

**Boston Gas Company  
d/b/a National Grid  
Calculation of Gas System Enhancement Adjustment Factors  
Effective May 1, 2024 through April 30, 2025**

**Section 1: Rate Base Allocators**

<u>Allocator</u>		<u>Boston</u> (a) Rate Base	<u>Former Colonial</u> (b) Rate Base
(1) Residential	M.D.P.U. No. 60.8, Page 30	59.0%	69.2%
(2) Small C&I	M.D.P.U. No. 60.8, Page 30	6.8%	16.3%
(3) Medium C&I	M.D.P.U. No. 60.8, Page 30	7.4%	9.2%
(4) Large C&I	M.D.P.U. No. 60.8, Page 30	16.8%	5.3%
(5) X-Large C&I	M.D.P.U. No. 60.8, Page 30	10.0%	0.0%

**Reference**

(6) Total Cost	(a): NG-MS/CSS-2, Page 1, Ln (36)	\$157,984,535	\$14,311,411
	(b): NG-MS/CSS-2, Page 2, Ln (36)		

**Rate Sector Allocation**

(7) Residential	Line (6) x Line (1)	\$93,210,876	\$9,903,496
(8) Small C&I	Line (6) x Line (2)	\$10,742,948	\$2,332,760
(9) Medium C&I	Line (6) x Line (3)	\$11,690,856	\$1,316,650
(10) Large C&I	Line (6) x Line (4)	\$26,541,402	\$758,505
(11) X-Large C&I	Line (6) x Line (5)	<u>\$15,798,453</u>	<u>\$0</u>
(12) Total	Sum Lines (7) - (11)	\$157,984,535	\$14,311,411

**Section 2: Annual Throughput Forecast (May 2024 - April 2025)**

(13) Residential		571,385,027	162,151,488
(14) Small C&I		67,368,455	45,064,078
(15) Medium C&I		83,358,422	26,886,484
(16) Large C&I		206,736,387	34,470,229
(17) X-Large C&I		<u>156,861,156</u>	<u>0</u>
(18) Total		1,085,709,447	268,572,279

**Section 3: Calculation of GSEAFs**

(19) Residential	Line (7) ÷ Line (13)*	\$0.1631	\$0.0610
(20) Small C&I	Line (8) ÷ Line (14)*	\$0.1594	\$0.0517
(21) Medium C&I	Line (9) ÷ Line (15)*	\$0.1402	\$0.0489
(22) Large C&I	Line (10) ÷ Line (16)*	\$0.1283	\$0.0220
(23) X-Large C&I	Line (11) ÷ Line (17)*	\$0.1007	

\* truncated to four decimal places