

National Grid

Massachusetts Electric Company/Nantucket Electric Company

(1)	Actual Delivery-Related Net Charge Offs	\$130,065,415
(2)	Delivery-Related Baseline	\$103,844,070
(3)	Incremental Delivery-Related Net Charge Offs	\$26,221,345

Boston Gas Company

(4)	Actual Delivery-Related Net Charge Offs	\$70,509,490
(5)	Delivery-Related Baseline	\$70,814,618
(6)	Incremental Delivery-Related Net Charge Offs	\$0

- (1) Page 4, Col (i), Line (49)
- (2) Page 4, Col (j), Line (49)
- (3) If Line (1) > Line (2), Line (1) - Line (2), otherwise, \$0
- (4) Page 7, Col (h), Line (49)
- (5) Page 7, Col (i), Line (49)
- (6) If Line (4) > Line (5), Line (4) - Line (5), otherwise, \$0

Massachusetts Electric Company
Nantucket Electric Company

	2017	2018	2019
	(a)	(b)	(c)
(1) Bad Debt Reserve @ Beginning of Month	\$98,635,262	\$115,585,671	\$123,043,136
(2) Plus Additions to Reserve during Month	\$59,196,944	\$59,661,164	\$68,223,208
(3) Less Bad Debt Reserve @ End of Month	<u>\$115,585,671</u>	<u>\$123,043,136</u>	<u>\$133,983,934</u>
(4) Net Charge-Offs	\$42,246,535	\$52,203,699	\$57,282,410
(5) Less Hardship Accounts Charged Off	<u>\$4,330,341</u>	<u>\$7,606,761</u>	<u>\$7,232,666</u>
(6) Adjusted Net Charge-Offs	\$37,916,194	\$44,596,938	\$50,049,744
(7) Net Charge-Offs related to Purchase of Receivables	\$8,605,338	\$10,802,590	\$12,250,716
(8) Net Charge-Offs Allocated to Commodity	<u>\$8,961,378</u>	<u>\$11,056,778</u>	<u>\$12,402,457</u>
(9) Adjusted Net Charge-Offs Allocated to Delivery	\$20,349,478	\$22,737,570	\$25,396,571
(10) Three Year Average			\$22,827,873
(11) Amount of Delivery-Related Bad Debt in Base Distribution Rates			\$25,162,074
(12) Higher of 3-Year Average or Adjusted Base Distribution Rate Allowance			\$25,162,074
(1) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (1); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (1); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (1)			
(2) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (2); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (2); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (2)			
(3) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (3); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (3); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (3)			
(4) Line (1) + Line (2) - Line (3)			
(5) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (5); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (5); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (5)			
(6) Line (4) - Line (5)			
(7) Per Company Customer Service System			
(8) Per Basic Service Administrative Cost Factor Filings--2017 D.P.U. 18-26, Exh SMK-6, p 3, Col (m), Line (7); 2018 D.P.U. 20-32, Exh DEG-7, p 1, Col (m), Line (7); 2019 D.P.U. 21-94, Exh NG-7, p 1, Col (m), Line (7)			
(9) Line (6) - Line (7) - Line (8)			
(10) Average of Line (9), Columns (a) through (c)			
(11) Page 3, Column (b), Line (12)			
(12) Higher of Line (10) or Line (11)			

Massachusetts Electric Company
Nantucket Electric Company

Year Ended September 30, 2020		
	(a)	(b)
(1) Rate Year Allowance Bad Debt (9/30/2020)	\$22,619,239	
(2) Adjustment for Rate Increase	<u>\$1,268,537</u>	
(3) Total Rate Year Allowance Bad Debt (9/30/2020)	\$23,887,776	
Year Ended September 30, 2021		
		<u>Jul-21 to Sep-21</u>
(4) Total Rate Year Allowance Bad Debt (9/30/2020)	\$23,887,776	
(5) PBR Year 1 Percentage Increase	<u>3.237%</u>	
(6) Uncollectible Increase PBR Year 1	\$773,247	
(7) Total Adjusted Allowance Bad Debt (9/30/2021)	\$24,661,023	\$6,165,256
Year Ended September 30, 2022		
		<u>Oct-21 to Jun-22</u>
(8) Total Rate Year Allowance Bad Debt (9/30/2021)	\$24,661,023	
(9) PBR Year 2 Percentage Increase	2.709%	
(10) Uncollectible Increase PBR Year 2	<u>\$668,067</u>	
(11) Total Adjusted Allowance Bad Debt (9/30/2022)	\$25,329,090	\$18,996,818
(12) Total Base Distribution Rate Allowance		\$25,162,074
Year Ended September 30, 2023		
(13) Total Rate Year Allowance Bad Debt (9/30/2022)	\$25,329,090	
(14) PBR Year 3 Percentage Increase	4.920%	
(15) Uncollectible Increase PBR Year 3	<u>\$1,246,191</u>	
(16) Total Adjusted Allowance Bad Debt (9/30/2023)	\$26,575,281	
Year Ended September 30, 2024		
(17) Total Rate Year Allowance Bad Debt (9/30/2023)	\$26,575,281	
(18) PBR Year 4 Percentage Increase	6.900%	
(19) Uncollectible Increase PBR Year 4	<u>\$1,833,694</u>	
(20) Total Adjusted Allowance Bad Debt (9/30/2024)	\$28,408,976	

- (1) D.P.U. 18-150, Exhibit NG-RRP-2 (C), Schedule 3, Page 2, Line 11
- (2) D.P.U. 18-150, Exhibit NG-RRP-2 (C), Schedule 1, Page 2, Column (e), Line 12
- (3) Line (1) + Line (2)
- (4) Line (3)
- (5) D.P.U. 20-68-A, Order Page 11
- (6) Line (4) x Line (5)
- (7) Line (4) + Line (6); (b): (a) x 25%
- (8) Line (7)
- (9) D.P.U. 21-74, Exhibit NG-1, Page 9, Line 9
- (10) Line (8) x Line (9)
- (11) Line (8) + Line (10); (b): (a) x 75%
- (12) Line (3) + Line (7) + Line (11)
- (13) Line (11)
- (14) D.P.U. 22-73, Exhibit NG-1, Page 13, Line 14
- (15) Line (13) x Line (14)
- (16) Line (13) + Line (15)
- (17) Line (16)
- (18) D.P.U. 23-55, Exhibit NG-1, Page 12, Line 12
- (19) Line (17) x Line (18)
- (20) Line (17) + Line (19)

Massachusetts Electric Company
Nantucket Electric Company

		Bad Debt Reserve		Additions	Net	Less	Adjusted	Less	Less	Delivery	Delivery
		Beginning	End	to	Charge	Hardship	Net	POR A/R	Basic Service	Net	Charge Offs
		of Month	of Month	Reserve	Offs	Charged Off	Charge Offs	Charged Off	Charged Off	Charge Offs	Baseline
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
(1)	July-20	\$129,798,164	\$140,376,555	\$12,982,933	\$2,404,542	\$251,978	\$2,152,564	\$468,471	\$469,906	\$1,214,187	\$1,990,648
(2)	August-20	\$140,376,555	\$146,142,436	\$7,876,133	\$2,110,253	\$84,236	\$2,026,017	\$421,069	\$527,376	\$1,077,573	\$1,990,648
(3)	September-20	\$146,142,436	\$150,799,388	\$7,029,110	\$2,372,158	\$200,645	\$2,171,514	\$442,149	\$438,456	\$1,290,908	\$1,990,648
(4)	October-20	\$150,799,388	\$158,810,488	\$10,184,299	\$2,173,199	\$134,601	\$2,038,598	\$467,130	\$358,632	\$1,212,836	\$2,055,085
(5)	November-20	\$158,810,488	\$167,410,941	\$9,905,694	\$1,305,241	\$115,153	\$1,190,087	\$446,413	\$202,849	\$540,825	\$2,055,085
(6)	December-20	\$167,410,941	\$231,593,049	\$66,609,503	\$2,427,396	\$130,353	\$2,297,043	\$475,646	\$482,980	\$1,338,417	\$2,055,085
(7)	January-21	\$231,593,049	\$240,540,868	\$11,698,980	\$2,751,161	\$219,188	\$2,531,973	\$694,005	\$475,929	\$1,362,040	\$2,055,085
(8)	February-21	\$240,540,868	\$259,068,119	\$21,052,659	\$2,525,407	\$160,173	\$2,365,234	\$648,195	\$415,455	\$1,301,584	\$2,055,085
(9)	March-21	\$259,068,119	\$256,475,210	(\$491,633)	\$2,101,277	\$215,039	\$1,886,237	\$495,536	\$338,149	\$1,052,552	\$2,055,085
(10)	April-21	\$256,475,210	\$256,156,433	\$2,106,826	\$2,425,602	\$129,343	\$2,296,259	\$614,164	\$383,986	\$1,298,110	\$2,055,085
(11)	May-21	\$256,156,433	\$253,285,795	\$548,494	\$3,419,133	\$266,863	\$3,152,269	\$766,105	\$594,277	\$1,791,888	\$2,055,085
(12)	June-21	\$253,285,795	\$250,799,505	\$1,332,759	\$3,819,050	\$187,651	\$3,631,398	\$926,228	\$731,348	\$1,973,822	\$2,055,085
(13)	July-21	\$250,799,505	\$243,135,742	(\$4,372,672)	\$3,291,091	\$180,354	\$3,110,737	\$720,617	\$692,641	\$1,697,479	\$2,055,085
(14)	August-21	\$243,135,742	\$231,659,782	(\$6,749,596)	\$4,726,365	\$300,030	\$4,426,335	\$1,228,137	\$813,527	\$2,384,672	\$2,055,085
(15)	September-21	\$231,659,782	\$230,966,862	\$5,297,624	\$5,990,543	\$365,139	\$5,625,404	\$1,473,089	\$841,677	\$3,310,638	\$2,055,085
(16)	October-21	\$230,966,862	\$227,387,140	\$2,209,429	\$5,789,151	\$420,397	\$5,368,754	\$1,589,466	\$1,081,289	\$2,697,999	\$2,110,758
(17)	November-21	\$227,387,140	\$220,754,258	\$1,712,197	\$8,345,079	\$483,876	\$7,861,203	\$2,087,284	\$1,461,615	\$4,312,305	\$2,110,758
(18)	December-21	\$220,754,258	\$221,143,847	\$9,985,834	\$9,596,245	\$551,207	\$9,045,038	\$2,266,396	\$1,426,684	\$5,351,958	\$2,110,758
(19)	January-22	\$221,143,847	\$223,014,723	\$10,446,770	\$8,575,893	\$385,385	\$8,190,508	\$2,212,305	\$1,371,410	\$4,606,794	\$2,110,758
(20)	February-22	\$223,014,723	\$223,163,583	\$4,438,385	\$4,289,525	\$269,085	\$4,020,440	\$1,172,754	\$654,801	\$2,192,886	\$2,110,758
(21)	March-22	\$223,163,583	\$221,055,786	\$996,961	\$3,104,758	\$102,448	\$3,002,310	\$739,951	\$478,820	\$1,783,539	\$2,110,758
(22)	April-22	\$221,055,786	\$220,189,887	\$1,967,307	\$2,833,206	\$150,927	\$2,682,279	\$576,446	\$511,874	\$1,593,960	\$2,110,758
(23)	May-22	\$220,189,887	\$218,056,852	\$1,062,785	\$3,195,820	\$182,912	\$3,012,908	\$732,457	\$519,823	\$1,760,627	\$2,110,758
(24)	June-22	\$218,056,852	\$213,669,715	\$2,372,970	\$6,760,107	\$214,091	\$6,546,017	\$1,503,634	\$1,236,834	\$3,805,549	\$2,110,758
(25)	July-22	\$213,669,715	\$211,631,656	\$4,340,724	\$6,378,782	\$158,510	\$6,220,272	\$1,589,283	\$1,366,498	\$3,264,491	\$2,110,758
(26)	August-22	\$211,631,656	\$208,713,082	\$8,392,078	\$11,310,652	\$432,627	\$10,878,025	\$2,281,712	\$2,600,706	\$5,995,608	\$2,110,758
(27)	September-22	\$208,713,082	\$207,253,017	\$5,839,341	\$7,299,406	\$219,673	\$7,079,643	\$2,020,686	\$1,507,199	\$3,551,758	\$2,110,758
(28)	October-22	\$207,253,017	\$199,963,540	(\$630,155)	\$6,659,322	\$311,080	\$6,348,241	\$1,875,320	\$1,278,412	\$3,194,509	\$2,214,607
(29)	November-22	\$199,963,540	\$200,682,464	\$7,041,467	\$6,322,543	\$217,872	\$6,104,672	\$1,647,115	\$1,350,177	\$3,107,380	\$2,214,607
(30)	December-22	\$200,682,464	\$205,441,999	\$11,696,411	\$6,936,876	\$169,940	\$6,766,936	\$1,852,339	\$1,265,599	\$3,648,998	\$2,214,607
(31)	January-23	\$205,441,999	\$207,939,322	\$9,264,371	\$6,767,048	\$341,645	\$6,425,403	\$1,675,799	\$1,373,709	\$3,375,894	\$2,214,607
(32)	February-23	\$207,939,322	\$201,245,022	(\$1,064,275)	\$5,630,024	\$195,544	\$5,434,480	\$1,334,600	\$1,152,070	\$2,947,810	\$2,214,607
(33)	March-23	\$201,245,022	\$205,428,070	\$8,789,468	\$4,606,420	\$122,979	\$4,483,441	\$1,102,594	\$1,025,640	\$2,355,208	\$2,214,607
(34)	April-23	\$205,428,070	\$209,241,895	\$7,676,057	\$3,862,232	\$117,001	\$3,745,231	\$912,307	\$903,603	\$1,929,321	\$2,214,607
(35)	May-23	\$209,241,895	\$213,298,252	\$8,217,086	\$4,160,729	\$107,398	\$4,053,331	\$856,417	\$1,012,399	\$2,184,515	\$2,214,607
(36)	June-23	\$213,298,252	\$212,352,889	\$6,207,632	\$7,152,996	\$117,074	\$7,035,922	\$1,157,353	\$2,578,448	\$3,300,121	\$2,214,607
(37)	July-23	\$212,352,889	\$213,226,817	\$7,851,303	\$6,977,375	\$70,942	\$6,906,433	\$1,922,297	\$2,167,904	\$2,816,231	\$2,214,607
(38)	August-23	\$213,226,817	\$212,055,018	\$8,700,382	\$9,872,181	\$166,230	\$9,705,950	\$2,070,986	\$3,403,661	\$4,231,303	\$2,214,607
(39)	September-23	\$212,055,018	\$210,235,507	\$7,412,487	\$9,231,998	\$302,062	\$8,929,936	\$2,403,469	\$2,743,792	\$3,782,675	\$2,214,607
(40)	October-23	\$210,235,507	\$206,013,128	\$3,744,491	\$7,966,869	\$214,059	\$7,752,810	\$2,175,774	\$2,460,954	\$3,116,082	\$2,367,415
(41)	November-23	\$206,013,128	\$206,855,267	\$8,997,685	\$8,155,546	\$171,919	\$7,983,627	\$1,937,510	\$2,733,762	\$3,312,355	\$2,367,415
(42)	December-23	\$206,855,267	\$210,746,955	\$11,972,637	\$8,080,949	\$187,173	\$7,893,776	\$1,875,710	\$2,453,086	\$3,564,981	\$2,367,415
(43)	January-24	\$210,746,955	\$200,242,745	(\$1,806,266)	\$8,697,944	\$111,895	\$8,586,049	\$2,155,068	\$2,452,569	\$3,978,412	\$2,367,415
(44)	February-24	\$200,242,745	\$202,550,550	\$10,200,026	\$7,892,220	\$50,922	\$7,841,298	\$1,625,050	\$1,560,014	\$4,656,234	\$2,367,415
(45)	March-24	\$202,550,550	\$204,932,925	\$6,394,773	\$4,012,398	\$111,620	\$3,900,778	\$1,151,371	\$864,366	\$1,885,041	\$2,367,415
(46)	April-24	\$204,932,925	\$205,459,864	\$6,541,714	\$6,014,775	\$88,175	\$5,926,600	\$1,232,240	\$1,348,042	\$3,346,318	\$2,367,415
(47)	May-24	\$205,459,864	\$206,413,200	\$5,776,581	\$4,823,245	\$129,021	\$4,694,224	\$1,432,574	\$1,002,677	\$2,258,974	\$2,367,415
(48)	June-24	\$206,413,200	\$205,301,821	\$5,586,799	\$6,698,178	\$218,704	\$6,479,474	\$1,711,982	\$1,459,440	\$3,308,052	\$2,367,415
(49)	Total									\$130,065,415	\$103,844,070

- (a) Per Company General Ledger
- (b) Per Company General Ledger
- (c) Per Company General Ledger
- (d) Column (a) + Column (b) - Column (c)
- (e) CY20: D.P.U. 21-34, Exh NG-6 Revised, Page 3, Line (5); CY21: D.P.U. 22-29, Exh MR-6, Page 3, Line (5)
CY22: D.P.U. 23-21, Exh DEG-6, Page 3, Line (5); CY23: D.P.U. 24-37, Exh RMS-6, Page 3, Line (5)
CY24: per Company Customer Service System
- (f) Column (d) - Column (e)
- (g) Per Company Billing System Reporting
- (h) CY20: D.P.U. 21-34, Exh NG-6 Revised, Page 3, Line (7); CY21: D.P.U. 22-29, Exh MR-6, Page 3, Line (7)
CY22: D.P.U. 23-21, Exh DEG-6, Page 3, Line (7); CY23: D.P.U. 24-37, Exh RMS-6, Page 3, Line (7)
CY24: per Company Customer Service System
- (i) Column (f) - Column (g) - Column (h)
- (j) Line (1): Page 3, Ln (3) ÷ 12
Line (4): Page 3, Ln (7)(a) ÷ 12
Line (16): Page 3, Ln (11)(a) ÷ 12
Line (28): Page 3, Ln (16)(a) ÷ 12
Line (40): Page 3, Ln (20)(a) ÷ 12

Boston Gas Company

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

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

Boston Gas Company

Year Ended September 30, 2021

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

Year Ended September 30, 2022

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

Year Ended September 30, 2023

(12) Total Rate Year Allowance Bad Debt (9/30/2022)	\$17,560,775
(13) PBR Year 3 Percentage Increase	7.778%
(14) Uncollectible Increase PBR Year 3	<u>\$1,365,943</u>
(15) Total Adjusted Allowance Bad Debt (9/30/2023)	\$18,926,718

Year Ended September 30, 2024

(16) Total Rate Year Allowance Bad Debt (9/30/2023)	\$18,926,718
(17) PBR Year 4 Percentage Increase	6.476%
(18) Uncollectible Increase PBR Year 4	<u>\$1,225,694</u>
(19) Total Adjusted Allowance Bad Debt (9/30/2024)	\$20,152,413

- (1) D.P.U. 17-170, Exhibit NG-DSD-2-BOS (C), Schedule 3, Page 2, Column (c), Line (11)
- (2) D.P.U. 17-170, Exhibit NG-DSD-2-BOS (C), Schedule 1, Page 2, Column (e), Line (9)
- (3) Line (1) + Line (2)
- (4) D.P.U. 17-170, Exhibit NG-DSD-2-COL (C), Schedule 3, Page 2, Column (c), Line (11)
- (5) D.P.U. 17-170, Exhibit NG-DSD-2-COL (C), Schedule 1, Page 2, Column (e), Line (9)
- (6) Line (4) + Line (5)
- (7) Line (3) + Line (6); (b): (a) x 25%
- (8) D.P.U. 20-120, Exhibit NG-RRP-2 (C) Recalc, Schedule 3, Page 2, Column (c), Line 11
- (9) D.P.U. 20-120, Exhibit NG-RRP-2 (C) Recalc, Schedule 1, Page 3, Column (e), Line 12
- (10) Line (11) + Line (12); (b): (a) x 75%
- (11) Column (b), Line (7) + Line (11)
- (12) Line (10)
- (13) D.P.U. 22-74, Exhibit NG-2, [Page 2, Line (12)(b) + Page 5, Line (1)] ÷ Page 2, Line (5)(b)
- (14) Line (12) x Line (13)
- (15) Line (12) + Line (14)
- (16) Line (15)
- (17) D.P.U. 23-56, Exhibit NG-2, Page 2, Line (9)(d)
- (18) Line (16) x Line (17)
- (19) Line (16) + Line (18)

Boston Gas Company

		Bad Debt Reserve		Additions to Reserve (c)	Net Charge Offs (d)	Less Hardship Charged Off (e)	Adjusted Net Charge Offs (f)	Less Commodity Charged Off (g)	Delivery Net Charge Offs (h)	Delivery Net Charge Offs Baseline (i)
		Beginning of Month (a)	End of Month (b)							
(1)	July-20	\$89,593,938	\$91,442,455	\$2,858,532	\$1,010,016	\$89,238	\$920,777	\$319,971	\$600,806	\$1,280,854
(2)	August-20	\$91,442,455	\$91,371,774	\$1,124,899	\$1,195,579	\$198,179	\$997,400	\$382,653	\$614,747	\$1,280,854
(3)	September-20	\$91,371,774	\$88,447,932	(\$1,648,884)	\$1,274,958	\$44,486	\$1,230,473	\$432,053	\$798,420	\$1,280,854
(4)	October-20	\$88,447,932	\$88,008,829	\$720,340	\$1,159,443	\$270,781	\$888,661	\$311,819	\$576,842	\$1,280,854
(5)	November-20	\$88,008,829	\$90,119,435	\$2,822,233	\$711,627	\$67,465	\$644,162	\$190,745	\$453,417	\$1,280,854
(6)	December-20	\$90,119,435	\$95,903,211	\$6,805,908	\$1,022,133	\$62,105	\$960,028	\$283,963	\$676,065	\$1,280,854
(7)	January-21	\$95,903,211	\$101,633,443	\$6,629,083	\$898,851	\$233,144	\$665,707	\$264,306	\$401,401	\$1,280,854
(8)	February-21	\$101,633,443	\$107,608,136	\$7,139,330	\$1,164,637	\$130,910	\$1,033,727	\$343,960	\$689,767	\$1,280,854
(9)	March-21	\$107,608,136	\$98,217,207	(\$8,268,583)	\$1,122,347	\$68,309	\$1,054,038	\$76,584	\$977,454	\$1,280,854
(10)	April-21	\$98,217,207	\$97,729,609	\$711,902	\$1,199,500	\$140,639	\$1,058,861	\$328,134	\$730,727	\$1,280,854
(11)	May-21	\$97,729,609	\$96,356,831	(\$108,606)	\$1,264,172	\$160,849	\$1,103,323	\$346,193	\$757,130	\$1,280,854
(12)	June-21	\$96,356,831	\$92,651,650	(\$1,772,028)	\$1,933,153	\$86,986	\$1,846,166	\$592,142	\$1,254,024	\$1,280,854
(13)	July-21	\$92,651,650	\$83,222,855	\$7,529,712)	\$1,899,083	\$144,256	\$1,754,827	\$611,224	\$1,143,603	\$1,280,854
(14)	August-21	\$83,222,855	\$76,750,100	(\$5,157,092)	\$1,315,663	\$99,253	\$1,216,410	\$360,243	\$856,167	\$1,280,854
(15)	September-21	\$76,750,100	\$83,006,379	\$7,932,055	\$1,675,777	\$115,515	\$1,560,262	\$457,142	\$1,103,120	\$1,280,854
(16)	October-21	\$83,006,379	\$79,699,682	(\$791,337)	\$2,515,360	\$168,158	\$2,347,202	\$699,360	\$1,647,841	\$1,463,398
(17)	November-21	\$79,699,682	\$78,578,899	\$1,952,711	\$3,073,494	\$180,746	\$2,892,748	\$819,324	\$2,073,424	\$1,463,398
(18)	December-21	\$78,578,899	\$81,597,985	\$5,904,911	\$2,885,825	\$217,671	\$2,668,154	\$716,806	\$1,951,348	\$1,463,398
(19)	January-22	\$81,597,985	\$89,387,974	\$10,707,682	\$2,917,693	\$175,387	\$2,742,306	\$736,029	\$2,006,277	\$1,463,398
(20)	February-22	\$89,387,974	\$93,041,546	\$6,264,966	\$2,611,394	\$260,176	\$2,351,219	\$624,857	\$1,726,362	\$1,463,398
(21)	March-22	\$93,041,546	\$95,114,130	\$3,583,378	\$1,510,794	\$150,003	\$1,360,791	\$521,694	\$839,097	\$1,463,398
(22)	April-22	\$95,114,130	\$97,095,657	\$3,530,555	\$1,549,028	\$131,979	\$1,417,049	\$417,981	\$999,068	\$1,463,398
(23)	May-22	\$97,095,657	\$95,898,269	\$182,286	\$1,379,673	\$114,222	\$1,265,451	\$392,345	\$873,106	\$1,463,398
(24)	June-22	\$95,898,269	\$90,281,781	(\$2,859,552)	\$2,756,936	\$114,190	\$2,642,746	\$986,948	\$1,655,798	\$1,463,398
(25)	July-22	\$90,281,781	\$85,974,050	(\$1,796,445)	\$2,511,285	\$188,712	\$2,322,573	\$763,012	\$1,559,561	\$1,463,398
(26)	August-22	\$85,974,050	\$80,135,956	(\$1,123,072)	\$4,715,022	\$233,189	\$4,491,832	\$1,353,447	\$3,138,385	\$1,463,398
(27)	September-22	\$80,135,956	\$76,646,105	\$430,433	\$3,920,284	\$332,584	\$3,587,700	\$1,395,427	\$2,192,273	\$1,463,398
(28)	October-22	\$76,646,105	\$73,816,539	(\$172,660)	\$2,656,906	\$184,492	\$2,472,414	\$748,964	\$1,723,450	\$1,577,227
(29)	November-22	\$73,816,539	\$73,733,228	\$2,829,705	\$2,913,016	\$233,040	\$2,679,976	\$843,995	\$1,835,981	\$1,577,227
(30)	December-22	\$73,733,228	\$79,933,353	\$9,365,096	\$3,164,971	\$264,021	\$2,900,951	\$804,395	\$2,096,556	\$1,577,227
(31)	January-23	\$79,933,353	\$86,771,342	\$10,321,292	\$3,483,303	\$283,919	\$3,199,384	\$919,224	\$2,280,160	\$1,577,227
(32)	February-23	\$86,771,342	\$91,515,101	\$7,206,823	\$2,463,063	\$224,011	\$2,239,052	\$836,299	\$1,402,753	\$1,577,227
(33)	March-23	\$91,515,101	\$96,002,697	\$6,292,916	\$1,805,321	\$235,702	\$1,569,619	\$485,800	\$1,083,819	\$1,577,227
(34)	April-23	\$96,002,697	\$98,674,560	\$4,679,334	\$2,007,471	\$176,294	\$1,831,178	\$626,747	\$1,204,431	\$1,577,227
(35)	May-23	\$98,674,560	\$98,697,206	\$1,678,483	\$1,655,837	\$112,814	\$1,543,023	\$539,023	\$1,004,000	\$1,577,227
(36)	June-23	\$98,697,206	\$96,160,750	\$344,272	\$2,880,728	\$62,406	\$2,818,321	\$983,687	\$1,834,634	\$1,577,227
(37)	July-23	\$96,160,750	\$94,150,300	\$898,398	\$2,908,848	\$120,289	\$2,788,559	\$719,458	\$2,069,101	\$1,577,227
(38)	August-23	\$94,150,300	\$90,052,223	(\$605,992)	\$3,492,084	\$75,427	\$3,416,657	\$1,100,600	\$2,316,057	\$1,577,227
(39)	September-23	\$90,052,223	\$86,968,395	\$417,669	\$3,501,498	\$196,231	\$3,305,266	\$1,039,717	\$2,265,549	\$1,577,227
(40)	October-23	\$86,968,395	\$84,125,764	(\$49,156)	\$2,793,475	\$202,818	\$2,590,657	\$780,819	\$1,809,838	\$1,679,368
(41)	November-23	\$84,125,764	\$83,862,988	\$3,224,052	\$3,486,829	\$152,898	\$3,333,931	\$953,971	\$2,379,960	\$1,679,368
(42)	December-23	\$83,862,988	\$88,553,385	\$8,640,045	\$3,949,648	\$298,243	\$3,651,406	\$1,250,055	\$2,401,350	\$1,679,368
(43)	January-24	\$88,553,385	\$77,841,717.45	(6,755,113.22)	\$3,956,554	206,013.99	\$3,750,540	1,036,004.45	\$2,714,536	\$1,679,368
(44)	February-24	\$77,841,717	\$83,187,280.33	7,830,141.36	\$2,484,578	225,539.40	\$2,259,039	671,590.81	\$1,587,448	\$1,679,368
(45)	March-24	\$83,187,280	\$88,377,993.62	7,022,415.81	\$1,831,703	110,581.02	\$1,721,122	484,609.19	\$1,236,512	\$1,679,368
(46)	April-24	\$88,377,994	\$92,312,279.18	5,917,322.09	\$1,983,037	59,953.65	\$1,923,083	580,603.73	\$1,342,479	\$1,679,368
(47)	May-24	\$92,312,279	\$91,633,023.48	2,916,352.53	\$3,595,608	49,082.48	\$3,546,526	1,093,499.71	\$2,453,026	\$1,679,368
(48)	June-24	\$91,633,023	\$90,945,441.40	1,212,158.16	\$1,899,740	49,082.48	\$1,850,658	679,042.75	\$1,171,615	\$1,679,368

(49) Total \$70,509,490 \$70,814,618

- (a) Per Company General Ledger
- (b) Per Company General Ledger
- (c) Per Company General Ledger
- (d) Column (a) + Column (b) - Column (c)
- (e) Per Company Billing System Reporting
- (f) Column (d) - Column (e)
- (g) Per Gas Adjustment Factor Reconciliation Filings in DPU 21-GAF-O5, 21-GAF-P5, 22-OGAF-GRID; Company Records
- (h) Column (f) - Column (g)
- (i) Line (1): Page 6, Ln (7)(a) ÷ 12
Line (16): Page 6, Ln (11)(b) ÷ 12
Line (28): Page 6, Ln (15)(a) ÷ 12
Line (40): Page 6, Ln (19)(a) ÷ 12