

Boston Gas Company
d/b/a
National Grid

Annual LDAC Reconciliation
Filing

For the period May 1, 2023 through
October 31, 2024

August 2, 2024

Docket No. D.P.U. 24-PGAF-GRID

Submitted to:
Massachusetts Department of Public Utilities

Submitted by:
nationalgrid

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
LDAF Reconciliation Balances to be Recovered in the 2024-2025 LDAF Filing**

| Account 175 - Deferred Gas Costs | <u>Account</u> (a) | <u>Total</u> (b) | <u>Boston</u> (c) | <u>Former Colonial</u> (d) |
|--|-----------------------|---------------------|--|-------------------------------|
| (1) Residential EE | 175.22 | \$46,646,870 | | |
| (2) C&I EE | 175.26 | (\$21,069,113) | | |
| (3) Low Income EE | 175.31 | \$28,323,326 | | |
| (4) LDAC Capacity Credit | 175.42 | \$53,751 | | |
| (5) Broker Imbalance Penalty | 175.49 | (\$1,073,700) | | |
| (6) Attorney General Consultant Exp | 175.86 | \$287,546 | | |
| (7) Pension/PBOP Costs | 175.35 | (\$896,679) | | |
| (8) Gas Business Enablement | 175.97 | (\$27,798,415) | | |
| (9) Remediation Adjustment Factor | 175.90 | \$301,941 | | |
| (10) SQI Penalty | 175.38 | \$22,875 | \$0 | \$22,875 |
| (11) Exogenous Cost Adjustment Factor | 175.94 | \$1,042,762 | | |
| (12) Total | | \$25,841,164 | \$0 | \$22,875 |
| <hr/> | | | | |
| Account 142- Deferred Working Capital | | | | |
| (13) Residential EE Working Capital | 142.22 | \$254,371 | | |
| (14) C&I EE Working Capital | 142.26 | (\$188,101) | | |
| (15) Low Income EE Working Capital | 142.31 | \$244,838 | | |
| (16) LDAC Capacity Credit Working Capital | 142.42 | \$37,566 | | |
| (17) Total | | \$348,674 | | |
| (1): Attachment B, Schedule 1, Line (12)(a) | | | (9): Attachment B, Schedule 1, Line (12)(j) | |
| (2): Attachment B, Schedule 1, Line (12)(b) | | | (10): Attachment B, Schedule 1, Line (12)(k) | |
| (3): Attachment B, Schedule 1, Line (12)(c) | | | (11): Attachment B, Schedule 1, Line (12)(i) | |
| (4): Attachment B, Schedule 1, Line (12)(d) | | | (12): Sum of (Line (1) - Line (11)) | |
| (5): Attachment B, Schedule 1, Line (12)(e) | | | (13): Attachment B, Schedule 1, Line (12)(l) | |
| (6): Attachment B, Schedule 1, Line (12)(f) | | | (14): Attachment B, Schedule 1, Line (12)(m) | |
| (7): Attachment B, Schedule 1, Line (12)(g) | | | (15): Attachment B, Schedule 1, Line (12)(n) | |
| (8): Attachment B, Schedule 1, Line (12)(h) | | | (16): Attachment B, Schedule 1, Line (12)(o) | |
| | | | (17): Sum of (Line (13) - Line (16)) | |

Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Consolidated Summary of Deferred LDAC Costs

| | Residential EE 175.22 (a) | C&I EE 175.26 (b) | Low Income EE 175.31 (c) | LDAC Capacity Cr. 175.42 (d) | Broker Imbalance Penalty 175.49 (e) | Attorney General Consultant Expenses 175.86 (f) | Deferred Pension Costs 175.35 (g) | Gas Business Enablement 175.97 (h) | Remediation Adjustment Factors 175.9 (i) | Exogenous Cost Adjustment Factors 175.94 (j) | Former Colonial Service Quality Penalty 175.38 (k) | Residential EE WC 142.22 (l) | C&I EE WC 142.26 (m) | Low Income EE WC 142.31 (n) | LDAC Capacity Cr. WC 142.42 (o) |
|---|------------------------------------|----------------------------|-----------------------------------|---------------------------------------|---|--|--|--|--|--|---|---------------------------------------|-------------------------------|--------------------------------------|--|
| (1) Beginning (Over)/Under Recovery Balance May 1, 2023 | (\$15,027,697) | (\$26,220,992) | (\$2,482,406) | \$47,339 | (\$1,827,579) | \$377,583 | \$41,704 | \$1,494,803 | \$1,042,825 | \$0 | \$38,665 | (\$272,060) | (\$284,318) | (\$38,012) | \$33,085 |
| (2) Adjustments | \$383,772 | \$483,375 | \$340,724 | \$0 | \$0 | \$0 | \$0 | (\$29,091,621) | (\$100,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| (3) Less: Billed Revenue | \$146,084,155 | \$42,036,478 | \$49,925,501 | \$0 | (\$1,435,099) | \$235,175 | (\$2,896,067) | \$3,912,407 | \$2,533,029 | \$4,559,181 | \$15,577 | \$1,140,552 | \$282,492 | \$371,625 | \$0 |
| (4) Add: Allowable Cost | \$172,194,905 | \$40,979,062 | \$61,044,798 | \$0 | (\$801,950) | \$143,874 | (\$2,103,533) | \$0 | \$2,485,375 | \$7,060,383 | \$0 | \$1,431,780 | \$342,769 | \$511,290 | \$0 |
| (5) Add: Performance Incentive | \$2,678,762 | \$1,991,634 | \$1,595,026 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| (6) Interest Allowable | <u>\$2,059,459</u> | <u>(\$2,041,098)</u> | <u>\$934,324</u> | <u>\$4,166</u> | <u>(\$150,251)</u> | <u>\$32,741</u> | <u>\$17,291</u> | <u>(\$106,872)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$3,108</u> | <u>\$1,938</u> | <u>(\$23,202)</u> | <u>\$5,678</u> | <u>\$2,911</u> |
| (7) Ending (Over)/Under Recovery Balance as of Apr 30, 2024 | \$16,205,045 | (\$26,844,497) | \$11,506,965 | \$51,505 | (\$1,344,682) | \$319,023 | \$851,529 | (\$31,616,097) | \$895,171 | \$2,501,202 | \$26,196 | \$21,106 | (\$247,243) | \$107,331 | \$35,996 |
| <u>Forecast for May - Oct 2024</u> | | | | | | | | | | | | | | | |
| (8) Less: Forecasted Revenue (includes May and June actuals) | \$31,438,146 | \$11,871,307 | \$12,490,392 | \$0 | (\$348,087) | \$44,298 | (\$1,092,980) | (\$5,061,372) | \$593,230 | \$1,458,440 | \$4,359 | \$234,998 | \$66,021 | \$84,938 | \$0 |
| (9) Add: Allowable Cost (includes May and June actuals) | \$58,332,120 | \$16,961,677 | \$26,979,519 | \$0 | (\$26,060) | \$0 | (\$2,843,996) | \$0 | \$0 | \$0 | \$0 | \$463,098 | \$134,661 | \$214,189 | \$0 |
| (10) Add: Performance Incentive | \$2,342,717 | \$1,774,102 | \$1,414,286 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| (11) Interest Allowable | <u>\$1,205,134</u> | <u>(\$1,089,088)</u> | <u>\$912,948</u> | <u>\$2,246</u> | <u>(\$51,045)</u> | <u>\$12,821</u> | <u>\$2,808</u> | <u>(\$1,243,691)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$1,038</u> | <u>\$5,166</u> | <u>(\$9,498)</u> | <u>\$8,256</u> | <u>\$1,570</u> |
| (12) Ending (Over)/Under Recovery Balance as of Oct 31, 2024 | \$46,646,870 | (\$21,069,113) | \$28,323,326 | \$53,751 | (\$1,073,700) | \$287,546 | (\$896,679) | (\$27,798,415) | \$301,941 | \$1,042,762 | \$22,875 | \$254,371 | (\$188,101) | \$244,838 | \$37,566 |

Column (a): Attachment B, Schedule 2A, Page 1
Column (b): Attachment B, Schedule 2A, Page 2
Column (c): Attachment B, Schedule 2A, Page 3
Column (d): Attachment B, Schedule 2A, Page 4
Column (e): Attachment B, Schedule 2A, Page 5
Column (f): Attachment B, Schedule 2A, Page 6
Column (g): Attachment B, Schedule 2A, Page 7
Column (h): Attachment B, Schedule 2A, Page 8
Column (i): Attachment B, Schedule 2A, Page 9
Column (j): Attachment B, Schedule 2A, Page 10
Column (k): Attachment B, Schedule 2B, Page 1

Column (l): Attachment B, Schedule 2A, Page 11
Column (m): Attachment B, Schedule 2A, Page 12
Column (n): Attachment B, Schedule 2A, Page 13
Column (o): Attachment B, Schedule 2A, Page 14

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.22 Balance
Residential Energy Efficiency**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: EE Expense</u> (b) | <u>Add: Performance Incentive</u> (c) | <u>Less: Revenue</u> (d) | <u>Adjustment</u> (e) | <u>Ending Balance Pre Interest (Over) Under</u> (f) | <u>Monthly Average Balance (Over) Under</u> (g) | <u>Interest Rate *</u> (h) | <u>Days in month</u> (i) | <u>Interest Applied</u> (j) | <u>Ending Balance (Over) Under</u> (k) |
|------|----------------|--|-----------------------------------|--|---------------------------------|--------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | (\$15,027,697) | \$13,663,645 | \$0 | \$8,586,658 | \$383,772 | (\$9,566,939) | (\$12,297,318) | 8.23% | 31 | (\$85,957) | (\$9,652,896) |
| (2) | Jun-23 | (\$9,652,896) | \$21,807,253 | \$0 | \$4,934,866 | | \$7,219,491 | (\$1,216,702) | 8.25% | 30 | (\$8,250) | \$7,211,241 |
| (3) | Jul-23 | \$7,211,241 | \$14,456,722 | \$0 | \$3,459,891 | | \$18,208,072 | \$12,709,657 | 8.29% | 31 | \$89,486 | \$18,297,558 |
| (4) | Aug-23 | \$18,297,558 | \$8,137,750 | \$0 | \$2,981,872 | | \$23,453,436 | \$20,875,497 | 8.50% | 31 | \$150,704 | \$23,604,140 |
| (5) | Sep-23 | \$23,604,140 | \$6,709,799 | \$0 | \$3,075,795 | | \$27,238,144 | \$25,421,142 | 8.50% | 30 | \$177,600 | \$27,415,744 |
| (6) | Oct-23 | \$27,415,744 | \$9,771,916 | \$0 | \$4,028,460 | | \$33,159,200 | \$30,287,472 | 8.50% | 31 | \$218,651 | \$33,377,851 |
| (7) | Nov-23 | \$33,377,851 | \$16,237,701 | \$0 | \$8,998,660 | | \$40,616,892 | \$36,997,371 | 8.50% | 30 | \$258,475 | \$40,875,367 |
| (8) | Dec-23 | \$40,875,367 | \$36,435,870 | \$2,678,762 | \$19,442,017 | | \$60,547,982 | \$50,711,675 | 8.50% | 31 | \$366,097 | \$60,914,079 |
| (9) | Jan-24 | \$60,914,079 | \$1,426,955 | \$0 | \$23,682,693 | | \$38,658,341 | \$49,786,210 | 8.50% | 31 | \$359,416 | \$39,017,757 |
| (10) | Feb-24 | \$39,017,757 | \$12,723,409 | \$0 | \$26,512,742 | | \$25,228,424 | \$32,123,090 | 8.50% | 29 | \$216,941 | \$25,445,365 |
| (11) | Mar-24 | \$25,445,365 | \$20,623,005 | \$0 | \$22,456,403 | | \$23,611,966 | \$24,528,665 | 8.50% | 31 | \$177,077 | \$23,789,043 |
| (12) | Apr-24 | \$23,789,043 | \$10,200,880 | \$0 | \$17,924,097 | | \$16,065,826 | \$19,927,434 | 8.50% | 30 | \$139,219 | \$16,205,045 |
| (13) | Total Nov -Apr | | \$172,194,905 | \$2,678,762 | \$146,084,155 | \$383,772 | | | | | \$2,059,459 | |
| (14) | May-24 | \$16,205,045 | \$12,604,611 | \$0 | \$11,024,067 | | \$17,785,589 | \$16,995,317 | 8.50% | 31 | \$122,692 | \$17,908,281 |
| (15) | Jun-24 | \$17,908,281 | \$7,392,833 | \$0 | \$4,204,140 | | \$21,096,974 | \$19,502,627 | 8.50% | 30 | \$136,251 | \$21,233,225 |
| (16) | Jul-24 | \$21,233,225 | \$11,450,533 | \$0 | \$3,907,472 | | \$28,776,285 | \$25,004,755 | 8.50% | 31 | \$180,514 | \$28,956,799 |
| (17) | Aug-24 | \$28,956,799 | \$6,496,178 | \$0 | \$3,235,204 | | \$32,217,773 | \$30,587,286 | 8.50% | 31 | \$220,815 | \$32,438,588 |
| (18) | Sep-24 | \$32,438,588 | \$8,473,952 | \$0 | \$3,830,176 | | \$37,082,364 | \$34,760,476 | 8.50% | 30 | \$242,847 | \$37,325,211 |
| (19) | Oct-24 | \$37,325,211 | \$11,914,014 | \$2,342,717 | \$5,237,087 | | \$46,344,855 | \$41,835,033 | 8.50% | 31 | \$302,015 | \$46,646,870 |
| (20) | Total May -Oct | | \$58,332,120 | \$2,342,717 | \$31,438,146 | \$0 | | | | | \$1,205,134 | |
| (21) | Total | (\$15,027,697) | \$230,527,025 | \$5,021,479 | \$177,522,301 | \$383,772 | \$43,382,277 | | | | \$3,264,593 | \$46,646,870 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(a); Line (2)(a)-(19)(a): Prior month's Column (k)

Col (b): Attachment B, Schedule 3A, Page 1, Column (a)

Col (c): Line (8) and (19): Attachment B, Schedule 3A, Page 1, Column (b)

Col (d): Company Records

Col (e): Adjustment to December 2022 EE costs

Col (f): Column (a) + Column (b) + Column (c) - Column (d) + Column (e)

Col (g): (Column (a) + Column (f)) ÷ 2

Col (h): Monthly prime lending rate, as reported by Bank of America

Col (i): Number of days in month

Col (j): Column (g) x Column (h) x (Column (i) ÷ 365)

Col (k): Column (f) + Column (j)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.26 Balance
C&I Energy Efficiency**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: EE Expense</u> (b) | <u>Add: Performance Incentive</u> (c) | <u>Less: Revenue</u> (d) | <u>Adjustment</u> (e) | <u>Ending Balance Pre Interest (Over) Under</u> (f) | <u>Monthly Average Balance (Over) Under</u> (g) | <u>Interest Rate *</u> (h) | <u>Days in month</u> (i) | <u>Interest Applied</u> (j) | <u>Ending Balance (Over) Under</u> (k) |
|------|----------------|--|-----------------------------------|--|---------------------------------|--------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | (\$26,220,992) | \$2,788,495 | \$0 | \$3,156,204 | \$483,375 | (\$26,105,327) | (\$26,163,160) | 8.23% | 31 | (\$182,877) | (\$26,288,204) |
| (2) | Jun-23 | (\$26,288,204) | \$1,705,578 | \$0 | \$2,244,204 | | (\$26,826,830) | (\$26,557,517) | 8.25% | 30 | (\$180,082) | (\$27,006,912) |
| (3) | Jul-23 | (\$27,006,912) | \$3,283,768 | \$0 | \$1,698,079 | | (\$25,421,223) | (\$26,214,067) | 8.29% | 31 | (\$184,569) | (\$25,605,792) |
| (4) | Aug-23 | (\$25,605,792) | \$2,399,028 | \$0 | \$1,567,536 | | (\$24,774,300) | (\$25,190,046) | 8.50% | 31 | (\$181,851) | (\$24,956,151) |
| (5) | Sep-23 | (\$24,956,151) | \$2,496,343 | \$0 | \$1,632,544 | | (\$24,092,352) | (\$24,524,251) | 8.50% | 30 | (\$171,334) | (\$24,263,686) |
| (6) | Oct-23 | (\$24,263,686) | \$1,997,023 | \$0 | \$1,872,214 | | (\$24,138,877) | (\$24,201,281) | 8.50% | 31 | (\$174,713) | (\$24,313,590) |
| (7) | Nov-23 | (\$24,313,590) | \$3,005,393 | \$0 | \$2,819,386 | | (\$24,127,583) | (\$24,220,586) | 8.50% | 30 | (\$169,212) | (\$24,296,795) |
| (8) | Dec-23 | (\$24,296,795) | \$11,212,627 | \$1,991,634 | \$4,876,693 | | (\$15,969,227) | (\$20,133,011) | 8.50% | 31 | (\$145,344) | (\$16,114,571) |
| (9) | Jan-24 | (\$16,114,571) | \$816,967 | \$0 | \$5,526,018 | | (\$20,823,622) | (\$18,469,096) | 8.50% | 31 | (\$133,332) | (\$20,956,954) |
| (10) | Feb-24 | (\$20,956,954) | \$2,494,593 | \$0 | \$6,247,120 | | (\$24,709,480) | (\$22,833,217) | 8.50% | 29 | (\$154,202) | (\$24,863,682) |
| (11) | Mar-24 | (\$24,863,682) | \$5,173,963 | \$0 | \$5,661,974 | | (\$25,351,693) | (\$25,107,688) | 8.50% | 31 | (\$181,257) | (\$25,532,950) |
| (12) | Apr-24 | (\$25,532,950) | \$3,605,284 | \$0 | \$4,734,506 | | (\$26,662,172) | (\$26,097,561) | 8.50% | 30 | (\$182,325) | (\$26,844,497) |
| (13) | Total Nov -Apr | | \$40,979,062 | \$1,991,634 | \$42,036,478 | \$483,375 | | | | | (\$2,041,098) | |
| (14) | May-24 | (\$26,844,497) | \$3,097,380 | \$0 | \$3,443,226 | | (\$27,190,342) | (\$27,017,420) | 8.50% | 31 | (\$195,044) | (\$27,385,386) |
| (15) | Jun-24 | (\$27,385,386) | \$2,153,355 | \$0 | \$1,789,876 | | (\$27,021,907) | (\$27,203,647) | 8.50% | 30 | (\$190,053) | (\$27,211,960) |
| (16) | Jul-24 | (\$27,211,960) | \$3,367,324 | \$0 | \$1,625,063 | | (\$25,469,700) | (\$26,340,830) | 8.50% | 31 | (\$190,159) | (\$25,659,859) |
| (17) | Aug-24 | (\$25,659,859) | \$2,118,740 | \$0 | \$1,487,112 | | (\$25,028,230) | (\$25,344,044) | 8.50% | 31 | (\$182,963) | (\$25,211,193) |
| (18) | Sep-24 | (\$25,211,193) | \$3,322,248 | \$0 | \$1,583,479 | | (\$23,472,425) | (\$24,341,809) | 8.50% | 30 | (\$170,059) | (\$23,642,484) |
| (19) | Oct-24 | (\$23,642,484) | \$2,902,631 | \$1,774,102 | \$1,942,551 | | (\$20,908,303) | (\$22,275,393) | 8.50% | 31 | (\$160,810) | (\$21,069,113) |
| (20) | Total May -Oct | | \$16,961,677 | \$1,774,102 | \$11,871,307 | \$0 | | | | | (\$1,089,088) | |
| (21) | Total | (\$26,220,992) | \$57,940,740 | \$3,765,736 | \$53,907,785 | \$483,375 | (\$17,938,927) | | | | (\$3,130,186) | (\$21,069,113) |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(b); Line (2)(a)-(19)(a): Prior month's Column (k)

Col (b): Attachment B, Schedule 3A, Page 1, Column (c)

Col (c): Line (8) and (19): Attachment B, Schedule 3A, Page 1, Column (d)

Col (d): Company Records

Col (e): Adjustment to December 2022 EE costs

Col (f): Column (a) + Column (b) + Column (c) - Column (d) + Column (e)

Col (g): (Column (a) + Column (f)) ÷ 2

Col (h): Monthly prime lending rate, as reported by Bank of America

Col (i): Number of days in month

Col (j): Column (g) x Column (h) x (Column (i) ÷ 365)

Col (k): Column (f) + Column (j)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.31 Balance
Low Income Energy Efficiency**

| | Month | Beginning Balance (Over) Under (a) | Add: EE Expense (b) | Add: Performance Incentive (c) | Less: Revenue (d) | Adjustment (e) | Ending Balance Pre Interest (Over) Under (f) | Monthly Average Balance (Over) Under (g) | Interest Rate * (h) | Days in month (i) | Interest Applied (j) | Ending Balance (Over) Under (k) |
|------|----------------|---|---------------------------|---|-------------------------|-------------------|--|--|---------------------------|-------------------------|----------------------------|--|
| (1) | May-23 | (\$2,482,406) | \$5,095,214 | \$0 | \$2,895,949 | \$340,724 | \$57,582 | (\$1,212,412) | 8.23% | 31 | (\$8,475) | \$49,107 |
| (2) | Jun-23 | \$49,107 | \$3,231,202 | \$0 | \$1,822,442 | | \$1,457,868 | \$753,488 | 8.25% | 30 | \$5,109 | \$1,462,977 |
| (3) | Jul-23 | \$1,462,977 | \$2,142,173 | \$0 | \$1,310,070 | | \$2,295,080 | \$1,879,029 | 8.29% | 31 | \$13,230 | \$2,308,310 |
| (4) | Aug-23 | \$2,308,310 | \$5,168,639 | \$0 | \$1,168,122 | | \$6,308,827 | \$4,308,569 | 8.50% | 31 | \$31,104 | \$6,339,931 |
| (5) | Sep-23 | \$6,339,931 | \$1,412,935 | \$0 | \$1,198,314 | | \$6,554,552 | \$6,447,242 | 8.50% | 30 | \$45,042 | \$6,599,594 |
| (6) | Oct-23 | \$6,599,594 | \$3,780,562 | \$0 | \$1,497,052 | | \$8,883,105 | \$7,741,350 | 8.50% | 31 | \$55,886 | \$8,938,991 |
| (7) | Nov-23 | \$8,938,991 | \$9,488,569 | \$0 | \$3,047,151 | | \$15,380,409 | \$12,159,700 | 8.50% | 30 | \$84,951 | \$15,465,360 |
| (8) | Dec-23 | \$15,465,360 | \$22,102,124 | \$1,595,026 | \$6,581,657 | | \$32,580,853 | \$24,023,107 | 8.50% | 31 | \$173,427 | \$32,754,280 |
| (9) | Jan-24 | \$32,754,280 | \$161,823 | \$0 | \$7,845,028 | | \$25,071,075 | \$28,912,677 | 8.50% | 31 | \$208,726 | \$25,279,801 |
| (10) | Feb-24 | \$25,279,801 | \$230,431 | \$0 | \$8,801,283 | | \$16,708,949 | \$20,994,375 | 8.50% | 29 | \$141,784 | \$16,850,733 |
| (11) | Mar-24 | \$16,850,733 | \$2,371,494 | \$0 | \$7,614,970 | | \$11,607,257 | \$14,228,995 | 8.50% | 31 | \$102,722 | \$11,709,979 |
| (12) | Apr-24 | \$11,709,979 | \$5,859,632 | \$0 | \$6,143,464 | | \$11,426,147 | \$11,568,063 | 8.50% | 30 | \$80,818 | \$11,506,965 |
| (13) | Total Nov -Apr | | \$61,044,798 | \$1,595,026 | \$49,925,501 | \$340,724 | | | | | \$934,324 | |
| (14) | May-24 | \$11,506,965 | \$8,333,978 | \$0 | \$4,001,067 | | \$15,839,876 | \$13,673,421 | 8.50% | 31 | \$98,711 | \$15,938,587 |
| (15) | Jun-24 | \$15,938,587 | \$6,186,204 | \$0 | \$1,840,434 | | \$20,284,357 | \$18,111,472 | 8.50% | 30 | \$126,532 | \$20,410,889 |
| (16) | Jul-24 | \$20,410,889 | \$3,513,772 | \$0 | \$1,613,646 | | \$22,311,015 | \$21,360,952 | 8.50% | 31 | \$154,209 | \$22,465,224 |
| (17) | Aug-24 | \$22,465,224 | \$2,786,640 | \$0 | \$1,398,050 | | \$23,853,814 | \$23,159,519 | 8.50% | 31 | \$167,193 | \$24,021,007 |
| (18) | Sep-24 | \$24,021,007 | \$2,931,914 | \$0 | \$1,577,592 | | \$25,375,329 | \$24,698,168 | 8.50% | 30 | \$172,549 | \$25,547,878 |
| (19) | Oct-24 | \$25,547,878 | \$3,227,011 | \$1,414,286 | \$2,059,603 | | \$28,129,572 | \$26,838,725 | 8.50% | 31 | \$193,754 | \$28,323,326 |
| (20) | Total May -Oct | | \$26,979,519 | \$1,414,286 | \$12,490,392 | \$0 | | | | | \$912,948 | |
| (21) | Total | (\$2,482,406) | \$88,024,318 | \$3,009,312 | \$62,415,893 | \$340,724 | \$26,476,054 | | | | \$1,847,272 | \$28,323,326 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(c); Line (2)(a)-(19)(a): Prior month's Column (k)

Col (b): Attachment B, Schedule 3A, Page 1, Column (e)

Col (c): Line (8) and (19): Attachment B, Schedule 3A, Page 1, Column (f)

Col (d): Company Records

Col (e): Adjustment to December 2022 EE costs

Col (f): Column (a) + Column (b) + Column (c) - Column (d) + Column (e)

Col (g): (Column (a) + Column (f)) ÷ 2

Col (h): Monthly prime lending rate, as reported by Bank of America

Col (i): Number of days in month

Col (j): Column (g) x Column (h) x (Column (i) ÷ 365)

Col (k): Column (f) + Column (j)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.42 Balance
LDAC Capacity Credit**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: Capacity Cr</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|------------------------------------|--------------------------|---------------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$47,339 | \$0 | | \$0 | \$47,339 | \$47,339 | 8.23% | 31 | \$331 | \$47,670 |
| (2) | Jun-23 | \$47,670 | \$0 | | \$0 | \$47,670 | \$47,670 | 8.25% | 30 | \$323 | \$47,993 |
| (3) | Jul-23 | \$47,993 | \$0 | | \$0 | \$47,993 | \$47,993 | 8.29% | 31 | \$338 | \$48,331 |
| (4) | Aug-23 | \$48,331 | \$0 | | \$0 | \$48,331 | \$48,331 | 8.50% | 31 | \$349 | \$48,680 |
| (5) | Sep-23 | \$48,680 | \$0 | | \$0 | \$48,680 | \$48,680 | 8.50% | 30 | \$340 | \$49,020 |
| (6) | Oct-23 | \$49,020 | \$0 | | \$0 | \$49,020 | \$49,020 | 8.50% | 31 | \$354 | \$49,374 |
| (7) | Nov-23 | \$49,374 | \$0 | | \$0 | \$49,374 | \$49,374 | 8.50% | 30 | \$345 | \$49,719 |
| (8) | Dec-23 | \$49,719 | \$0 | | \$0 | \$49,719 | \$49,719 | 8.50% | 31 | \$359 | \$50,078 |
| (9) | Jan-24 | \$50,078 | \$0 | | \$0 | \$50,078 | \$50,078 | 8.50% | 31 | \$362 | \$50,440 |
| (10) | Feb-24 | \$50,440 | \$0 | | \$0 | \$50,440 | \$50,440 | 8.50% | 29 | \$341 | \$50,781 |
| (11) | Mar-24 | \$50,781 | \$0 | | \$0 | \$50,781 | \$50,781 | 8.50% | 31 | \$367 | \$51,148 |
| (12) | Apr-24 | \$51,148 | <u>\$0</u> | | <u>\$0</u> | \$51,148 | \$51,148 | 8.50% | 30 | <u>\$357</u> | \$51,505 |
| (13) | Total May -Apr | | \$0 | \$0 | \$0 | | | | | \$4,166 | |
| (14) | May-24 | \$51,505 | \$0 | | \$0 | \$51,505 | \$51,505 | 8.50% | 31 | \$372 | \$51,877 |
| (15) | Jun-24 | \$51,877 | \$0 | | \$0 | \$51,877 | \$51,877 | 8.50% | 30 | \$362 | \$52,239 |
| (16) | Jul-24 | \$52,239 | \$0 | | \$0 | \$52,239 | \$52,239 | 8.50% | 31 | \$377 | \$52,616 |
| (17) | Aug-24 | \$52,616 | \$0 | | \$0 | \$52,616 | \$52,616 | 8.50% | 31 | \$380 | \$52,996 |
| (18) | Sep-24 | \$52,996 | \$0 | | \$0 | \$52,996 | \$52,996 | 8.50% | 30 | \$370 | \$53,366 |
| (19) | Oct-24 | \$53,366 | <u>\$0</u> | | <u>\$0</u> | \$53,366 | \$53,366 | 8.50% | 31 | <u>\$385</u> | \$53,751 |
| (20) | Total May -Oct | | <u>\$0</u> | \$0 | <u>\$0</u> | | | | | <u>\$2,246</u> | |
| (21) | Total | \$47,339 | \$0 | \$0 | \$0 | \$47,339 | | | | \$6,412 | \$53,751 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(d); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (g)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.49 Balance
Broker Imbalance Penalty**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: Broker Imbal Cr</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|--|--------------------------|---------------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | (\$1,827,579) | (\$48,627) | | (\$87,978) | (\$1,788,228) | (\$1,807,904) | 8.23% | 31 | (\$12,637) | (\$1,800,865) |
| (2) | Jun-23 | (\$1,800,865) | (\$90,221) | | (\$54,790) | (\$1,836,295) | (\$1,818,580) | 8.25% | 30 | (\$12,331) | (\$1,848,626) |
| (3) | Jul-23 | (\$1,848,626) | (\$100,972) | | (\$39,282) | (\$1,910,316) | (\$1,879,471) | 8.29% | 31 | (\$13,233) | (\$1,923,549) |
| (4) | Aug-23 | (\$1,923,549) | (\$47,543) | | (\$34,996) | (\$1,936,096) | (\$1,929,822) | 8.50% | 31 | (\$13,932) | (\$1,950,028) |
| (5) | Sep-23 | (\$1,950,028) | (\$9,542) | | (\$35,782) | (\$1,923,788) | (\$1,936,908) | 8.50% | 30 | (\$13,532) | (\$1,937,320) |
| (6) | Oct-23 | (\$1,937,320) | (\$6,926) | | (\$45,034) | (\$1,899,212) | (\$1,918,266) | 8.50% | 31 | (\$13,848) | (\$1,913,060) |
| (7) | Nov-23 | (\$1,913,060) | (\$22,545) | | (\$89,377) | (\$1,846,228) | (\$1,879,644) | 8.50% | 30 | (\$13,132) | (\$1,859,360) |
| (8) | Dec-23 | (\$1,859,360) | (\$110,969) | | (\$186,157) | (\$1,784,171) | (\$1,821,765) | 8.50% | 31 | (\$13,152) | (\$1,797,323) |
| (9) | Jan-24 | (\$1,797,323) | (\$46,859) | | (\$222,864) | (\$1,621,319) | (\$1,709,321) | 8.50% | 31 | (\$12,340) | (\$1,633,659) |
| (10) | Feb-24 | (\$1,633,659) | (\$247,031) | | (\$249,692) | (\$1,630,997) | (\$1,632,328) | 8.50% | 29 | (\$11,024) | (\$1,642,021) |
| (11) | Mar-24 | (\$1,642,021) | (\$46,400) | | (\$215,552) | (\$1,472,870) | (\$1,557,445) | 8.50% | 31 | (\$11,243) | (\$1,484,113) |
| (12) | Apr-24 | (\$1,484,113) | (\$24,317) | | (\$173,595) | (\$1,334,835) | (\$1,409,474) | 8.50% | 30 | (\$9,847) | (\$1,344,682) |
| (13) | Total May -Apr | | (\$801,950) | \$0 | (\$1,435,099) | | | | | (\$150,251) | |
| (14) | May-24 | (\$1,344,682) | (\$26,060) | | (\$112,511) | (\$1,258,230) | (\$1,301,456) | 8.50% | 31 | (\$9,395) | (\$1,267,625) |
| (15) | Jun-24 | (\$1,267,625) | \$0 | | (\$51,060) | (\$1,216,566) | (\$1,242,095) | 8.50% | 30 | (\$8,678) | (\$1,225,244) |
| (16) | Jul-24 | (\$1,225,244) | \$0 | | (\$44,818) | (\$1,180,426) | (\$1,202,835) | 8.50% | 31 | (\$8,683) | (\$1,189,109) |
| (17) | Aug-24 | (\$1,189,109) | \$0 | | (\$38,701) | (\$1,150,408) | (\$1,169,759) | 8.50% | 31 | (\$8,445) | (\$1,158,853) |
| (18) | Sep-24 | (\$1,158,853) | \$0 | | (\$43,735) | (\$1,115,118) | (\$1,136,986) | 8.50% | 30 | (\$7,943) | (\$1,123,061) |
| (19) | Oct-24 | (\$1,123,061) | \$0 | | (\$57,263) | (\$1,065,799) | (\$1,094,430) | 8.50% | 31 | (\$7,901) | (\$1,073,700) |
| (20) | Total May -Oct | | (\$26,060) | \$0 | (\$348,087) | | | | | (\$51,045) | |
| (21) | Total | (\$1,827,579) | (\$828,010) | \$0 | (\$1,783,186) | (\$872,404) | | | | (\$201,296) | (\$1,073,700) |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(e); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (h)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.86 Balance
Attorney General Consultant Expenses**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: AG's Exp</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|---------------------------------|--------------------------|---------------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$377,583 | \$72,278 | | \$24,084 | \$425,777 | \$401,680 | 8.23% | 31 | \$2,808 | \$428,585 |
| (2) | Jun-23 | \$428,585 | \$1,654 | | \$15,111 | \$415,128 | \$421,857 | 8.25% | 30 | \$2,861 | \$417,989 |
| (3) | Jul-23 | \$417,989 | \$0 | | \$10,861 | \$407,128 | \$412,559 | 8.29% | 31 | \$2,905 | \$410,033 |
| (4) | Aug-23 | \$410,033 | \$4,636 | | \$9,682 | \$404,987 | \$407,510 | 8.50% | 31 | \$2,942 | \$407,929 |
| (5) | Sep-23 | \$407,929 | \$0 | | \$9,911 | \$398,019 | \$402,974 | 8.50% | 30 | \$2,815 | \$400,834 |
| (6) | Oct-23 | \$400,834 | \$11,065 | | \$12,403 | \$399,496 | \$400,165 | 8.50% | 31 | \$2,889 | \$402,385 |
| (7) | Nov-23 | \$402,385 | \$14,211 | | \$18,152 | \$398,443 | \$400,414 | 8.50% | 30 | \$2,797 | \$401,240 |
| (8) | Dec-23 | \$401,240 | \$9,659 | | \$23,941 | \$386,959 | \$394,100 | 8.50% | 31 | \$2,845 | \$389,804 |
| (9) | Jan-24 | \$389,804 | \$6,495 | | \$28,689 | \$367,610 | \$378,707 | 8.50% | 31 | \$2,734 | \$370,344 |
| (10) | Feb-24 | \$370,344 | \$2,412 | | \$32,181 | \$340,575 | \$355,459 | 8.50% | 29 | \$2,401 | \$342,976 |
| (11) | Mar-24 | \$342,976 | \$21,465 | | \$27,783 | \$336,658 | \$339,817 | 8.50% | 31 | \$2,453 | \$339,111 |
| (12) | Apr-24 | \$339,111 | \$0 | | \$22,379 | \$316,732 | \$327,922 | 8.50% | 30 | \$2,291 | \$319,023 |
| (13) | Total May -Apr | | \$143,874 | \$0 | \$235,175 | | | | | \$32,741 | |
| (14) | May-24 | \$319,023 | \$0 | | \$14,477 | \$304,546 | \$311,785 | 8.50% | 31 | \$2,251 | \$306,797 |
| (15) | Jun-24 | \$306,797 | \$0 | | \$5,931 | \$300,866 | \$303,832 | 8.50% | 30 | \$2,123 | \$302,989 |
| (16) | Jul-24 | \$302,989 | \$0 | | \$5,807 | \$297,182 | \$300,086 | 8.50% | 31 | \$2,166 | \$299,348 |
| (17) | Aug-24 | \$299,348 | \$0 | | \$5,029 | \$294,319 | \$296,833 | 8.50% | 31 | \$2,143 | \$296,462 |
| (18) | Sep-24 | \$296,462 | \$0 | | \$5,664 | \$290,798 | \$293,630 | 8.50% | 30 | \$2,051 | \$292,849 |
| (19) | Oct-24 | \$292,849 | \$0 | | \$7,390 | \$285,459 | \$289,154 | 8.50% | 31 | \$2,087 | \$287,546 |
| (20) | Total May -Oct | | \$0 | \$0 | \$44,298 | | | | | \$12,821 | |
| (21) | Total | \$377,583 | \$143,874 | \$0 | \$279,474 | \$241,984 | | | | \$45,562 | \$287,546 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(f); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (i)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.35 Balance
Deferred Pension Costs**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: Pension Cost</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|-------------------------------------|--------------------------|---------------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$41,704 | \$123,410 | | \$160,465 | \$4,649 | \$23,176 | 8.23% | 31 | \$162 | \$4,811 |
| (2) | Jun-23 | \$4,811 | \$123,410 | | \$98,742 | \$29,479 | \$17,145 | 8.25% | 30 | \$116 | \$29,595 |
| (3) | Jul-23 | \$29,595 | \$123,410 | | \$70,526 | \$82,480 | \$56,037 | 8.29% | 31 | \$395 | \$82,875 |
| (4) | Aug-23 | \$82,875 | \$123,410 | | \$62,668 | \$143,617 | \$113,246 | 8.50% | 31 | \$818 | \$144,435 |
| (5) | Sep-23 | \$144,435 | \$123,410 | | \$63,936 | \$203,909 | \$174,172 | 8.50% | 30 | \$1,217 | \$205,126 |
| (6) | Oct-23 | \$205,126 | \$123,410 | | \$81,084 | \$247,452 | \$226,289 | 8.50% | 31 | \$1,634 | \$249,086 |
| (7) | Nov-23 | \$249,086 | (\$473,999) | | (\$59,565) | (\$165,348) | \$41,869 | 8.50% | 30 | \$293 | (\$165,055) |
| (8) | Dec-23 | (\$165,055) | (\$473,999) | | (\$598,254) | (\$40,800) | (\$102,928) | 8.50% | 31 | (\$743) | (\$41,543) |
| (9) | Jan-24 | (\$41,543) | (\$473,999) | | (\$719,967) | \$204,425 | \$81,441 | 8.50% | 31 | \$588 | \$205,013 |
| (10) | Feb-24 | \$205,013 | (\$473,999) | | (\$805,832) | \$536,845 | \$370,929 | 8.50% | 29 | \$2,505 | \$539,350 |
| (11) | Mar-24 | \$539,350 | (\$473,999) | | (\$693,155) | \$758,506 | \$648,928 | 8.50% | 31 | \$4,685 | \$763,191 |
| (12) | Apr-24 | \$763,191 | (\$473,999) | | (\$556,716) | \$845,908 | \$804,549 | 8.50% | 30 | \$5,621 | \$851,529 |
| (13) | Total May -Apr | | (\$2,103,533) | \$0 | (\$2,896,067) | | | | | \$17,291 | |
| (14) | May-24 | \$851,529 | (\$473,999) | | (\$357,786) | \$735,315 | \$793,422 | 8.50% | 31 | \$5,728 | \$741,043 |
| (15) | Jun-24 | \$741,043 | (\$473,999) | | (\$159,859) | \$426,904 | \$583,974 | 8.50% | 30 | \$4,080 | \$430,984 |
| (16) | Jul-24 | \$430,984 | (\$473,999) | | (\$139,755) | \$96,740 | \$263,862 | 8.50% | 31 | \$1,905 | \$98,645 |
| (17) | Aug-24 | \$98,645 | (\$473,999) | | (\$119,976) | (\$255,378) | (\$78,367) | 8.50% | 31 | (\$566) | (\$255,944) |
| (18) | Sep-24 | (\$255,944) | (\$473,999) | | (\$136,226) | (\$593,717) | (\$424,831) | 8.50% | 30 | (\$2,968) | (\$596,685) |
| (19) | Oct-24 | (\$596,685) | (\$473,999) | | (\$179,376) | (\$891,308) | (\$743,997) | 8.50% | 31 | (\$5,371) | (\$896,679) |
| (20) | Total May -Oct | | (\$2,843,996) | \$0 | (\$1,092,980) | | | | | \$2,808 | |
| (21) | Total | \$41,704 | (\$4,947,529) | \$0 | (\$3,989,047) | (\$916,778) | | | | \$20,099 | (\$896,679) |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(g); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (j)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.97 Balance
Deferred Gas Business Enablement Costs**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: GBE Costs</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|----------------------------------|--------------------------|---------------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$1,494,803 | \$0 | | \$256,728 | \$1,238,076 | \$1,366,440 | 8.23% | 31 | \$9,551 | \$1,247,627 |
| (2) | Jun-23 | \$1,247,627 | \$0 | | \$160,191 | \$1,087,436 | \$1,167,531 | 8.25% | 30 | \$7,917 | \$1,095,353 |
| (3) | Jul-23 | \$1,095,353 | \$0 | | \$115,023 | \$980,330 | \$1,037,842 | 8.29% | 31 | \$7,307 | \$987,637 |
| (4) | Aug-23 | \$987,637 | \$0 | | \$102,579 | \$885,058 | \$936,348 | 8.50% | 31 | \$6,760 | \$891,818 |
| (5) | Sep-23 | \$891,818 | \$0 | | \$104,911 | \$786,907 | \$839,363 | 8.50% | 30 | \$5,864 | \$792,771 |
| (6) | Oct-23 | \$792,771 | \$0 | | \$131,786 | \$660,985 | \$726,878 | 8.50% | 31 | \$5,247 | \$666,232 |
| (7) | Nov-23 | \$666,232 | \$0 | | \$293,360 | \$372,873 | \$519,553 | 8.50% | 30 | \$3,630 | \$376,503 |
| (8) | Dec-23 | \$376,503 | \$0 | | \$680,519 | (\$304,016) | \$36,243 | 8.50% | 31 | \$262 | (\$303,754) |
| (9) | Jan-24 | (\$303,754) | \$0 | | \$814,714 | (\$1,118,468) | (\$711,111) | 8.50% | 31 | (\$5,134) | (\$1,123,602) |
| (10) | Feb-24 | (\$1,123,602) | \$0 | | \$912,603 | (\$2,036,205) | (\$1,579,904) | 8.50% | 29 | (\$10,670) | (\$2,046,875) |
| (11) | Mar-24 | (\$2,046,875) | \$0 | | \$787,963 | (\$2,834,838) | (\$2,440,856) | 8.50% | 31 | (\$17,621) | (\$2,852,459) |
| (12) | Apr-24 | (\$2,852,459) | <u>\$0</u> | <u>(\$29,091,621)</u> | <u>(\$447,968)</u> | <u>(\$31,496,112)</u> | <u>(\$17,174,285)</u> | 8.50% | 30 | <u>(\$119,985)</u> | <u>(\$31,616,097)</u> |
| (13) | Total May -Apr | | \$0 | (\$29,091,621) | \$3,912,407 | | | | | (\$106,872) | |
| (14) | May-24 | (\$31,616,097) | \$0 | | (\$1,916,892) | (\$29,699,205) | (\$30,657,651) | 8.50% | 31 | (\$221,323) | (\$29,920,528) |
| (15) | Jun-24 | (\$29,920,528) | \$0 | | (\$873,398) | (\$29,047,130) | (\$29,483,829) | 8.50% | 30 | (\$205,983) | (\$29,253,113) |
| (16) | Jul-24 | (\$29,253,113) | \$0 | | (\$545,845) | (\$28,707,268) | (\$28,980,190) | 8.50% | 31 | (\$209,213) | (\$28,916,481) |
| (17) | Aug-24 | (\$28,916,481) | \$0 | | (\$470,735) | (\$28,445,746) | (\$28,681,113) | 8.50% | 31 | (\$207,054) | (\$28,652,800) |
| (18) | Sep-24 | (\$28,652,800) | \$0 | | (\$536,657) | (\$28,116,143) | (\$28,384,471) | 8.50% | 30 | (\$198,302) | (\$28,314,445) |
| (19) | Oct-24 | (\$28,314,445) | <u>\$0</u> | | <u>(\$717,846)</u> | <u>(\$27,596,599)</u> | <u>(\$27,955,522)</u> | 8.50% | 31 | <u>(\$201,816)</u> | <u>(\$27,798,415)</u> |
| (20) | Total May -Oct | | <u>\$0</u> | <u>\$0</u> | <u>(\$5,061,372)</u> | | | | | <u>(\$1,243,691)</u> | |
| (21) | Total | \$1,494,803 | \$0 | (\$29,091,621) | (\$1,148,965) | (\$26,447,852) | | | | (\$1,350,563) | (\$27,798,415) |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(h); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (k)

Col (c): GBE Compliance Filing, DPU 22-93-A, Exh NG-7 (C), Pg 1, Ln (6)

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.90 Balance
Remediation Adjustment Factors**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: RAC Costs</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|----------------------------------|--------------------------|---------------------------------|--|--|---------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$1,042,825 | \$0 | | \$173,171 | \$869,654 | \$956,240 | | 31 | \$0 | \$869,654 |
| (2) | Jun-23 | \$869,654 | \$0 | | \$108,008 | \$761,646 | \$815,650 | | 30 | \$0 | \$761,646 |
| (3) | Jul-23 | \$761,646 | \$0 | | \$77,572 | \$684,074 | \$722,860 | | 31 | \$0 | \$684,074 |
| (4) | Aug-23 | \$684,074 | \$0 | | \$69,185 | \$614,890 | \$649,482 | | 31 | \$0 | \$614,890 |
| (5) | Sep-23 | \$614,890 | \$0 | | \$70,748 | \$544,142 | \$579,516 | | 30 | \$0 | \$544,142 |
| (6) | Oct-23 | \$544,142 | \$0 | | \$88,865 | \$455,276 | \$499,709 | | 31 | \$0 | \$455,276 |
| (7) | Nov-23 | \$455,276 | \$2,485,375 | (\$100,000) | \$164,346 | \$2,676,305 | \$1,565,791 | | 30 | \$0 | \$2,676,305 |
| (8) | Dec-23 | \$2,676,305 | \$0 | | \$316,483 | \$2,359,823 | \$2,518,064 | | 31 | \$0 | \$2,359,823 |
| (9) | Jan-24 | \$2,359,823 | \$0 | | \$378,736 | \$1,981,087 | \$2,170,455 | | 31 | \$0 | \$1,981,087 |
| (10) | Feb-24 | \$1,981,087 | \$0 | | \$424,317 | \$1,556,769 | \$1,768,928 | | 29 | \$0 | \$1,556,769 |
| (11) | Mar-24 | \$1,556,769 | \$0 | | \$366,428 | \$1,190,342 | \$1,373,555 | | 31 | \$0 | \$1,190,342 |
| (12) | Apr-24 | \$1,190,342 | \$0 | | \$295,171 | \$895,171 | \$1,042,756 | | 30 | \$0 | \$895,171 |
| (13) | Total May -Apr | | \$2,485,375 | (\$100,000) | \$2,533,029 | | | | | \$0 | |
| (14) | May-24 | \$895,171 | \$0 | | \$191,501 | \$703,670 | \$799,420 | | 31 | \$0 | \$703,670 |
| (15) | Jun-24 | \$703,670 | \$0 | | \$87,310 | \$616,360 | \$660,015 | | 30 | \$0 | \$616,360 |
| (16) | Jul-24 | \$616,360 | \$0 | | \$76,379 | \$539,981 | \$578,171 | | 31 | \$0 | \$539,981 |
| (17) | Aug-24 | \$539,981 | \$0 | | \$65,985 | \$473,996 | \$506,989 | | 31 | \$0 | \$473,996 |
| (18) | Sep-24 | \$473,996 | \$0 | | \$74,530 | \$399,466 | \$436,731 | | 30 | \$0 | \$399,466 |
| (19) | Oct-24 | \$399,466 | \$0 | | \$97,525 | \$301,941 | \$350,704 | | 31 | \$0 | \$301,941 |
| (20) | Total May -Oct | | \$0 | \$0 | \$593,230 | | | | | \$0 | |
| (21) | Total | \$1,042,825 | \$2,485,375 | (\$100,000) | \$3,126,259 | \$301,941 | | | | \$0 | \$301,941 |

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(I); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (l)

Col (c): Proceeds from Sale of Ipswich RAC Site credited to customers per DPU 89-161

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): No interest is accrued on RAC account

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.94 Balance
Exogenous Cost Adjustment**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: ECA Costs</u> (b) | <u>Adjustment</u> (c) | <u>Less: Revenue</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate</u> (g) | <u>Days in month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|----------------|--|----------------------------------|--------------------------|---------------------------------|--|--|---------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 31 | \$0 | \$0 |
| (2) | Jun-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 30 | \$0 | \$0 |
| (3) | Jul-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 31 | \$0 | \$0 |
| (4) | Aug-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 31 | \$0 | \$0 |
| (5) | Sep-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 30 | \$0 | \$0 |
| (6) | Oct-23 | \$0 | \$0 | | \$0 | \$0 | \$0 | | 31 | \$0 | \$0 |
| (7) | Nov-23 | \$0 | \$7,060,383 | | \$182,452 | \$6,877,931 | \$3,438,965 | | 30 | \$0 | \$6,877,931 |
| (8) | Dec-23 | \$6,877,931 | \$0 | | \$777,708 | \$6,100,223 | \$6,489,077 | | 31 | \$0 | \$6,100,223 |
| (9) | Jan-24 | \$6,100,223 | \$0 | | \$930,694 | \$5,169,529 | \$5,634,876 | | 31 | \$0 | \$5,169,529 |
| (10) | Feb-24 | \$5,169,529 | \$0 | | \$1,042,556 | \$4,126,973 | \$4,648,251 | | 29 | \$0 | \$4,126,973 |
| (11) | Mar-24 | \$4,126,973 | \$0 | | \$900,418 | \$3,226,556 | \$3,676,764 | | 31 | \$0 | \$3,226,556 |
| (12) | Apr-24 | \$3,226,556 | \$0 | | \$725,353 | \$2,501,202 | \$2,863,879 | | 30 | \$0 | \$2,501,202 |
| (13) | Total May -Apr | | \$7,060,383 | \$0 | \$4,559,181 | | | | | \$0 | |
| (14) | May-24 | \$2,501,202 | \$0 | | \$470,740 | \$2,030,462 | \$2,265,832 | | 31 | \$0 | \$2,030,462 |
| (15) | Jun-24 | \$2,030,462 | \$0 | | \$214,852 | \$1,815,610 | \$1,923,036 | | 30 | \$0 | \$1,815,610 |
| (16) | Jul-24 | \$1,815,610 | \$0 | | \$187,770 | \$1,627,840 | \$1,721,725 | | 31 | \$0 | \$1,627,840 |
| (17) | Aug-24 | \$1,627,840 | \$0 | | \$162,234 | \$1,465,606 | \$1,546,723 | | 31 | \$0 | \$1,465,606 |
| (18) | Sep-24 | \$1,465,606 | \$0 | | \$183,189 | \$1,282,417 | \$1,374,011 | | 30 | \$0 | \$1,282,417 |
| (19) | Oct-24 | \$1,282,417 | \$0 | | \$239,654 | \$1,042,762 | \$1,162,590 | | 31 | \$0 | \$1,042,762 |
| (20) | Total May -Oct | | \$0 | \$0 | \$1,458,440 | | | | | \$0 | |
| (21) | Total | \$0 | \$7,060,383 | \$0 | \$6,017,621 | \$1,042,762 | | | | \$0 | \$1,042,762 |

Col (a): Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Page 1, Column (o)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): No interest is accrued on Exogenous Cost Adjustment Account per DPU 23-56

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.22 Balance
Residential EE Working Capital**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: EE WC Allowable</u> (b) | <u>Less: EE WC Revenue</u> (c) | <u>Adjustment</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in Month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|-----------------|--|--|---|--------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | (\$272,060) | \$108,476 | \$79,371 | | \$0 | (\$242,955) | 8.23% | 31 | (\$1,800) | (\$244,755) |
| (2) | Jun-23 | (\$244,755) | \$173,129 | \$46,154 | | \$0 | (\$117,780) | 8.25% | 30 | (\$1,229) | (\$119,009) |
| (3) | Jul-23 | (\$119,009) | \$114,772 | \$31,939 | | \$0 | (\$36,176) | 8.29% | 31 | (\$546) | (\$36,722) |
| (4) | Aug-23 | (\$36,722) | \$64,605 | \$27,646 | | \$0 | \$238 | 8.50% | 31 | (\$132) | \$106 |
| (5) | Sep-23 | \$106 | \$53,270 | \$28,266 | | \$0 | \$25,110 | 8.50% | 30 | \$88 | \$25,198 |
| (6) | Oct-23 | \$25,198 | \$77,579 | \$37,352 | | \$0 | \$65,425 | 8.50% | 31 | \$327 | \$65,752 |
| (7) | Nov-23 | \$65,752 | \$139,674 | \$74,326 | | \$0 | \$131,100 | 8.50% | 30 | \$688 | \$131,788 |
| (8) | Dec-23 | \$131,788 | \$313,415 | \$144,198 | | \$0 | \$301,006 | 8.50% | 31 | \$1,562 | \$302,568 |
| (9) | Jan-24 | \$302,568 | \$12,274 | \$175,804 | | \$0 | \$139,038 | 8.50% | 31 | \$1,594 | \$140,632 |
| (10) | Feb-24 | \$140,632 | \$109,444 | \$196,637 | | \$0 | \$53,438 | 8.50% | 29 | \$655 | \$54,093 |
| (11) | Mar-24 | \$54,093 | \$177,395 | \$166,582 | | \$0 | \$64,906 | 8.50% | 31 | \$430 | \$65,336 |
| (12) | Apr-24 | \$65,336 | \$87,747 | \$132,279 | | \$0 | \$20,805 | 8.50% | 30 | \$301 | \$21,106 |
| (13) | Total May - Apr | | \$1,431,780 | \$1,140,552 | | \$0 | | | | \$1,938 | |
| (14) | May-24 | \$21,106 | \$100,068 | \$81,486 | | \$0 | \$39,687 | 8.50% | 31 | \$219 | \$39,906 |
| (15) | Jun-24 | \$39,906 | \$58,691 | \$33,240 | | \$0 | \$65,357 | 8.50% | 30 | \$368 | \$65,725 |
| (16) | Jul-24 | \$65,725 | \$90,906 | \$28,992 | | \$0 | \$127,639 | 8.50% | 31 | \$698 | \$128,337 |
| (17) | Aug-24 | \$128,337 | \$51,574 | \$24,004 | | \$0 | \$155,907 | 8.50% | 31 | \$1,026 | \$156,933 |
| (18) | Sep-24 | \$156,933 | \$67,274 | \$28,418 | | \$0 | \$195,788 | 8.50% | 30 | \$1,232 | \$197,020 |
| (19) | Oct-24 | \$197,020 | \$94,585 | \$38,857 | | \$0 | \$252,748 | 8.50% | 31 | \$1,623 | \$254,371 |
| (20) | Total May - Oct | | \$463,098 | \$234,998 | | \$0 | | | | \$5,166 | |
| (21) | Total | (\$272,060) | \$1,894,878 | \$1,375,551 | | \$0 | \$247,267 | | | \$7,104 | \$254,371 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Ln (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 6, Page 1, Line (6)(a); Line (2) - (19): Prior month's Ending Balance

Col (b): Attachment B, Schedule 3A, Page 2, Column (m)

Col (c): Company Records

Col (d):

Col (e): Columns (a) + (b) - (c) + (d)

Col (f): Columns ((a) + (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x Column (h) ÷ 365

Col (j): Columns (e) + (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.26 Balance
C&I EE Working Capital**

| | <u>Month</u> | <u>Beginning Balance (Over) Under (a)</u> | <u>Add: EE WC Allowable (b)</u> | <u>Less: EE WC Revenue (c)</u> | <u>Adjustment (d)</u> | <u>Ending Balance Pre Interest (Over) Under (e)</u> | <u>Monthly Average Balance (Over) Under (f)</u> | <u>Interest Rate * (g)</u> | <u>Days in Month (h)</u> | <u>Interest Applied (i)</u> | <u>Ending Balance (Over) Under (j)</u> |
|------|-----------------|---|---|--|---------------------------|---|---|------------------------------------|----------------------------------|-------------------------------------|--|
| (1) | May-23 | (\$284,318) | \$22,137 | \$29,135 | \$0 | (\$291,315) | (\$287,817) | 8.23% | 31 | (\$2,012) | (\$293,327) |
| (2) | Jun-23 | (\$293,327) | \$13,540 | \$20,684 | \$0 | (\$300,471) | (\$296,899) | 8.25% | 30 | (\$2,013) | (\$302,484) |
| (3) | Jul-23 | (\$302,484) | \$26,070 | \$15,636 | \$0 | (\$292,050) | (\$297,267) | 8.29% | 31 | (\$2,093) | (\$294,143) |
| (4) | Aug-23 | (\$294,143) | \$19,046 | \$14,457 | \$0 | (\$289,554) | (\$291,848) | 8.50% | 31 | (\$2,107) | (\$291,661) |
| (5) | Sep-23 | (\$291,661) | \$19,819 | \$14,889 | \$0 | (\$286,731) | (\$289,196) | 8.50% | 30 | (\$2,020) | (\$288,751) |
| (6) | Oct-23 | (\$288,751) | \$15,854 | \$17,338 | \$0 | (\$290,235) | (\$289,493) | 8.50% | 31 | (\$2,090) | (\$292,325) |
| (7) | Nov-23 | (\$292,325) | \$25,851 | \$22,388 | \$0 | (\$288,862) | (\$290,594) | 8.50% | 30 | (\$2,030) | (\$290,892) |
| (8) | Dec-23 | (\$290,892) | \$96,449 | \$26,694 | \$0 | (\$221,137) | (\$256,015) | 8.50% | 31 | (\$1,848) | (\$222,985) |
| (9) | Jan-24 | (\$222,985) | \$7,028 | \$30,262 | \$0 | (\$246,220) | (\$234,603) | 8.50% | 31 | (\$1,694) | (\$247,914) |
| (10) | Feb-24 | (\$247,914) | \$21,458 | \$34,187 | \$0 | (\$260,643) | (\$254,278) | 8.50% | 29 | (\$1,717) | (\$262,360) |
| (11) | Mar-24 | (\$262,360) | \$44,505 | \$30,986 | \$0 | (\$248,841) | (\$255,600) | 8.50% | 31 | (\$1,845) | (\$250,686) |
| (12) | Apr-24 | (\$250,686) | <u>\$31,012</u> | <u>\$25,836</u> | <u>\$0</u> | (\$245,510) | (\$248,098) | 8.50% | 30 | <u>(\$1,733)</u> | (\$247,243) |
| (13) | Total May - Apr | | \$342,769 | \$282,492 | \$0 | | | | | (\$23,202) | |
| (14) | May-24 | (\$247,243) | \$24,591 | \$18,678 | \$0 | (\$241,329) | (\$244,286) | 8.50% | 31 | (\$1,764) | (\$243,093) |
| (15) | Jun-24 | (\$243,093) | \$17,096 | \$10,310 | \$0 | (\$236,308) | (\$239,700) | 8.50% | 30 | (\$1,675) | (\$237,983) |
| (16) | Jul-24 | (\$237,983) | \$26,733 | \$9,066 | \$0 | (\$220,316) | (\$229,149) | 8.50% | 31 | (\$1,654) | (\$221,970) |
| (17) | Aug-24 | (\$221,970) | \$16,821 | \$8,296 | \$0 | (\$213,445) | (\$217,707) | 8.50% | 31 | (\$1,572) | (\$215,017) |
| (18) | Sep-24 | (\$215,017) | \$26,376 | \$8,834 | \$0 | (\$197,475) | (\$206,246) | 8.50% | 30 | (\$1,441) | (\$198,916) |
| (19) | Oct-24 | (\$198,916) | <u>\$23,044</u> | <u>\$10,837</u> | <u>\$0</u> | (\$186,709) | (\$192,812) | 8.50% | 31 | <u>(\$1,392)</u> | (\$188,101) |
| (20) | Total May - Oct | | <u>\$134,661</u> | <u>\$66,021</u> | <u>\$0</u> | | | | | <u>(\$9,498)</u> | |
| (21) | Total | (\$284,318) | \$477,430 | \$348,513 | \$0 | (\$155,401) | | | | (\$32,700) | (\$188,101) |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Ln (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 6, Page 1, Line (6)(b); Line (2) - (19): Prior month's Ending Balance

Col (b): Attachment B, Schedule 3A, Page 3, Column (m)

Col (c): Company Records

Col (d):

Col (e): Columns (a) + (b) - (c) + (d)

Col (f): Columns ((a) + (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x Column (h) ÷ 365

Col (j): Columns (e) + (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.31 Balance
Low Income EE Working Capital**

| | <u>Month</u> | <u>Beginning Balance (Over) Under (a)</u> | <u>Add: EE WC Allowable (b)</u> | <u>Less: EE WC Revenue (c)</u> | <u>Adjustment (d)</u> | <u>Ending Balance Pre Interest (Over) Under (e)</u> | <u>Monthly Average Balance (Over) Under (f)</u> | <u>Interest Rate * (g)</u> | <u>Days in Month (h)</u> | <u>Interest Applied (i)</u> | <u>Ending Balance (Over) Under (j)</u> |
|------|-----------------|---|---|--|---------------------------|---|---|------------------------------------|----------------------------------|-------------------------------------|--|
| (1) | May-23 | (\$38,012) | \$40,451 | \$27,222 | \$0 | (\$24,783) | (\$31,398) | 8.23% | 31 | (\$219) | (\$25,002) |
| (2) | Jun-23 | (\$25,002) | \$25,652 | \$16,899 | \$0 | (\$16,249) | (\$20,625) | 8.25% | 30 | (\$140) | (\$16,389) |
| (3) | Jul-23 | (\$16,389) | \$17,006 | \$12,072 | \$0 | (\$11,455) | (\$13,922) | 8.29% | 31 | (\$98) | (\$11,553) |
| (4) | Aug-23 | (\$11,553) | \$41,034 | \$10,713 | \$0 | \$18,769 | \$3,608 | 8.50% | 31 | \$26 | \$18,795 |
| (5) | Sep-23 | \$18,795 | \$11,218 | \$10,984 | \$0 | \$19,029 | \$18,912 | 8.50% | 30 | \$132 | \$19,161 |
| (6) | Oct-23 | \$19,161 | \$30,015 | \$13,847 | \$0 | \$35,329 | \$27,245 | 8.50% | 31 | \$197 | \$35,526 |
| (7) | Nov-23 | \$35,526 | \$81,619 | \$24,684 | \$0 | \$92,461 | \$63,993 | 8.50% | 30 | \$447 | \$92,908 |
| (8) | Dec-23 | \$92,908 | \$190,119 | \$45,391 | \$0 | \$237,636 | \$165,272 | 8.50% | 31 | \$1,193 | \$238,829 |
| (9) | Jan-24 | \$238,829 | \$1,391 | \$54,199 | \$0 | \$186,021 | \$212,425 | 8.50% | 31 | \$1,534 | \$187,555 |
| (10) | Feb-24 | \$187,555 | \$1,982 | \$60,791 | \$0 | \$128,746 | \$158,151 | 8.50% | 29 | \$1,068 | \$129,814 |
| (11) | Mar-24 | \$129,814 | \$20,399 | \$52,511 | \$0 | \$97,702 | \$113,758 | 8.50% | 31 | \$821 | \$98,523 |
| (12) | Apr-24 | \$98,523 | <u>\$50,404</u> | <u>\$42,313</u> | <u>\$0</u> | \$106,614 | \$102,568 | 8.50% | 30 | <u>\$717</u> | \$107,331 |
| (13) | Total May - Apr | | \$511,290 | \$371,625 | \$0 | | | | | \$5,678 | |
| (14) | May-24 | \$107,331 | \$66,163 | \$27,418 | \$0 | \$146,076 | \$126,703 | 8.50% | 31 | \$915 | \$146,991 |
| (15) | Jun-24 | \$146,991 | \$49,112 | \$12,276 | \$0 | \$183,827 | \$165,409 | 8.50% | 30 | \$1,156 | \$184,983 |
| (16) | Jul-24 | \$184,983 | \$27,895 | \$10,976 | \$0 | \$201,902 | \$193,442 | 8.50% | 31 | \$1,396 | \$203,298 |
| (17) | Aug-24 | \$203,298 | \$22,123 | \$9,482 | \$0 | \$215,939 | \$209,618 | 8.50% | 31 | \$1,513 | \$217,452 |
| (18) | Sep-24 | \$217,452 | \$23,277 | \$10,732 | \$0 | \$229,996 | \$223,724 | 8.50% | 30 | \$1,563 | \$231,559 |
| (19) | Oct-24 | \$231,559 | <u>\$25,619</u> | <u>\$14,053</u> | <u>\$0</u> | \$243,125 | \$237,342 | 8.50% | 31 | <u>\$1,713</u> | \$244,838 |
| (20) | Total May - Oct | | <u>\$214,189</u> | <u>\$84,938</u> | <u>\$0</u> | | | | | <u>\$8,256</u> | |
| (21) | Total | (\$38,012) | \$725,479 | \$456,563 | \$0 | \$230,904 | | | | \$13,934 | \$244,838 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Ln (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 6, Page 1, Line (6)(c); Line (2) - (19): Prior month's Ending Balance

Col (b): Attachment B, Schedule 3A, Page 4, Column (m)

Col (c): Company Records

Col (d):

Col (e): Columns (a) + (b) - (c) + (d)

Col (f): Columns ((a) + (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x Column (h) ÷ 365

Col (j): Columns (e) + (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.42 Balance
LDAC Capacity Credit Working Capital**

| | <u>Month</u> | <u>Beginning Balance (Over) Under</u> (a) | <u>Add: EE WC Allowable</u> (b) | <u>Less: EE WC Revenue</u> (c) | <u>Adjustment</u> (d) | <u>Ending Balance Pre Interest (Over) Under</u> (e) | <u>Monthly Average Balance (Over) Under</u> (f) | <u>Interest Rate *</u> (g) | <u>Days in Month</u> (h) | <u>Interest Applied</u> (i) | <u>Ending Balance (Over) Under</u> (j) |
|------|-----------------|--|--|---|--------------------------|--|--|-----------------------------------|---------------------------------|------------------------------------|---|
| (1) | May-23 | \$33,085 | \$0 | \$0 | \$0 | \$33,085 | \$33,085 | 8.23% | 31 | \$231 | \$33,316 |
| (2) | Jun-23 | \$33,316 | \$0 | \$0 | \$0 | \$33,316 | \$33,316 | 8.25% | 30 | \$226 | \$33,542 |
| (3) | Jul-23 | \$33,542 | \$0 | \$0 | \$0 | \$33,542 | \$33,542 | 8.29% | 31 | \$236 | \$33,778 |
| (4) | Aug-23 | \$33,778 | \$0 | \$0 | \$0 | \$33,778 | \$33,778 | 8.50% | 31 | \$244 | \$34,022 |
| (5) | Sep-23 | \$34,022 | \$0 | \$0 | \$0 | \$34,022 | \$34,022 | 8.50% | 30 | \$238 | \$34,260 |
| (6) | Oct-23 | \$34,260 | \$0 | \$0 | \$0 | \$34,260 | \$34,260 | 8.50% | 31 | \$247 | \$34,507 |
| (7) | Nov-23 | \$34,507 | \$0 | \$0 | \$0 | \$34,507 | \$34,507 | 8.50% | 30 | \$241 | \$34,748 |
| (8) | Dec-23 | \$34,748 | \$0 | \$0 | \$0 | \$34,748 | \$34,748 | 8.50% | 31 | \$251 | \$34,999 |
| (9) | Jan-24 | \$34,999 | \$0 | \$0 | \$0 | \$34,999 | \$34,999 | 8.50% | 31 | \$253 | \$35,252 |
| (10) | Feb-24 | \$35,252 | \$0 | \$0 | \$0 | \$35,252 | \$35,252 | 8.50% | 29 | \$238 | \$35,490 |
| (11) | Mar-24 | \$35,490 | \$0 | \$0 | \$0 | \$35,490 | \$35,490 | 8.50% | 31 | \$256 | \$35,746 |
| (12) | Apr-24 | \$35,746 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | \$35,746 | \$35,746 | 8.50% | 30 | \$250 | \$35,996 |
| (13) | Total May - Apr | | \$0 | \$0 | \$0 | | | | | \$2,911 | |
| (14) | May-24 | \$35,996 | \$0 | \$0 | \$0 | \$35,996 | \$35,996 | 8.50% | 31 | \$260 | \$36,256 |
| (15) | Jun-24 | \$36,256 | \$0 | \$0 | \$0 | \$36,256 | \$36,256 | 8.50% | 30 | \$253 | \$36,509 |
| (16) | Jul-24 | \$36,509 | \$0 | \$0 | \$0 | \$36,509 | \$36,509 | 8.50% | 31 | \$264 | \$36,773 |
| (17) | Aug-24 | \$36,773 | \$0 | \$0 | \$0 | \$36,773 | \$36,773 | 8.50% | 31 | \$265 | \$37,038 |
| (18) | Sep-24 | \$37,038 | \$0 | \$0 | \$0 | \$37,038 | \$37,038 | 8.50% | 30 | \$259 | \$37,297 |
| (19) | Oct-24 | \$37,297 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | \$37,297 | \$37,297 | 8.50% | 31 | \$269 | \$37,566 |
| (20) | Total May - Oct | | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | | | | | <u>\$1,570</u> | |
| (21) | Total | \$33,085 | \$0 | \$0 | \$0 | \$33,085 | | | | \$4,481 | \$37,566 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Ln (1)(a): DPU 23-PGAF-GRID (Filed Aug 2, 2023), Attachment B, Schedule 6, Page 1, Line (6)(d); Line (2) - (19): Prior month's Ending Balance

Col (b): Attachment B, Schedule 3A, Page 5, Column (m)

Col (c): Company Records

Col (d):

Col (e): Columns (a) + (b) - (c) + (d)

Col (f): Columns ((a) + (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x Column (h) ÷ 365

Col (j): Columns (e) + (i)

**Former Colonial Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 175.38 Balance
SQI Penalty**

| | <u>Month</u> | <u>Beginning Balance (Over) Under (a)</u> | <u>Add: SQI Cr. (b)</u> | <u>Adjustment (c)</u> | <u>Less: Revenue (d)</u> | <u>Ending Balance Pre Interest (Over) Under (e)</u> | <u>Monthly Average Balance (Over) Under (f)</u> | <u>Interest Rate * (g)</u> | <u>Days in month (h)</u> | <u>Interest Applied (i)</u> | <u>Ending Balance (Over) Under (j)</u> |
|------|----------------|---|---------------------------------|---------------------------|----------------------------------|---|---|------------------------------------|----------------------------------|-------------------------------------|--|
| (1) | May-23 | \$38,665 | \$0 | | \$0 | \$38,665 | \$38,665 | 8.23% | 31 | \$270 | \$38,935 |
| (2) | Jun-23 | \$38,935 | \$0 | | \$0 | \$38,935 | \$38,935 | 8.25% | 30 | \$264 | \$39,199 |
| (3) | Jul-23 | \$39,199 | \$0 | | \$0 | \$39,199 | \$39,199 | 8.29% | 31 | \$276 | \$39,475 |
| (4) | Aug-23 | \$39,475 | \$0 | | \$0 | \$39,475 | \$39,475 | 8.50% | 31 | \$285 | \$39,760 |
| (5) | Sep-23 | \$39,760 | \$0 | | \$0 | \$39,760 | \$39,760 | 8.50% | 30 | \$278 | \$40,038 |
| (6) | Oct-23 | \$40,038 | \$0 | | \$0 | \$40,038 | \$40,038 | 8.50% | 31 | \$289 | \$40,327 |
| (7) | Nov-23 | \$40,327 | \$0 | | \$638 | \$39,689 | \$40,008 | 8.50% | 30 | \$280 | \$39,969 |
| (8) | Dec-23 | \$39,969 | \$0 | | \$2,519 | \$37,450 | \$38,710 | 8.50% | 31 | \$279 | \$37,729 |
| (9) | Jan-24 | \$37,729 | \$0 | | \$3,332 | \$34,397 | \$36,063 | 8.50% | 31 | \$260 | \$34,657 |
| (10) | Feb-24 | \$34,657 | \$0 | | \$3,549 | \$31,108 | \$32,883 | 8.50% | 29 | \$222 | \$31,330 |
| (11) | Mar-24 | \$31,330 | \$0 | | \$3,071 | \$28,259 | \$29,795 | 8.50% | 31 | \$215 | \$28,474 |
| (12) | Apr-24 | \$28,474 | <u>\$0</u> | | <u>\$2,468</u> | \$26,006 | \$27,240 | 8.50% | 30 | <u>\$190</u> | \$26,196 |
| (13) | Total May -Apr | | \$0 | \$0 | \$15,577 | | | | | \$3,108 | |
| (14) | May-24 | \$26,196 | \$0 | | \$1,456 | \$24,740 | \$25,468 | 8.50% | 31 | \$184 | \$24,924 |
| (15) | Jun-24 | \$24,924 | \$0 | | \$396 | \$24,528 | \$24,726 | 8.50% | 30 | \$173 | \$24,701 |
| (16) | Jul-24 | \$24,701 | \$0 | | \$628 | \$24,073 | \$24,387 | 8.50% | 31 | \$176 | \$24,249 |
| (17) | Aug-24 | \$24,249 | \$0 | | \$540 | \$23,709 | \$23,979 | 8.50% | 31 | \$173 | \$23,882 |
| (18) | Sep-24 | \$23,882 | \$0 | | \$592 | \$23,290 | \$23,586 | 8.50% | 30 | \$165 | \$23,455 |
| (19) | Oct-24 | \$23,455 | <u>\$0</u> | | <u>\$748</u> | \$22,708 | \$23,081 | 8.50% | 31 | <u>\$167</u> | \$22,875 |
| (20) | Total May -Oct | | <u>\$0</u> | \$0 | <u>\$4,359</u> | | | | | <u>\$1,038</u> | |
| (21) | Total | \$38,665 | \$0 | | \$19,937 | \$18,729 | | | | \$4,146 | \$22,875 |

* Bank of America Prime Rate. Weighted average based on date of prime rate change (if applicable)

Col (a): Line (1)(a): DPU 23-PGAF-GRID (Filed Aug 3, 2023), Attachment B, Schedule 1, Page 1, Line (7)(j); Line (2)(a)-(19)(a): Prior month's Column (j)

Col (b): Attachment B, Schedule 3A, Column (n)

Col (c):

Col (d): Company Records

Col (e): Column (a) + Column (b) + Column (c) - Column (d)

Col (f): (Column (a) + Column (e)) ÷ 2

Col (g): Monthly prime lending rate, as reported by Bank of America

Col (h): Number of days in month

Col (i): Column (f) x Column (g) x (Column (h) ÷ 365)

Col (j): Column (e) + Column (i)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
LDAC Costs**

| | | Residential EE | | C&I EE | | Low Income EE | | LDAC | Broker Imbalance | Attorney General Consultant | Pension & PBOP | Gas Business Enablement | Remediation Adjustment | SQI Penalty (Boston) | SQI Penalty (Colonial) | Exogenous Cost Adjustment | Total |
|------|-----------------|--------------------------|---------------------------------|--------------------|---------------------------------|-------------------------|---------------------------------|---------------------------|--------------------------|-----------------------------------|--------------------|-------------------------------|---------------------------|----------------------------|------------------------------|---------------------------------|---------------|
| | Month | Residential EE (a) | Performance Incentive (b) | C&I EE (c) | Performance Incentive (d) | Low Income EE (e) | Performance Incentive (f) | Capacity Credit (g) | Penalty Credit (h) | Expense (i) | Expense (j) | (k) | (l) | (m) | (n) | (o) | (p) |
| (1) | May-23 | \$13,663,645 | \$0 | \$2,788,495 | \$0 | \$5,095,214 | \$0 | \$0 | (\$48,627) | \$72,278 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$21,694,416 |
| (2) | Jun-23 | \$21,807,253 | \$0 | \$1,705,578 | \$0 | \$3,231,202 | \$0 | \$0 | (\$90,221) | \$1,654 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$26,778,877 |
| (3) | Jul-23 | \$14,456,722 | \$0 | \$3,283,768 | \$0 | \$2,142,173 | \$0 | \$0 | (\$100,972) | \$0 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$19,905,102 |
| (4) | Aug-23 | \$8,137,750 | \$0 | \$2,399,028 | \$0 | \$5,168,639 | \$0 | \$0 | (\$47,543) | \$4,636 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$15,785,920 |
| (5) | Sep-23 | \$6,709,799 | \$0 | \$2,496,343 | \$0 | \$1,412,935 | \$0 | \$0 | (\$9,542) | \$0 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$10,732,945 |
| (6) | Oct-23 | \$9,771,916 | \$0 | \$1,997,023 | \$0 | \$3,780,562 | \$0 | \$0 | (\$6,926) | \$11,065 | \$123,410 | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$15,677,051 |
| (7) | Nov-23 | \$16,237,701 | \$0 | \$3,005,393 | \$0 | \$9,488,569 | \$0 | \$0 | (\$22,545) | \$14,211 | (\$473,999) | \$0 | \$2,485,375 | \$0 | \$0 | \$7,060,383.00 | \$37,795,087 |
| (8) | Dec-23 | \$36,435,870 | \$2,678,762 | \$11,212,627 | \$1,991,634 | \$22,102,124 | \$1,595,026 | \$0 | (\$110,969) | \$9,659 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$75,440,734 |
| (9) | Jan-24 | \$1,426,955 | \$0 | \$816,967 | \$0 | \$161,823 | \$0 | \$0 | (\$46,859) | \$6,495 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$1,891,382 |
| (10) | Feb-24 | \$12,723,409 | \$0 | \$2,494,593 | \$0 | \$230,431 | \$0 | \$0 | (\$247,031) | \$2,412 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$14,729,815 |
| (11) | Mar-24 | \$20,623,005 | \$0 | \$5,173,963 | \$0 | \$2,371,494 | \$0 | \$0 | (\$46,400) | \$21,465 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$27,669,527 |
| (12) | Apr-24 | \$10,200,880 | \$0 | \$3,605,284 | \$0 | \$5,859,632 | \$0 | \$0 | (\$24,317) | \$0 | (\$473,999) | (\$29,091,621) | \$0 | \$0 | \$0 | \$0.00 | (\$9,924,141) |
| (13) | May-24 | \$12,604,611 | \$0 | \$3,097,380 | \$0 | \$8,333,978 | \$0 | \$0 | (\$26,060) | \$0 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$23,535,910 |
| (14) | Jun-24 | \$7,392,833 | \$0 | \$2,153,355 | \$0 | \$6,186,204 | \$0 | \$0 | \$0 | \$0 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$15,258,393 |
| (15) | Jul-24 | \$11,450,533 | \$0 | \$3,367,324 | \$0 | \$3,513,772 | \$0 | \$0 | \$0 | \$0 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$17,857,629 |
| (16) | Aug-24 | \$6,496,178 | \$0 | \$2,118,740 | \$0 | \$2,786,640 | \$0 | \$0 | \$0 | \$0 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$10,927,559 |
| (17) | Sep-24 | \$8,473,952 | \$0 | \$3,322,248 | \$0 | \$2,931,914 | \$0 | \$0 | \$0 | \$0 | (\$473,999) | \$0 | \$0 | \$0 | \$0 | \$0.00 | \$14,254,115 |
| (18) | Oct-24 | <u>\$11,914,014</u> | <u>\$2,342,717</u> | <u>\$2,902,631</u> | <u>\$1,774,102</u> | <u>\$3,227,011</u> | <u>\$1,414,286</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>(\$473,999)</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | \$0.00 | \$23,100,761 |
| (19) | May 22 - Apr 23 | \$172,194,905 | \$2,678,762 | \$40,979,062 | \$1,991,634 | \$61,044,798 | \$1,595,026 | \$0 | (\$801,950) | \$143,874 | (\$2,103,533) | (\$29,091,621) | \$2,485,375 | \$0 | \$0 | \$7,060,383 | \$147,602,404 |
| (20) | May 23 - Oct 23 | \$58,332,120 | \$2,342,717 | \$16,961,677 | \$1,774,102 | \$26,979,519 | \$1,414,286 | \$0 | (\$26,060) | \$0 | (\$2,843,996) | \$0 | \$0 | \$0 | \$0 | \$0 | \$104,934,365 |
| (21) | Total | \$230,527,025 | \$5,021,479 | \$57,940,740 | \$3,765,736 | \$88,024,318 | \$3,009,312 | \$0 | (\$828,010) | \$143,874 | (\$4,947,529) | (\$29,091,621) | \$2,485,375 | \$0 | \$0 | \$7,060,383 | \$363,111,080 |

Col (a): May 23 - June 24: Actual Res EE Expense; July - Oct 24: Projected Res EE Expense

Col (b): Planned Performance Incentive amount

Col (c): May 23 - June 24: Actual C&I EE Expense; July - Oct 24: Projected C&I EE Expense

Col (d): Planned Performance Incentive amount

Col (e): May 23 - June 24: Actual Low Income EE Expense. July - Oct 24: Projected Low Income EE Expense

Col (f): Planned Performance Incentive amount

Col (g):

Col (h): Bills for imbalance penalties billed to brokers/suppliers

Col (i): Invoices provided by MA Attorney General during the period

Col (j): May 23 - Oct 23: Annual Pension excluding Prior Period Recon: DPU 22-103, Exh NG-2, Pg 1,
(Ln (30) - Ln (29)) ÷ 12

Nov 23 - Oct 24: Annual Pension excluding Prior Period Recon: DPU 23-79, Exh NG-2, Pg 1,
(Ln (30) - Ln (29)) ÷ 12

Col (k): GBE Compliance Filing, DPU 22-93-A, Exh NG-7 (C), Pg 1, Ln (6)

Col (l): LDAC Filing, DPU 23-PGAF-GRID, Att A., Pg 5, Ln (17) - Ln (16)

Col (m):

Col (n):

Col (o): LDAC Filing, DPU 23-PGAF-GRID, Att A., Pg 12, Ln (1)(b)

Col (p): Sum Columns (a) - (o)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Working Capital Allowable 142.22
Residential EE Working Capital**

| | Month | EE WC Allowable (a) | Adjustment (b) | Total WC Allow (c) | Number of Days Lag (d) | Working Capital Requirement (e) | Cost of Capital (f) | Return on Working Capital (g) | Weighted Cost of Debt (h) | Interest on WC Allowance (i) | Taxable Income (j) | Combined Tax Rate (k) | Return Requirement Plus Taxes (l) | Working Capital Allowable (m) |
|------|--------|---------------------------|-------------------|--------------------------|---------------------------------|--|---------------------------|--|------------------------------------|---------------------------------------|--------------------------|--------------------------------|--|--|
| (1) | May-23 | \$13,663,645 | \$0 | \$13,663,645 | 32.46 | \$1,215,129 | 6.98% | \$84,816 | 1.80% | \$21,872 | \$62,944 | 72.68% | \$86,604 | \$108,476 |
| (2) | Jun-23 | \$21,807,253 | \$0 | \$21,807,253 | 32.46 | \$1,939,352 | 6.98% | \$135,367 | 1.80% | \$34,908 | \$100,459 | 72.68% | \$138,221 | \$173,129 |
| (3) | Jul-23 | \$14,456,722 | \$0 | \$14,456,722 | 32.46 | \$1,285,658 | 6.98% | \$89,739 | 1.80% | \$23,142 | \$66,597 | 72.68% | \$91,630 | \$114,772 |
| (4) | Aug-23 | \$8,137,750 | \$0 | \$8,137,750 | 32.46 | \$723,702 | 6.98% | \$50,514 | 1.80% | \$13,027 | \$37,487 | 72.68% | \$51,578 | \$64,605 |
| (5) | Sep-23 | \$6,709,799 | \$0 | \$6,709,799 | 32.46 | \$596,713 | 6.98% | \$41,651 | 1.80% | \$10,741 | \$30,910 | 72.68% | \$42,529 | \$53,270 |
| (6) | Oct-23 | \$9,771,916 | \$0 | \$9,771,916 | 32.46 | \$869,031 | 6.98% | \$60,658 | 1.80% | \$15,643 | \$45,015 | 72.68% | \$61,936 | \$77,579 |
| (7) | Nov-23 | \$16,237,701 | \$0 | \$16,237,701 | 35.17 | \$1,564,603 | 6.98% | \$109,209 | 1.80% | \$28,163 | \$81,046 | 72.68% | \$111,511 | \$139,674 |
| (8) | Dec-23 | \$36,435,870 | \$0 | \$36,435,870 | 35.17 | \$3,510,821 | 6.98% | \$245,055 | 1.80% | \$63,195 | \$181,860 | 72.68% | \$250,220 | \$313,415 |
| (9) | Jan-24 | \$1,426,955 | \$0 | \$1,426,955 | 35.17 | \$137,496 | 6.98% | \$9,597 | 1.80% | \$2,475 | \$7,122 | 72.68% | \$9,799 | \$12,274 |
| (10) | Feb-24 | \$12,723,409 | \$0 | \$12,723,409 | 35.17 | \$1,225,979 | 6.98% | \$85,573 | 1.80% | \$22,068 | \$63,505 | 72.68% | \$87,376 | \$109,444 |
| (11) | Mar-24 | \$20,623,005 | \$0 | \$20,623,005 | 35.17 | \$1,987,154 | 6.98% | \$138,703 | 1.80% | \$35,769 | \$102,934 | 72.68% | \$141,626 | \$177,395 |
| (12) | Apr-24 | \$10,200,880 | \$0 | \$10,200,880 | 35.17 | \$982,918 | 6.98% | \$68,608 | 1.80% | \$17,693 | \$50,915 | 72.68% | \$70,054 | \$87,747 |
| (13) | May-24 | \$12,604,611 | \$0 | \$12,604,611 | 32.46 | \$1,120,947 | 6.98% | \$78,242 | 1.80% | \$20,177 | \$58,065 | 72.68% | \$79,891 | \$100,068 |
| (14) | Jun-24 | \$7,392,833 | \$0 | \$7,392,833 | 32.46 | \$657,456 | 6.98% | \$45,890 | 1.80% | \$11,834 | \$34,056 | 72.68% | \$46,857 | \$58,691 |
| (15) | Jul-24 | \$11,450,533 | \$0 | \$11,450,533 | 32.46 | \$1,018,313 | 6.98% | \$71,078 | 1.80% | \$18,330 | \$52,748 | 72.68% | \$72,576 | \$90,906 |
| (16) | Aug-24 | \$6,496,178 | \$0 | \$6,496,178 | 32.46 | \$577,715 | 6.98% | \$40,325 | 1.80% | \$10,399 | \$29,926 | 72.68% | \$41,175 | \$51,574 |
| (17) | Sep-24 | \$8,473,952 | \$0 | \$8,473,952 | 32.46 | \$753,601 | 6.98% | \$52,601 | 1.80% | \$13,565 | \$39,036 | 72.68% | \$53,709 | \$67,274 |
| (18) | Oct-24 | <u>\$11,914,014</u> | <u>\$0</u> | <u>\$11,914,014</u> | 32.46 | <u>\$1,059,531</u> | 6.98% | \$73,955 | 1.80% | <u>\$19,072</u> | <u>\$54,883</u> | 72.68% | \$75,513 | <u>\$94,585</u> |
| (19) | TOTAL | \$230,527,025 | \$0 | \$230,527,025 | | \$21,226,119 | | | | \$382,073 | \$1,099,508 | | | \$1,894,878 |

Col (a): Attachment B, Schedule 3A, Page 1, Column (a)

Col (b):

Col (c): Column (a) + Column (b)

Col (d): Lns (1)-(6): Lead Lag Study, DPU 24-OGAF-GRID, Att C, Pg 1, Ln (9); Lns (7)-(12): Att C, Pg 1, Ln (9); Lns (13)-(18): Projection, same as Ln (6)

Col (e): Column (c) x Column (d) ÷ 365

Col (f): MA Rate Case Docket 20-120

Col (g): Column (e) x Column (f)

Col (h): MA Rate Case Docket 20-120

Col (i): Column (e) x Column (h)

Col (j): Column (g) - Column (i)

Col (k): MA Rate Case Docket 20-120

Col (l): Column (j) ÷ Column (k)

Col (m): Column (i) + Column (l)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.26 Balance
C&I EE Working Capital**

| | Month | EE WC Allowable (a) | Adjustment (b) | Total WC Allow (c) | Number of Days Lag (d) | Working Capital Requirement (e) | Cost of Capital (f) | Return on Working Capital (g) | Weighted Cost of Debt (h) | Interest on WC Allowance (i) | Taxable Income (j) | Combined Tax Rate (k) | Return Requirement Plus Taxes (l) | Working Capital Allowable (m) |
|------|--------|---------------------------|-------------------|--------------------------|---------------------------------|--|---------------------------|--|------------------------------------|---------------------------------------|--------------------------|--------------------------------|--|--|
| (1) | May-23 | \$2,788,495 | \$0 | \$2,788,495 | 32.46 | \$247,985 | 6.98% | \$17,309 | 1.80% | \$4,464 | \$12,845 | 72.68% | \$17,673 | \$22,137 |
| (2) | Jun-23 | \$1,705,578 | \$0 | \$1,705,578 | 32.46 | \$151,680 | 6.98% | \$10,587 | 1.80% | \$2,730 | \$7,857 | 72.68% | \$10,810 | \$13,540 |
| (3) | Jul-23 | \$3,283,768 | \$0 | \$3,283,768 | 32.46 | \$292,030 | 6.98% | \$20,384 | 1.80% | \$5,257 | \$15,127 | 72.68% | \$20,813 | \$26,070 |
| (4) | Aug-23 | \$2,399,028 | \$0 | \$2,399,028 | 32.46 | \$213,349 | 6.98% | \$14,892 | 1.80% | \$3,840 | \$11,052 | 72.68% | \$15,206 | \$19,046 |
| (5) | Sep-23 | \$2,496,343 | \$0 | \$2,496,343 | 32.46 | \$222,004 | 6.98% | \$15,496 | 1.80% | \$3,996 | \$11,500 | 72.68% | \$15,823 | \$19,819 |
| (6) | Oct-23 | \$1,997,023 | \$0 | \$1,997,023 | 32.46 | \$177,598 | 6.98% | \$12,396 | 1.80% | \$3,197 | \$9,199 | 72.68% | \$12,657 | \$15,854 |
| (7) | Nov-23 | \$3,005,393 | \$0 | \$3,005,393 | 35.17 | \$289,588 | 6.98% | \$20,213 | 1.80% | \$5,213 | \$15,000 | 72.68% | \$20,638 | \$25,851 |
| (8) | Dec-23 | \$11,212,627 | \$0 | \$11,212,627 | 35.17 | \$1,080,406 | 6.98% | \$75,412 | 1.80% | \$19,447 | \$55,965 | 72.68% | \$77,002 | \$96,449 |
| (9) | Jan-24 | \$816,967 | \$0 | \$816,967 | 35.17 | \$78,720 | 6.98% | \$5,495 | 1.80% | \$1,417 | \$4,078 | 72.68% | \$5,611 | \$7,028 |
| (10) | Feb-24 | \$2,494,593 | \$0 | \$2,494,593 | 35.17 | \$240,369 | 6.98% | \$16,778 | 1.80% | \$4,327 | \$12,451 | 72.68% | \$17,131 | \$21,458 |
| (11) | Mar-24 | \$5,173,963 | \$0 | \$5,173,963 | 35.17 | \$498,543 | 6.98% | \$34,798 | 1.80% | \$8,974 | \$25,824 | 72.68% | \$35,531 | \$44,505 |
| (12) | Apr-24 | \$3,605,284 | \$0 | \$3,605,284 | 35.17 | \$347,391 | 6.98% | \$24,248 | 1.80% | \$6,253 | \$17,995 | 72.68% | \$24,759 | \$31,012 |
| (13) | May-24 | \$3,097,380 | \$0 | \$3,097,380 | 32.46 | \$275,455 | 6.98% | \$19,227 | 1.80% | \$4,958 | \$14,269 | 72.68% | \$19,633 | \$24,591 |
| (14) | Jun-24 | \$2,153,355 | \$0 | \$2,153,355 | 32.46 | \$191,501 | 6.98% | \$13,367 | 1.80% | \$3,447 | \$9,920 | 72.68% | \$13,649 | \$17,096 |
| (15) | Jul-24 | \$3,367,324 | \$0 | \$3,367,324 | 32.46 | \$299,461 | 6.98% | \$20,902 | 1.80% | \$5,390 | \$15,512 | 72.68% | \$21,343 | \$26,733 |
| (16) | Aug-24 | \$2,118,740 | \$0 | \$2,118,740 | 32.46 | \$188,423 | 6.98% | \$13,152 | 1.80% | \$3,392 | \$9,760 | 72.68% | \$13,429 | \$16,821 |
| (17) | Sep-24 | \$3,322,248 | \$0 | \$3,322,248 | 32.46 | \$295,453 | 6.98% | \$20,623 | 1.80% | \$5,318 | \$15,305 | 72.68% | \$21,058 | \$26,376 |
| (18) | Oct-24 | <u>\$2,902,631</u> | <u>\$0</u> | <u>\$2,902,631</u> | 32.46 | <u>\$258,135</u> | 6.98% | \$18,018 | 1.80% | <u>\$4,646</u> | <u>\$13,372</u> | 72.68% | \$18,398 | <u>\$23,044</u> |
| (19) | TOTAL | \$57,940,740 | \$0 | \$57,940,740 | | \$5,348,091 | | | | \$96,266 | \$277,031 | | | \$477,430 |

Col (a): Attachment B, Schedule 3A, Page 1, Column (c)

Col (b):

Col (c): Column (a) + Column (b)

Col (d): Lns (1)-(6): Lead Lag Study, DPU 24-OGAF-GRID, Att C, Pg 1, Ln (9); Lns (7)-(12): Att C, Pg 1, Ln (9); Lns (13)-(18): Projection, same as Ln (6)

Col (e): Column (c) x Column (d) ÷ 365

Col (f): MA Rate Case Docket 20-120

Col (g): Column (e) x Column (f)

Col (h): MA Rate Case Docket 20-120

Col (i): Column (e) x Column (h)

Col (j): Column (g) - Column (i)

Col (k): MA Rate Case Docket 20-120

Col (l): Column (j) ÷ Column (k)

Col (m): Column (i) + Column (l)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.31 Balance
Low Income EE Working Capital**

| | Month | EE WC Allowable (a) | Adjustment (b) | Total WC Allow (c) | Number of Days Lag (d) | Working Capital Requirement (e) | Cost of Capital (f) | Return on Working Capital (g) | Weighted Cost of Debt (h) | Interest on WC Allowance (i) | Taxable Income (j) | Combined Tax Rate (k) | Return Requirement Plus Taxes (l) | Working Capital Allowable (m) |
|------|--------|---------------------------|-------------------|--------------------------|---------------------------------|--|---------------------------|--|------------------------------------|---------------------------------------|--------------------------|--------------------------------|--|--|
| (1) | May-23 | \$5,095,214 | \$0 | \$5,095,214 | 32.46 | \$453,125 | 6.98% | \$31,628 | 1.80% | \$8,156 | \$23,472 | 72.68% | \$32,295 | \$40,451 |
| (2) | Jun-23 | \$3,231,202 | \$0 | \$3,231,202 | 32.46 | \$287,356 | 6.98% | \$20,057 | 1.80% | \$5,172 | \$14,885 | 72.68% | \$20,480 | \$25,652 |
| (3) | Jul-23 | \$2,142,173 | \$0 | \$2,142,173 | 32.46 | \$190,507 | 6.98% | \$13,297 | 1.80% | \$3,429 | \$9,868 | 72.68% | \$13,577 | \$17,006 |
| (4) | Aug-23 | \$5,168,639 | \$0 | \$5,168,639 | 32.46 | \$459,655 | 6.98% | \$32,084 | 1.80% | \$8,274 | \$23,810 | 72.68% | \$32,760 | \$41,034 |
| (5) | Sep-23 | \$1,412,935 | \$0 | \$1,412,935 | 32.46 | \$125,654 | 6.98% | \$8,771 | 1.80% | \$2,262 | \$6,509 | 72.68% | \$8,956 | \$11,218 |
| (6) | Oct-23 | \$3,780,562 | \$0 | \$3,780,562 | 32.46 | \$336,211 | 6.98% | \$23,468 | 1.80% | \$6,052 | \$17,416 | 72.68% | \$23,963 | \$30,015 |
| (7) | Nov-23 | \$9,488,569 | \$0 | \$9,488,569 | 35.17 | \$914,282 | 6.98% | \$63,817 | 1.80% | \$16,457 | \$47,360 | 72.68% | \$65,162 | \$81,619 |
| (8) | Dec-23 | \$22,102,124 | \$0 | \$22,102,124 | 35.17 | \$2,129,676 | 6.98% | \$148,651 | 1.80% | \$38,334 | \$110,317 | 72.68% | \$151,785 | \$190,119 |
| (9) | Jan-24 | \$161,823 | \$0 | \$161,823 | 35.17 | \$15,593 | 6.98% | \$1,088 | 1.80% | \$281 | \$807 | 72.68% | \$1,110 | \$1,391 |
| (10) | Feb-24 | \$230,431 | \$0 | \$230,431 | 35.17 | \$22,203 | 6.98% | \$1,550 | 1.80% | \$400 | \$1,150 | 72.68% | \$1,582 | \$1,982 |
| (11) | Mar-24 | \$2,371,494 | \$0 | \$2,371,494 | 35.17 | \$228,508 | 6.98% | \$15,950 | 1.80% | \$4,113 | \$11,837 | 72.68% | \$16,286 | \$20,399 |
| (12) | Apr-24 | \$5,859,632 | \$0 | \$5,859,632 | 35.17 | \$564,612 | 6.98% | \$39,410 | 1.80% | \$10,163 | \$29,247 | 72.68% | \$40,241 | \$50,404 |
| (13) | May-24 | \$8,333,978 | \$0 | \$8,333,978 | 32.46 | \$741,153 | 6.98% | \$51,732 | 1.80% | \$13,341 | \$38,391 | 72.68% | \$52,822 | \$66,163 |
| (14) | Jun-24 | \$6,186,204 | \$0 | \$6,186,204 | 32.46 | \$550,148 | 6.98% | \$38,400 | 1.80% | \$9,903 | \$28,497 | 72.68% | \$39,209 | \$49,112 |
| (15) | Jul-24 | \$3,513,772 | \$0 | \$3,513,772 | 32.46 | \$312,485 | 6.98% | \$21,811 | 1.80% | \$5,625 | \$16,186 | 72.68% | \$22,270 | \$27,895 |
| (16) | Aug-24 | \$2,786,640 | \$0 | \$2,786,640 | 32.46 | \$247,820 | 6.98% | \$17,298 | 1.80% | \$4,461 | \$12,837 | 72.68% | \$17,662 | \$22,123 |
| (17) | Sep-24 | \$2,931,914 | \$0 | \$2,931,914 | 32.46 | \$260,740 | 6.98% | \$18,200 | 1.80% | \$4,693 | \$13,507 | 72.68% | \$18,584 | \$23,277 |
| (18) | Oct-24 | <u>\$3,227,011</u> | <u>\$0</u> | <u>\$3,227,011</u> | 32.46 | <u>\$286,983</u> | 6.98% | \$20,031 | 1.80% | <u>\$5,166</u> | <u>\$14,865</u> | 72.68% | \$20,453 | <u>\$25,619</u> |
| (19) | TOTAL | \$88,024,318 | \$0 | \$88,024,318 | | \$8,126,711 | | | | \$146,282 | \$420,961 | | | \$725,479 |

Col (a): Attachment B, Schedule 3A, Page 1, Column (e)

Col (b):

Col (c): Column (a) + Column (b)

Col (d): Lns (1)-(6): Lead Lag Study, DPU 24-OGAF-GRID, Att C, Pg 1, Ln (9); Lns (7)-(12): Att C, Pg 1, Ln (9); Lns (13)-(18): Projection, same as Ln (6)

Col (e): Column (c) x Column (d) ÷ 365

Col (f): MA Rate Case Docket 20-120

Col (g): Column (e) x Column (f)

Col (h): MA Rate Case Docket 20-120

Col (i): Column (e) x Column (h)

Col (j): Column (g) - Column (i)

Col (k): MA Rate Case Docket 20-120

Col (l): Column (j) ÷ Column (k)

Col (m): Column (i) + Column (l)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Account 142.42 Balance
LDAC Capacity Credit Working Capital**

| | Month | Capacity Cr. WC Allowable (a) | Adjustment (b) | Total WC Allow (c) | Number of Days Lag (d) | Working Capital Requirement (e) | Cost of Capital (f) | Return on Working Capital (g) | Weighted Cost of Debt (h) | Interest on WC Allowance (i) | Taxable Income (j) | Combined Tax Rate (k) | Return Requirement Plus Taxes (l) | Working Capital Allowable (m) |
|------|--------|--|-------------------|--------------------------|---------------------------------|--|---------------------------|--|------------------------------------|---------------------------------------|--------------------------|--------------------------------|--|--|
| (1) | May-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (2) | Jun-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (3) | Jul-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (4) | Aug-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (5) | Sep-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (6) | Oct-23 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (7) | Nov-23 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (8) | Dec-23 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (9) | Jan-24 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (10) | Feb-24 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (11) | Mar-24 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (12) | Apr-24 | \$0 | \$0 | \$0 | 35.17 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (13) | May-24 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (14) | Jun-24 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (15) | Jul-24 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (16) | Aug-24 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (17) | Sep-24 | \$0 | \$0 | \$0 | 32.46 | \$0 | 6.98% | \$0 | 1.80% | \$0 | \$0 | 72.68% | \$0 | \$0 |
| (18) | Oct-24 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | 32.46 | <u>\$0</u> | 6.98% | \$0 | 1.80% | <u>\$0</u> | <u>\$0</u> | 72.68% | \$0 | <u>\$0</u> |
| (19) | TOTAL | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 | | | \$0 |

Col (a): Attachment B, Schedule 3A, Page 1, Column (g)

Col (b):

Col (c): Column (a) + Column (b)

Col (d): Lns (1)-(6): Lead Lag Study, DPU 24-OGAF-GRID, Att C, Pg 1, Ln (9); Lns (7)-(12): Att C, Pg 1, Ln (9); Lns (13)-(18): Projection, same as Ln (6)

Col (e): Column (c) x Column (d) ÷ 365

Col (f): MA Rate Case Docket 20-120

Col (g): Column (e) x Column (f)

Col (h): MA Rate Case Docket 20-120

Col (i): Column (e) x Column (h)

Col (j): Column (g) - Column (i)

Col (k): MA Rate Case Docket 20-120

Col (l): Column (j) ÷ Column (k)

Col (m): Column (i) + Column (l)

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Attorney General Costs**

| Vendor | Inv # | Inv Date | May 2023 | June 2023 | July 2023 | August 2023 | Sep 2023 | Oct 2023 | Nov 2023 | Dec 2023 | Jan 2024 | Feb 2024 | Mar 2024 | Apr 2024 |
|------------------------------|---------|-----------|-------------|--------------|--------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| (1) Brattle Group | 072146 | 5/4/2023 | \$8,858.75 | | | | | | | | | | | |
| (2) Brattle Group | 072438 | 5/4/2023 | \$56,040.00 | | | | | | | | | | | |
| (3) Brattle Group | 072924 | 10/1/2023 | | | | | | \$11,065.00 | | | | | | |
| (4) Brattle Group | 073625 | 8/11/2023 | | | | \$1,437.50 | | | | | | | | |
| (5) Brattle Group | 26872 | 8/11/2023 | | | | \$550.00 | | | | | | | | |
| (6) Brattle Group | 073306 | 11/1/2023 | | | | | | | \$12,262.50 | | | | | |
| (7) Bernstein Shur | 4051000 | 11/2/2023 | | | | | | | \$221.00 | | | | | |
| (8) Bernstein Shur | 4048661 | 11/3/2023 | | | | | | | \$1,727.00 | | | | | |
| (9) Bernstein Shur | 4053115 | 3/1/2024 | | | | | | | | | | | \$914.50 | |
| (10) Bernstein Shur | 4055392 | 3/1/2024 | | | | | | | | | | | \$1,201.10 | |
| (11) Bernstein Shur | 4057199 | 3/1/2024 | | | | | | | | | | | \$7,768.20 | |
| (12) Bernstein Shur | 4058254 | 2/1/2024 | | | | | | | | | | \$2,411.94 | | |
| (13) DH Infrastructure | 1207 | 12/1/2023 | | | | | | | | \$7,798.75 | | | | |
| (14) Exeter Associates, Inc. | 23767 | 5/4/2023 | \$3,524.70 | | | | | | | | | | | |
| (15) Exeter Associates, Inc. | 24464 | 5/4/2023 | \$3,854.70 | | | | | | | | | | | |
| (16) Exeter Associates, Inc. | 25023 | 6/1/2023 | | \$1,653.90 | | | | | | | | | | |
| (17) Exeter Associates, Inc. | 25736 | 7/25/2023 | | | | \$2,648.20 | | | | | | | | |
| (18) Green Energy Eco | 35-51 | 12/1/2023 | | | | | | | | \$1,860.36 | | | | |
| (19) Green Energy Eco | 35-51 | 1/1/2024 | | | | | | | | | \$2,472.23 | | | |
| (20) Green Energy Eco | 35-51 | 1/1/2024 | | | | | | | | | \$4,022.91 | | | |
| (21) Green Energy Eco | 35-51 | 3/1/2024 | | | | | | | | | | | \$1,951.69 | |
| (22) Green Energy Eco | 35-51 | 3/1/2024 | | | | | | | | | | | \$2,436.99 | |
| (23) PCMG | 1198 | 3/1/2024 | | | | | | | | | | | \$7,192.50 | |
| (24) Total | | | \$72,278.15 | \$1,653.90 | \$0.00 | \$4,635.70 | \$0.00 | \$11,065.00 | \$14,210.50 | \$9,659.11 | \$6,495.14 | \$2,411.94 | \$21,464.98 | \$0.00 |

**Boston Gas Company
d/b/a National Grid
May 2023 - October 2024
Consolidated LDAC Non-Firm Margin**

| | <u>Month</u> | Non-Firm Sales <u>Margin</u> (a) | Non-Firm Transportation <u>Margin</u> (b) | Total Non-Firm <u>Margin</u> (c) = (a) + (b) | Less: Non-Firm <u>Retention</u> (d) |
|------|--------------|---|--|---|--|
| (1) | May-23 | \$0 | \$0 | \$0 | \$0 |
| (2) | Jun-23 | \$0 | \$0 | \$0 | \$0 |
| (3) | Jul-23 | \$0 | \$0 | \$0 | \$0 |
| (4) | Aug-23 | \$0 | \$0 | \$0 | \$0 |
| (5) | Sep-23 | \$0 | \$0 | \$0 | \$0 |
| (6) | Oct-23 | \$0 | \$0 | \$0 | \$0 |
| (7) | Nov-23 | \$0 | \$0 | \$0 | \$0 |
| (8) | Dec-23 | \$0 | \$0 | \$0 | \$0 |
| (9) | Jan-24 | \$0 | \$0 | \$0 | \$0 |
| (10) | Feb-24 | \$0 | \$0 | \$0 | \$0 |
| (11) | Mar-24 | \$0 | \$0 | \$0 | \$0 |
| (12) | Apr-24 | \$0 | \$0 | \$0 | \$0 |
| (13) | May-24 | \$0 | \$0 | \$0 | \$0 |
| (14) | Jun-24 | \$0 | \$0 | \$0 | \$0 |
| (15) | Jul-24 | \$0 | \$0 | \$0 | \$0 |
| (16) | Aug-24 | \$0 | \$0 | \$0 | \$0 |
| (17) | Sep-24 | \$0 | \$0 | \$0 | \$0 |
| (18) | Oct-24 | \$0 | \$0 | \$0 | \$0 |
| | Total | \$0 | \$0 | \$0 | \$0 |

Lead Lag Study

Through Month Ending April 2024

Boston Gas Company
Lead Lag Study TME April 2024
Total Days Lag Summary

| <u>Total Days Lag in Receipt of Revenue</u> | | <u>Reference</u> | <u>Total</u> (a) | <u>Firm</u> (b) | <u>NonFirm</u> (c) |
|---|--|---|---------------------|--------------------|-----------------------|
| (1) | Days Delay from Gas Service to Meter Reading | Pg 2, Ln (16)(a), or (16)(b) | | 15.21 | 15.21 |
| (2) | Days Delay from Meter Reading to Billing | Pg 6, Ln (242), or Ln (243) | | 1.52 | 2.00 |
| (3) | Days Delay from Billing to Collection | Pg 7, Ln (15)(a) | | <u>52.96</u> | <u>20.00</u> |
| (4) | Total Days Lag in Receipt of Revenue | Sum (Lns (1) - (3)) | | 69.69 | 37.21 |
| (5) | Total Days Lag in Payment of Expense | Pg 10, Ln (29)(h), or (29)(k) | | <u>34.50</u> | <u>35.21</u> |
| (6) | Net Days Lag | Ln (4) - Ln (5) | 35.19 | 35.19 | 2.00 |
| (7) | Sendout Costs | Pg 9, Ln (13)(a), or (13)(b), or (13)(c) | \$911,734,295 | \$911,665,614 | \$68,682 |
| (8) | Percent of Total Sendout Cost | Ln (7)(b) ÷ Ln (7)(a) or Ln (7)(c) ÷ Ln (7)(a) | 100.00% | 99.99% | 0.01% |
| (9) | Weighted Days Lag | Ln (6)(b) x Ln (8)(b), or Ln (6)(c) x Ln (8)(c) | <u>35.19</u> | <u>35.19</u> | <u>0.00</u> |

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Gas Service to Meter Reading

| | | Total Firm <u>Revenues*</u> (a) | Total NonFirm <u>Revenues*</u> (b) | Total <u>Revenues*</u> (c) = (a) + (b) |
|------|------------------|--|---|--|
| (1) | Apr-23 | \$216,602,760 | \$81 | \$216,602,841 |
| (2) | May-23 | \$121,915,055 | \$23 | \$121,915,078 |
| (3) | Jun-23 | \$65,543,510 | \$5,718 | \$65,549,228 |
| (4) | Jul-23 | \$70,407,430 | \$12,383 | \$70,419,813 |
| (5) | Aug-23 | \$43,928,647 | \$3,707 | \$43,932,353 |
| (6) | Sep-23 | \$43,244,744 | \$2,559 | \$43,247,304 |
| (7) | Oct-23 | \$50,471,987 | \$13,963 | \$50,485,951 |
| (8) | Nov-23 | \$111,051,963 | \$27,140 | \$111,079,103 |
| (9) | Dec-23 | \$241,015,826 | \$5,576 | \$241,021,403 |
| (10) | Jan-24 | \$300,449,162 | \$0 | \$300,449,162 |
| (11) | Feb-24 | \$331,950,612 | \$34 | \$331,950,646 |
| (12) | Mar-24 | \$290,265,122 | \$0 | \$290,265,122 |
| (13) | Apr-24 | \$236,653,597 | \$104 | \$236,653,701 |
| (14) | Last 13 Months | \$2,123,500,415 | \$71,288 | \$2,123,571,704 |
| (15) | | 100.00% | | |
| | Days Lag Gas Svc | | | |
| (16) | to Meter Reading | 15.21 | 15.21 | |

Lns (1) - (13), Col (a) & (b): Revenue Report from CRIS billing system

Ln (14): Sum (Lns (1) - (13))

Ln (15): Ln (14)(a) ÷ Ln (14)(c)

Ln (16): 365 ÷ 12 ÷ 2 x Ln (15)

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Meter Reading to Billing

| | <u>Month</u> | <u>Cycle</u> | <u>Read Date</u> | <u>Mailing Date</u> | <u>Delay in Billing</u> |
|------|--------------|--------------|----------------------|-------------------------|-----------------------------|
| (1) | May-23 | (a) 1 | (b) 27 | (c) 28 | (d) 1 |
| (2) | | 2 | 28 | 1 | 3 |
| (3) | | 3 | 1 | 2 | 1 |
| (4) | | 4 | 2 | 3 | 1 |
| (5) | | 5 | 3 | 4 | 1 |
| (6) | | 6 | 4 | 5 | 1 |
| (7) | | 7 | 5 | 8 | 3 |
| (8) | | 8 | 8 | 9 | 1 |
| (9) | | 9 | 9 | 10 | 1 |
| (10) | | 10 | 10 | 12 | 2 |
| (11) | | 11 | 12 | 15 | 3 |
| (12) | | 12 | 15 | 16 | 1 |
| (13) | | 13 | 16 | 17 | 1 |
| (14) | | 14 | 17 | 18 | 1 |
| (15) | | 15 | 18 | 19 | 1 |
| (16) | | 16 | 19 | 22 | 3 |
| (17) | | 17 | 22 | 23 | 1 |
| (18) | | 18 | 23 | 24 | 1 |
| (19) | | 19 | 24 | 25 | 1 |
| (20) | | 20 | 25 | 26 | 1 |
| (21) | Jun-23 | 1 | 26 | 30 | 4 |
| (22) | | 2 | 30 | 31 | 1 |
| (23) | | 3 | 31 | 1 | 2 |
| (24) | | 4 | 1 | 2 | 1 |
| (25) | | 5 | 2 | 5 | 3 |
| (26) | | 6 | 5 | 6 | 1 |
| (27) | | 7 | 6 | 7 | 1 |
| (28) | | 8 | 7 | 8 | 1 |
| (29) | | 9 | 8 | 9 | 1 |
| (30) | | 10 | 9 | 12 | 3 |
| (31) | | 11 | 12 | 13 | 1 |
| (32) | | 12 | 13 | 14 | 1 |
| (33) | | 13 | 14 | 16 | 2 |
| (34) | | 14 | 16 | 19 | 3 |
| (35) | | 15 | 19 | 20 | 1 |
| (36) | | 16 | 20 | 21 | 1 |
| (37) | | 17 | 21 | 22 | 1 |
| (38) | | 18 | 22 | 23 | 1 |
| (39) | | 19 | 23 | 26 | 3 |
| (40) | | 20 | 26 | 27 | 1 |
| (41) | Jul-23 | 1 | 27 | 28 | 1 |
| (42) | | 2 | 28 | 29 | 1 |
| (43) | | 3 | 29 | 30 | 1 |
| (44) | | 4 | 30 | 3 | 2 |
| (45) | | 5 | 3 | 5 | 2 |
| (46) | | 6 | 5 | 6 | 1 |
| (47) | | 7 | 6 | 7 | 1 |
| (48) | | 8 | 7 | 10 | 3 |
| (49) | | 9 | 10 | 11 | 1 |
| (50) | | 10 | 11 | 12 | 1 |
| (51) | | 11 | 12 | 14 | 2 |
| (52) | | 12 | 14 | 17 | 3 |
| (53) | | 13 | 17 | 18 | 1 |
| (54) | | 14 | 18 | 19 | 1 |
| (55) | | 15 | 19 | 20 | 1 |
| (56) | | 16 | 20 | 21 | 1 |
| (57) | | 17 | 21 | 24 | 3 |
| (58) | | 18 | 24 | 25 | 1 |
| (59) | | 19 | 25 | 26 | 1 |
| (60) | | 20 | 26 | 27 | 1 |
| (61) | Aug-23 | 1 | 27 | 28 | 1 |

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Meter Reading to Billing

| | <u>Month</u> | <u>Cycle</u> | <u>Read Date</u> | <u>Mailing Date</u> | <u>Delay in Billing</u> |
|-------|--------------|--------------|----------------------|-------------------------|-----------------------------|
| | | (a) | (b) | (c) | (d) |
| (62) | | 2 | 28 | 31 | 3 |
| (63) | | 3 | 31 | 1 | 0 |
| (64) | | 4 | 1 | 2 | 1 |
| (65) | | 5 | 2 | 3 | 1 |
| (66) | | 6 | 3 | 4 | 1 |
| (67) | | 7 | 4 | 7 | 3 |
| (68) | | 8 | 7 | 8 | 1 |
| (69) | | 9 | 8 | 9 | 1 |
| (70) | | 10 | 9 | 11 | 2 |
| (71) | | 11 | 11 | 14 | 3 |
| (72) | | 12 | 14 | 15 | 1 |
| (73) | | 13 | 15 | 16 | 1 |
| (74) | | 14 | 16 | 18 | 2 |
| (75) | | 15 | 18 | 21 | 3 |
| (76) | | 16 | 21 | 22 | 1 |
| (77) | | 17 | 22 | 23 | 1 |
| (78) | | 18 | 23 | 24 | 1 |
| (79) | | 19 | 24 | 25 | 1 |
| (80) | | 20 | 25 | 28 | 3 |
| | | | | | |
| (81) | Sep-23 | 1 | 28 | 29 | 1 |
| (82) | | 2 | 29 | 30 | 1 |
| (83) | | 3 | 30 | 31 | 1 |
| (84) | | 4 | 31 | 1 | 0 |
| (85) | | 5 | 1 | 5 | 4 |
| (86) | | 6 | 5 | 6 | 1 |
| (87) | | 7 | 6 | 7 | 1 |
| (88) | | 8 | 7 | 8 | 1 |
| (89) | | 9 | 8 | 11 | 3 |
| (90) | | 10 | 11 | 12 | 1 |
| (91) | | 11 | 12 | 13 | 1 |
| (92) | | 12 | 13 | 14 | 1 |
| (93) | | 13 | 14 | 15 | 1 |
| (94) | | 14 | 15 | 18 | 3 |
| (95) | | 15 | 18 | 19 | 1 |
| (96) | | 16 | 19 | 20 | 1 |
| (97) | | 17 | 20 | 21 | 1 |
| (98) | | 18 | 21 | 22 | 1 |
| (99) | | 19 | 22 | 25 | 3 |
| (100) | | 20 | 25 | 26 | 1 |
| | | | | | |
| (101) | Oct-23 | 1 | 26 | 27 | 1 |
| (102) | | 2 | 27 | 28 | 1 |
| (103) | | 3 | 28 | 29 | 1 |
| (104) | | 4 | 29 | 2 | 2 |
| (105) | | 5 | 2 | 3 | 1 |
| (106) | | 6 | 3 | 4 | 1 |
| (107) | | 7 | 4 | 6 | 2 |
| (108) | | 8 | 6 | 9 | 3 |
| (109) | | 9 | 9 | 10 | 1 |
| (110) | | 10 | 10 | 11 | 1 |
| (111) | | 11 | 11 | 13 | 2 |
| (112) | | 12 | 13 | 16 | 3 |
| (113) | | 13 | 16 | 17 | 1 |
| (114) | | 14 | 17 | 18 | 1 |
| (115) | | 15 | 18 | 19 | 1 |
| (116) | | 16 | 19 | 20 | 1 |
| (117) | | 17 | 20 | 23 | 3 |
| (118) | | 18 | 23 | 24 | 1 |
| (119) | | 19 | 24 | 25 | 1 |
| (120) | | 20 | 25 | 26 | 1 |
| | | | | | |
| (121) | Nov-23 | 1 | 26 | 27 | 1 |
| (122) | | 2 | 27 | 30 | 3 |
| (123) | | 3 | 30 | 31 | 1 |

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Meter Reading to Billing

| | <u>Month</u> | <u>Cycle</u> | <u>Read Date</u> | <u>Mailing Date</u> | <u>Delay in Billing</u> |
|-------|--------------|--------------|------------------|---------------------|-------------------------|
| | | (a) | (b) | (c) | (d) |
| (124) | | 4 | 31 | 1 | 2 |
| (125) | | 5 | 1 | 2 | 1 |
| (126) | | 6 | 2 | 3 | 1 |
| (127) | | 7 | 3 | 6 | 3 |
| (128) | | 8 | 6 | 7 | 1 |
| (129) | | 9 | 7 | 8 | 1 |
| (130) | | 10 | 8 | 9 | 1 |
| (131) | | 11 | 9 | 13 | 4 |
| (132) | | 12 | 13 | 14 | 1 |
| (133) | | 13 | 14 | 15 | 1 |
| (134) | | 14 | 15 | 16 | 1 |
| (135) | | 15 | 16 | 17 | 1 |
| (136) | | 16 | 17 | 20 | 3 |
| (137) | | 17 | 20 | 21 | 1 |
| (138) | | 18 | 21 | 22 | 1 |
| (139) | | 19 | 22 | 27 | 5 |
| (140) | | 20 | 27 | 28 | 1 |
| | | | | | |
| (141) | Dec-23 | 1 | 28 | 29 | 1 |
| (142) | | 2 | 29 | 30 | 1 |
| (143) | | 3 | 30 | 1 | 4 |
| (144) | | 4 | 1 | 4 | 3 |
| (145) | | 5 | 4 | 5 | 1 |
| (146) | | 6 | 5 | 6 | 1 |
| (147) | | 7 | 6 | 7 | 1 |
| (148) | | 8 | 7 | 8 | 1 |
| (149) | | 9 | 8 | 11 | 3 |
| (150) | | 10 | 11 | 12 | 1 |
| (151) | | 11 | 12 | 13 | 1 |
| (152) | | 12 | 13 | 14 | 1 |
| (153) | | 13 | 14 | 15 | 1 |
| (154) | | 14 | 15 | 18 | 3 |
| (155) | | 15 | 18 | 19 | 1 |
| (156) | | 16 | 19 | 20 | 1 |
| (157) | | 17 | 20 | 21 | 1 |
| (158) | | 18 | 21 | 22 | 1 |
| (159) | | 19 | 22 | 26 | 4 |
| (160) | | 20 | 26 | 27 | 1 |
| | | | | | |
| (161) | Jan-24 | 1 | 27 | 28 | 1 |
| (162) | | 2 | 28 | 29 | 1 |
| (163) | | 3 | 29 | 2 | 2 |
| (164) | | 4 | 2 | 3 | 1 |
| (165) | | 5 | 3 | 4 | 1 |
| (166) | | 6 | 4 | 5 | 1 |
| (167) | | 7 | 5 | 8 | 3 |
| (168) | | 8 | 8 | 9 | 1 |
| (169) | | 9 | 9 | 10 | 1 |
| (170) | | 10 | 10 | 11 | 1 |
| (171) | | 11 | 11 | 12 | 1 |
| (172) | | 12 | 12 | 16 | 4 |
| (173) | | 13 | 16 | 17 | 1 |
| (174) | | 14 | 17 | 18 | 1 |
| (175) | | 15 | 18 | 19 | 1 |
| (176) | | 16 | 19 | 22 | 3 |
| (177) | | 17 | 22 | 23 | 1 |
| (178) | | 18 | 23 | 24 | 1 |
| (179) | | 19 | 24 | 25 | 1 |
| (180) | | 20 | 25 | 26 | 1 |
| | | | | | |
| (181) | Feb-24 | 1 | 26 | 27 | 1 |
| (182) | | 2 | 27 | 30 | 3 |
| (183) | | 3 | 30 | 31 | 1 |
| (184) | | 4 | 31 | 1 | 2 |

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Meter Reading to Billing

| | <u>Month</u> | <u>Cycle</u> | <u>Read Date</u> | <u>Mailing Date</u> | <u>Delay in Billing</u> | |
|-------|--|--------------|------------------|---------------------|-------------------------|------|
| | | (a) | (b) | (c) | (d) | |
| (185) | | 5 | 1 | 2 | 1 | |
| (186) | | 6 | 2 | 5 | 3 | |
| (187) | | 7 | 5 | 6 | 1 | |
| (188) | | 8 | 6 | 7 | 1 | |
| (189) | | 9 | 7 | 8 | 1 | |
| (190) | | 10 | 8 | 9 | 1 | |
| (191) | | 11 | 9 | 12 | 3 | |
| (192) | | 12 | 12 | 13 | 1 | |
| (193) | | 13 | 13 | 14 | 1 | |
| (194) | | 14 | 14 | 15 | 1 | |
| (195) | | 15 | 15 | 16 | 1 | |
| (196) | | 16 | 16 | 20 | 4 | |
| (197) | | 17 | 20 | 21 | 1 | |
| (198) | | 18 | 21 | 22 | 1 | |
| (199) | | 19 | 22 | 23 | 1 | |
| (200) | | 20 | 23 | 26 | 3 | |
| | | | | | | |
| (201) | Mar-24 | 1 | 26 | 27 | 1 | |
| (202) | | 2 | 27 | 28 | 1 | |
| (203) | | 3 | 28 | 29 | 1 | |
| (204) | | 4 | 29 | 1 | 1 | |
| (205) | | 5 | 1 | 4 | 3 | |
| (206) | | 6 | 4 | 5 | 1 | |
| (207) | | 7 | 5 | 6 | 1 | |
| (208) | | 8 | 6 | 8 | 2 | |
| (209) | | 9 | 8 | 11 | 3 | |
| (210) | | 10 | 11 | 12 | 1 | |
| (211) | | 11 | 12 | 13 | 1 | |
| (212) | | 12 | 13 | 14 | 1 | |
| (213) | | 13 | 14 | 15 | 1 | |
| (214) | | 14 | 15 | 18 | 3 | |
| (215) | | 15 | 18 | 19 | 1 | |
| (216) | | 16 | 19 | 20 | 1 | |
| (217) | | 17 | 20 | 21 | 1 | |
| (218) | | 18 | 21 | 22 | 1 | |
| (219) | | 19 | 22 | 25 | 3 | |
| (220) | | 20 | 25 | 26 | 1 | |
| | | | | | | |
| (221) | Apr-24 | 1 | 26 | 27 | 1 | |
| (222) | | 2 | 27 | 28 | 1 | |
| (223) | | 3 | 28 | 1 | 3 | |
| (224) | | 4 | 1 | 2 | 1 | |
| (225) | | 5 | 2 | 3 | 1 | |
| (226) | | 6 | 3 | 4 | 1 | |
| (227) | | 7 | 4 | 5 | 1 | |
| (228) | | 8 | 5 | 8 | 3 | |
| (229) | | 9 | 8 | 9 | 1 | |
| (230) | | 10 | 9 | 10 | 1 | |
| (231) | | 11 | 10 | 12 | 2 | |
| (232) | | 12 | 12 | 15 | 3 | |
| (233) | | 13 | 15 | 16 | 1 | |
| (234) | | 14 | 16 | 17 | 1 | |
| (235) | | 15 | 17 | 19 | 2 | |
| (236) | | 16 | 19 | 22 | 3 | |
| (237) | | 17 | 22 | 23 | 1 | |
| (238) | | 18 | 23 | 24 | 1 | |
| (239) | | 19 | 24 | 25 | 1 | |
| (240) | | 20 | 25 | 27 | 2 | |
| | | | | | | |
| (241) | Total Lag (05/23 - 04/24): Sum Column (d) | | | | 365 | Days |
| | | | | | | |
| (242) | Annual Cycle Average: Line 241 ÷ Cycles Per Year (20 x 12) | | | | 1.52 | Days |
| | | | | | | |
| (243) | Other NonFirm (Rate 8) | | | | 2.00 | Days |

Lead Lag Study
Lead Lag Study TME April 2024
Days Delay from Billing to Collection

Boston Gas Company
d/b/a National Grid
D.P.U. 24-PGAF-GRID
Attachment C
Page 7 of 10

BOSTON

| | | <u>TME</u> <u>Firm</u> <u>Gas Cost*</u> (a) | <u>TME</u> <u>Firm</u> <u>Revenues*</u> (b) | <u>TME</u> <u>Firm GC/</u> <u>Firm Revenue</u> (c) (a) ÷ (b) | <u>Firm</u> <u>Accounts</u> <u>Receivable*</u> (d) | <u>Firm</u> <u>Gas Accounts</u> <u>Receivable*</u> (e) (c) x (d) | <u>Gas Accts</u> <u>Receivable/</u> <u>TME GC</u> (f) (e) ÷ (a) | <u>Days Lag</u> <u>Receivable %</u> <u>* 365 Days</u> (g) (f) x 365 |
|------|----------------------------|--|--|--|---|--|---|---|
| (1) | Apr-23 | \$806,853,793 | \$1,973,762,294 | 40.88% | \$328,543,717 | \$134,305,304 | 16.65% | 60.76 |
| (2) | May-23 | \$819,949,819 | \$1,959,467,842 | 41.85% | \$300,073,461 | \$125,567,348 | 15.31% | 55.90 |
| (3) | Jun-23 | \$840,142,683 | \$1,956,000,370 | 42.95% | \$284,334,710 | \$122,127,649 | 14.54% | 53.06 |
| (4) | Jul-23 | \$848,370,353 | \$1,965,178,964 | 43.17% | \$214,662,677 | \$92,670,161 | 10.92% | 39.87 |
| (5) | Aug-23 | \$858,604,462 | \$1,957,970,729 | 43.85% | \$215,722,582 | \$94,598,131 | 11.02% | 40.21 |
| (6) | Sep-23 | \$872,308,915 | \$1,951,348,894 | 44.70% | \$202,804,377 | \$90,659,372 | 10.39% | 37.93 |
| (7) | Oct-23 | \$886,400,721 | \$1,930,224,779 | 45.92% | \$138,969,255 | \$63,817,670 | 7.20% | 26.28 |
| (8) | Nov-23 | \$894,683,354 | \$1,925,500,696 | 46.46% | \$150,991,764 | \$70,158,281 | 7.84% | 28.62 |
| (9) | Dec-23 | \$967,265,812 | \$1,919,013,310 | 50.40% | \$324,357,618 | \$163,490,286 | 16.90% | 61.69 |
| (10) | Jan-24 | \$905,978,142 | \$1,888,583,462 | 47.97% | \$296,311,807 | \$142,144,642 | 15.69% | 57.27 |
| (11) | Feb-24 | \$923,212,232 | \$1,893,578,893 | 48.75% | \$410,745,377 | \$200,258,441 | 21.69% | 79.17 |
| (12) | Mar-24 | \$918,772,754 | \$1,886,846,818 | 48.69% | \$415,914,729 | \$202,523,659 | 22.04% | 80.46 |
| (13) | Apr-24 | \$911,596,932 | \$1,906,897,655 | 47.81% | \$351,432,237 | \$168,003,011 | 18.43% | 67.27 |
| (14) | Total Days- Last 13 Months | | | | | | | 688.49 |
| (15) | 13 Month Average | | | | | | | 52.96 |

Col (a): Page 9, Col (a)

Col (b): Page 8, Col (a)

Col (d): Accts Receivable Monthly Ending Balance

Lead Lag Study
Lead Lag Study TME April 2024
Total Revenue

| | | TME Firm <u>Revenues*</u> (a) | TME Other NC <u>Revenues*</u> (b) | TME Total <u>Revenues*</u> (c) |
|------|--------|--|--|---|
| (1) | Apr-23 | \$1,973,762,294 | \$490,633 | \$1,974,252,927 |
| (2) | May-23 | \$1,959,467,842 | \$489,533 | \$1,959,957,375 |
| (3) | Jun-23 | \$1,956,000,370 | \$495,102 | \$1,956,495,472 |
| (4) | Jul-23 | \$1,965,178,964 | \$484,383 | \$1,965,663,347 |
| (5) | Aug-23 | \$1,957,970,729 | \$234,848 | \$1,958,205,577 |
| (6) | Sep-23 | \$1,951,348,894 | \$66,246 | \$1,951,415,140 |
| (7) | Oct-23 | \$1,930,224,779 | \$44,570 | \$1,930,269,349 |
| (8) | Nov-23 | \$1,925,500,696 | \$66,472 | \$1,925,567,168 |
| (9) | Dec-23 | \$1,919,013,310 | \$71,436 | \$1,919,084,746 |
| (10) | Jan-24 | \$1,888,583,462 | \$71,436 | \$1,888,654,898 |
| (11) | Feb-24 | \$1,893,578,893 | \$71,240 | \$1,893,650,133 |
| (12) | Mar-24 | \$1,886,846,818 | \$71,184 | \$1,886,918,002 |
| (13) | Apr-24 | \$1,906,897,655 | \$71,208 | \$1,906,968,863 |

Total Revenues data from CRIS billing system generated Revenue Reports

Lead Lag Study
Lead Lag Study TME April 2024
Total Sendout Costs

| | | TME Firm <u>Gas Cost*</u> (a) | TME Other NF <u>Sendout Cost*</u> (b) | TME Total Company <u>Sendout Cost*</u> (c) = (a) + (b) |
|------|--------|--|--|---|
| (1) | Apr-23 | \$806,853,793 | \$477,777 | \$807,331,570 |
| (2) | May-23 | \$819,949,819 | \$476,740 | \$820,426,559 |
| (3) | Jun-23 | \$840,142,683 | \$482,230 | \$840,624,914 |
| (4) | Jul-23 | \$848,370,353 | \$471,295 | \$848,841,648 |
| (5) | Aug-23 | \$858,604,462 | \$230,718 | \$858,835,180 |
| (6) | Sep-23 | \$872,308,915 | \$64,001 | \$872,372,917 |
| (7) | Oct-23 | \$886,400,721 | \$42,468 | \$886,443,189 |
| (8) | Nov-23 | \$894,683,354 | \$63,883 | \$894,747,237 |
| (9) | Dec-23 | \$967,265,812 | \$68,816 | \$967,334,628 |
| (10) | Jan-24 | \$905,978,142 | \$68,816 | \$906,046,958 |
| (11) | Feb-24 | \$923,212,232 | \$68,671 | \$923,280,904 |
| (12) | Mar-24 | \$918,772,754 | \$68,616 | \$918,841,371 |
| (13) | Apr-24 | \$911,596,932 | \$68,682 | \$911,665,614 |

Lns (1) - (13): Columns (a): CGAC Reconciliation filing Schedule 4 +
LDAC Reconciliation filings, Schedule 4

Lns (1) - (13): Columns (b): LDAC Reconciliation filings, Schedule 5 +
LDAC Reconciliation filings, Schedule 5

Lead Lag Study
Lead Lag Study TME April 2024
Days Lag in Payment of Expense

| Supplier/Pipeline | Due Date | Days Lag | TOTAL | | | FIRM | | | NON FIRM | | |
|--------------------------------|----------|----------|----------------|---------|-----------------|----------------|---------|-----------------|-----------|---------|-----------------|
| | | | Gas Costs | % Total | Weighted | Gas Costs | % Total | Weighted | Gas Costs | % Total | Weighted |
| | | | | | Days Lag | | | Days Lag | | | Days Lag |
| | (a) | (b) | (c) | (d) | (e) = (b) x (d) | (f) | (g) | (h) = (b) x (g) | (i) | (j) | (k) = (b) x (j) |
| (1) ALGONQUIN | 20 | 35.04 | \$57,590,305 | 14.74% | 5.16 | \$57,585,966 | 14.74% | 5.17 | \$0 | 0.00% | 0.00 |
| (2) CAPACITY MANAGED | 26 | 41.21 | (\$25,658,579) | -6.57% | (2.71) | (\$25,656,646) | -6.57% | (2.71) | \$0 | 0.00% | 0.00 |
| (3) CONSTELLATION | 26 | 41.41 | \$8,233,968 | 2.11% | 0.87 | \$8,233,347 | 2.11% | 0.87 | \$0 | 0.00% | 0.00 |
| (4) EASTERN COMMODITY | 15 | 30.04 | \$89,213 | 0.02% | 0.01 | \$89,207 | 0.02% | 0.01 | \$0 | 0.00% | 0.00 |
| (5) EASTERN DEMAND | 13 | 28.21 | \$2,211,812 | 0.57% | 0.16 | \$2,211,646 | 0.57% | 0.16 | \$0 | 0.00% | 0.00 |
| (6) EVERSOURCE | 4 | 19.21 | \$123,501 | 0.03% | 0.01 | \$123,492 | 0.03% | 0.01 | \$0 | 0.00% | 0.00 |
| (7) GAZ METRO | 20 | 35.21 | \$263,590 | 0.07% | 0.02 | \$263,570 | 0.07% | 0.02 | \$0 | 0.00% | 0.00 |
| (8) HEDGING COSTS | 3 | 18.21 | \$72,480,040 | 18.55% | 3.38 | \$72,474,580 | 18.55% | 3.38 | \$0 | 0.00% | 0.00 |
| (9) HONEOYE | 25 | 40.54 | \$226,639 | 0.06% | 0.02 | \$226,622 | 0.06% | 0.02 | \$0 | 0.00% | 0.00 |
| (10) ICE | 26 | 41.21 | \$32,552 | 0.01% | 0.00 | \$32,549 | 0.01% | 0.00 | \$0 | 0.00% | 0.00 |
| (11) IROQUOIS | 20 | 35.21 | \$1,130,055 | 0.29% | 0.10 | \$1,129,970 | 0.29% | 0.10 | \$0 | 0.00% | 0.00 |
| (12) KLNG | 21 | 36.21 | \$26,078,083 | 6.67% | 2.42 | \$26,076,119 | 6.68% | 2.42 | \$0 | 0.00% | 0.00 |
| (13) LNG | 19 | 34.21 | \$7,800,043 | 2.00% | 0.68 | \$7,799,455 | 2.00% | 0.68 | \$0 | 0.00% | 0.00 |
| (14) MILLENIUM | 22 | 37.04 | \$4,916,253 | 1.26% | 0.47 | \$4,915,883 | 1.26% | 0.47 | \$0 | 0.00% | 0.00 |
| (15) NEXTERA | 27 | 42.21 | \$480 | 0.00% | 0.00 | \$480 | 0.00% | 0.00 | \$0 | 0.00% | 0.00 |
| (16) OSS & INJECTION CREDITS | 26 | 41.21 | (\$37,983,820) | -9.72% | (4.01) | (\$37,980,958) | -9.72% | (4.01) | \$0 | 0.00% | 0.00 |
| (17) OTHER CHARGES | 26 | 41.21 | \$8,441,421 | 2.16% | 0.89 | \$8,440,785 | 2.16% | 0.89 | \$0 | 0.00% | 0.00 |
| (18) OTHER DOMESTIC GAS SUPPLY | 26 | 41.21 | \$185,351,872 | 47.44% | 19.55 | \$185,337,909 | 47.44% | 19.55 | \$0 | 0.00% | 0.00 |
| (19) PIPELINE REFUND | 20 | 35.21 | \$0 | 0.00% | 0.00 | \$0 | 0.00% | 0.00 | \$0 | 0.00% | 0.00 |
| (20) PORTLAND | 20 | 35.54 | \$6,067,465 | 1.55% | 0.55 | \$6,067,007 | 1.55% | 0.55 | \$0 | 0.00% | 0.00 |
| (21) TENNESSEE | 22 | 37.04 | \$47,394,224 | 12.13% | 4.49 | \$47,390,654 | 12.13% | 4.49 | \$0 | 0.00% | 0.00 |
| (22) TEXAS EASTERN (TETCO) | 20 | 35.54 | \$21,187,764 | 5.42% | 1.93 | \$21,186,168 | 5.42% | 1.93 | \$0 | 0.00% | 0.00 |
| (23) TRANSCO COMMODITY | 20 | 35.54 | \$19,771 | 0.01% | 0.00 | \$19,770 | 0.01% | 0.00 | \$0 | 0.00% | 0.00 |
| (24) TRANSCO DEMAND | 10 | 25.54 | \$131,043 | 0.03% | 0.01 | \$131,033 | 0.03% | 0.01 | \$0 | 0.00% | 0.00 |
| (25) TRANSCANADA | 26 | 41.21 | \$4,922,458 | 1.26% | 0.52 | \$4,922,088 | 1.26% | 0.52 | \$0 | 0.00% | 0.00 |
| (26) UGI | 27 | 42.04 | \$193,674 | 0.05% | 0.02 | \$193,659 | 0.05% | 0.02 | \$0 | 0.00% | 0.00 |
| (27) UNION (+AMA) | 26 | 41.21 | (\$497,265) | -0.13% | (0.05) | (\$497,228) | -0.13% | (0.05) | \$0 | 0.00% | 0.00 |
| (28) TOTAL SPOT GAS | 20 | 35.21 | \$5 | 0.00% | 0.00 | (\$68,677) | -0.02% | (0.01) | \$68,682 | 100.00% | 35.21 |
| (29) TOTAL | | | \$390,746,567 | 100.00% | 34.50 | \$390,648,448 | 100.00% | 34.50 | \$68,682 | 100.00% | 35.21 |

(a): From actual Gas Invoices

(b): $365 \div 12 \div 2 + \text{Col (a)}$

(c): Gas Cost Reconciliation filing DPU 23-PGAF-GRID, Schedule 4 (to be filed Sep 15, 2023)

(d): $\text{Col (c)} \div \text{Ln (30)(c)}$

(f): $\text{Col (c)} \times (\text{Pg 9, Ln (13)(a)} \div \text{Ln (13)(c)})$

(g): $\text{Col (f)} \div \text{Ln 30(f)}$

(i): $\text{Col (c)} - \text{Col (f)}$

(j): $\text{Col (i)} \div \text{Ln (30)(i)}$