

Via Electronic Mail

August 8, 2022

Mark Marini, Secretary
Department of Public Utilities
One South Station, 5th Floor
Boston, Massachusetts 02110

Re: Massachusetts Electric Company, Nantucket Electric Company, and Boston Gas Company, each d/b/a National Grid; D.P.U. 20-58-D/D.P.U. 20-91: Report on Delivery-Related Bad Debt Write-offs

Dear Secretary Marini:

On behalf of Massachusetts Electric Company, Nantucket Electric Company, and Boston Gas Company, each d/b/a National Grid (together, “National Grid” or “the Company”), enclosed is the Company’s report on delivery-related bad debt write-offs for the two-year period July 1, 2020 through June 30, 2022 (“Bad Debt Report”), in accordance with Section III.C of the Distribution Companies¹ January 29, 2021 Compliance Report (“Compliance Report”). Also enclosed is a certificate of service.

I. Background

In the December 31, 2020 Order in this proceeding, the Department of Public Utilities (the “Department”) conditionally approved the consensus provisions of the Ratemaking Proposals submitted by the Ratemaking Working Group regarding the policies and practices for customer assistance and ratemaking measures in connection with the State of Emergency regarding the COVID-19 pandemic. (D.P.U. 20-58-D, at 21). The Department directed the Distribution Companies to submit a compliance filing on the consensus ratemaking proposals, which was filed on January 29, 2021 and stamp-approved on June 3, 2021. (*Id.*)

Section III.C of the Compliance Report addresses recovery by the Distribution Companies of incremental commodity-related bad debt and delivery-related bad debt. The Distribution Companies were required to track delivery-related bad-debt write-offs for two years, from July 1, 2020 through June 30, 2022, with reports to be submitted on August 1, 2022.² The Distribution

¹ The “Distribution Companies” include Fitchburg Gas and Electric Light Company d/b/a Unitil, Massachusetts Electric Company and Nantucket Electric Company, Boston Gas Company (and the former Colonial Gas Company), each d/b/a National Grid, NSTAR Gas Company and NSTAR Electric Company, each d/b/a Eversource Energy, Eversource Gas Company d/b/a Eversource Energy, Liberty Utilities (New England Natural Gas Company) Corp. d/b/a Liberty Utilities, and The Berkshire Gas Company.

² The due date for the Bad Debt Report was extended until August 8, 2022 (Motion for Extension of Time, Stamp-approval dated August 2, 2022).

Companies also proposed to track bad-debt write-offs for the two-year period of July 1, 2022 through June 30, 2024, depending on each utility's timing of base distribution rate case filings, and to submit filings to the Department after that point to commence recovery of the demonstrated incremental amount (D.P.U. 20-91, Distribution Companies' In. Br. at 14; Exh. JDT-1. at 18-19).

The Compliance Report states that the delivery-related bad-debt report for the period July 1, 2020 through June 30, 2022 should:

detail actual net charge-offs for the 24-month period that are incremental to the Distribution Companies' fixed amount of bad-debt cost included for recovery as part of base distribution rates. The Distribution Companies will determine incremental delivery-related charge-offs by calculating the normal level of bad debt as the higher of: (a) the amount included in base distribution rates; or (b) the three-year average of the delivery-related net charge-offs for the years 2017, 2018, and 2019.

II. National Grid's Bad Debt Report

In accordance with the Compliance Report, National Grid's Bad Debt Report details actual net charge-offs for the two-year period between July 1, 2020 and June 30, 2022 that are incremental to the amount of bad-debt cost recovery included in base distribution rates. The derivation of incremental delivery-related net charge-offs for Massachusetts Electric Company and Nantucket Electric Company (the "Electric Companies") are provided on Pages 2 – 4 of the Bad Debt Report, and Pages 5 – 7 provide the incremental net charge-off details for Boston Gas Company (the "Gas Company"),³ and the Summary on Page 1 provides the incremental delivery-related net charge-offs for the electric and gas companies.

A. Summary of Incremental Delivery-Related Net Charge Offs

As shown on Page 1, the amount of incremental delivery-related net charge-offs for the Electric Companies is \$356,706 (actual delivery-related net charge-offs of \$50,680,854, less delivery-related bad debt cost recovery in base distribution rates of \$50,324,148) and the incremental delivery-related net charge-offs are \$0 for the Gas Company (actual delivery-related net charge-offs of \$25,406,014 did not exceed the delivery-related bad debt cost recovery in base distribution rates of \$34,026,288).⁴ Pursuant to the Compliance Report, the Company determined the incremental delivery-related charge-offs by calculating the normal level of delivery-related bad debt as the higher of the amount included in base distribution rates or the three-year average of the delivery-related net charge-offs for the years 2017, 2018, and 2019. The Company pro-rated the delivery-related bad debt recovery in base distribution rates to more closely align recovery over the most recent 12-month period July 2021 through June 2022 (*see* Pages 3 and 6).

³ The amounts for the Gas Company include the former Colonial Gas Company.

⁴ To measure two years of actual delivery-related net charge offs against the allowance for delivery-related bad debt cost recovery in base distribution rates, the Company multiplied the annual amount determined in this Bad Debt Report by two for the two-year reporting period.

B. Electric Company Calculation of Delivery-Related Net Charge-offs

The calculation of the higher of the amount included in electric base distribution rates or the three-year average of the delivery-related net charge-offs for the years 2017, 2018, and 2019 is shown on Page 2 of the Bad Debt Report. For each year, the total amount of net charge-offs on a total bill basis is on Line (4). The amount of net charge-offs for each of 2017, 2018, and 2019 reflects adjustments to remove hardship charge-offs, purchase of receivables charge offs, and charge-offs allocated to commodity (Lines (5), (7), and (8)), resulting in delivery-related net charge offs on Line (9)). As shown on Lines (11) and (12), the amount of Delivery-Related Bad Debt in Base Distribution Rates of \$25,162,074 is higher than the three year average of the Adjustment Net Charge Offs Allocated to Delivery of \$21,710, 287, shown on Line (10). The details of the calculation of the Total Base Distribution Rate Allowance of \$25,162,074 are provided on Page 3 of the Bad Debt Report, and reflect the allowance from D.P.U. 18-150 and percentage increases related to the electric performance based rate (“PBR”) plan. Page 4 provides the details of the delivery-related net charge-offs provided on Page 2 by month for the two-year period July 2020 through June 2022.

C. Gas Company Calculation of Delivery-Related Net Charge Offs

Pages 5 – 7 of the Bad Debt Report provide the calculation of the incremental delivery-related net charge offs for the Gas Company based on the same methodology shown on Pages 2 – 4 for the Electric Companies, described above. Page 5 provides the calculation of the higher of the amount of delivery-related bad debt cost recovery in base distribution rates or the three-year average of the delivery-related net charge-offs for the years 2017, 2018, and 2019. For each year, the amount of net charge-offs is shown on Line (4). The amounts of net charge-offs for each of 2017, 2018, and 2019 reflects adjustments to remove hardship charge-offs and charge-offs allocated to commodity (Lines (5) and (7)). As shown on Lines (10) and (11), the amount of Delivery-Related Bad Debt in Base Distribution Rates of \$17,013,144 is higher than the three year average of the Adjustment Net Charge Offs Allocated to Delivery of \$15,396,884, shown on Line (9). The details of the calculation of the Total Base Distribution Rate Allowance of \$17,013,144 are provided on Page 6 of the Bad Debt Report, and reflect the allowances from D.P.U. 17-170 and D.P.U. 20-120 effective October 1, 2021. Page 7 provides the details of the delivery-related net charge-offs provided on Page 5 by month for the two-year period July 2020 through June 2022.

Mark D. Marini, Secretary

August 8, 2022

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Please contact me if you have any questions. Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in blue ink that reads "Meabh Purcell". The signature is written in a cursive style with a large initial "M".

Meabh Purcell

Enclosure

cc. Susan L. Geiser, Hearing Officer
Jonathan Goldberg, Department of Public Utilities
Alexandra Zaltman, Department of Public Utilities
Service List D.P.U. 20-58/D.P.U. 20-91

40 Sylvan Road, Waltham, MA 02451-1600

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National Grid

Massachusetts Electric Company/Nantucket Electric Company

(1)	Actual Delivery-Related Net Charge Offs	\$50,680,854
(2)	Delivery-Related Baseline	\$50,324,148
(3)	Incremental Delivery-Related Net Charge Offs	\$356,706

Boston Gas Company

(4)	Actual Delivery-Related Net Charge Offs	\$25,406,014
(5)	Delivery-Related Baseline	\$34,026,288
(6)	Incremental Delivery-Related Net Charge Offs	\$0

- (1) Page 4, Line (25)
- (2) Page 2, Line (12) x 2 years
- (3) If Line (1) > Line (2), Line (1) - Line (2), otherwise, \$0
- (4) Page 7, Line (25)
- (5) Page 5, Line (11) x 2 years
- (6) If Line (4) > Line (5), Line (4) - Line (5), otherwise, \$0

Massachusetts Electric Company
Nantucket Electric Company

	2017 (a)	2018 (b)	2019 (c)
(1) Bad Debt Reserve @ Beginning of Month	\$98,635,262	\$115,585,671	\$123,043,136
(2) Plus Additions to Reserve during Month	\$59,196,944	\$59,661,164	\$68,223,208
(3) Less Bad Debt Reserve @ End of Month	<u>\$115,585,671</u>	<u>\$123,043,136</u>	<u>\$133,983,934</u>
(4) Net Charge-Offs	\$42,246,535	\$52,203,699	\$57,282,410
(5) Less Hardship Accounts Charged Off	<u>\$4,330,341</u>	<u>\$7,606,761</u>	<u>\$7,232,666</u>
(6) Adjusted Net Charge-Offs	\$37,916,194	\$44,596,938	\$50,049,744
(7) Net Charge-Offs related to Purchase of Receivables	\$8,605,338	\$10,802,590	\$12,250,716
(8) Net Charge-Offs Allocated to Commodity	<u>\$8,961,378</u>	<u>\$11,056,778</u>	<u>\$12,402,457</u>
(9) Adjusted Net Charge-Offs Allocated to Delivery	\$20,349,478	\$22,737,570	\$25,396,571
(10) Three Year Average			\$22,827,873
(11) Amount of Delivery-Related Bad Debt in Base Distribution Rates			\$25,162,074
(12) Higher of 3-Year Average or Adjusted Base Distribution Rate Allowance			\$25,162,074

- (1) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (1); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (1); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (1)
- (2) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (2); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (2); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (2)
- (3) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (3); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (3); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (3)
- (4) Line (1) + Line (2) - Line (3)
- (5) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (5); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (5); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (5)
- (6) Line (4) - Line (5)
- (7) Per Company Customer Service System
- (8) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (7); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (7); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (7)
- (9) Line (6) - Line (7) - Line (8)
- (10) Average of Line (9), Columns (a) through (c)
- (11) Page 3, Column (b), Line (12)
- (12) Higher of Line (10) or Line (11)

Massachusetts Electric Company
Nantucket Electric Company

Year Ended September 30, 2020

	(a)	(b)
(1) Rate Year Allowance Bad Debt (9/30/2020)	\$22,619,239	
(2) Adjustment for Rate Increase	<u>\$1,268,537</u>	
(3) Total Rate Year Allowance Bad Debt (9/30/2020)	\$23,887,776	

Year Ended September 30, 2021

		<u>Jul-21 to Sep-21</u>
(4) Total Rate Year Allowance Bad Debt (9/30/2020)	\$23,887,776	
(5) PBR Year 1 Percentage Increase	<u>3.237%</u>	
(6) Uncollectible Increase PBR Year 1	\$773,247	
(7) Total Adjusted Allowance Bad Debt (9/30/2021)	\$24,661,023	\$6,165,256

Year Ended September 30, 2022

		<u>Oct-21 to Jun-22</u>
(8) Total Rate Year Allowance Bad Debt (9/30/2021)	\$24,661,023	
(9) PBR Year 2 Percentage Increase	<u>2.709%</u>	
(10) Uncollectible Increase PBR Year 2	<u>\$668,067</u>	
(11) Total Adjusted Allowance Bad Debt (9/30/2022)	\$25,329,090	\$18,996,818
(12) Total Base Distribution Rate Allowance		\$25,162,074

- (1) D.P.U. 18-150, Exhibit NG-RRP-2 (C), Schedule 3, Page 2, Line 11
- (2) D.P.U. 18-150, Exhibit NG-RRP-2 (C), Schedule 1, Page 2, Column (e), Line 12
- (3) Line (1) + Line (2)
- (4) Line (3)
- (5) D.P.U. 20-68-A, Order Page 11
- (6) Line (4) x Line (5)
- (7) Line (4) + Line (6); (b): (a) x 25%
- (8) Line (7)
- (9) D.P.U. 21-74, Exhibit NG-1, Page 9, Line 9
- (10) Line (8) x Line (9)
- (11) Line (8) + Line (10); (b): (a) x 75%
- (12) Line (3) + Line (7) + Line (11)

Massachusetts Electric Company
Nantucket Electric Company

		Bad Debt Reserve		Additions	Net	Less	Adjusted	Less	Less	Delivery
		Beginning	End	to	Charge	Hardship	Net	POR A/R	Basic Service	Net
		of Month	of Month	Reserve	Offs	Charged Off	Charge Offs	Charged Off	Charged Off	Charge Offs
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(1)	July-20	\$129,798,164	\$140,376,555	\$12,982,933	\$2,404,542	\$251,978	\$2,152,564	\$468,471	\$469,906	\$1,214,187
(2)	August-20	\$140,376,555	\$146,142,436	\$7,876,133	\$2,110,253	\$84,236	\$2,026,017	\$421,069	\$527,376	\$1,077,573
(3)	September-20	\$146,142,436	\$150,799,388	\$7,029,110	\$2,372,158	\$200,645	\$2,171,514	\$442,149	\$438,456	\$1,290,908
(4)	October-20	\$150,799,388	\$158,810,488	\$10,184,299	\$2,173,199	\$134,601	\$2,038,598	\$467,130	\$358,632	\$1,212,836
(5)	November-20	\$158,810,488	\$167,410,941	\$9,905,694	\$1,305,241	\$115,153	\$1,190,087	\$446,413	\$202,849	\$540,825
(6)	December-20	\$167,410,941	\$231,593,049	\$66,609,503	\$2,427,396	\$130,353	\$2,297,043	\$475,646	\$482,980	\$1,338,417
(7)	January-21	\$231,593,049	\$240,540,868	\$11,698,980	\$2,751,161	\$219,188	\$2,531,973	\$694,005	\$475,929	\$1,362,040
(8)	February-21	\$240,540,868	\$259,068,119	\$21,052,659	\$2,525,407	\$160,173	\$2,365,234	\$648,195	\$415,455	\$1,301,584
(9)	March-21	\$259,068,119	\$256,475,210	(\$491,633)	\$2,101,277	\$215,039	\$1,886,237	\$495,536	\$338,149	\$1,052,552
(10)	April-21	\$256,475,210	\$256,156,433	\$2,106,826	\$2,425,602	\$129,343	\$2,296,259	\$614,164	\$383,986	\$1,298,110
(11)	May-21	\$256,156,433	\$253,285,795	\$548,494	\$3,419,133	\$266,863	\$3,152,269	\$766,105	\$594,277	\$1,791,888
(12)	June-21	\$253,285,795	\$250,799,505	\$1,332,759	\$3,819,050	\$187,651	\$3,631,398	\$926,228	\$731,348	\$1,973,822
(13)	July-21	\$250,799,505	\$243,135,742	(\$4,372,672)	\$3,291,091	\$180,354	\$3,110,737	\$720,617	\$692,641	\$1,697,479
(14)	August-21	\$243,135,742	\$231,659,782	(\$6,749,596)	\$4,726,365	\$300,030	\$4,426,335	\$1,228,137	\$813,527	\$2,384,672
(15)	September-21	\$231,659,782	\$230,966,862	\$5,297,624	\$5,990,543	\$365,139	\$5,625,404	\$1,473,089	\$841,677	\$3,310,638
(16)	October-21	\$230,966,862	\$227,387,140	\$2,209,429	\$5,789,151	\$420,397	\$5,368,754	\$1,589,466	\$1,081,289	\$2,697,999
(17)	November-21	\$227,387,140	\$220,754,258	\$1,712,197	\$8,345,079	\$483,876	\$7,861,203	\$2,087,284	\$1,461,615	\$4,312,305
(18)	December-21	\$220,754,258	\$221,143,847	\$9,985,834	\$9,596,245	\$551,207	\$9,045,038	\$2,266,396	\$1,426,684	\$5,351,958
(19)	January-22	\$221,143,847	\$223,014,723	\$10,446,770	\$8,575,893	\$385,385	\$8,190,508	\$2,212,305	\$1,471,751	\$4,506,453
(20)	February-22	\$223,014,723	\$223,163,583	\$4,438,385	\$4,289,525	\$269,085	\$4,020,440	\$1,172,754	\$683,402	\$2,164,284
(21)	March-22	\$223,163,583	\$221,055,786	\$996,961	\$3,104,758	\$93,563	\$3,011,196	\$739,951	\$508,085	\$1,763,159
(22)	April-22	\$221,055,786	\$220,189,887	\$1,967,307	\$2,833,206	\$150,927	\$2,682,279	\$576,446	\$549,359	\$1,556,474
(23)	May-22	\$220,189,887	\$218,056,852	\$1,062,785	\$3,195,820	\$182,912	\$3,012,908	\$732,457	\$562,970	\$1,717,481
(24)	June-22	\$218,056,852	\$213,669,715	\$2,372,970	\$6,760,107	\$214,091	\$6,546,017	\$1,503,634	\$1,279,171	\$3,763,211
(25)	2-Year Total									\$50,680,854

- (a) Per Company General Ledger
- (b) Per Company General Ledger
- (c) Per Company General Ledger
- (d) Column (a) + Column (b) - Column (c)
- (e) CY20: D.P.U. 21-34, Exh NG-6 Revised, Page 3, Line (5); CY21: D.P.U. 22-29, Exh MR-6, Page 3, Line (5)
- (f) Column (d) - Column (e)
- (g) Per Company Billing System Reporting
- (h) CY20: D.P.U. 21-34, Exh NG-6 Revised, Page 3, Line (7); CY21: D.P.U. 22-29, Exh MR-6, Page 3, Line (7)
- (i) Column (f) - Column (g) - Column (h)

Boston Gas Company

	<u>2017</u>	<u>2018</u>	<u>2019</u>
	(a)	(b)	(c)
(1) Bad Debt Reserve @ Beginning of Month	\$45,217,808	\$45,306,691	\$53,413,911
(2) Plus Additions to Reserve during Month	\$20,880,166	\$29,716,239	\$28,085,489
(3) Less Bad Debt Reserve @ End of Month	<u>\$45,306,691</u>	<u>\$53,413,911</u>	<u>\$54,528,419</u>
(4) Net Charge-Offs	\$20,791,283	\$21,609,019	\$26,970,981
(5) Less Hardship Accounts Charged Off	<u>\$2,327,403</u>	<u>\$2,226,673</u>	<u>\$1,547,052</u>
(6) Adjusted Net Charge-Offs	\$18,463,880	\$19,382,346	\$25,423,929
(7) Net Charge-Offs Allocated to Commodity	<u>\$5,182,300</u>	<u>\$6,332,238</u>	<u>\$8,062,797</u>
(8) Adjusted Net Charge-Offs Allocated to Delivery	\$13,281,580	\$13,050,108	\$17,361,133
(9) Three Year Average			\$14,564,273
(10) Amount of Delivery-Related Bad Debt in Base Distribution Rates			\$17,013,144
(11) Higher of 3-Year Average or Adjusted Base Distribution Rate Allowance			\$17,013,144

- (1) Per Company General Ledger
- (2) Per Company General Ledger
- (3) Per Company General Ledger
- (4) Line (1) + Line (2) - Line (3)
- (5) Per Company Billing System Reporting
- (6) Line (4) - Line (5)
- (7) Per Cost of Gas Filings DPU 17-GAF-P5, 18-GAF-O5, 18-GAF-P5, 19-GAF-O5, 19-GAF-P5, 20-GAF-O5, 20-GAF-P5
- (8) Line (6) - Line (7)
- (9) Average of Line (8), Columns (a) through (c)
- (10) Page 6, Line (11), Column (b)
- (11) Higher of Line (9) or Line (10)

Boston Gas Company

Year Ended September 30, 2021

	(a)	(b)
		<u>Jul-21 to Sep-21</u>
Amount of Delivery-Related Bad Debt in Base Distribution Rates-Boston Gas		
(1) Rate Year Allowance Bad Debt (9/30/2019)	\$11,564,003	
(2) Adjustment for Rate Increase	<u>\$1,700,865</u>	
(3) Total Rate Year Allowance Bad Debt (9/30/2019)	\$13,264,868	
Amount of Delivery-Related Bad Debt in Base Distribution Rates-Colonial Gas		
(4) Rate Year Allowance Bad Debt (9/30/2019)	\$1,881,533	
(5) Adjustment for Rate Increase	<u>\$223,851</u>	
(6) Total Rate Year Allowance Bad Debt (9/30/2019)	\$2,105,384	
(7) Total Rate Year Allowance Bad Debt (9/30/2019)	\$15,370,252	\$3,842,563

Year Ended September 30, 2022

		<u>Oct-21 to Jun-22</u>
Amount of Delivery-Related Bad Debt in Base Distribution Rates-Combined		
(8) Rate Year Allowance Bad Debt (9/30/2022)	\$15,317,925	
(9) Adjustment for Rate Increase	<u>\$2,242,850</u>	
(10) Total Rate Year Allowance Bad Debt (9/30/2022)	\$17,560,775	\$13,170,581
(11) Total Base Distribution Rate Allowance		\$17,013,144

- (1) D.P.U. 17-170, Exhibit NG-DSD-2-BOS (C), Schedule 3, Page 2, Column (c), Line (11)
- (2) D.P.U. 17-170, Exhibit NG-DSD-2-BOS (C), Schedule 1, Page 2, Column (e), Line (9)
- (3) Line (1) + Line (2)
- (4) D.P.U. 17-170, Exhibit NG-DSD-2-COL (C), Schedule 3, Page 2, Column (c), Line (11)
- (5) D.P.U. 17-170, Exhibit NG-DSD-2-COL (C), Schedule 1, Page 2, Column (e), Line (9)
- (6) Line (4) + Line (5)
- (7) Line (3) + Line (6); (b): (a) x 25%
- (8) D.P.U. 20-120, Exhibit NG-RRP-2 (C) Recalc, Schedule 3, Page 2, Column (c), Line 11
- (9) D.P.U. 20-120, Exhibit NG-RRP-2 (C) Recalc, Schedule 1, Page 3, Column (e), Line 12
- (10) Line (11) + Line (12); (b): (a) x 75%
- (11) Column (b), Line (7) + Line (11)

Boston Gas Company

		Bad Debt Reserve		Additions	Net	Less	Adjusted	Less	Delivery
		Beginning	End	to	Charge	Hardship	Net	Commodity	Net
		of Month	of Month	Reserve	Offs	Charged Off	Charge Offs	Charged Off	Charge Offs
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(1)	July-20	\$89,593,938	\$91,442,455	\$2,858,532	\$1,010,016	\$89,238	\$920,777	\$319,971	\$600,806
(2)	August-20	\$91,442,455	\$91,371,774	\$1,124,899	\$1,195,579	\$198,179	\$997,400	\$382,653	\$614,747
(3)	September-20	\$91,371,774	\$88,447,932	(\$1,648,884)	\$1,274,958	\$44,486	\$1,230,473	\$432,053	\$798,420
(4)	October-20	\$88,447,932	\$88,008,829	\$720,340	\$1,159,443	\$270,781	\$888,661	\$311,819	\$576,842
(5)	November-20	\$88,008,829	\$90,119,435	\$2,822,233	\$711,627	\$67,465	\$644,162	\$190,745	\$453,417
(6)	December-20	\$90,119,435	\$95,903,211	\$6,805,908	\$1,022,133	\$62,105	\$960,028	\$283,963	\$676,065
(7)	January-21	\$95,903,211	\$101,633,443	\$6,629,083	\$898,851	\$233,144	\$665,707	\$264,306	\$401,401
(8)	February-21	\$101,633,443	\$107,608,136	\$7,139,330	\$1,164,637	\$130,910	\$1,033,727	\$343,960	\$689,767
(9)	March-21	\$107,608,136	\$98,217,207	(\$8,268,583)	\$1,122,347	\$68,309	\$1,054,038	\$76,584	\$977,454
(10)	April-21	\$98,217,207	\$97,729,609	\$711,902	\$1,199,500	\$140,639	\$1,058,861	\$328,134	\$730,727
(11)	May-21	\$97,729,609	\$96,356,831	(\$108,606)	\$1,264,172	\$160,849	\$1,103,323	\$346,193	\$757,130
(12)	June-21	\$96,356,831	\$92,651,650	(\$1,772,028)	\$1,933,153	\$86,986	\$1,846,166	\$592,142	\$1,254,024
(13)	July-21	\$92,651,650	\$83,222,855	(\$7,529,712)	\$1,899,083	\$144,256	\$1,754,827	\$611,224	\$1,143,603
(14)	August-21	\$83,222,855	\$76,750,100	(\$5,157,092)	\$1,315,663	\$99,253	\$1,216,410	\$360,243	\$856,167
(15)	September-21	\$76,750,100	\$83,006,379	\$7,932,055	\$1,675,777	\$115,515	\$1,560,262	\$457,142	\$1,103,120
(16)	October-21	\$83,006,379	\$79,699,682	(\$791,337)	\$2,515,360	\$168,158	\$2,347,202	\$699,360	\$1,647,841
(17)	November-21	\$79,699,682	\$78,578,899	\$1,952,711	\$3,073,494	\$180,746	\$2,892,748	\$819,324	\$2,073,424
(18)	December-21	\$78,578,899	\$81,597,985	\$5,904,911	\$2,885,825	\$217,671	\$2,668,154	\$716,806	\$1,951,348
(19)	January-22	\$81,597,985	\$89,387,974	\$10,707,682	\$2,917,693	\$175,387	\$2,742,306	\$736,029	\$2,006,277
(20)	February-22	\$89,387,974	\$93,041,546	\$6,264,966	\$2,611,394	\$260,176	\$2,351,219	\$624,857	\$1,726,362
(21)	March-22	\$93,041,546	\$95,114,130	\$3,583,378	\$1,510,794	\$150,003	\$1,360,791	\$521,694	\$839,097
(22)	April-22	\$95,114,130	\$97,095,657	\$3,530,555	\$1,549,028	\$131,979	\$1,417,049	\$417,981	\$999,068
(23)	May-22	\$97,095,657	\$95,898,269	\$182,286	\$1,379,673	\$114,222	\$1,265,451	\$392,345	\$873,106
(24)	June-22	\$95,898,269	\$90,281,781	(\$2,859,552)	\$2,756,936	\$114,190	\$2,642,746	\$986,948	\$1,655,798
(25)	2-Year Total								\$25,406,014

- (a) Per Company General Ledger
- (b) Per Company General Ledger
- (c) Per Company General Ledger
- (d) Column (a) + Column (b) - Column (c)
- (e) Per Company Billing System Reporting
- (f) Column (d) - Column (e)
- (g) Per Gas Adjustment Factor Reconciliation Filings in DPU 21-GAF-O5, 21-GAF-P5, 22-OGAF-GRID; Company Records
- (h) Column (f) - Column (g)

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF PUBLIC UTILITIES**

Inquiry of the Department of Public Utilities into)
Establishing Policies and Practices for Electric and Gas) D.P.U. 20-58/D.P.U.20-91
Companies Regarding Customer Assistance and Ratemaking)
Measures in Connection to the State of Emergency Regarding)
the Novel Coronavirus (COVID-19).)

CERTIFICATE OF SERVICE

I hereby certify that I have this day caused to be served the foregoing document in the above-referenced docket upon all parties of record in this proceeding in accordance with the requirements of 220 C.M.R. 1.05 (Department's Rules of Practice and Procedure) and the Department's Continuation of Modified Filing Requirements issued on June 15, 2021.

MASSACHUSETTS ELECTRIC COMPANY,
NANTUCKET ELECTRIC COMPANY, BOSTON GAS
COMPANY AND COLONIAL GAS COMPANY D/B/A
NATIONAL GRID



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Date: August 8, 2022