAF | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 | \$0.00581 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Fund Replenishment | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 | \$0.00359 |
| Pension/PBOP | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 | \$0.00277 |
| Revenue Decoupling Mechanism | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 | \$0.00006 |
| Smart Grid Distribution Adjustment | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 | \$0.00047 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Transition Adjustment | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) | (\$0.00056) |
| Base Transmission | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 | \$0.02297 |
| Transmission Adjustment | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 | \$0.00104 |
| Net Energy Efficiency Charge | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| CABLE FACILITIES SURCHARGE | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 | \$0.00861 |
| BSACF | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 | \$0.00258 |
| Smart Grid Customer Cost Adjustment | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 | \$0.00118 |
| Commodity - Fixed (incl. BSACF) | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 | \$0.08718 |
| Commodity - Variable (incl. BSACF) | \$0.10580 | \$0.10478 | \$0.09457 | \$0.07171 | \$0.06659 | \$0.08558 | \$0.09030 | \$0.08850 | \$0.08748 | \$0.08822 | \$0.09450 | \$0.11057 | \$1,012,019.42 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| CALCULATED REVENUE (G-I) | | | | | | | | | | | | | |
| Customer Charge | \$15,247.50 | \$15,247.50 | \$15,317.50 | \$15,087.50 | \$15,137.50 | \$15,317.50 | \$15,247.50 | \$15,237.50 | \$15,367.50 | \$15,337.50 | \$15,327.50 | \$15,357.50 | \$183,230.00 |
| Distribution kWh Charge (First 2000 kWh) | \$57,985.00 | \$55,007.92 | \$52,670.62 | \$57,009.37 | \$54,184.64 | \$61,696.48 | \$77,859.96 | \$93,971.52 | \$94,248.30 | \$65,238.47 | \$57,970.02 | \$59,149.34 | \$786,991.64 |
| Distribution kWh Charge (Over 2000 kWh) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cup Ex | \$0.00 | \$0.00 | \$786.04 | \$2,291.16 | \$2,177.63 | \$2,479.53 | \$3,129.12 | \$3,776.64 | \$3,787.76 | \$2,621.87 | \$2,329.76 | \$2,377.16 | \$25,756.67 |
| Basic Service Adjustment | \$0.00 | \$0.00 | \$1,098.15 | \$3,200.88 | \$3,042.29 | \$3,464.04 | \$4,371.57 | \$5,276.18 | \$5,291.72 | \$3,662.92 | \$3,254.82 | \$3,321.03 | \$35,983.60 |
| RAAF | \$9,961.35 | \$9,449.91 | \$8,011.82 | \$6,772.39 | \$6,436.83 | \$7,329.20 | \$9,249.32 | \$11,163.28 | \$11,196.16 | \$7,749.96 | \$6,886.51 | \$7,026.61 | \$101,233.34 |
| Storm Recovery Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Fund Replenishment | \$6,155.12 | \$5,839.10 | \$5,589.77 | \$6,047.98 | \$5,748.31 | \$6,545.23 | \$8,259.96 | \$9,969.20 | \$6,149.90 | \$6,920.98 | \$6,149.90 | \$6,275.20 | \$83,499.11 |
| Pension/PPBP | \$4,663.48 | \$4,424.06 | \$4,096.43 | \$4,718.00 | \$4,570.98 | \$4,521.49 | \$5,706.05 | \$6,886.80 | \$6,907.09 | \$4,781.07 | \$4,248.40 | \$4,334.82 | \$58,718.67 |
| Revenue Deficiency Mechanism | \$4,749.22 | \$4,505.38 | \$3,693.94 | \$2,863.94 | \$2,722.04 | \$3,099.41 | \$3,911.40 | \$4,730.79 | \$4,730.79 | \$3,277.34 | \$2,912.21 | \$2,971.45 | \$44,162.44 |
| Solar Cost Adjustment | \$102.88 | \$97.59 | \$133.88 | \$338.90 | \$338.90 | \$322.12 | \$389.91 | \$488.77 | \$389.91 | \$269.90 | \$239.83 | \$244.71 | \$3,086.98 |
| Default Service Cost Reclassification | \$805.82 | \$764.45 | \$731.81 | \$791.80 | \$649.35 | \$565.19 | \$713.26 | \$860.85 | \$863.38 | \$597.63 | \$531.05 | \$541.85 | \$8,416.44 |
| Service Quality Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| AGCE | \$0.00 | \$0.00 | \$17.34 | \$59.84 | \$48.03 | \$84.03 | \$69.03 | \$83.31 | \$83.56 | \$57.84 | \$51.39 | \$52.44 | \$568.17 |
| Net Metering | \$0.00 | \$0.00 | \$2,040.50 | \$5,946.90 | \$5,652.24 | \$6,435.83 | \$8,121.91 | \$9,802.59 | \$9,831.45 | \$6,808.32 | \$6,007.11 | \$6,170.13 | \$66,843.72 |
| Reasonable Energy Recovery | (\$206.74) | (\$195.18) | \$171.50 | \$842.33 | \$800.60 | \$911.59 | \$1,150.41 | \$1,388.47 | \$1,392.55 | \$963.93 | \$856.54 | \$873.95 | \$8,460.85 |
| Base Transition | \$240.04 | \$227.71 | \$231.56 | \$231.17 | \$409.30 | \$455.30 | \$375.21 | \$604.24 | \$506.28 | \$381.96 | \$28.26 | \$45.98 | \$5,739.51 |
| Transition Adjustment | (\$960.15) | (\$910.85) | (\$380.07) | \$488.56 | \$464.35 | \$528.72 | \$667.24 | \$805.31 | \$807.68 | \$559.07 | \$496.79 | \$506.89 | \$5,072.98 |
| Base Transition | \$39,382.48 | \$37,360.50 | \$35,238.22 | \$38,066.24 | \$36,123.09 | \$41,130.99 | \$51,906.64 | \$62,832.20 | \$62,832.20 | \$43,492.32 | \$38,646.68 | \$39,452.89 | \$526,489.93 |
| Transmission Adjustment | \$1,783.10 | \$1,491.55 | \$1,255.20 | \$960.72 | \$666.49 | \$747.51 | \$943.34 | \$1,138.55 | \$1,141.90 | \$790.42 | \$702.35 | \$716.65 | \$12,257.78 |
| Net Energy Efficiency Charge | \$15,002.03 | \$14,231.80 | \$13,624.09 | \$14,740.90 | \$14,539.51 | \$17,447.85 | \$22,018.91 | \$26,575.28 | \$26,653.55 | \$18,449.53 | \$16,394.01 | \$16,727.52 | \$216,404.98 |
| Renewables Charge | \$857.26 | \$813.24 | \$778.52 | \$842.33 | \$800.60 | \$911.59 | \$1,150.41 | \$1,388.47 | \$1,392.55 | \$963.93 | \$856.54 | \$873.95 | \$11,629.39 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CABLE FACILITIES SURCHARGE | \$14,762.00 | \$14,008.09 | \$13,406.11 | \$14,505.04 | \$13,786.34 | \$17,994.81 | \$22,769.15 | \$27,408.36 | \$27,489.09 | \$16,598.80 | \$14,749.46 | \$15,049.52 | \$212,462.77 |
| BSACF | \$2,592.03 | \$2,690.63 | \$2,531.94 | \$395.31 | \$288.87 | \$233.38 | \$373.42 | \$466.27 | \$347.69 | \$242.07 | \$199.38 | \$233.70 | \$10,724.69 |
| Smart Grid Customer Cost Adjustment | \$1,500.89 | \$1,230.60 | \$1,138.02 | \$176.22 | \$164.93 | \$246.16 | \$393.89 | \$470.73 | \$377.71 | \$255.33 | \$210.31 | \$225.41 | \$6,410.20 |
| Commodity - Fixed (excl. BSACF) | \$95,795.91 | \$90,634.86 | \$85,288.80 | \$13,019.63 | \$10,796.91 | \$13,567.17 | \$21,711.91 | \$25,942.13 | \$31,845.58 | \$14,065.93 | \$12,781.55 | \$17,037.63 | \$432,488.01 |
| Commodity - Variable (excl. BSACF) | \$327.75 | \$342.78 | \$298.16 | \$0.00 | \$0.00 | \$4.87 | \$5.86 | \$12.48 | \$7.50 | \$12.48 | \$11.97 | \$7.29 | \$1,020.85 |
| Ren Gen CR - Pension/PPBP Adj | (\$17.75) | (\$17.90) | (\$25.49) | (\$27.76) | (\$33.86) | (\$34.61) | (\$42.42) | (\$38.20) | (\$36.41) | (\$26.83) | (\$26.83) | (\$18.98) | (\$347.05) |
| Ren Gen CR - Solar Cost Adj | (60.39) | (60.39) | (80.83) | (82.01) | (82.89) | (82.39) | (82.39) | (82.16) | (82.06) | (81.51) | (81.52) | (81.07) | (819.19) |
| Ren Gen CR - RDM | (18.07) | (18.23) | (22.99) | (19.03) | (23.21) | (23.72) | (29.08) | (26.19) | (24.96) | (18.41) | (18.41) | (13.01) | (255.28) |
| Ren Gen CR - BSACF | (15.54) | (16.98) | (25.00) | (28.88) | (29.35) | (32.37) | (32.97) | (32.49) | (31.43) | (21.43) | (21.43) | (11.17) | (247.59) |
| Ren Gen CR - AGCE | \$0.00 | \$0.00 | (80.11) | (80.34) | (80.41) | (80.42) | (80.51) | (80.46) | (80.44) | (80.32) | (80.32) | (80.23) | (83.57) |
| Ren Gen CR - Storm Adj | (623.42) | (623.63) | (54.78) | (540.19) | (490.02) | (550.10) | (661.40) | (555.30) | (552.70) | (338.87) | (338.87) | (327.47) | (4995.72) |
| Ren Gen CR - Supply Charge | (\$568.76) | (\$573.73) | (\$844.69) | (\$975.89) | (\$1,178.44) | (\$1,184.92) | (\$1,452.22) | (\$1,308.04) | (\$1,246.56) | (\$918.47) | (\$1,014.42) | (\$891.15) | (\$12,157.29) |
| Ren Gen CR - Distribution Charge | (8220.65) | (8222.57) | (8327.76) | (8378.81) | (8462.05) | (8472.23) | (8788.77) | (8521.31) | (8496.81) | (8366.04) | (8206.57) | (8258.95) | (\$4,672.37) |
| Ren Gen CR - Basic Service Adj | \$0.00 | \$0.00 | (86.83) | (82.17) | (82.54) | (82.51) | (82.50) | (82.27) | (82.89) | (82.50) | (82.50) | (81.45) | (\$225.88) |
| Ren Gen CR - Base Transmission | \$3.65 | \$3.69 | \$2.37 | (33.25) | (33.96) | (34.05) | (34.96) | (34.47) | (34.26) | (33.14) | (33.14) | (32.22) | (323.73) |
| Ren Gen CR - Transmission Adj | (66.78) | (66.84) | (78.81) | (84.59) | (85.60) | (85.72) | (87.01) | (86.32) | (86.02) | (84.43) | (84.44) | (83.14) | (868.71) |
| Ren Gen CR - Base Transition | (60.91) | (60.92) | (81.75) | (82.80) | (83.41) | (83.49) | (84.28) | (83.85) | (83.67) | (82.70) | (82.71) | (81.91) | (832.41) |
| Ren Gen CR - Transition Adj | \$3.65 | \$3.69 | \$2.37 | (33.25) | (33.96) | (34.05) | (34.96) | (34.47) | (34.26) | (33.14) | (33.14) | (32.22) | (323.73) |
| Ren Gen CR - Def Serv Cost Reclass | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RAAF | (837.90) | (838.24) | (849.86) | (845.00) | (854.89) | (856.10) | (868.75) | (861.93) | (859.02) | (843.48) | (843.48) | (830.76) | (\$589.46) |
| Ren Gen CR - Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Farm Discount | (8221.74) | (8223.99) | (8238.13) | (8260.07) | (8216.76) | (8203.32) | (8234.80) | (8183.75) | (8104.96) | (823.05) | (890.49) | \$0.00 | (\$2,264.82) |
| Total | \$2,694,23.57 | \$2,526,321.61 | \$2,464,586.32 | \$1,866,849.02 | \$1,766,816.99 | \$2,046,852.72 | \$2,586,018.52 | \$3,068,787.19 | \$3,151,992.92 | \$2,126,650.59 | \$1,906,631.70 | \$1,986,532.90 | \$2,834,336.04 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| CALC REVENUE SUMMARY (G-1) | | | | | | | | | | | | | |
| Customer Charge | \$15,247.50 | \$15,247.50 | \$15,317.50 | \$15,087.50 | \$15,137.50 | \$15,317.50 | \$15,247.50 | \$15,237.50 | \$15,367.50 | \$15,337.50 | \$15,327.50 | \$15,357.50 | \$183,230.00 |
| Distribution | \$75,476.46 | \$71,800.30 | \$70,017.84 | \$76,472.63 | \$72,441.95 | \$82,228.16 | \$103,892.10 | \$125,701.36 | \$126,382.67 | \$87,239.22 | \$77,436.24 | \$79,139.24 | \$1,048,128.17 |
| Cable Surcharge | \$14,762.00 | \$14,004.09 | \$13,406.11 | \$14,505.04 | \$13,786.34 | \$17,994.81 | \$22,709.15 | \$27,408.36 | \$27,489.09 | \$16,598.80 | \$14,749.46 | \$15,049.52 | \$212,462.77 |
| Storm Recovery and Replenishment Factors | \$6,131.70 | \$5,815.47 | \$5,554.99 | \$6,007.79 | \$5,699.29 | \$6,495.13 | \$8,198.56 | \$9,133.90 | \$9,545.86 | \$6,882.15 | \$6,111.03 | \$6,247.53 | \$83,003.39 |
| Pension/PBOP Adj. Factor | \$4,645.73 | \$4,406.16 | \$4,070.94 | \$4,180.24 | \$3,937.12 | \$4,486.88 | \$5,663.63 | \$6,848.60 | \$6,870.68 | \$4,754.24 | \$4,221.55 | \$4,315.84 | \$58,771.62 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$17.23 | \$50.20 | \$47.62 | \$54.27 | \$68.52 | \$83.12 | \$82.85 | \$57.52 | \$51.07 | \$52.21 | \$564.60 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$717.35) | (\$680.36) | (\$98.69) | \$903.69 | \$857.28 | \$976.98 | \$1,233.21 | \$1,491.23 | \$1,696.03 | \$1,035.19 | \$919.20 | \$939.74 | \$8,556.35 |
| Transmission | \$41,162.45 | \$39,048.89 | \$36,777.98 | \$38,689.12 | \$36,770.02 | \$41,868.73 | \$52,838.01 | \$63,775.45 | \$63,663.82 | \$44,275.17 | \$39,341.45 | \$40,144.18 | \$538,655.28 |
| Energy Efficiency | \$15,002.03 | \$14,231.80 | \$13,624.09 | \$14,740.90 | \$14,539.51 | \$17,447.85 | \$22,018.91 | \$26,633.55 | \$26,633.55 | \$18,449.53 | \$16,394.01 | \$16,722.52 | \$216,404.98 |
| Renewables | \$857.26 | \$813.24 | \$778.52 | \$842.33 | \$800.60 | \$911.59 | \$1,150.41 | \$1,388.47 | \$1,392.55 | \$963.93 | \$856.54 | \$873.95 | \$11,629.39 |
| Commodity | \$96,855.79 | \$91,634.51 | \$86,991.61 | \$15,399.57 | \$12,799.75 | \$16,070.81 | \$24,998.52 | \$30,364.21 | \$36,448.05 | \$17,057.35 | \$15,223.65 | \$19,685.67 | \$463,529.49 |
| | \$269,423.57 | \$256,321.61 | \$246,458.32 | \$186,849.02 | \$176,816.59 | \$203,852.71 | \$258,018.52 | \$306,707.19 | \$315,992.92 | \$212,650.59 | \$190,631.70 | \$198,532.90 | \$2,824,336.04 |
| VARIANCE: Calc minus Booked (G-1) | | | | | | | | | | | | | |
| Customer Charge | (\$256.65) | (\$46.32) | \$15.68 | \$7.60 | (\$83.33) | \$88.34 | \$19.33 | \$11.66 | (\$67.69) | \$86.00 | (\$0.67) | \$3.32 | (\$397.64) |
| Distribution | (\$12.84) | \$13.55 | \$628.22 | \$189.02 | \$76.76 | \$188.63 | \$165.11 | \$11.08 | \$178.98 | \$151.18 | \$156.22 | \$154.71 | \$2,030.22 |
| Cable Surcharge | (\$6.67) | \$0.06 | \$0.35 | (\$0.08) | \$0.06 | (\$1.54) | (\$0.10) | (\$3.55) | \$8.29 | \$53.83 | \$0.10 | \$0.15 | \$20.90 |
| Storm Recovery and Replenishment Factors | \$0.07 | \$0.17 | \$0.19 | \$0.15 | \$0.01 | \$0.14 | \$0.04 | \$0.12 | (\$0.02) | \$0.08 | \$0.02 | (\$0.10) | \$0.86 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | (\$42.90) | (\$0.16) | \$0.30 | \$0.03 | \$0.17 | \$2.29 | (\$1.98) | (\$0.01) | \$0.17 | (\$0.08) | (\$41.97) |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.25 | \$0.08 | \$0.35 | \$0.18 | \$0.00 | \$0.50 | \$0.38 | \$0.42 | \$0.43 | \$9.10 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$0.20 | \$0.07 | \$173.19 | \$288.14 | (\$0.11) | \$0.10 | (\$0.10) | (\$8.89) | \$8.61 | \$0.54 | (\$0.10) | \$0.00 | \$0.00 |
| Transmission | \$155.13 | \$154.73 | \$36.08 | \$288.14 | \$304.31 | \$310.65 | \$381.04 | \$352.64 | \$317.53 | \$240.42 | \$240.93 | \$174.44 | \$2,912.07 |
| Energy Efficiency | (\$3.48) | (\$2.88) | (\$2.70) | (\$2.62) | (\$2.62) | (\$0.64) | (\$1.89) | (\$1.88) | \$7.25 | (\$0.89) | (\$2.15) | (\$1.71) | \$162.88 |
| Renewables | (\$0.26) | (\$0.17) | (\$0.12) | (\$0.27) | (\$0.43) | (\$0.30) | (\$1.89) | (\$0.18) | (\$0.31) | (\$0.40) | (\$0.40) | (\$0.35) | (\$3.46) |
| Commodity | \$17.26 | \$9.28 | \$17,005 | \$60.32 | \$88.71 | \$74.57 | \$95.33 | \$22.01 | \$139.58 | \$59.10 | \$580.50 | \$65.36 | \$1,510.07 |
| | (\$210.02) | \$246.57 | \$1,171.63 | \$504.02 | \$522.84 | \$627.34 | \$688.84 | \$605.21 | \$590.74 | \$402.22 | \$975.04 | \$383.15 | \$6,477.57 |

| Rate Class: G-2 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| BOOKED REVENUE (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$1,770,883 | \$1,775,000 | \$1,775,000 | \$1,775,000 | \$1,775,000 | \$1,799,180 | \$1,775,000 | \$1,799,180 | \$1,867,511 | \$1,865,831 | \$1,869,181 | \$1,811,688 | \$21,611,711 |
| Distribution | \$43,691.72 | \$39,755.52 | \$38,214.67 | \$48,301.73 | \$50,420.40 | \$56,445.10 | \$62,209.27 | \$72,840.23 | \$72,840.23 | \$63,466.09 | \$59,558.96 | \$55,815.63 | \$663,468.78 |
| Cable Surcharge | \$12,505.00 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$12,474.33 | \$144,117.81 |
| Storm Recovery and Replenishment Factors | \$2,062.72 | \$1,997.79 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$2,085.26 | \$20,536.35 |
| Pension/PBOP Adj. Factor | \$2,062.37 | \$2,057.21 | \$2,066.37 | \$2,209.36 | \$2,183.37 | \$2,552.29 | \$2,886.57 | \$3,556.73 | \$3,229.31 | \$3,673.64 | \$3,428.63 | \$2,535.35 | \$29,168.87 |
| Attorney General Costs, Expenses | \$0.00 | \$0.00 | \$6.90 | \$36.82 | \$36.82 | \$43.05 | \$48.69 | \$59.96 | \$57.80 | \$47.77 | \$43.36 | \$40.29 | \$30,240.04 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$421.89 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$369.56) | (\$368.72) | (\$166.62) | \$645.69 | \$677.82 | \$745.63 | \$843.29 | \$1,039.04 | \$1,001.84 | \$827.90 | \$751.73 | \$698.12 | \$6,345.96 |
| Transmission | \$38,276.45 | \$38,206.95 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$37,443.10 | \$389,304.07 |
| Energy Efficiency | \$10,430.86 | \$10,408.21 | \$10,989.85 | \$10,860.62 | \$10,963.29 | \$13,722.05 | \$15,519.13 | \$19,554.40 | \$19,087.66 | \$15,673.78 | \$14,126.66 | \$12,879.71 | \$163,292.40 |
| Renewables | \$986.05 | \$994.59 | \$976.46 | \$923.00 | \$913.31 | \$916.93 | \$903.85 | \$897.28 | \$897.28 | \$818.34 | \$738.09 | \$675.92 | \$8,176.60 |
| Commodity | \$35,863.27 | \$46,916.87 | \$42,529.94 | \$17,891.15 | \$18,831.86 | \$23,953.70 | \$25,079.97 | \$42,157.46 | \$38,937.30 | \$29,252.02 | \$25,252.02 | \$21,452.17 | \$385,712.22 |
| TOTAL | \$1,366,649.69 | \$1,438,127.3 | \$1,358,479.2 | \$1,248,847.87 | \$1,245,800.2 | \$1,535,337.2 | \$1,760,146.48 | \$2,169,254.89 | \$2,100,833.95 | \$1,699,827.57 | \$1,655,065.71 | \$1,414,621.27 | \$1,883,886.80 |

| UNITS (G-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Number of Bills | 72 | 71 | 71 | 71 | 71 | 72 | 71 | 71 | 72 | 73 | 74 | 74 | 864 |
| Basic Service kWh (Variable Price) | 411,340 | 424,158 | 394,650 | 185,099 | 189,397 | 294,849 | 269,984 | 466,813 | 459,772 | 367,849 | 315,843 | 217,986 | 3,997,740 |
| Basic Service kWh (Fixed Price) | 6,520 | 5,840 | 6,580 | 6,320 | 7,960 | 23,380 | 33,800 | 40,280 | 40,280 | 12,600 | 12,280 | 7,800 | 207,560 |
| TOTAL DELIVERED ENERGY | 1,192,091 | 1,151,120 | 1,151,120 | 1,241,208 | 1,226,608 | 1,435,388 | 1,621,643 | 2,014,120 | 1,994,525 | 1,637,698 | 1,476,159 | 1,345,835 | 17,553,116 |
| Peak kWh | | | | | | | | | | | | | |
| Off-Peak kWh | | | | | | | | | | | | | |
| G-U Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | | | | | | | | | | | | | |
| Demand kW | 4,002 | 3,527 | 3,268 | 3,853 | 4,099 | 4,528 | 4,918 | 5,586 | 5,673 | 5,089 | 4,836 | 4,592 | 53,590 |

| PRORATION FACTORS (Across Months) | Current Month Total kWh (or Customer, or kW) | Promote Per | Current Month Basic Service Promote Per |
|--|--|-------------|---|
| Current Month Total kWh (or Customer, or kW) | 36.06% | 34.99% | 37.12% |
| Promote Per | 36.43% | 35.52% | 36.97% |
| Current Month Basic Service Promote Per | | | |

| RATES (G-2) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Customer Charge | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 |
| Distribution kWh Charge | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 | \$8.50 |
| Distribution kWh Charge | \$0.00405 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 | \$0.00406 |
| Cup Ex | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| RAAF | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 | \$0.00267 |
| Storm Recovery Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Fund Replenishment | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 | \$0.00168 |
| Pension/PBOP Adj. | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 | \$0.00173 |
| Revenue Decoupling Mechanism | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 | \$0.00128 |
| Solar Cost Adjustment | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 | \$0.00021 |
| Smart Grid Distribution Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Default Service Cost Reclassification | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering Recovery | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) | (\$0.00012) |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Transition kWh Charge | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 | \$0.00045 |
| Base Transmission | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 | \$0.02269 |
| Transmission Adjustment | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 | \$0.00103 |
| Net Energy Efficiency Charge | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| HVD Credit | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) | (\$0.52000) |
| CABLE FACILITIES SURCHARGE | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 | \$0.01049 |
| BSACF | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 |
| Smart Grid Customer Cost Adjustment | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 |
| Commodity - Fixed - SEMA | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 | \$0.08421 |
| Commodity - Variable - SEMA | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 | \$0.10838 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| CALCULATED REVENUE (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$1,800.00 | \$1,775.00 | \$1,775.00 | \$1,775.00 | \$1,775.00 | \$1,800.00 | \$1,775.00 | \$1,800.00 | \$1,825.00 | \$1,850.00 | \$1,850.00 | \$1,800.00 | \$21,600.01 |
| Distribution & W Charge | \$3,017.00 | \$2,979.50 | \$2,979.50 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$3,017.00 | \$39,032.00 |
| Distribution & Wh Charge | \$4,827.97 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$4,816.10 | \$59,464.09 |
| Cap Exp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$71,234.58 |
| Basic Service Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,746.99 |
| RAAF | \$31,822.89 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$31,756.00 | \$19,936.56 |
| Storm Recovery Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,623.00 |
| Storm Fund Replenishment | \$2,002.71 | \$1,937.24 | \$1,937.24 | \$1,937.24 | \$1,937.24 | \$2,008.88 | \$2,724.36 | \$3,429.23 | \$3,550.80 | \$2,751.33 | \$2,479.95 | \$2,261.59 | \$29,489.22 |
| Revenue P/BOP | \$2,062.32 | \$2,057.25 | \$2,057.25 | \$2,057.25 | \$2,057.25 | \$2,552.26 | \$2,886.52 | \$2,915.10 | \$3,520.26 | \$2,627.57 | \$2,627.57 | \$2,395.59 | \$31,089.24 |
| Revenue Deferring Mechanism | \$1,523.84 | \$1,522.12 | \$1,522.12 | \$1,522.12 | \$1,522.12 | \$1,763.65 | \$1,994.62 | \$2,510.69 | \$2,653.26 | \$2,014.37 | \$1,815.68 | \$1,655.37 | \$21,745.64 |
| Solar Cost Adjustment | \$23.84 | \$23.78 | \$23.78 | \$23.78 | \$23.78 | \$129.05 | \$145.95 | \$183.71 | \$179.51 | \$147.39 | \$132.85 | \$121.13 | \$1,175.15 |
| Smart Grid Distribution Adjustment | \$250.34 | \$249.73 | \$249.73 | \$249.73 | \$249.73 | \$315.45 | \$356.76 | \$449.07 | \$438.80 | \$324.76 | \$324.76 | \$296.09 | \$3,806.64 |
| Default Service Cost Reclassification | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| AGCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Metering Recovery | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Reassessable Energy Recovery | \$146.89 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$146.48 | \$1,464.88 |
| Base Transition | \$536.44 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$535.12 | \$5,351.20 |
| Transition Adjustment | \$27,048.55 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$26,982.06 | \$269,820.56 |
| Base Transition | \$1,227.85 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$1,228.84 | \$12,288.40 |
| Net Energy Efficiency Charge | \$10,430.80 | \$10,405.16 | \$10,405.16 | \$10,405.16 | \$10,405.16 | \$10,860.57 | \$11,738.07 | \$19,554.38 | \$19,087.60 | \$15,672.77 | \$14,126.84 | \$12,879.64 | \$163,466.77 |
| Renewables Charge | \$596.04 | \$594.58 | \$594.58 | \$594.58 | \$594.58 | \$716.93 | \$810.83 | \$1,020.60 | \$997.26 | \$818.85 | \$738.08 | \$672.92 | \$8,776.55 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HVD Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HVM Adjustment (%) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CABLE FACILITIES SURCHARGE | | | | | | | | | | | | | |
| BSACF | \$12,505.03 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$12,474.30 | \$124,743.00 |
| Smart Grid Customer Cost Adjustment | \$605.90 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$623.50 | \$6,235.00 |
| Commodity - Fixed (excl. BSACF) | \$647.68 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$666.50 | \$6,665.00 |
| Commodity - Variable (excl. BSACF) | \$549.05 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$499.98 | \$4,999.98 |
| Ren Gen CR - Pension P/BOP Adj | \$371,861.12 | \$45,917.51 | \$45,917.51 | \$45,917.51 | \$45,917.51 | \$19,292.92 | \$12,059.89 | \$38,800.89 | \$37,264.55 | \$28,976.66 | \$25,299.17 | \$19,783.19 | \$341,171.74 |
| Ren Gen CR - Solar Cost Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RDM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - BSACF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - AGCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Storm Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Supply Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Distribution Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Basic Service Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Base Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Transmission Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Base Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Trans Mission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Def Serv Cost Releas | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Farm Discount | \$413,941.94 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$530,611.00 | \$5,306,110.00 |
| Total | \$1,393,563.43 | \$1,443,975.25 | \$1,443,975.25 | \$1,443,975.25 | \$1,443,975.25 | \$1,533,904.66 | \$1,703,932.24 | \$2,175,544.86 | \$2,112,551.66 | \$1,703,932.24 | \$1,555,983.67 | \$1,443,209.14 | \$1,890,617.50 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| CALC REVENUE SUMMARY (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$1,800.00 | \$1,775.00 | \$1,775.00 | \$1,775.01 | \$1,775.00 | \$1,800.00 | \$1,775.00 | \$1,800.00 | \$1,825.00 | \$1,850.00 | \$1,850.00 | \$1,800.00 | \$21,600.01 |
| Distribution | \$43,876.83 | \$39,748.92 | \$39,118.68 | \$48,332.56 | \$50,403.09 | \$56,571.15 | \$62,215.23 | \$73,157.48 | \$73,078.44 | \$63,714.34 | \$59,622.66 | \$56,082.87 | \$665,922.26 |
| Cable Surcharge | \$12,505.03 | \$12,474.30 | \$12,096.23 | \$12,020.27 | \$12,867.12 | \$19,271.05 | \$21,794.88 | \$27,433.86 | \$26,806.42 | \$17,179.45 | \$15,484.91 | \$14,117.81 | \$295,051.33 |
| Storm Recovery and Replenishment Factors | \$2,002.71 | \$1,997.79 | \$1,937.24 | \$2,085.23 | \$2,060.70 | \$2,408.88 | \$2,724.36 | \$3,356.72 | \$3,236.64 | \$2,674.62 | \$2,428.65 | \$2,255.37 | \$29,688.92 |
| Pension/PBOP Adj. Factor | \$2,062.32 | \$2,057.25 | \$2,016.30 | \$2,209.35 | \$2,183.37 | \$2,532.26 | \$2,886.52 | \$3,556.53 | \$3,429.31 | \$2,833.82 | \$2,573.22 | \$2,389.62 | \$30,749.87 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$12.84 | \$37.24 | \$36.80 | \$43.02 | \$48.65 | \$59.95 | \$57.80 | \$47.76 | \$43.36 | \$40.28 | \$427.70 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$369.55) | (\$368.64) | (\$2.70) | \$645.43 | \$637.83 | \$745.60 | \$843.25 | \$1,038.99 | \$1,001.83 | \$827.87 | \$751.72 | \$698.10 | \$6,450.22 |
| Transmission | \$28,276.40 | \$28,206.90 | \$26,662.86 | \$27,443.11 | \$27,130.30 | \$31,702.60 | \$35,854.53 | \$44,176.91 | \$42,806.54 | \$35,199.95 | \$31,962.76 | \$29,682.30 | \$388,883.16 |
| Energy Efficiency | \$10,430.80 | \$10,405.16 | \$10,089.80 | \$10,860.57 | \$11,138.07 | \$13,722.02 | \$15,519.12 | \$19,534.38 | \$19,867.60 | \$15,672.77 | \$14,126.84 | \$12,879.64 | \$163,466.77 |
| Renewables | \$596.04 | \$594.58 | \$576.56 | \$620.60 | \$613.30 | \$716.93 | \$810.83 | \$1,020.60 | \$997.26 | \$818.85 | \$738.08 | \$679.92 | \$8,776.55 |
| Commodity | \$38,382.85 | \$47,083.99 | \$41,041.31 | \$17,251.59 | \$15,635.22 | \$24,371.15 | \$26,459.87 | \$42,419.44 | \$39,134.82 | \$29,346.77 | \$26,401.45 | \$22,590.23 | \$370,118.21 |
| | \$139,563.43 | \$143,975.25 | \$135,324.62 | \$124,280.96 | \$124,470.80 | \$153,904.66 | \$170,932.24 | \$217,554.86 | \$211,251.66 | \$170,166.19 | \$155,983.67 | \$143,209.14 | \$1,890,017.50 |
| VARIANCE: Calc minus Booked (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$29,117 | \$0.00 | \$0.00 | \$0.01 | \$0.00 | \$7.50 | \$0.00 | \$30.82 | \$262.68 | (\$15.83) | (\$19.18) | (\$11.68) | (\$11,770) |
| Distribution | \$18,511 | (\$4,660) | \$9,044.01 | \$30.83 | (\$17.31) | \$126.05 | \$5.96 | \$307.25 | \$2,426.88 | (\$246.23) | \$65.70 | \$44,154 | \$2,533,448 |
| Cable Surcharge | \$0.05 | (\$0.05) | (\$0.01) | (\$0.04) | \$0.02 | (\$0.04) | (\$0.02) | (\$0.01) | \$0.01 | (\$2,860) | \$0.02 | \$0.00 | (\$2,953) |
| Storm Recovery and Replenishment Factors | (\$0.01) | \$0.00 | \$0.03 | (\$0.05) | (\$0.04) | \$0.04 | \$0.02 | (\$0.01) | \$0.02 | (\$0.02) | \$0.02 | \$0.02 | \$0.05 |
| Pension/PBOP Adj. Factor | (\$0.05) | \$0.04 | \$0.01 | (\$0.03) | \$0.00 | (\$0.03) | (\$0.04) | (\$0.00) | \$0.00 | (\$0.01) | \$0.00 | (\$0.01) | \$9.83 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$5.94 | (\$0.01) | (\$0.02) | \$0.00 | (\$0.04) | (\$0.01) | \$0.00 | (\$0.01) | \$0.00 | (\$0.01) | \$5.81 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$0.01 | \$0.08 | \$1,644.22 | (\$0.06) | \$0.01 | (\$0.03) | (\$0.04) | (\$0.05) | \$0.00 | (\$0.01) | (\$0.01) | (\$0.02) | \$164.26 |
| Transmission | (\$0.03) | (\$0.03) | (\$3,183.96) | \$0.01 | (\$0.01) | \$0.06 | \$0.04 | \$0.02 | (\$0.01) | (\$0.02) | (\$0.03) | \$0.04 | (\$318.91) |
| Energy Efficiency | (\$0.06) | (\$0.05) | (\$0.03) | (\$0.05) | \$174.78 | (\$0.03) | (\$0.01) | (\$0.02) | (\$0.06) | (\$0.01) | (\$0.02) | (\$0.07) | \$174.37 |
| Renewables | (\$0.01) | (\$0.01) | \$0.00 | (\$0.01) | (\$0.01) | (\$0.03) | (\$0.01) | \$0.00 | (\$0.02) | \$0.01 | (\$0.01) | \$0.00 | (\$0.05) |
| Commodity | \$2,699.58 | \$167.12 | (\$1,288.63) | (\$597.56) | (\$196.64) | \$437.45 | \$779.90 | \$21.98 | \$197.62 | \$94.16 | \$873.43 | \$1,158.06 | \$4,606.49 |
| | \$2,913.74 | \$162.52 | (\$523.40) | (\$566.91) | (\$39.22) | \$570.94 | \$785.76 | \$629.97 | \$417.73 | \$273.62 | \$917.96 | \$1,587.87 | \$7,130.70 |

| Rate Class: G-3 | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BOOKED REVENUE (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$29,436.00 |
| Distribution | \$20,512.01 | \$21,766.56 | \$24,043.53 | \$25,789.09 | \$27,688.25 | \$29,326.33 | \$30,972.99 | \$32,739.72 | \$34,628.82 | \$36,643.12 | \$38,783.12 | \$41,059.29 | \$302,940.29 |
| Cable Surcharge | \$73,652.79 | \$81,654.04 | \$91,475.69 | \$102,080.11 | \$113,597.35 | \$126,140.88 | \$139,849.58 | \$154,769.72 | \$170,952.68 | \$188,652.23 | \$208,043.53 | \$228,279.74 | \$1,077,674.54 |
| Storm Recovery and Replenishment Factors | \$1,449.89 | \$1,546.95 | \$1,652.40 | \$1,769.31 | \$1,897.68 | \$2,037.54 | \$2,189.04 | \$2,353.32 | \$2,531.64 | \$2,725.04 | \$2,934.64 | \$3,160.56 | \$15,763.54 |
| Pension/PBOP Adj. Factor | \$1,111.95 | \$1,186.36 | \$1,272.83 | \$1,371.32 | \$1,483.00 | \$1,608.00 | \$1,747.52 | \$1,901.92 | \$2,071.68 | \$2,258.40 | \$2,462.88 | \$2,685.60 | \$12,688.91 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$7.48 | \$32.13 | \$142.51 | \$320.63 | \$700.63 | \$1,229.83 | \$2,199.97 | \$3,662.23 | \$5,625.56 | \$8,198.47 | \$12,688.91 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$382.32 | (\$573.49) | \$0.00 | (\$0.58) | \$0.00 | \$0.00 | \$22.56 | \$22.56 | \$0.00 | \$21.93 | (\$191.75) |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$320.71) | (\$262.53) | \$186.32 | \$632.03 | \$898.48 | \$640.67 | \$898.48 | \$238.56 | \$1,183.74 | \$654.51 | \$682.72 | \$636.00 | \$5,776.73 |
| Transmission | \$23,657.96 | \$25,134.84 | \$27,469.91 | \$30,078.89 | \$32,987.68 | \$36,207.68 | \$40,000.00 | \$44,333.33 | \$49,333.33 | \$55,000.00 | \$61,666.67 | \$69,666.67 | \$288,888.89 |
| Energy Efficiency | \$9,538.74 | \$10,177.24 | \$11,018.05 | \$12,083.57 | \$13,400.75 | \$15,000.00 | \$16,916.67 | \$19,181.82 | \$21,944.44 | \$25,333.33 | \$29,444.44 | \$34,444.44 | \$146,666.67 |
| Renewables | \$646.07 | \$681.55 | \$732.45 | \$790.91 | \$862.91 | \$940.00 | \$1,028.33 | \$1,129.05 | \$1,245.56 | \$1,381.11 | \$1,538.89 | \$1,720.00 | \$7,000.00 |
| Commodity | \$18,061.95 | \$19,234.06 | \$20,706.65 | \$22,514.41 | \$24,700.00 | \$27,320.00 | \$30,340.00 | \$33,820.00 | \$37,820.00 | \$42,400.00 | \$47,600.00 | \$53,400.00 | \$218,000.00 |
| TOTAL | \$68,172.65 | \$72,478.67 | \$78,226.70 | \$84,959.16 | \$92,888.04 | \$101,066.44 | \$110,000.00 | \$119,888.00 | \$130,944.44 | \$143,555.56 | \$157,888.89 | \$174,000.00 | \$704,944.74 |

| UNIT'S (G-3) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Number of Bills | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 132 |
| Basic Service kWh (Variable Price) | 198,200 | 261,740 | 255,460 | 1,089,799 | 1,175,836 | 1,107,706 | 1,031,823 | 994,098 | 2,334,034 | 1,128,451 | 1,177,401 | 1,096,546 | 13,853,569 |
| Basic Service kWh (Fixed Price) | 1,090,142 | 1,163,112 | 1,064,921 | 486,077 | 477,877 | 487,587 | 454,185 | 1,027,388 | 1,027,388 | 496,718 | 518,133 | 482,674 | 6,005,672 |
| TOTAL DELIVERED ENERGY | 479,855 | 511,975 | 499,381 | 1,575,876 | 1,653,713 | 1,595,293 | 1,486,008 | 2,021,486 | 3,361,418 | 1,625,169 | 1,695,534 | 1,579,220 | 20,064,241 |
| Peak kWh | 610,287 | 681,137 | 623,190 | 633,722 | 697,959 | 620,119 | 577,638 | 220,625 | 1,306,646 | 631,733 | 688,968 | 613,872 | 7,847,897 |
| Off-Peak kWh | 610,287 | 681,137 | 623,190 | 633,722 | 697,959 | 620,119 | 577,638 | 220,625 | 1,306,646 | 631,733 | 688,968 | 613,872 | 7,847,897 |
| G-U Unmetered Accounts | | | | | | | | | | | | | |
| HVD kW | 2,360 | 2,498 | 2,461 | 2,497 | 2,539 | 2,742 | 2,883 | 2,942 | 3,012 | 2,828 | 2,567 | 2,556 | 31,885 |
| Demand kW | | | | | | | | | | | | | |

| PRORATION FACTORS (Across Months) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| Current Month Total kWh (or Customer) Prorate | 36.06% | 34.99% | 37.12% | 38.46% | 40.29% | 38.73% | 45.33% | 35.34% | 32.77% | 32.42% | 31.93% | 38.16% |
| Pct | 36.43% | 35.52% | 36.97% | 41.46% | 38.46% | 32.65% | 38.11% | 30.08% | 29.14% | 29.09% | 27.81% | 33.75% |
| Current Month Basic Service Prorate Pct: | | | | | | | | | | | | |

| RATES (G-3) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Customer Charge | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 | \$223.00 |
| Distribution kWh Charge (Peak) | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 | \$5.75 |
| Distribution kWh Charge (Off Peak) | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 | \$0.00753 |
| Cup Ex. | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Basic Service Adjustment | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Storm Recovery Adjustment | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 | \$0.00200 |
| Storm Fund Replenishment | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 | \$0.00133 |
| Pension/PBOP | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 | \$0.00102 |
| Revenue Decoupling Mechanism | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 | \$0.00096 |
| Solar Cost Adjustment | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 | \$0.00001 |
| Default Grid Distribution Adjustment | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 | \$0.00016 |
| Service Quality Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| AGCE | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Net Metering | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| Renewable Energy Recovery | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) | (\$(0.0012) |
| Base Transition | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 | \$0.00014 |
| Transition Adjustment | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) | (\$(0.0037) |
| Base Transmission | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 | \$0.02067 |
| Transmission Adjustment | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 | \$0.00094 |
| Net Energy Efficiency Charge | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 | \$0.00875 |
| Renewables Charge | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 | \$0.00050 |
| Customer Credit | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 | \$0.00000 |
| HVD Credit | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) | (\$(0.52000) |
| CABLE FACILITIES SURCHARGE | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 | \$0.00702 |
| BSACF | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 | \$0.00145 |
| Smart Grid Customer Cost Adjustment | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 | \$0.00155 |
| Commodity - Fixed - SEMA | \$0.08421 | \$0.08816 | \$0.08816 | \$0.07441 | \$0.07441 | \$0.07441 | \$0.07441 | \$0.07977 | \$0.07977 | \$0.07977 | \$0.07977 | \$0.07977 |
| Commodity - Variable - SEMA | \$0.10838 | \$0.10838 | \$0.08538 | \$0.07880 | \$0.06426 | \$0.07454 | \$0.08363 | \$0.08193 | \$0.07891 | \$0.07844 | \$0.08441 | \$0.10321 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| CALCULATED REVENUE (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$29,436.00 |
| Distribution kW Charge | \$13,570.00 | \$14,365.50 | \$14,588.74 | \$14,381.57 | \$14,624.64 | \$15,793.34 | \$16,608.38 | \$16,945.92 | \$17,439.12 | \$16,289.28 | \$14,785.92 | \$14,722.56 | \$183,292.97 |
| Distribution kWh Charge | \$3,613.31 | \$3,855.17 | \$3,311.17 | \$3,434.26 | \$3,598.41 | \$3,671.53 | \$3,420.01 | \$1,306.25 | \$7,736.23 | \$3,740.29 | \$3,901.54 | \$3,634.54 | \$45,222.71 |
| Cup Ex | \$0.00 | \$0.00 | \$272.76 | \$751.96 | \$811.32 | \$764.32 | \$711.96 | \$271.92 | \$1,610.48 | \$778.63 | \$812.20 | \$756.61 | \$7,542.16 |
| Basic Service Adjustment | \$0.00 | \$0.00 | \$328.10 | \$904.53 | \$975.95 | \$919.39 | \$856.41 | \$327.10 | \$1,937.25 | \$936.61 | \$976.99 | \$910.13 | \$9,072.46 |
| RAAF | \$2,180.28 | \$2,326.23 | \$2,038.92 | \$1,928.94 | \$2,081.23 | \$1,960.64 | \$1,826.32 | \$697.55 | \$4,131.24 | \$1,997.36 | \$2,083.47 | \$1,940.89 | \$25,193.07 |
| Storm Recovery Adjustment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Fund Replenishment | \$1,449.89 | \$1,546.94 | \$1,416.35 | \$1,449.43 | \$1,563.86 | \$1,473.25 | \$1,372.32 | \$524.15 | \$3,104.26 | \$1,806.84 | \$1,565.55 | \$1,458.40 | \$18,425.24 |
| Pension/PPOP | \$1,111.95 | \$1,086.21 | \$1,111.60 | \$1,111.60 | \$1,199.35 | \$1,129.86 | \$1,052.46 | \$291.64 | \$2,380.72 | \$1,151.02 | \$1,200.65 | \$1,118.47 | \$14,130.64 |
| Revenue Decoupling Mechanism | \$1,046.54 | \$1,116.58 | \$935.36 | \$806.45 | \$870.12 | \$819.70 | \$765.55 | \$291.64 | \$1,727.19 | \$835.05 | \$871.05 | \$811.45 | \$10,894.68 |
| Solar Cost Adjustment | \$10.90 | \$11.63 | \$26.46 | \$75.44 | \$98.63 | \$66.46 | \$61.91 | \$23.65 | \$140.05 | \$67.71 | \$70.62 | \$65.79 | \$719.25 |
| Default Distribution Adjustment | \$174.43 | \$186.10 | \$170.39 | \$174.37 | \$173.92 | \$144.00 | \$134.13 | \$51.23 | \$303.42 | \$146.70 | \$153.02 | \$142.55 | \$1,954.26 |
| Service Cost Reclassification | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| AGCE | \$0.00 | \$0.00 | \$7.91 | \$21.79 | \$23.51 | \$22.15 | \$20.63 | \$7.89 | \$46.69 | \$22.57 | \$23.54 | \$21.93 | \$218.61 |
| Not Meeting Recovery | \$0.00 | \$0.00 | \$612.71 | \$1,689.19 | \$1,822.54 | \$1,716.94 | \$1,896.32 | \$610.85 | \$3,617.25 | \$1,749.10 | \$1,824.51 | \$1,699.65 | \$16,942.56 |
| Recoverable Energy Recovery | \$132.62 | \$142.84 | \$162.57 | \$272.45 | \$293.96 | \$276.92 | \$257.95 | \$98.53 | \$583.51 | \$282.12 | \$294.28 | \$274.14 | \$3,141.39 |
| Base Transition | \$446.35 | \$430.35 | \$177.31 | \$359.64 | \$388.03 | \$365.54 | \$340.50 | \$130.05 | \$770.23 | \$372.39 | \$386.48 | \$361.86 | \$2,252.08 |
| Transition Adjustment | \$22,353.25 | \$24,041.55 | \$21,834.05 | \$22,397.81 | \$22,775.40 | \$22,865.46 | \$20,865.46 | \$7,968.07 | \$47,194.17 | \$22,817.27 | \$23,800.98 | \$22,172.16 | \$281,434.44 |
| Base Transmission | \$1,024.75 | \$1,095.32 | \$775.70 | \$403.25 | \$435.06 | \$381.78 | \$453.82 | \$47.52 | \$865.59 | \$47.52 | \$453.53 | \$405.72 | \$6,791.86 |
| Net Energy Efficiency Charge | \$9,538.74 | \$10,177.23 | \$9,218.06 | \$9,535.75 | \$10,677.03 | \$10,600.75 | \$9,874.54 | \$3,771.52 | \$22,336.71 | \$10,799.27 | \$11,264.83 | \$10,495.95 | \$128,388.40 |
| Renewables Charge | \$348.07 | \$381.56 | \$532.46 | \$544.90 | \$587.92 | \$553.86 | \$515.91 | \$197.05 | \$1,167.02 | \$564.22 | \$588.55 | \$548.27 | \$6,226.79 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HVD Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HVM Adjustment (%) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CABLE FACILITIES SURCHARGE | \$7,652.80 | \$8,165.05 | \$7,475.75 | \$7,650.39 | \$8,254.37 | \$10,080.12 | \$9,389.59 | \$3,586.29 | \$21,239.71 | \$7,921.73 | \$8,262.25 | \$7,697.75 | \$107,276.80 |
| BSACF | \$387.39 | \$379.53 | \$370.41 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$37.75 | \$31.62 | \$1,066.70 |
| Smart Grid Customer Cost Adjustment | \$111.92 | \$144.10 | \$146.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30.64 | \$31.14 | \$464.19 |
| Commodity - Fixed (excl. BSACF) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodity - Variable (excl. BSACF) | \$17,917.76 | \$28,334.84 | \$25,488.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,142.80 | \$3,931.48 | \$79,285.07 |
| Ren Gen CR - Pension/PPOP Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Solar Cost Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RDM | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - BSACF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - AGCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Storm Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Supply Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Distribution Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Basic Service Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Base Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Transmission Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Transition Adj | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Def Serv Cost Reclass | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - RAAF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ren Gen CR - Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Firm Discount | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | \$84,840.40 | \$99,455.59 | \$92,921.64 | \$70,529.52 | \$75,296.17 | \$76,173.30 | \$73,020.04 | \$40,008.11 | \$141,859.36 | \$75,406.90 | \$80,557.69 | \$76,232.33 | \$986,401.04 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| CALC REVENUE SUMMARY (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$2,453.00 | \$29,436.00 |
| Distribution | \$20,752.04 | \$22,099.16 | \$22,342.32 | \$24,691.61 | \$24,644.68 | \$26,410.18 | \$26,497.90 | \$20,723.16 | \$39,719.75 | \$27,104.95 | \$26,105.62 | \$25,264.06 | \$307,555.43 |
| Cable Surcharge | \$7,652.80 | \$8,165.05 | \$7,475.75 | \$7,650.39 | \$8,254.37 | \$10,080.12 | \$9,389.59 | \$3,586.29 | \$21,239.71 | \$7,921.73 | \$8,263.25 | \$7,697.75 | \$107,276.80 |
| Storm Recovery and Replenishment Factors | \$1,449.89 | \$1,546.94 | \$1,416.35 | \$1,449.43 | \$1,563.86 | \$1,473.25 | \$1,372.32 | \$524.15 | \$3,104.26 | \$1,500.84 | \$1,565.55 | \$1,458.40 | \$18,425.24 |
| Pension/PBOP Adj. Factor | \$1,111.95 | \$1,186.37 | \$1,086.21 | \$1,111.60 | \$1,199.35 | \$1,129.86 | \$1,052.46 | \$401.98 | \$2,380.72 | \$1,151.02 | \$1,200.65 | \$1,118.47 | \$14,130.64 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$7.91 | \$21.79 | \$23.51 | \$22.15 | \$20.63 | \$7.89 | \$46.69 | \$23.54 | \$0.00 | \$21.93 | \$218.61 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$250.73) | (\$267.51) | \$75.26 | \$632.09 | \$681.99 | \$642.46 | \$598.45 | \$228.58 | \$1,353.74 | \$654.51 | \$682.73 | \$636.00 | \$5,667.57 |
| Transmission | \$23,557.96 | \$25,134.85 | \$22,609.73 | \$22,438.96 | \$24,210.46 | \$22,807.67 | \$21,245.24 | \$8,114.49 | \$48,657.76 | \$23,234.79 | \$24,236.51 | \$22,577.88 | \$288,226.30 |
| Energy Efficiency | \$9,538.74 | \$10,177.23 | \$9,318.06 | \$9,535.75 | \$10,607.73 | \$10,600.75 | \$9,874.54 | \$3,771.52 | \$22,536.71 | \$10,799.27 | \$11,264.85 | \$10,493.95 | \$128,888.40 |
| Renewables | \$545.07 | \$581.56 | \$532.46 | \$544.90 | \$587.92 | \$553.86 | \$515.91 | \$197.05 | \$1,167.02 | \$564.22 | \$588.55 | \$548.27 | \$6,926.79 |
| Commodity | \$18,029.68 | \$28,478.94 | \$25,604.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,173.44 | \$3,962.62 | \$80,249.26 |
| | \$84,840.40 | \$99,555.59 | \$92,921.64 | \$70,529.52 | \$75,296.17 | \$76,173.30 | \$73,020.04 | \$40,008.11 | \$141,859.36 | \$75,406.90 | \$80,557.69 | \$76,232.33 | \$986,401.04 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------------|----------------|-------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-------------------|
| VARIANCE: Calc minus Booked (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$240.05 | \$332.60 | (\$1,701.21) | (\$1,097.48) | (\$2,013.57) | \$1,083.85 | \$1,100.81 | \$730.01 | \$2,214.93 | \$1,122.27 | \$1,270.50 | \$1,132.40 | \$4,415.14 |
| Cable Surcharge | \$0.01 | \$0.01 | \$0.06 | \$0.04 | \$0.06 | \$0.01 | \$0.01 | \$0.00 | (\$0.01) | \$0.01 | \$0.02 | \$0.01 | \$0.23 |
| Storm Recovery and Replenishment Factors | \$0.00 | \$0.00 | \$9,135.95 | \$6,133.99 | \$1,133.76 | (\$0.01) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.01 | \$0.00 | \$2,661.70 |
| Pension/PBOP Adj. Factor | \$0.00 | \$0.01 | \$701.21 | \$470.88 | \$869.57 | \$0.03 | \$0.00 | \$0.01 | (\$0.01) | \$0.00 | \$0.01 | \$0.00 | \$2,041.73 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.43 | \$92.28 | \$17.13 | \$0.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26.89 |
| Service Quality Penalty | \$0.00 | \$0.00 | (\$382.32) | \$573.49 | \$0.00 | \$0.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$191.75 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$0.02) | \$0.02 | (\$111.06) | \$0.06 | \$0.05 | (\$0.01) | (\$0.03) | \$0.00 | \$0.00 | (\$0.04) | \$0.01 | \$0.00 | (\$109.16) |
| Transmission | \$0.00 | \$0.01 | \$1,393.92 | \$0.07 | \$0.06 | (\$0.01) | \$0.00 | \$0.00 | \$0.00 | (\$0.04) | (\$0.01) | \$0.01 | (\$140.01) |
| Energy Efficiency | \$0.00 | \$0.00 | \$0.01 | \$0.02 | (\$78.94) | \$0.00 | (\$0.02) | (\$0.01) | \$0.01 | (\$0.03) | (\$0.01) | \$0.00 | (\$78.98) |
| Renewables | \$0.00 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.00 | \$0.00 | \$0.00 | (\$0.01) | (\$0.01) | \$0.00 | \$0.03 |
| Commodity | (\$572.27) | (\$255.72) | \$1,333.94 | \$0.00 | \$0.00 | (\$919.41) | (\$856.40) | (\$327.11) | (\$1,937.24) | (\$956.61) | (\$1,105.72) | (\$1,076.49) | (\$7,853.04) |
| | (\$332.25) | \$76.92 | (\$105.06) | \$570.36 | (\$71.87) | \$166.86 | \$244.37 | \$402.93 | \$277.68 | \$185.62 | \$164.82 | \$55.93 | \$1,436.30 |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| BOOKED REVENUE (S-1) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$4,234.45 | \$3,718.97 | \$3,860.91 | \$4,406.69 | \$3,843.61 | \$3,960.16 | \$4,225.06 | \$3,981.48 | \$3,878.54 | \$4,177.87 | \$4,071.70 | \$4,087.10 | \$48,446.54 |
| Cable Surchage | \$47.68 | \$39.21 | \$35.16 | \$35.48 | \$27.10 | \$25.83 | \$27.67 | \$28.76 | \$31.91 | \$38.49 | \$41.19 | \$43.30 | \$421.78 |
| Storm Recovery and Replenishment Factors | \$45.77 | \$37.65 | \$33.75 | \$34.06 | \$26.02 | \$24.80 | \$26.57 | \$27.62 | \$30.64 | \$36.96 | \$39.54 | \$41.58 | \$404.96 |
| Pension/PBOP Adj. Factor | \$79.32 | \$65.24 | \$67.74 | \$70.79 | \$54.08 | \$51.54 | \$55.21 | \$57.40 | \$63.67 | \$76.80 | \$82.19 | \$86.42 | \$810.40 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.37 | \$0.74 | \$0.36 | \$0.34 | \$0.37 | \$0.38 | \$0.42 | \$0.51 | \$0.55 | \$0.57 | \$4.34 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (55.05) | (54.17) | \$5.52 | \$8.01 | \$6.12 | \$5.84 | \$6.26 | \$6.50 | \$7.20 | \$8.69 | \$9.30 | \$9.77 | \$63.99 |
| Transmission | \$485.61 | \$399.30 | \$346.08 | \$346.12 | \$264.41 | \$251.09 | \$260.97 | \$280.63 | \$311.28 | \$375.51 | \$401.84 | \$422.52 | \$4,155.35 |
| Energy Efficiency | \$184.58 | \$151.82 | \$136.69 | \$137.35 | \$113.66 | \$109.37 | \$117.17 | \$121.50 | \$135.10 | \$163.09 | \$174.41 | \$183.38 | \$1,727.12 |
| Renewables | \$10.55 | \$8.68 | \$7.94 | \$7.77 | \$5.71 | \$5.71 | \$6.12 | \$6.36 | \$7.06 | \$8.53 | \$9.12 | \$9.58 | \$69.30 |
| Commodity | \$3.92 | \$3.40 | \$23.05 | \$28.37 | \$21.92 | \$20.80 | \$22.28 | \$23.16 | \$25.70 | \$31.00 | \$33.17 | \$35.88 | \$273.75 |
| TOTAL | \$5,086.83 | \$4,420.19 | \$4,578.44 | \$5,075.38 | \$4,362.57 | \$4,456.38 | \$4,756.68 | \$4,534.09 | \$4,491.52 | \$4,971.34 | \$4,863.01 | \$4,979.10 | \$56,401.53 |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| BOOKED REVENUE (S-2) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cable Surchage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Recovery and Replenishment Factors | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Pension/PBOP Adj. Factor | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Energy Efficiency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Renewables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodity | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Rate Class: STREET LIGHTS | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|--------------------|
| BOOKED REVENUE (S-3) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$660.74 | \$578.93 | \$639.25 | \$732.63 | \$631.55 | \$646.51 | \$689.98 | \$655.59 | \$646.39 | \$704.48 | \$693.96 | \$700.52 | \$7,980.53 |
| Cable Surchage | \$20.28 | \$16.67 | \$14.95 | \$15.09 | \$11.53 | \$10.99 | \$11.76 | \$12.23 | \$13.57 | \$16.37 | \$17.52 | \$18.43 | \$179.39 |
| Storm Recovery and Replenishment Factors | \$19.46 | \$16.01 | \$14.35 | \$14.49 | \$11.07 | \$10.55 | \$11.30 | \$11.74 | \$13.04 | \$15.73 | \$16.81 | \$17.24 | \$172.24 |
| Pension/PBOP Adj. Factor | \$33.74 | \$27.74 | \$28.81 | \$30.11 | \$23.00 | \$21.91 | \$23.49 | \$24.42 | \$27.08 | \$32.66 | \$34.95 | \$36.76 | \$344.67 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.15 | \$0.19 | \$0.15 | \$0.14 | \$0.15 | \$0.16 | \$0.17 | \$0.21 | \$0.22 | \$0.24 | \$1.78 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (52.14) | (51.77) | \$2.34 | \$3.41 | \$2.60 | \$2.48 | \$2.66 | \$2.77 | \$3.06 | \$3.70 | \$3.96 | \$4.16 | \$27.23 |
| Transmission | \$206.56 | \$169.86 | \$147.18 | \$147.20 | \$112.48 | \$107.17 | \$114.83 | \$119.38 | \$132.41 | \$159.71 | \$170.90 | \$179.73 | \$1,767.41 |
| Energy Efficiency | \$78.52 | \$64.58 | \$57.88 | \$58.41 | \$48.10 | \$46.51 | \$49.84 | \$51.80 | \$57.47 | \$69.32 | \$74.18 | \$78.00 | \$734.61 |
| Renewables | \$4.48 | \$3.70 | \$3.30 | \$3.33 | \$2.55 | \$2.44 | \$2.60 | \$2.70 | \$3.01 | \$3.68 | \$3.88 | \$4.08 | \$39.70 |
| Commodity | \$20.79 | \$18.05 | \$23.31 | \$12.15 | \$9.28 | \$8.85 | \$9.48 | \$9.84 | \$10.94 | \$13.19 | \$14.00 | \$14.84 | \$164.82 |
| TOTAL | \$1,042.43 | \$893.77 | \$931.52 | \$1,017.01 | \$852.31 | \$857.55 | \$916.09 | \$890.63 | \$907.14 | \$1,019.00 | \$1,030.48 | \$1,054.45 | \$11,412.38 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| BOOKED REVENUE (S-4) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$6.58 | \$5.77 | \$5.95 | \$6.72 | \$5.87 | \$6.05 | \$6.45 | \$6.09 | \$5.92 | \$6.38 | \$6.20 | \$6.22 | \$74.20 |
| Cable Surchage | \$0.06 | \$0.05 | \$0.05 | \$0.05 | \$0.04 | \$0.03 | \$0.04 | \$0.04 | \$0.04 | \$0.05 | \$0.05 | \$0.06 | \$0.56 |
| Storm Recovery and Replenishment Factors | \$0.06 | \$0.05 | \$0.05 | \$0.05 | \$0.03 | \$0.03 | \$0.03 | \$0.04 | \$0.04 | \$0.05 | \$0.05 | \$0.05 | \$0.53 |
| Pension/PBOP Adj. Factor | \$0.11 | \$0.09 | \$0.09 | \$0.09 | \$0.07 | \$0.07 | \$0.07 | \$0.08 | \$0.09 | \$0.10 | \$0.11 | \$0.11 | \$1.08 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | (\$0.01) | | | | | | | | | | | | \$0.00 |
| Transmission | \$0.65 | \$0.53 | \$0.47 | \$0.46 | \$0.36 | \$0.33 | \$0.36 | \$0.38 | \$0.42 | \$0.51 | \$0.53 | \$0.52 | \$0.06 |
| Energy Efficiency | \$0.25 | \$0.20 | \$0.18 | \$0.18 | \$0.15 | \$0.15 | \$0.15 | \$0.16 | \$0.18 | \$0.22 | \$0.23 | \$0.24 | \$5.55 |
| Renewables | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$2.29 |
| Commodity | \$2.81 | \$2.45 | \$1.91 | \$0.04 | \$0.03 | \$0.03 | \$0.03 | \$0.03 | \$0.03 | \$0.04 | \$0.04 | \$0.05 | \$0.12 |
| TOTAL | \$10.52 | \$9.14 | \$8.71 | \$7.62 | \$6.56 | \$6.70 | \$7.14 | \$6.83 | \$6.73 | \$7.38 | \$7.24 | \$7.31 | \$91.88 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| BOOKED REVENUE (S-5) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cable Surchage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Recovery and Replenishment Factors | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Pension/PBOP Adj. Factor | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Energy Efficiency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Renewables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodity | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| BOOKED REVENUE (S-6) | | | | | | | | | | | | | |
| Customer Charge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Distribution | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cable Surchage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Storm Recovery and Replenishment Factors | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Pension/PBOP Adj. Factor | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transition | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Energy Efficiency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Renewables | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commodity | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Rate Class: All | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| BOOKED REVENUE (All) | | | | | | | | | | | | | |
| Customer Charge | \$84,019.42 | \$85,705.56 | \$85,902.27 | \$85,712.02 | \$84,062.39 | \$84,151.79 | \$84,179.89 | \$84,079.31 | \$84,745.09 | \$84,465.07 | \$84,717.50 | \$84,653.60 | \$1,010,314.85 |
| Distribution | \$581,448.96 | \$543,426.58 | \$543,906.27 | \$580,531.05 | \$507,989.98 | \$582,009.52 | \$794,509.40 | \$929,238.05 | \$888,130.22 | \$599,876.00 | \$547,382.36 | \$603,175.13 | \$7,689,374.32 |
| Cable Surcharge | \$78,892.75 | \$71,769.53 | \$75,826.52 | \$75,891.52 | \$68,666.00 | \$119,447.74 | \$187,781.54 | \$180,789.27 | \$187,707.91 | \$80,777.57 | \$74,911.99 | \$79,964.83 | \$1,250,074.21 |
| Storm Recovery and Replenishment Factors | \$32,642.48 | \$30,236.85 | \$30,219.70 | \$28,326.85 | \$28,326.85 | \$30,219.70 | \$41,955.70 | \$48,705.50 | \$48,705.50 | \$31,872.03 | \$29,132.40 | \$31,989.95 | \$410,229.04 |
| Pension/PBOP Adj. Factor | \$33,678.35 | \$33,059.49 | \$28,969.84 | \$30,021.83 | \$25,524.86 | \$30,479.51 | \$41,642.74 | \$46,511.65 | \$47,528.15 | \$31,250.38 | \$28,580.66 | \$31,650.85 | \$408,628.31 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$428.77 | \$418.55 | \$354.46 | \$428.77 | \$85.03 | \$676.66 | \$668.55 | \$440.08 | \$402.78 | \$444.67 | \$4,566.58 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$382.32 | \$573.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$64,367.03 | \$64,069.84 | \$64,069.84 | \$66,501.05 | \$5,761.76 | \$6,558.17 | \$8,697.78 | \$9,857.23 | \$10,345.83 | \$6,742.56 | \$6,219.18 | \$6,748.57 | \$88,966.09 |
| Renewables | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$1,378,454.30 |
| Energy Efficiency | \$186,528.52 | \$171,818.52 | \$166,627.18 | \$175,268.55 | \$161,139.78 | \$201,391.77 | \$277,391.48 | \$320,923.68 | \$316,550.92 | \$205,948.23 | \$188,642.84 | \$209,646.77 | \$2,581,578.14 |
| Reimbursables | \$6,338.81 | \$5,915.10 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$63,388.10 |
| Commodity | \$865,765.25 | \$813,327.16 | \$791,682.64 | \$877,437.04 | \$800,067.68 | \$898,310.71 | \$1,135,833.11 | \$1,710,076.72 | \$1,709,867.92 | \$1,127,730.57 | \$1,144,317.08 | \$1,146,762.82 | \$14,601,386.00 |
| TOTAL | \$2,002,765.80 | \$2,062,151.12 | \$2,060,632.14 | \$1,410,250.36 | \$1,255,177.74 | \$1,493,181.15 | \$2,000,894.97 | \$2,322,775.25 | \$2,286,093.71 | \$1,502,071.26 | \$1,393,641.33 | \$1,545,510.35 | \$21,500,329.28 |

| CALCULATED REVENUE SUMMARY (All) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Customer Charge | \$83,845.00 | \$85,798.00 | \$84,192.50 | \$85,820.51 | \$84,106.00 | \$84,246.00 | \$84,232.50 | \$84,231.00 | \$84,705.50 | \$84,705.50 | \$84,717.50 | \$84,846.00 | \$1,011,364.51 |
| Distribution | \$583,162.35 | \$533,694.98 | \$541,844.49 | \$581,065.71 | \$507,701.93 | \$585,325.38 | \$791,317.73 | \$932,041.76 | \$892,248.36 | \$603,666.33 | \$550,466.33 | \$666,725.00 | \$7,175,368.99 |
| Cable Surcharge | \$78,930.25 | \$74,466.23 | \$78,121.02 | \$75,891.52 | \$68,708.05 | \$119,010.14 | \$157,867.55 | \$180,853.31 | \$187,707.91 | \$81,629.33 | \$74,957.43 | \$79,907.98 | \$1,251,957.72 |
| Storm Recovery and Replenishment Factors | \$32,642.48 | \$30,241.43 | \$29,260.30 | \$30,866.20 | \$29,900.93 | \$31,044.65 | \$41,977.71 | \$48,727.00 | \$48,727.00 | \$31,894.23 | \$29,132.40 | \$31,992.50 | \$413,117.16 |
| Pension/PBOP Adj. Factor | \$33,693.03 | \$31,075.91 | \$29,704.52 | \$30,516.14 | \$26,418.77 | \$30,303.38 | \$41,666.31 | \$46,523.46 | \$47,280.08 | \$31,275.39 | \$28,605.04 | \$31,674.79 | \$410,948.81 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$429.67 | \$418.53 | \$373.36 | \$430.19 | \$85.03 | \$675.94 | \$669.16 | \$440.35 | \$445.54 | \$445.84 | \$4,605.84 |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | \$64,370.33 | \$64,062.90 | \$64,062.90 | \$66,509.63 | \$5,764.81 | \$6,561.83 | \$8,701.50 | \$9,851.75 | \$10,354.75 | \$6,742.56 | \$6,222.65 | \$6,752.21 | \$88,868.14 |
| Renewables | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$137,845.43 | \$1,378,454.30 |
| Energy Efficiency | \$186,659.42 | \$171,950.53 | \$166,793.88 | \$175,400.23 | \$160,826.10 | \$201,541.05 | \$277,557.67 | \$321,070.16 | \$316,699.00 | \$206,121.42 | \$188,798.65 | \$209,804.70 | \$2,583,188.81 |
| Reimbursables | \$6,338.81 | \$5,917.14 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$6,338.81 | \$63,388.10 |
| Commodity | \$867,891.43 | \$813,259.81 | \$790,022.51 | \$879,976.91 | \$800,067.68 | \$899,797.24 | \$1,135,943.92 | \$1,710,109.15 | \$1,709,867.92 | \$1,127,004.38 | \$1,142,805.40 | \$1,146,962.29 | \$14,601,386.00 |
| TOTAL | \$2,007,045.60 | \$2,054,811.18 | \$2,028,198.76 | \$1,421,282.46 | \$1,259,721.89 | \$1,497,401.06 | \$2,004,814.36 | \$2,326,626.77 | \$2,289,456.35 | \$1,506,204.84 | \$1,396,216.56 | \$1,550,134.54 | \$21,539,411.77 |

| VARIANCE: Calculated minus Booked (All) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Customer Charge | (\$174.42) | \$92.44 | \$292.23 | \$117.89 | \$53.61 | \$214.21 | \$52.61 | \$151.69 | (\$139.09) | \$145.66 | \$252.43 | \$192.40 | \$1,249.66 |
| Distribution | \$1,733.37 | \$1,895.81 | (\$1,572.03) | \$973.76 | (\$2,806.33) | \$4,218.14 | \$2,803.71 | \$2,803.71 | \$3,549.87 | \$3,549.87 | \$3,549.87 | \$3,549.87 | \$25,851.67 |
| Cable Surcharge | \$37.50 | \$41.64 | \$42.49 | \$42.50 | \$42.05 | \$851.76 | \$86.01 | \$64.04 | \$851.76 | \$45.44 | \$45.44 | \$45.15 | \$1,419.51 |
| Storm Recovery and Replenishment Factors | \$1.80 | \$4.58 | \$933.78 | \$656.50 | \$1,155.90 | \$22.45 | \$22.01 | \$22.37 | \$22.32 | \$22.16 | \$24.38 | \$23.94 | \$2,888.12 |
| Pension/PBOP Adj. Factor | \$16.68 | \$16.42 | \$734.68 | \$494.31 | \$893.91 | \$23.87 | \$23.57 | \$25.81 | \$21.93 | \$23.01 | \$24.38 | \$23.94 | \$2,320.50 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | \$2.40 | \$11.12 | \$18.90 | \$11.42 | \$11.07 | (\$0.12) | \$0.61 | \$1.03 | \$1.57 | \$1.27 | \$39.26 |
| Service Quality Penalty | \$0.00 | \$0.00 | (\$382.32) | \$573.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | (\$3.30) | \$0.00 | \$0.00 | \$8.88 | \$3.05 | \$3.66 | \$4.12 | (\$5.48) | \$8.92 | \$6.70 | \$0.00 | \$0.00 | \$191.85 |
| Renewables | \$389.94 | \$390.43 | (\$809.46) | \$517.82 | \$565.12 | \$564.98 | \$642.30 | \$608.97 | \$565.43 | \$808.07 | \$499.16 | \$3.64 | (\$97.95) |
| Energy Efficiency | \$130.90 | \$132.01 | \$132.01 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$131.68 | \$1,310.67 |
| Reimbursables | \$1.14 | \$2.04 | \$1.71 | \$2.03 | \$1.01 | \$0.47 | \$1.38 | \$1.42 | \$0.67 | \$1.28 | \$0.50 | \$0.83 | \$14.48 |
| Commodity | \$2,128.18 | (\$77.35) | (\$1,680.13) | (\$477.08) | (\$91.07) | (\$339.47) | \$111.81 | \$32.43 | (\$1,545.20) | (\$726.19) | (\$1,513.68) | \$199.47 | (\$3,978.28) |
| TOTAL | \$4,259.80 | \$2,496.06 | (\$2,433.88) | \$3,032.40 | \$2,040.75 | \$4,219.91 | \$3,919.39 | \$3,851.52 | \$3,262.64 | \$4,133.48 | \$2,572.23 | \$4,624.19 | \$36,081.89 |

| % VARIANCE: Calculated minus Booked, over Booked (All) | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Customer Charge | -0.21% | 0.11% | 0.35% | 0.14% | 0.06% | 0.25% | 0.06% | 0.18% | -0.16% | 0.17% | 0.30% | 0.23% | 0.23% |
| Distribution | 0.30% | 0.36% | -0.29% | 0.17% | -0.06% | 0.60% | 0.35% | 0.30% | 0.47% | 0.52% | 0.56% | 0.59% | 0.59% |
| Cable Surcharge | 0.05% | 0.06% | 0.06% | 0.06% | 0.06% | 0.06% | 0.05% | 0.04% | 0.03% | 0.05% | 0.06% | 0.07% | 0.07% |
| Storm Recovery and Replenishment Factors | 0.01% | 0.02% | 3.30% | 2.11% | 4.47% | 0.07% | 0.05% | 0.05% | 0.05% | 0.05% | 0.08% | 0.08% | 0.08% |
| Pension/PBOP Adj. Factor | 0.04% | 0.05% | 2.54% | 1.65% | 3.50% | 0.08% | 0.08% | 0.08% | 0.08% | 0.07% | 0.08% | 0.08% | 0.08% |
| Attorney General Cons. Expenses | 0.00% | 0.00% | 1.61% | 5.33% | 2.66% | 0.33% | 0.18% | -0.02% | 0.18% | 0.23% | 0.39% | 0.29% | 0.29% |
| Service Quality Penalty | 0.00% | 0.00% | -100.00% | 0.00% | 0.00% | -100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Customer Credit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Transmission | 0.08% | 0.05% | 338.63% | 0.13% | 0.05% | 0.06% | 0.05% | -0.06% | 0.09% | 0.10% | 0.06% | 0.05% | 0.05% |
| Renewables | 0.12% | 0.12% | -0.26% | 0.16% | 0.19% | 0.17% | 0.14% | 0.12% | 0.11% | 0.15% | 0.16% | 0.12% | 0.16% |
| Energy Efficiency | 0.07% | 0.08% | 0.08% | 0.08% | -0.19% | 0.06% | 0.06% | 0.05% | 0.08% | 0.08% | 0.08% | 0.08% | 0.08% |
| Reimbursables | 0.02% | 0.03% | 0.03% | 0.03% | 0.02% | 0.01% | 0.02% | 0.02% | 0.01% | 0.02% | 0.01% | 0.01% | 0.01% |
| Commodity | 0.25% | -0.01% | -0.21% | -0.49% | -0.11% | -0.35% | 0.08% | 0.14% | -0.90% | -0.64% | -1.32% | 0.14% | 0.14% |
| TOTAL | 0.19% | 0.12% | -0.12% | 0.21% | 0.16% | 0.28% | 0.20% | 0.17% | 0.15% | 0.28% | 0.18% | 0.30% | 0.30% |

Re-cap of Detailed Variances by Rate Class

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|
| VARIANCE: Calculated minus Booked (R-1) | | | | | | | | | | | | | |
| Customer Charge | \$54.34 | \$141.88 | \$274.72 | \$115.69 | \$142.62 | \$118.80 | \$37.49 | \$77.49 | (\$18.99) | \$23.37 | \$279.06 | \$210.48 | \$1,587.40 |
| Distribution | \$1,411.20 | \$1,422.47 | (\$1,182.65) | \$1,530.23 | \$1,645.26 | \$2,130.66 | \$1,322.78 | \$1,601.64 | \$1,547.14 | \$1,590.07 | \$1,578.85 | \$1,807.92 | \$16,605.58 |
| Cable Surchage | \$44.12 | \$41.61 | \$42.04 | \$42.28 | \$41.93 | \$60.50 | \$86.07 | \$77.57 | \$32.61 | \$87.74 | \$45.79 | \$42.99 | \$1,445.25 |
| Storm Recovery and Replenishment Factors | \$2.37 | \$4.96 | \$19.61 | \$22.33 | \$22.21 | \$22.29 | \$21.92 | \$22.28 | \$22.31 | \$23.18 | \$24.12 | \$22.14 | \$2,267.72 |
| Pension/PBOP Adj. Factor | \$14.84 | \$16.59 | \$62.88 | \$23.65 | \$24.01 | \$23.90 | \$23.40 | \$23.51 | \$23.96 | \$23.02 | \$24.22 | \$23.96 | \$307.95 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | (\$9.33) | \$1.60 | \$1.70 | \$1.01 | \$0.98 | (\$0.04) | \$0.12 | \$0.00 | \$1.16 | \$0.86 | (\$1.31) |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | (\$3.43) | (\$2.34) | (\$326.82) | \$7.07 | \$3.23 | \$1.09 | \$4.29 | \$3.59 | \$0.31 | \$6.23 | \$3.59 | \$3.75 | (\$299.44) |
| Transmission | \$324.95 | \$235.66 | (\$592.73) | \$268.70 | \$260.61 | \$282.22 | \$261.17 | \$256.39 | \$247.83 | \$274.30 | \$258.14 | \$250.01 | \$2,209.06 |
| Energy Efficiency | \$134.85 | \$135.21 | \$145.57 | \$134.66 | (\$588.81) | \$149.76 | \$168.41 | \$188.99 | \$141.10 | \$174.30 | \$158.22 | \$160.02 | \$1,062.28 |
| Renewables | \$1.43 | \$2.24 | \$1.02 | \$1.54 | \$1.54 | \$0.83 | \$1.71 | \$1.62 | \$1.03 | \$1.76 | \$1.02 | \$1.30 | \$18.61 |
| Commodity | (\$14.35) | \$1.95 | (\$808.70) | \$58.67 | \$66.47 | \$66.19 | \$92.04 | \$55.53 | \$54.78 | \$57.15 | (\$1,706.52) | \$61.59 | (\$2,069.77) |
| Total | \$1,878.31 | \$2,000.22 | (\$2,383.09) | \$2,206.64 | \$1,620.77 | \$2,827.25 | \$2,221.27 | \$2,201.02 | \$2,072.21 | \$3,242.08 | \$881.64 | \$2,594.01 | \$21,062.33 |
| VARIANCE: Calculated minus Booked (R-2) | | | | | | | | | | | | | |
| Customer Charge | | | | | | | | | | | | | |
| Distribution | \$12.96 | (\$3.12) | \$1.83 | (\$5.50) | (\$5.68) | \$2.57 | (\$4.21) | (\$0.73) | (\$9.90) | \$14.12 | (\$6.78) | (\$9.72) | (\$28.40) |
| Cable Surchage | \$0.02 | \$0.01 | \$0.06 | \$0.02 | (\$0.02) | \$3.47 | \$0.05 | \$0.03 | (\$0.07) | \$3.04 | (\$0.49) | \$0.00 | \$6.12 |
| Storm Recovery and Replenishment Factors | (\$0.57) | (\$0.50) | (\$0.01) | \$0.06 | (\$0.04) | (\$0.01) | \$0.03 | (\$0.02) | \$0.01 | (\$0.04) | (\$0.01) | \$0.00 | (\$1.10) |
| Pension/PBOP Adj. Factor | (\$0.32) | \$0.00 | \$3.36 | \$0.01 | \$0.03 | (\$0.06) | \$0.04 | \$0.01 | (\$0.04) | (\$0.01) | (\$0.05) | \$0.07 | \$2.85 |
| Attorney General Cons. Expenses | \$0.00 | \$0.00 | (\$1.16) | (\$0.05) | \$0.01 | \$0.07 | (\$0.05) | \$0.00 | (\$0.02) | \$0.02 | (\$0.02) | (\$0.01) | (\$1.21) |
| Service Quality Penalty | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Customer Credit | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transmission | (\$0.09) | \$0.10 | (\$27.32) | (\$0.02) | (\$0.12) | \$0.71 | (\$0.01) | (\$0.15) | \$0.01 | (\$0.03) | (\$0.02) | \$0.00 | (\$26.99) |
| Transmission | (\$0.06) | \$0.10 | (\$69.56) | (\$0.02) | \$0.15 | \$2.05 | \$0.05 | (\$0.08) | \$0.07 | \$0.09 | \$0.13 | \$0.12 | (\$66.96) |
| Energy Efficiency | (\$0.35) | (\$0.27) | (\$0.22) | (\$0.31) | (\$7.18) | \$0.19 | (\$0.30) | (\$0.40) | (\$0.22) | (\$0.18) | (\$0.23) | (\$0.31) | (\$9.78) |
| Renewables | (\$0.04) | \$0.00 | (\$0.09) | \$0.03 | (\$0.10) | (\$0.07) | (\$0.06) | (\$0.02) | (\$0.03) | (\$0.08) | (\$0.10) | (\$0.12) | (\$0.68) |
| Commodity | (\$0.07) | \$0.02 | (\$70.00) | \$0.05 | \$0.38 | \$1.73 | (\$0.06) | \$0.01 | \$0.06 | \$0.01 | (\$71.37) | (\$0.05) | (\$139.29) |
| Total | \$10.20 | \$9.90 | (\$70.31) | \$5.78 | \$8.24 | \$27.52 | \$9.15 | \$12.38 | \$4.28 | \$29.93 | (\$64.22) | \$3.23 | (\$13.92) |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| VARIANCE: Calculated minus Booked (G-1) | | | | | | | | | | | | | |
| Customer Charge | (\$256,651) | (\$46,332) | \$15,688 | \$7,699 | (\$83,333) | \$85,334 | \$19,333 | \$111,666 | (\$67,699) | (\$86,000) | (\$60,671) | \$53,332 | (\$297,641) |
| Distribution | (\$115,844) | \$131,555 | \$628,222 | \$189,662 | \$76,766 | (\$158,663) | (\$165,111) | \$151,088 | \$178,998 | \$155,188 | \$156,222 | \$154,771 | \$2,630,222 |
| Cable Surcharge | (\$6,677) | \$0,006 | \$0,015 | (\$0,088) | \$0,006 | (\$1,454) | (\$0,104) | (\$13,555) | \$8,299 | \$33,833 | \$0,100 | \$0,155 | \$20,900 |
| Storm Recovery and Replenishment Factors | \$0,007 | \$0,017 | \$0,035 | (\$0,166) | \$0,001 | \$0,144 | (\$0,104) | \$0,122 | (\$0,229) | \$0,088 | \$0,022 | (\$0,100) | \$0,886 |
| Pension/PBOP Adj. Factor | \$0,222 | (\$0,033) | (\$12,200) | (\$0,166) | \$0,308 | \$0,177 | \$0,177 | \$2,229 | (\$1,988) | (\$0,011) | \$0,177 | (\$0,088) | (\$41,977) |
| Attorney General Cons. Expenses | \$0,000 | \$0,000 | \$6,599 | \$0,225 | \$0,008 | \$0,335 | \$0,188 | (\$0,077) | \$0,000 | \$0,388 | \$0,042 | \$0,433 | \$9,100 |
| Service Quality Penalty | \$0,000 | \$0,100 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,100 |
| Customer Credit | \$0,200 | \$0,077 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | (\$0,100) | (\$8,889) | \$0,000 | \$0,544 | (\$0,100) | (\$0,044) | \$0,000 |
| Transmission | \$155,133 | (\$154,771) | \$368,000 | \$248,144 | (\$304,311) | \$310,166 | (\$0,100) | (\$32,889) | \$317,555 | \$240,444 | \$240,933 | \$170,444 | \$2,942,000 |
| Energy Efficiency | (\$3,488) | (\$2,888) | (\$2,700) | (\$2,622) | (\$186,477) | (\$0,664) | (\$1,889) | (\$11,888) | \$7,225 | (\$0,889) | (\$2,155) | (\$1,711) | \$162,888 |
| Renewables | (\$0,266) | (\$0,266) | (\$0,122) | (\$0,277) | (\$0,433) | (\$0,300) | (\$0,277) | (\$0,188) | (\$0,311) | (\$0,400) | (\$0,355) | (\$0,355) | (\$3,466) |
| Commodity | \$17,266 | \$9,288 | \$357,055 | \$60,333 | (\$38,771) | \$74,577 | \$95,333 | \$27,011 | \$139,588 | \$59,100 | \$586,500 | \$56,336 | \$1,510,077 |
| Total | (\$210,022) | \$346,557 | \$1,171,633 | \$504,402 | \$522,334 | \$627,334 | \$658,834 | \$605,311 | \$550,774 | \$402,222 | \$975,044 | \$83,155 | \$6,477,557 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| VARIANCE: Calculated minus Booked (G-2) | | | | | | | | | | | | | |
| Customer Charge | \$20,177 | \$0,000 | \$0,000 | \$0,001 | \$0,000 | \$7,500 | \$0,000 | \$40,832 | (\$42,511) | (\$12,833) | (\$19,188) | (\$11,688) | (\$11,700) |
| Distribution | \$185,111 | (\$4,600) | \$904,011 | \$30,933 | (\$17,311) | \$126,055 | (\$0,034) | \$307,355 | \$362,688 | \$248,255 | \$63,700 | \$441,544 | \$2,453,488 |
| Cable Surcharge | \$0,003 | (\$0,036) | (\$0,011) | (\$0,064) | (\$0,022) | (\$0,166) | (\$0,022) | (\$0,011) | \$0,001 | (\$53,866) | \$0,022 | \$0,000 | (\$52,033) |
| Storm Recovery and Replenishment Factors | (\$0,011) | \$0,000 | \$0,003 | (\$0,044) | (\$0,001) | (\$0,044) | (\$0,022) | (\$0,001) | (\$0,001) | (\$0,001) | (\$0,001) | (\$0,001) | \$0,005 |
| Pension/PBOP Adj. Factor | \$0,000 | \$0,000 | \$9,933 | (\$0,011) | \$0,000 | (\$0,033) | (\$0,044) | (\$0,001) | \$0,000 | (\$0,001) | \$0,000 | (\$0,001) | \$9,833 |
| Attorney General Cons. Expenses | \$0,000 | \$0,000 | \$5,944 | (\$0,011) | \$0,000 | (\$0,033) | (\$0,044) | (\$0,001) | \$0,000 | (\$0,001) | \$0,000 | (\$0,001) | \$5,811 |
| Service Quality Penalty | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 |
| Customer Credit | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 |
| Transmission | \$0,011 | \$0,008 | \$1,644 | (\$0,066) | \$0,001 | (\$0,033) | (\$0,044) | (\$0,001) | (\$0,011) | (\$0,001) | (\$0,001) | (\$0,001) | \$164,266 |
| Energy Efficiency | (\$0,006) | (\$0,005) | (\$318,966) | \$0,001 | \$174,788 | (\$0,066) | (\$0,044) | \$0,002 | (\$0,001) | (\$0,002) | (\$0,003) | \$0,004 | (\$318,911) |
| Renewables | (\$0,011) | (\$0,011) | \$0,000 | (\$0,001) | (\$0,001) | (\$0,033) | (\$0,011) | (\$0,002) | (\$0,006) | (\$0,001) | (\$0,002) | (\$0,007) | \$174,337 |
| Commodity | \$2,699,588 | \$167,112 | (\$1,288,633) | (\$397,355) | (\$196,644) | \$437,455 | \$799,900 | \$281,988 | \$177,622 | \$94,166 | \$873,433 | \$1,158,066 | \$4,606,499 |
| Total | \$2,913,774 | \$162,522 | (\$823,300) | (\$566,931) | (\$39,222) | \$570,944 | \$785,766 | \$629,977 | \$417,733 | \$273,622 | \$917,966 | \$1,587,377 | \$7,130,700 |

| | 2017-1 | 2017-2 | 2017-3 | 2017-4 | 2017-5 | 2017-6 | 2017-7 | 2017-8 | 2017-9 | 2017-10 | 2017-11 | 2017-12 | Total |
|--|--------------------|-----------------|--------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| VARIANCE: Calculated minus Booked (G-3) | | | | | | | | | | | | | |
| Customer Charge | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 |
| Distribution | \$240,033 | \$332,660 | (\$1,701,211) | (\$1,097,488) | (\$2,013,377) | \$1,083,888 | \$1,100,811 | \$730,011 | \$2,214,933 | \$1,122,277 | \$1,270,500 | \$1,132,400 | \$4,415,144 |
| Cable Surcharge | \$0,001 | \$0,001 | \$0,006 | (\$0,004) | \$0,006 | (\$0,011) | \$0,001 | \$0,000 | (\$0,011) | \$0,001 | \$0,002 | \$0,001 | \$0,233 |
| Storm Recovery and Replenishment Factors | \$0,000 | \$0,000 | \$913,955 | \$613,999 | \$1,133,766 | (\$0,011) | \$0,000 | \$0,000 | \$0,000 | \$0,001 | \$0,001 | \$0,000 | \$2,661,700 |
| Pension/PBOP Adj. Factor | \$0,000 | \$0,001 | \$701,211 | \$470,888 | \$869,577 | \$0,003 | \$0,000 | \$0,001 | (\$0,011) | \$0,001 | \$0,002 | \$0,000 | \$2,041,733 |
| Attorney General Cons. Expenses | \$0,000 | \$0,000 | \$0,433 | \$9,288 | \$17,133 | \$0,002 | \$0,000 | \$0,001 | \$0,000 | \$0,001 | \$0,001 | \$0,000 | \$26,889 |
| Service Quality Penalty | \$0,000 | \$0,000 | (\$382,322) | \$573,499 | \$0,000 | \$0,588 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$191,755 |
| Customer Credit | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 | \$0,000 |
| Transmission | (\$0,022) | \$0,002 | (\$111,066) | \$0,006 | \$0,005 | \$1,179 | (\$0,033) | \$0,002 | \$0,000 | \$0,000 | \$0,001 | \$0,000 | (\$109,166) |
| Energy Efficiency | \$0,000 | \$0,001 | \$139,922 | \$0,007 | \$0,006 | (\$0,011) | \$0,000 | \$0,000 | \$0,000 | (\$0,044) | (\$0,011) | \$0,001 | \$140,011 |
| Renewables | \$0,000 | (\$0,011) | \$0,001 | (\$0,002) | (\$0,001) | (\$0,001) | (\$0,022) | (\$0,011) | \$0,001 | (\$0,033) | (\$0,011) | \$0,000 | (\$78,988) |
| Commodity | (\$332,255) | (\$258,722) | \$133,944 | \$0,001 | \$0,001 | (\$919,411) | (\$856,400) | \$0,000 | (\$1,937,244) | (\$896,611) | (\$1,105,722) | (\$1,076,499) | (\$7,853,044) |
| Total | (\$332,255) | \$76,922 | (\$305,066) | \$570,936 | (\$71,877) | \$166,886 | \$244,377 | \$402,933 | \$277,688 | \$185,622 | \$164,822 | \$55,933 | \$1,436,300 |