

Date of Request 8/4/08

Request No. RMD-19  
NMPC Req. No. NM 246 DPS-238 RMD-19

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Request for Information

FROM: Richard Davi

Request:

Regarding the company's Payroll Taxes please provide the following:

- A. A breakdown of payroll taxes (gas) shown on Exhibit (PAL-4) for the HY (\$2,605,000) and the RY (\$3,681,000) and for years 2005 and 2006 by type of tax – social security, medicare, federal unemployment and state unemployment.
- B. According to the company's labor exhibits, labor expense is forecasted to increase by 13.39% from the HY to the RY (\$40,870,300 to \$46,341,000). However, according to Exhibit (PAL-4), payroll taxes are forecasted to increase by 41.3% during this same time period (\$2,605,000 to \$3,681,000). Explain in detail this large increase in payroll taxes.
- C. The ratio of payroll taxes to labor expense for the HY is 6.37% (\$2,605,000 / \$40,870,300). Explain why it would not be reasonable to use this same ratio (6.37%) and apply it to RY labor to forecast RY payroll tax expense.

Response:

Part A. See attached.

Parts B & C There are four basic reasons for the large variance from prior years to the rate year:

- HY segmentation was incorrect, leading to an understatement of gas segment payroll taxes in that period;
- There was an increase in the FICA base. What this means is in HY2007 and the RY, a larger portion of the labor dollars were or will be subject to the FICA tax;
- RY headcount is based on the mid-year 2007 headcount, which is higher than the average headcount for the entire HY (more headcount means more labor dollars to be taxed);
- Wage increases in RY (more labor dollars to be taxed).

As a general rule, the company believes the ratio of Gas Payroll Taxes to Total Payroll Taxes should be the same as the ratio of Gas Labor to Total Labor. As noted above, the historic test year segmentation of payroll taxes was incorrect and thus understated. Consequently, the ratio will be higher in the rate year.

Name of Respondent:

Timothy Lillis

Date of Reply:

August 22, 2008

Niagara Mohawk Power Corp d/b/a National Grid  
Breakdown of Payroll Taxes  
for the Calendar Year 2005, 2006, 2007 and RY 3/31/2010  
Response to IR RMD-19

	Gas Segment Amount			
	12/31/2005	12/31/2006	12/31/2007	RY - 03/31/2010
FICA-Social Security	\$ 1,993,994.02	\$ 1,527,723.78	\$ 2,036,570.38	\$ 2,876,717.00
FICA-Medicare	490,092.71	380,299.27	500,961.46	707,623.15
FUTA	47,696.68	19,575.96	25,670.53	36,260.39
SUTA-NYS	66,076.96	44,490.41	42,759.77	60,399.46
Total	\$ 2,597,860.38	\$ 1,972,089.42	\$ 2,605,962.14	\$ 3,681,000.00

**Comparison of Average Historic Rate Base and Capitalization**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000's)

	Reference	TOTAL	ELECTRIC	GAS
(A) AVERAGE RATE BASE - PER BOOKS	pg 2 ln 11	\$ 5,941,445	\$ 4,878,493	\$ 1,062,951
(B) ADD: Average interest-bearing CWIP	pg 3 ln 15	82,923	76,076	6,847
(C) TOTAL EARNINGS BASE (A+B)		<u>\$ 6,024,368</u>	<u>\$ 4,954,569</u>	<u>\$ 1,069,798</u>
Percent		100.00%	82.24%	17.76%
(D) AVERAGE CAPITALIZATION (CE excludes merger Goodwill, and may be adj for TCI if required):				
Long Term Debt	pg 4 ln 18	\$ 2,524,247		
Notes Payable	pg 4 ln 18	478,304		
Gas Supplier Refunds	pg 5 ln 17	4,480		
Customer Deposits	pg 5 ln 41	39,750		
Preferred Stock	pg 6 ln 17	40,663		
Common Equity (excludes merger GW; incl TCI ad)	pg 6 ln 54	<u>2,848,612</u>		
Avg. Allocated to Elec / Gas based on Earnings Base		\$ 5,936,056	\$ 4,881,812	\$ 1,054,244
(E) Add dividends declared but unpaid representing the timing difference between declaration and payment	pg 8 ln 17 +46	293	241	52
(F) SUBTOTAL (D+E)		<u>\$ 5,936,349</u>	<u>\$ 4,882,053</u>	<u>\$ 1,054,296</u>
LESS Average Investments in:				
Detailed balance sheet accounts	pg 9 ln 40	\$ (205,162)		
Accumulated Def Inc Tax Adjustment	pg 18 ln 17 + 42	171,133		
Goodwill	Activity 114102	n/a		
(G) Total Deductions		<u>\$ (34,029)</u>	<u>\$ (27,985)</u>	<u>\$ (6,043)</u>
(H) Capitalization Dedicated to Public Service (F-G)		<u>\$ 5,970,378</u>	<u>\$ 4,910,039</u>	<u>\$ 1,060,339</u>
(J) Excess Earnings Base (Total Earnings Base) less Average Capitalization Devoted to Service Current Customers) (C-H)		<u>\$ 53,990</u>	<u>\$ 44,531</u>	<u>\$ 9,459</u>

<sup>1</sup> Goodwill related to the NM merger with National Grid is excluded from the equity component of capitalization, pursuant to section 6.1 of the approved Stipulation Agreement. See page 6 Common Equity section.



Rate Base SummaryATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

	<u>Reference</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
1 Net Utility Plant	pg. 11 ln 15	\$ 5,027,802	\$ 3,917,090	\$ 1,110,712
2				
3 Regulatory Assets / Liabilities	pg. 14 ln 87	2,310,729	2,279,875	30,854
4				
5 Accumulated Deferred Income Taxes - Federal	pg. 18 ln 17	(1,530,431)	(1,370,436)	(159,995)
6				
7 Accumulated Deferred Income Taxes - State	pg. 18 ln 42	(72,906)	(66,107)	(6,799)
8				
9 Working Capital	pg. 15 ln 12	<u>206,252</u>	<u>118,072</u>	<u>88,180</u>
10				
11 subtotal avg. before EBCAP adj.		5,941,445	4,878,493	1,062,951
12				
13 Excess Earnings Base	pg. 1 ln 31	(53,990)	(44,531)	(9,459)
14				
15 Total Rate Base		<u>\$ 5,887,455</u>	<u>\$ 4,833,963</u>	<u>\$ 1,053,492</u>

**Niagara Mohawk, a National Grid Company**  
**Adjustment to Earnings Base - Interest Bearing CWIP**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

		(\$000's)		
	Total	Electric	Gas	
1 Total avg. CWIP (see below)	\$ 116,774	\$ 106,508	\$ 10,266	
2				
3 PS&I	-	-	-	
4	116,774	106,508	10,266	
5				
6 Less:				
7 Orders without Allowance (see below)	(33,851)	(30,432)	(3,419)	
8 CWIP included in Rate Base	-	-	-	
9				
10 Avg. Interest Bearing CWIP	82,923	76,076	6,847	
11				
12 Plus:				
13 Nuclear Fuel CWIP (a/c# 10401000)	-	-	-	
14				
15 <b>Average Interest Bearing CWIP</b>	<b>\$ 82,923</b>	<b>\$ 76,076</b>	<b>\$ 6,847</b>	

	(Whole \$)					
	Total CWIP (1)			Orders without Allowance (1)		
	Elec	Gas	Common	Elec	Gas	Common
27 Reg Account #s:	107000 & 107135					
28 Plant Account #s:	101.02	102.12	103.22	Based on EXPLICIT MONTHLY AFUDC PPT Rp# 2023		
29 Dec-06	\$ 91,022,938	\$ 10,290,556	\$ 6,116,645	\$ 30,726,360	\$ 6,351,342	\$ 4,322,491
30 Jan-07	100,999,871	5,423,730	5,753,117	44,333,772	1,592,116	4,744,628
31 Feb-07	102,988,973	5,653,093	6,123,265	42,448,668	1,407,706	5,085,301
32 Mar-07	106,672,949	6,915,333	6,228,081	40,249,719	2,254,078	5,166,814
33 Apr-07	110,386,439	7,295,238	6,606,166	35,976,821	1,766,834	5,458,122
34 May-07	92,110,184	10,767,913	6,253,003	14,567,962	4,594,207	5,814,261
35 Jun-07	95,913,696	8,887,403	6,391,823	12,869,580	2,242,891	5,942,117
36 Jul-07	95,859,496	9,509,264	6,701,807	13,447,843	1,782,891	6,232,127
37 Aug-07	93,042,393	10,799,129	7,049,863	16,395,988	2,276,347	6,575,074
38 Sep-07	99,055,801	11,954,458	7,230,617	19,162,360	2,720,771	6,751,139
39 Oct-07	106,348,792	11,333,286	7,393,390	21,004,348	2,514,888	6,896,472
40 Nov-07	111,384,922	10,926,328	7,753,774	25,189,248	2,214,783	7,252,156
41 Dec-07	100,268,932	13,270,762	6,186,944	7,780,434	3,697,284	5,684,926
42						
43 12 month average	100,867,454	9,270,486	6,636,392	25,408,309	2,532,652	5,910,160
44	85.0%	15.0%		85.0%	15.0%	
45 Alloc of Common	5,640,933	995,459	(6,636,392)	5,023,636	886,524	(5,910,160)
46						
47 Total	\$ 106,508,387	\$ 10,265,945	\$ -	\$ 30,431,945	\$ 3,419,176	\$ -
48 (1) excludes PSI costs						

**Niagara Mohawk, a National Grid Company**  
**Long Term Debt and Notes Payable**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

**Long Term Debt (LTD) (Whole \$)****Notes Payable (NP) (Whole \$)**

	Act# 22xxx	Less	Less	Adjusted LTD	Mthly Avg LTD	Weighted Avg		Act# 233099	Acctg	Act# 233035	Acctg				
	Total LTD	Nuc Fuel Disp	Unreg Gen	Balances	Int Rate	LTD Int Rate		Nat Grid USA Svc Co. (MP)		NM Holdings		Total N/P	Avg N/P	Weighted Avg	
								Notes Payable	Int Rate	Notes Payable	Int Rate	Balance	Int Rate	N/P Int Rate	
1 Dec-06	2,649,141,633	-	-	2,649,141,633	5.85%	0.26%	1/2	652,000,000	5.27%	37,300,000	5.25%	689,300,000	5.27%	0.32%	(1/2 month)
2 Jan-07	2,649,159,186	-	-	2,649,159,186	5.70%	0.50%		549,000,000	5.27%	43,800,000	5.27%	592,800,000	5.27%	0.54%	
3 Feb-07	2,649,176,739	-	-	2,649,176,739	5.70%	0.50%		535,500,000	5.26%	43,800,000	5.26%	579,300,000	5.26%	0.53%	
4 Mar-07	2,649,194,292	-	-	2,649,194,292	5.82%	0.51%		351,500,000	5.26%	43,800,000	5.26%	395,300,000	5.26%	0.36%	
5 Apr-07	2,649,211,845	-	-	2,649,211,845	5.82%	0.51%		321,500,000	5.26%	11,300,000	5.26%	332,800,000	5.26%	0.30%	
6 May-07	2,449,229,398	-	-	2,449,229,398	6.00%	0.49%		417,000,000	5.26%	26,100,000	5.26%	443,100,000	5.26%	0.41%	
7 Jun-07	2,449,246,951	-	-	2,449,246,951	5.59%	0.45%		428,000,000	5.27%	32,800,000	5.26%	460,800,000	5.27%	0.42%	
8 Jul-07	2,449,264,504	-	-	2,449,264,504	5.60%	0.45%		466,500,000	5.27%	29,600,000	5.28%	496,100,000	5.27%	0.46%	
9 Aug-07	2,449,282,057	-	-	2,449,282,057	5.62%	0.45%		410,500,000	5.63%	29,600,000	5.24%	440,100,000	5.60%	0.43%	
10 Sep-07	2,449,299,610	-	-	2,449,299,610	5.65%	0.46%		483,000,000	5.43%	29,600,000	5.62%	512,600,000	5.44%	0.49%	
11 Oct-07	2,449,317,163	-	-	2,449,317,163	5.65%	0.46%		483,500,000	4.99%	-	5.05%	483,500,000	4.99%	0.42%	
12 Nov-07	2,449,334,716	-	-	2,449,334,716	5.60%	0.45%		432,500,000	4.69%	15,000,000	4.72%	447,500,000	4.69%	0.37%	
13 Dec-07	2,449,352,269	-	-	2,449,352,269	5.73%	0.23%	1/2	400,500,000	5.10%	21,700,000	4.90%	422,200,000	5.09%	0.19%	(1/2 month)
14															
15 Total (Dec @ 1/2)	\$ 30,290,963,409	\$ -	\$ -	\$ 30,290,963,409				\$ 5,404,750,000		\$ 334,900,000		\$ 5,739,650,000			
16															
17 Divided by 12 =	\$ 2,524,246,951	\$ -	\$ -	\$ 2,524,246,951				\$ 450,395,833		\$ 27,908,333		\$ 478,304,167			
18				Rounded (\$000's)=	\$ 2,524,247							Rounded (\$000's)=	\$ 478,304		
19															
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**Calculation of LTD Interest Expense (Whole \$)**

	Act# 431xxx	Act# 430002	JE6281 Act# 430006		
	Total Int Exp	Less	Less Money Pool	Less N/P NMH	Adjusted
	(excl AFDC #432)	Other Int Exp	N/P STD Int Exp	N/P STD Int Exp	LTD Int Exp
24 Dec-06	17,276,176	1,618,578	2,577,103	170,931	\$ 12,909,564
25 Jan-07	17,801,851	2,414,673	2,626,436	196,864	\$ 12,563,878
26 Feb-07	17,210,022	2,360,772	2,079,526	179,191	12,590,533
27 Mar-07	20,322,577	5,319,472	1,946,419	198,390	12,858,296
28 Apr-07	15,957,895	1,609,522	1,300,827	191,990	12,855,556
29 May-07	16,216,234	2,245,680	1,604,811	116,056	12,249,687
30 Jun-07	30,292,249	17,031,827	1,701,624	142,794	11,416,004
31 Jul-07	15,415,154	1,893,814	1,921,793	163,364	11,436,183
32 Aug-07	2,903,302	(10,591,084)	1,883,321	133,562	11,477,503
33 Sep-07	21,910,941	8,318,903	1,928,293	138,627	11,525,118
34 Oct-07	15,907,968	2,237,849	2,010,163	124,567	11,535,389
35 Nov-07	18,451,769	5,256,470	1,716,149	57,033	11,422,117
36 Dec-07	16,823,082	3,505,775	1,531,629	88,713	11,696,965
37					
38 Total Int Exp	\$ 226,489,220	\$ 43,222,251	\$ 24,828,094	\$ 1,902,082	\$ 156,536,793
39					
40					

Source 12 Month Rolling Regulatory Income Stmt #6886 &amp; JE Detail.

**Niagara Mohawk, a National Grid Company**  
**Gas Supplier Refunds and Customer Deposits**

**TACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 20**

		(Whole \$)	Act# 242305 Updated Jan 1		
		(\$0 if Debit Bal)	by PSC		
<u>Gas Supplier Refunds</u>		Gas	Sup Refund	Weighted Avg	
		<u>Refunds Bal</u>	<u>Avg Rate</u>	<u>Rate</u>	
1	Dec-06	8,075,724	4.75%	0.36%	(1/2 month)
2	Jan-07	7,473,687	5.40%	0.75%	
3	Feb-07	6,216,675	5.40%	0.62%	
4	Mar-07	4,947,774	5.40%	0.50%	
5	Apr-07	4,105,102	5.40%	0.41%	
6	May-07	3,669,879	5.40%	0.37%	
7	Jun-07	3,484,001	5.40%	0.35%	
8	Jul-07	3,353,769	5.40%	0.34%	
9	Aug-07	3,240,276	5.40%	0.33%	
10	Sep-07	3,120,890	5.40%	0.31%	
11	Oct-07	2,990,964	5.40%	0.30%	
12	Nov-07	2,612,705	5.40%	0.26%	
13	Dec-07	9,024,177	5.40%	0.45%	(1/2 month)
14					
15	12 Month Total (Dec @ 1/2)	\$ 53,765,673			
16			(\$000's)		
17	12 Month Avg Bal.	\$ 4,480,473	\$ 4,480	5.35%	12 month %
18					
19		(Whole \$)			
20		Act# 235000 Updated Jan 1			
21		& 252000 by PSC			
22	<u>Customer Deposits</u>		Cust Deposit	Weighted Avg	
23		<u>Deposit Bal</u>	<u>Avg Rate</u>	<u>Rate</u>	
24					
25	Dec-06	39,584,044	3.00%	0.12%	(1/2 month)
26	Jan-07	39,201,830	3.65%	0.30%	
27	Feb-07	39,534,019	3.65%	0.30%	
28	Mar-07	40,870,471	3.65%	0.31%	
29	Apr-07	40,953,680	3.65%	0.31%	
30	May-07	41,404,658	3.65%	0.32%	
31	Jun-07	41,473,050	3.65%	0.32%	
32	Jul-07	39,932,068	3.65%	0.31%	
33	Aug-07	39,612,353	3.65%	0.30%	
34	Sep-07	38,494,578	3.65%	0.29%	
35	Oct-07	38,573,201	3.65%	0.30%	
36	Nov-07	38,213,771	3.65%	0.29%	
37	Dec-07	37,887,825	3.65%	0.14%	(1/2 month)
38					
39	12 Month Total (Dec @ 1/2)	\$ 476,999,614			
40			(\$000's)		
41	12 Month Avg Bal.	\$ 39,749,968	\$ 39,750	3.61%	12 month %

**Niagara Mohawk, a National Grid Company**  
**Preferred Stock and Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

		Activities # 204xxx) (Whole \$) New Balance	NY Acctg Avg Dividend Rate	Weighted Avg
<b>Preferred Stock</b>				
1	Dec-06	41,171,500	3.95%	0.17% (i/2 month)
2	Jan-07	41,171,500	3.95%	0.33%
3	Feb-07	41,171,500	3.95%	0.33%
4	Mar-07	41,171,500	3.95%	0.33%
5	Apr-07	41,171,500	3.95%	0.33%
6	May-07	41,171,500	3.95%	0.33%
7	Jun-07	41,171,500	3.95%	0.33%
8	Jul-07	41,171,500	3.95%	0.33%
9	Aug-07	41,171,500	3.95%	0.33%
10	Sep-07	41,170,300	3.95%	0.33%
11	Oct-07	41,170,300	3.95%	0.33%
12	Nov-07	41,170,300	3.95%	0.33%
13	Dec-07	28,963,000	3.95%	0.12% (i/2 month)
14				
15	12 Mo Tot (Dec @ 1/2)	\$ 487,950,150		
16	12 Month Avg Bal	(Whole \$) = \$ 40,662,513		
17	Rounded Avg	(\$000's) = \$ 40,663	3.92%	12 month %

Source: Reg Bal Sht # 6891

		Activity # 201100	Activities #210100, 211100	Activities #215100, 219xxx	Activities #219 01,6,8,10,12	Per Books (Whole \$)	Stipulation sec 6.1 REMOVAL OF GW	REVISED TOTAL
		Par Value & Premium Common Stock	Paid in Surplus	Retained Earnings	Chk to Total CE (Whole \$) subtotal CE	Less: OCI RE	PD IN SURP	
31	Dec-06	\$ 187,364,863	\$ 2,929,499,520	\$ 917,716,317	\$ 4,034,580,700	\$ -	\$ (1,214,576,369)	\$ 2,820,004,331
32	Jan-07	187,364,863	2,929,499,520	949,081,098	4,065,945,481	-	(1,214,576,369)	\$ 2,851,369,112
33	Feb-07	187,364,863	2,929,499,520	991,122,249	4,107,986,632	-	(1,214,576,369)	\$ 2,893,410,262
34	Mar-07	187,364,863	2,913,384,113	990,930,489	4,091,679,465	-	(1,242,460,962)	\$ 2,849,218,503
35	Apr-07	187,364,863	2,913,384,113	995,779,693	4,096,528,669	-	(1,242,460,962)	\$ 2,854,067,706
36	May-07	187,364,863	2,913,384,113	1,021,127,233	4,121,876,209	-	(1,242,460,962)	\$ 2,879,415,246
37	Jun-07	187,364,863	2,913,384,113	983,396,476	4,084,145,452	-	(1,300,960,962)	\$ 2,783,184,489
38	Jul-07	187,364,863	2,913,384,113	1,010,108,454	4,110,857,430	-	(1,300,960,962)	\$ 2,809,896,468
39	Aug-07	187,364,863	2,913,384,113	1,032,654,468	4,133,403,443	-	(1,291,910,962)	\$ 2,841,492,481
40	Sep-07	187,364,863	2,913,384,552	1,016,193,611	4,116,943,026	-	(1,291,910,962)	\$ 2,825,032,064
41	Oct-07	187,364,863	2,913,384,552	1,045,845,206	4,146,594,621	-	(1,291,910,962)	\$ 2,854,683,659
42	Nov-07	187,364,863	2,913,384,552	1,066,778,400	4,167,527,815	-	(1,291,910,962)	\$ 2,875,616,853
43	Dec-07	187,364,863	2,913,140,406	1,103,317,891	4,203,823,160	-	(1,291,910,962)	\$ 2,911,912,198
44								
45	12 Mo Tot (Dec @ 1/2)	\$ 2,248,378,356	\$ 35,000,777,334	\$ 12,113,534,481	\$ 49,362,690,172	\$ -	\$ (15,179,345,065)	\$ 34,183,345,107
46	12 Month Avg Bal	\$ 187,364,863	\$ 2,916,731,445	\$ 1,009,461,207	\$ 4,113,557,514	\$ -	\$ (1,264,945,422)	\$ 2,848,612,092
47								
48	Excess TCI Investment over \$20.0 million (see next pg) (a reduction to equity, per Joint Proposal Att 17, Pg 1)						no excess	\$ -
49	Source: Reg Bal Sht # 6891							
50								
51	Goodwill timing Adjustment created by Merger *							
52								
53	Adjusted Common Equity (Whole \$)						\$ 4,113,557,514	\$ (1,264,945,422) \$ 2,848,612,092
54	Adjusted Total Common Equity (rounded \$000's)						\$ 4,113,558	\$ (1,264,945) \$ 2,848,612
55								
56								
57								
58								
59								
60								

		82.24% Electric CE (\$000's)
Per Books	\$	3,382,990
TCI adj	\$	-
Stipulation sec 6.1 GW Adj	\$	(1,040,291)
Revised Before Cap	\$	2,342,699

**Niagara Mohawk, a National Grid Company**  
**Excess Temporary Cash Investment - A Reduction to Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

<b>Temporary Cash Investment (Whole \$)</b>			
	Act# 131xxx, 135000, 136000		(Whole \$) Total
Dec-06	17,622,884	\$	17,622,884
Jan-07	12,009,566		12,009,566
Feb-07	18,258,896		18,258,896
Mar-07	15,745,980		15,745,980
Apr-07	30,170,816		30,170,816
May-07	15,366,348		15,366,348
Jun-07	14,809,181		14,809,181
Jul-07	23,042,183		23,042,183
Aug-07	12,326,689		12,326,689
Sep-07	14,813,387		14,813,387
Oct-07	10,101,637		10,101,637
Nov-07	8,702,978		8,702,978
Dec-07	23,168,575		23,168,575
12 Mo Tot (Dec @ 1/2)	\$ 195,743,391	\$	195,743,391
12 Month Avg Bal.	\$ 16,311,949	\$	16,311,949
Limit of Cap adjustment *		\$	20,000,000
Excess to reduce Equity (Whole \$, posted to previous Equity page)			no excess

\* Joint Proposal (Att 17 pg1) calls for TCI investments to be capped at \$20 million on average throughout the year  
Any excess is to be subtracted from average common equity (electric filings only)

**Niagara Mohawk, a National Grid Company**  
**Excess Equity % of Total Capitalization - A Reduction to Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000's)

<b>Calculation of Common Equity Limit and Adjustment (if required)</b>			
<b>JP Att. 17 Equity Caps</b>	<b>%</b>	<b>Add'l Ref: JP 1.2.5.2.2 Capital Structure</b>	
2002	41.0%	pro-rated JP cap	
2003	42.0%		
2004	42.5%		
2005-2011	43.0%		

**PLUS** amount of additional funding set forth in the Pension & OPEB Memorandum of Agreement (MOA)

	Sources	
Add'l Pen & Opeb funding	MOA Att 1, pg 1	\$ 309,446
Total Capitalization adjusted to incl TCI cap & excl Goodwill		\$ 5,936,056
Additional % due to Pen & OPEB funding		5.2%
<b>Adjusted Equity Cap</b>		<b>48.2%</b>

Capital Structure per books (Total)		(\$000's)		No CAP adj Req (1)	
	Before CAP adj	non-equity	Required	Avg Capital	
	Avg Amount	% to Total	Adjustment (1)	Excl Funding	
Long Term Debt	\$ 2,524,247	81.8%	\$ -	\$ 2,524,247	
Notes Payable	478,304	15.5%	-	478,304	
Gas Supplier Refunds	4,480	0.1%	-	4,480	
Customer Deposits	39,750	1.3%	-	39,750	
Preferred Stock	40,663	1.3%	-	40,663	
Common Equity (EXCLUDES GW; and TCI adj if applicable)	2,848,612		-	2,848,612	
		100.0%			
<b>Total Capitalization</b>	<b>\$ 5,936,056</b>		<b>\$ -</b>	<b>\$ 5,936,056</b>	
Equity % of total capitalization	48.0%			48.0%	
% Over (Under) Adjusted Equity Cap	-0.2%				

**Niagara Mohawk, a National Grid Company**  
**Timing Difference between Dividends Declared vs. Paid**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

**Preferred Dividends**

source : "Stmnt of RE" in Blue Book

Month Declared (1)	(\$ Whole) Amount (2)	Date Declared (3)	Date Paid (4)	Number of Days Between Declaration and Payment (5)	Number of Units (col 2 x 5) (6)
January-07 (Pref)	\$ 406,443	01/25/07	03/31/07	65	\$ 26,418,795
April-07 (Pref)	406,444	04/26/07	06/30/07	65	26,418,860
July-07 (Pref)	406,444	07/26/07	09/30/07	66	26,825,304
October-07 (Pref)	406,433	10/25/07	12/31/07	67	27,231,011
	<u>\$ 1,625,764</u>			<u>263</u>	<u>\$ 106,893,970</u>
Weighted Average Days					<u>65.7</u>

**COMPUTATION OF AMOUNT REPRESENTED BY TIMING DIFFERENCE**

			(Whole \$)	(\$000's)
65.7	DAYS / 365 DAYS x	\$ 1,625,764	= \$ 292,638	= \$ <u>293</u>

**Common Dividends**

Not applicable since merger

MONTH Declared (1)	AMOUNT (2)	DATE DECLARED (3)	DATE PAID (4)	NUMBER OF DAYS BETWEEN DECLARATION AND PAYMENT (5)	NUMBER OF UNITS COL 2x5 (6)
January-07 (Com)	\$ -			0	\$ -
April-07 (Com)	\$ -			0	-
July-07 (Com)	\$ -			0	-
October-07 (Com)	\$ -			0	-
	<u>\$ -</u>			<u>0</u>	<u>\$ -</u>
Weighted Average Days					<u>0.0</u>

**COMPUTATION OF AMOUNT REPRESENTED BY TIMING DIFFERENCE**

			(Whole \$)	(\$000's)
0.0	DAYS / 365 DAYS x	\$ -	= \$ -	= \$ <u>-</u>

Capitalization AdjustmentsATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

		(\$000's)	
		12 Mos	
		Ended Dec'07	
Activities	Descr	Avg Bal	
1	121000 Non Utility Property	\$	10,717
2	122000 Accum Prov for Depreciation-NU		(825)
3	123130 Inv in Sub Company		5,216
4	124000 Oth Inv-Cash Surr Val-Life Ins		2,444
5	124002 Oth Inv-Miscellaneous		24
6	124900 Oth Invest Rollforward-Contra		(71)
7	124902 Oth Invest - Additions		71
8	128000 Rabbi Trust Investment		10,503
9	128003 NIMO-SERP Trust Account		20,804
10	128900 Oth Invest-Rollforward Contra		(237)
11	128902 Oth Invest-Additions		237
12	131000 Cash-General Funds		16,714
13	131001 Cash Receipts Misc AR		(4,320)
14	131040 Cash Clearing CSS		3,882
15	135000 Cash-Working Funds-General		35
16	136000 Temporary Cash Investments		-
17	182328 Pension Settlement Loss FY2003		32,798
18	182505 NIMO-Commodity Adj Clause		1,932
19	182537 SIR Expenditures Def-Gas		4,131
20	242000 Curr&Accr Liab-Miscellaneous		(24,812)
21	242006 Co-Tenant Advances		(41)
22	253000 Def Cr-Miscellaneous		(6,860)
23	253003 Def Incentive Comp		(4,516)
24	253006 Def Cr-Hazardous Waste		0
25	253014 NY-CapReim-Sterling Pwr-Oneida		(11,436)
26	253015 NY-Cap Reim-City of Salamanca		(710)
27	253021 NY-Energy Serv Company Dep		(1,847)
28	253023 NY-Def Gain UMICO Demutualzatr		(1,128)
29	253026 Nucl Empl Settlement Liability		(509)
30	253112 FAS 112		(35,102)
31	254500 NIMO-Proc-Sale of Allow-Albany		(1,719)
32	254501 NIMO-ClnAirAct Auct Proc-Rsetn		(162)
33	254514 NIMO-Gas Contingency Reserve		(28,936)
34	254531 NIMO-Diana-Dolgeville Settlmnt		(4,922)
35	254543 NIMO-Commodity Adj Clause		(6,296)
36	254550 GRT Cust Refund 2000-Electric		(681)
37	254551 GRT Cust Refund 2000-Gas		(5,941)
38	Various Related accounts largely offsetting (see next pg)		(173,601)
39			
40	Grand Total	\$	(205,162)

**SUPPORT FOR "VARIOUS" LINE ABOVE**Capitalization Adjustments Various Related AccountsATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

		(\$000's)	
		12 Mos	
		Ended Dec'07	
Pension & OPEB (largely offsetting)	Desc	Avg Bal	
Reg Acct			
1	182326 AML Reg Asset	\$	18,488
2	182328 Pension Settlement Loss FY2003		32,798
3	182458 FAS158-Pension		136,317
4	182459 FAS158-OPEB		188,650
5	182510 NIMO-Oth Postretire Benef-Elec		15,698
6	182511 NIMO-Oth Postretire Benef-Gas		2,619
7	182550 Pension/FAS106 Purch Acctg Adj		198,101
8	182553 Pension Exp Deferred-Electric		129,223
9	182554 OPEB Exp Deferred-Electric		152,053
10	182562 Pension Exp Deferred-Gas		22,379



			(\$000's)	
			12 Mos	
11	182561	OPEB Expense Deferred-Gas	33,027	
12	186110	Intangible Pension Asset	7,145	
13	253027	Pension Costs	(131,933)	
14	253106	FAS 106 Recovery	(724,402)	
15	253117	Additional Minimum Pens Liab	(26,047)	
16	253911	Pension Prov - Beg Bal	790	
17	253916	Pension Prov - At Disposal	(790)	
18	254528	NIMO-Pension/OPEB Curtail Gain	(25,552)	
19	253031	Def Incentive Comp-Pensions	(8,284)	
20				
21		Net Avg Bal	\$ 20,280	
22	182565P	NIMO-Amort of Def Recoveries- P&O pc	\$ (138,851)	avg bal: P&O recovery \$70m by Dec'06 and \$207m by C
23	254050	Amort of Deferral Recoveries	\$ -	Pens & OPEB recovery reflected all above (in 182565)
24		Net Avg Bal	\$ (118,571)	
25				
26	<b>Indexed SWAP Contracts</b>		Avg Bal	
27	182522	NIMO-Indexed Swap Contracts	\$ 209,741	
28	253030	Indexed Swap Contracts	(209,741)	
29		Net Avg Bal	\$ -	
30				
31	<b>FIN 48</b>			
32	253480	Long-Term Interest Payable	\$ (12,767)	
33	253482	FIN48 SIT -Timing Issues	(1,399)	
34	253483	FIN48 FIT - Permanent Issues	(27,333)	
35	253484	FIN48 SIT - Permanent Issues	(6,221)	
36	236200F	FIN 48 portion of 236200 per Tax wp's	(2,826)	
37	236417F	FIN 48 portion of 236417 per Tax wp's	(811)	
38		Net Avg Bal	\$ (51,358)	offset in ADIT and GW
39				
40	<b>Derivative Acctg (largely offsetting)</b>			
41	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
42	182345	Gas futures Reg Liability	\$ 18,248	
43	254545	Gas futures Reg Liability	(1,306)	
44	175000	Deriv Instr Assets-Current	1,330	
45	176000	Deriv Instr Assets Hedges-Curr	869	
46	245000	Deriv Instr Liab Hedges-Curr	(9,179)	
47	244000	Deriv Instr Liab-Current	(12,932)	
48		Net Avg Bal	\$ (2,970)	
49	<b>Gas Supply Optimization</b>			
50	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
51	143235	A/R-Other Gas Sales	\$ 253	
52	253235	NIMO-Def Rev Other Gas Sales	(253)	
53	175100	Deriv Instr Assets-Other Curr	180	
54	232235	A/P-Other Gas Purchases	(203)	
55	254535	NIMO-Oth Gas Futures Reg Liab	23	
56		Net Avg Bal	\$ -	
57	<b>Net Plant - Asset Retirement Obligations (ARO)</b>			
58	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
59	101010	Utility Plant in Service-ARO	\$ 1,980	
60	182343	Asset Ret Oblig Reg Asset	8,037	
61	230000	Asset Retirement Obligation	(10,719)	
62		Net Avg Bal	\$ (702)	
63	<b>Net Plant - Property Under Capital Leases</b>			
64	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
65	101100	Property Under Cap Leases	\$ 3,918	
66	227000	Prop Und Capital Leases	(3,323)	
67	243000	Prop Und Cap Lease-Curr-Elim	(595)	
68		Net Avg Bal	\$ -	
69	<b>Environmental / Haz Waste</b>			
70	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
71	182305	Environmental Response Fund	\$ 401,356	
72	253941	Hazwaste Prov - Beg Bal	(398,055)	
73	253942	Hazwaste Prov - Chrg to P&L	(9,221)	
74	253944	Hazwaste Prov - Utilization	5,920	
75		Net Avg Bal	\$ -	
76				
77	<b>Grand Total Net Avg Balance (\$000's) - carried fwd to pg 9</b>		\$ (173,601)	

**Niagara Mohawk, a National Grid Company**  
**Summary of Net Utility Plant**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

Description	Reference	Average Monthly Balance Per Books		
		Total	Electric	Gas
1 Gross Utility Plant	pg 12 ln 22	\$ 7,710,569	\$ 6,023,991	\$ 1,686,578
2				
3 Non-Interest Bearing CWIP	pg 12 ln 51	35,619	32,190	3,429
4				
5 Total Utility Plant		7,746,188	6,056,181	1,690,007
6				
7				
8 Accum Depreciation Reserve	pg 13 ln 24	(2,747,983)	(2,165,819)	(582,164)
9				
10 Retirement WIP	pg 13 ln 52	29,597	26,728	2,869
11				
12 Net Accumulated Provision for				
13 Depreciation		(2,718,387)	(2,139,091)	(579,295)
14				
15 Total Net Utility Plant		<u>\$ 5,027,802</u>	<u>\$ 3,917,090</u>	<u>\$ 1,110,712</u>

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Gross Utility Plant**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

	Electric Plant in Service(1)	Gas Plant in Service	Common Plant in Service
<b>Balance at Month End</b>			
1 Dec-06 (1/2 month)	\$ 2,848,219	\$ 811,376	\$ 146,503
2 Jan-07	5,707,918	1,630,054	294,044
3 Feb-07	5,719,092	1,631,885	294,068
4 Mar-07	5,711,494	1,628,196	294,563
5 Apr-07	5,721,085	1,630,373	294,574
6 May-07	5,750,583	1,635,509	295,377
7 Jun-07	5,766,519	1,641,557	294,383
8 Jul-07	5,780,647	1,644,994	293,135
9 Aug-07	5,804,922	1,649,001	293,400
10 Sep-07	5,823,915	1,651,815	294,555
11 Oct-07	5,843,043	1,657,659	293,990
12 Nov-07	5,863,021	1,663,006	294,123
13 Dec-07 (1/2 month)	2,939,771	832,741	155,712
14			
15 <b>Total</b>	69,280,229	19,708,166	3,538,427
16			
17 <b>Allocation of Common (2)</b>	3,007,663	530,764	(3,538,427)
18			
19 <b>Total</b>	72,287,892	20,238,930	-
20			
21 <b>Average (12) Monthly Balance</b>	<u>\$ 6,023,991</u>	<u>\$ 1,686,578</u>	<u>\$ -</u>
22			
23			
24			
25 <b>Note: (1) Excludes New York Power Pool</b>			
26			
27 <b>(2) Electric - 85.0%</b>			
28 <b>Gas - 15.0%</b>			

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Non-Interest Bearing CWIP**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

	Electric (1)	Gas	Common
<b>Balance at Month End</b>			
29 Dec-06 (1/2 month)	\$ 15,839	\$ 3,182	\$ 2,161
30 Jan-07	45,403	1,602	4,745
31 Feb-07	43,683	1,418	5,085
32 Mar-07	41,486	2,264	5,167
33 Apr-07	37,138	1,777	5,458
34 May-07	15,946	4,604	5,814
35 Jun-07	14,406	2,253	5,942
36 Jul-07	15,408	1,793	6,232
37 Aug-07	18,628	2,286	6,575
38 Sep-07	21,446	2,731	6,751
39 Oct-07	23,509	2,525	6,896
40 Nov-07	27,829	2,225	7,252
41 Dec-07 (1/2 month)	5,274	1,854	2,842
42			
43 <b>Total (including PSI)</b>	325,995	30,514	70,920
44			
45 <b>Allocation of Common (Note 2):</b>	60,282	10,638	(70,920)
46			
47 <b>Total (including PSI)</b>	386,277	41,152	-
48			
49			
50 <b>Average (12) Monthly Balances</b>	<u>\$ 32,190</u>	<u>\$ 3,429</u>	<u>\$ -</u>
51			
52			
53			
54 <b>Note: (1) Excludes New York Power Pool</b>			
55			
56 <b>(2) Electric - 85.0%</b>			
57 <b>Gas - 15.0%</b>			

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Depreciation Reserve**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

<u>Balance at Month End</u>		<u>Electric Plant in Service (1)</u>	<u>Gas Plant in Service</u>	<u>Common Plant in Service</u>
1	Dec-06 (1/2 month)	\$ 1,034,233	\$ 279,200	\$ 39,784
2	Jan-07	2,076,937	560,967	80,559
3	Feb-07	2,087,720	563,702	81,550
4	Mar-07	2,053,474	560,512	85,037
5	Apr-07	2,064,519	563,500	86,028
6	May-07	2,075,552	566,130	87,258
7	Jun-07	2,083,388	568,518	87,033
8	Jul-07	2,092,732	570,981	86,122
9	Aug-07	2,102,432	573,728	86,857
10	Sep-07	2,112,475	574,957	87,983
11	Oct-07	2,123,016	577,552	89,098
12	Nov-07	2,133,434	579,957	90,234
13	Dec-07 (1/2 month)	1,071,475	291,249	45,918
14				
15	Total	25,111,387	6,830,953	1,033,461
16				
17				
18				
19	Allocation of Common (2)	878,442	155,019	(1,033,461)
20				
21	Total	25,989,829	6,985,972	-
22				
23				
24	<b>Average (12) Monthly Balance</b>	<b>\$ 2,165,819</b>	<b>\$ 582,164</b>	<b>\$ -</b>
25				
26				
27	Note: (1) Excludes New York Power Pool			
28				
29	(2) Electric - 85.0%			
30	Gas - 15.0%			

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Retirement Work in Progress**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

<u>Balance at Month End</u>		<u>Electric</u>	<u>Gas</u>	<u>Common</u>
31	Dec-06 (1/2 month)	\$ 13,336	\$ 1,222	\$ 1,141
32	Jan-07	24,708	2,289	2,310
33	Feb-07	25,578	2,300	2,361
34	Mar-07	25,351	2,210	2,421
35	Apr-07	24,968	2,318	2,586
36	May-07	24,683	2,380	2,542
37	Jun-07	23,394	2,408	2,485
38	Jul-07	23,748	2,592	2,902
39	Aug-07	23,265	2,681	2,518
40	Sep-07	23,992	2,640	2,499
41	Oct-07	23,992	2,715	2,620
42	Nov-07	24,836	2,804	2,651
43	Dec-07 (1/2 month)	13,117	1,321	1,279
44				
45	Total	294,968	29,880	30,315
46				
47	Allocation of Common (Note 1):	25,768	4,547	(30,315)
48				
49	Total	320,736	34,427	-
50				
51				
52	<b>Average (12) Monthly Balance</b>	<b>\$ 26,728</b>	<b>\$ 2,869</b>	<b>\$ -</b>
53				
54				
55	Note (1): Electric - 85.0%			
56	Gas - 15.0%			

**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

	Psoft Activity	Description	Avg Bal (\$000's)		
			Total	Electric	Gas
1	134000	NYMEX Gas Contracts & Electric Swap Hedge	\$ 48,575	\$ 33,958	\$ 14,617
2	173000	Unbilled Revenue-Electric	139,987	139,987	-
3	173001	Unbilled Revenue-Gas (largely offset by 25451	12,063	-	12,063
4	181000	Unamortized Debt Expense	26,988	22,130	4,858
5	182306	Storm Costs	107,017	107,017	-
6	182324	Enhanced Severance Plan	192	159	33
7	182329	NIMO Acctg Change Capital Item	2,742	2,439	303
8	182503	NIMO-RPS prog cost deferral	16	16	-
9	182504	NIMO-Excs AFDC Elec Plt in Srv	274	274	-
10	182514	NYAFUDC-Elec Plnt in Sv(91-96)	607	607	-
11	182515	PFJ Tax Credit	6,448	6,448	-
12	182518	NY Sls Tx Audt Assmt(88-98)Gas	185	(0)	185
13	182520	NIMO-SBC Program Cost Deferred	777	777	-
14	182521	NIMO-Customer Serv Backout Cr	10,310	10,310	-
15	182525	NY-NYPA Tran Access Chrg(NTAC)	13,051	13,051	-
16	182526	NIMO-NYISO Tariff Sched 1 Cost	85,614	85,614	-
17	182527	NIMO-NYISO Tariff Sched 2 Cost	13,287	13,287	-
18	182529	NY-Fssl/Hyd Auctn Incent(Dist)	18,556	18,556	-
19	182533	80/20 Rev Sharing Mechanism	8,824	(0)	8,824
20	182541	NIMO-Transm Revenue Adj Clause	4,416	4,416	-
21	182545	Elevated Voltage Deferral	4,479	4,479	-
22	182546	Low Income Allow Disc Prog	2,036	2,036	-
23	182547	NY-Cust Sv Bckout Cr 9/01-8/03	91,257	91,257	-
24	182549	NY-Electr Data Interchnge Cost	3,849	3,849	-
25	182551	NY Merger Empl Separation Cost	7,452	6,185	1,267
26	182552	NY Merger Rate Plan Strnd Cost	2,097,632	2,097,632	-
27	182555	Religious Rate Revenue	2,947	2,947	-
28	182556	NIMO City of Buffalo Settlemt	684	684	-
29	182557	NY Cust Outreach&Education Prg	-	-	-
30	182558	SC7 Standby Service Lost Rev	1,173	1,173	-
31	182559	SIR Expenditures Deferred Elec	48,444	48,444	-
32	182560	Generation Stranded Cost Adj	44,276	44,276	-
33	182562	Pension Exp Deferred-Gas	-	-	-
34	182563	Incent Return on Ret Funding	53,473	44,383	9,090
35	182564	NIMO Oth Disputed Station Svc	13,090	13,090	-
36	182565	NIMO-Amort of Defer Recoveries	5,518	5,518	-
37	183000	Prelim Survey & Investigation	1,758	1,758	-
38	183100	PrelimSurvey&Investigation-Gas	10	-	10
39	189000	Loss on Reacquired Debt	50,089	41,073	9,016
40	253016	NY-NYS GRT Audit Refund(91-94)	(828)	(687)	(141)
41	253018	NY-TCC Auction Revenues	(16,734)	(16,734)	-
42	253025	NY-Nucl Fuel Disposal Costs	(160,138)	(160,138)	-
43	254050	Amort of Deferral Recoveries	(66,667)	(66,667)	-
44	254095	RPS Program Cost Deferred	(220)	(220)	-
45	254325	Medicare Act tax benefit defer	(43,353)	(35,988)	(7,365)
46	254350	Electric R&D Ventures Deferral	(18)	(18)	-
47	254351	Gas R&D Ventures Deferral	(209)	(0)	(209)
48	254502	NIMO-Purch ERC'S-Economic Dev	(951)	(951)	-
49	254503	NIMO-Gain-Redmpt-10 2% Bonds	-	-	-
50	254504	NIMO-Gain-Redmpt-8.35% Bonds	(513)	(513)	-
51	254509	NIMO-Gas Net Rev Share Mech	-	-	-
52	254510	NIMO-IRS Audit Refund (83-84)	(307)	(307)	-
53	254511	NIMO-Accr Unbilled Rev Def-Gas (see 173001	(11,415)	1	(11,415)
54	254512	NIMO-Gas Non-Core Rev Sharing	(2,983)	0	(2,983)
55	254513	NIMO-Electric Cust Svc Penalty	(26,693)	(26,693)	-
56	254515	NIMO-IBM Cust Sys Sltmnt Agree	(1,090)	0	(1,090)
57	254516	NIMO-Environ Ins Recovery-Net	(10,266)	(10,266)	-
58	254518	NIMO-Pwrchoice Appx E Net Prop	(79,599)	(79,599)	-
59	254520	NIMO-Loss on Sale of Building	(1,705)	(1,705)	-
60	254521	NIMO-SBC deferral	(23)	(23)	-
61	254522	NIMO-MRA Debt Int Rate Savings	(92,534)	(92,534)	-
62	254524	NIMO-Petr BusTax Aud Ref 90-96	(5,753)	(5,753)	-
63	254525	NIMO-Exit Fees Deferred	(4,911)	(4,911)	-
64	254526	NIMO-Affil Rule EmployTmsf CR	(167)	(167)	-
65	254529	NIMO-IRS Audit Ref Liab 89-90	(48)	(48)	-
66	254532	NIMO-Elec Serv Re-Estab Charge	(464)	(464)	-
67	254541	NIMO-Transm Revenue Adj Clause	(155)	(155)	-
68	254544	NIMO-Merger Rate Plan Delay	(12,555)	(12,555)	-
69	254547	NYS Sales Tax Refund 92-98	(1,477)	(1,477)	-
70	254548	Economic Development Fund	(14,056)	(14,056)	-
71	254549	Curr Prov Incidental Svc Revs	(336)	(336)	-
72	254552	Meter Read Cnct/Disct Svc Chg	(116)	(116)	-
73	254553	Gas Millenium Fund Deferral	(241)	0	(241)
74	254554	NYPA Res HydroPwr Beneft Recon	(14,446)	(14,446)	-
75	254556	Low Income Allow Discount Prog	-	-	-
76	254557	NYPA ISO Memo of Understanding	(16,677)	(16,677)	-
77	254558	CTC Reset Reserve	-	-	-
78	254559	Bonus Depreciation Adjustment	(22,860)	(17,430)	(5,430)
79	254560	NIMO-Pens/OPEB Int on Recovery	(2,192)	(2,192)	-
80	254561	NIMO-Sta Svc Sales Growth Def	(1,623)	(1,623)	-
81	254562	NIMO-GRT Aud Ref (91-94)-Elec	(2,613)	(2,613)	-
82	254563	NIMO-GRT Aud Ref (91-94)-Gas	(538)	(0)	(538)
83	254564	NIMO-MHP Program Deferral	(67)	(67)	-
84	254565	NIMO-Serv Aggreg Lost Revenue	(76)	(76)	-
85	254567	NIMO-NEG Merger Savings	250	250	-
86					
87	Grand Total		\$ 2,310,729	\$ 2,279,875	\$ 30,854

## Rate Base - Summary of Working Capital

## ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

Description	Reference	Total	Electric	Gas
1 Cash Allowance	pg. 16 ln 16	\$ 85,619	\$ 71,064	\$ 14,555
3 Material and Supplies in Stock - General	pg. 16 ln 20	26,603	22,080	4,523
5 Gas Underground Storage	pg. 16 ln 27	64,185	-	64,185
7 Deferred Fuel Costs	pg. 16 ln 29	924	924	-
9 Prepayments	pg. 17 ln 16	28,921	24,004	4,917
Total Working Capital		\$ 206,252	\$ 118,072	\$ 88,180

Working Capital - Cash AllowanceATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

<u>Description</u>		<u>Total</u>	<u>Electric</u>	<u>Gas</u>
1	Departmental Expense (1)	\$ 684,955	\$ 568,513	\$ 116,442
2	Joint Proposal Allocation	100%	83%	17%
3				
4	Remove major non-cash items included Dept expense :			
5	Other	-	none	none
6	Subtotal	-	-	-
7				
8	Add major cash items not included in Dept expense:			
9	Other	-	-	-
10	Subtotal	-	-	-
11				
12	Total Adjustments	-	-	-
13				
14	Adjusted Amounts	684,955	568,513	116,442
15				
16	<b>Departmental Cash Allowance - 1/8 (45 days)</b>	<b>\$ 85,619</b>	<b>\$ 71,064</b>	<b>\$ 14,555</b>
17				
18	(1) The Departmental expenses used for cash allowance calc. are before adjustments except that they are reallocated			
19	between electric & gas based on the Joint Proposal. Bad debts and SBC expenses are excluded.			

Niagara Mohawk, a National Grid CompanyWorking Capital - Materials & Supplies and Gas StorageATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

<u>Description</u>		<u>Average Balances</u>		
		<u>Total</u>	<u>Electric</u>	<u>Gas</u>
20	<b>Materials &amp; Supplies (1)</b>	<b>\$ 26,603</b>	<b>\$ 22,080</b>	<b>\$ 4,523</b>
21				
22	(1) Elec / gas allocation of M&S is based on total O&M shown on			
23	Cash Allowance page	100%	83%	17%
24				
25				
26				
27	<b>Gas Stored Underground - Current</b>	<b>\$ 64,185</b>	<b>\$ -</b>	<b>\$ 64,185</b>
28				
29	<b>Fuel Costs Deferred</b>	<b>\$ 924</b>	<b>\$ 924</b>	<b>\$ -</b>

Working Capital - PrepaymentsATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

<u>Description</u>	<u>Activities #</u>	<u>Average Balances (\$000's)</u>		
		<u>Total</u>	<u>Electric</u>	<u>Gas</u>
	<u>165xxx Prepayments</u>			
	<u>and 236xxx Accrued Taxes</u>			
1 Dec-06	1/2 month	46,194	\$ 38,341	\$ 7,853
2 Jan-07		158,907	131,893	27,014
3 Feb-07		88,417	73,386	15,031
4 Mar-07		72,304	60,012	12,292
5 Apr-07		25,108	20,840	4,268
6 May-07		(33,845)	(28,091)	(5,754)
7 Jun-07		(40,864)	(33,917)	(6,947)
8 Jul-07		(46,991)	(39,003)	(7,988)
9 Aug-07		(82,819)	(68,740)	(14,079)
10 Sep-07		92,002	76,362	15,640
11 Oct-07		56,858	47,192	9,666
12 Nov-07		8,416	6,985	1,431
13 Dec-07	1/2 month	3,359	2,788	571
14	12 mo total	347,046	288,048	58,998
15				
16 <b>Total Prepayments avg bal.</b>		<b>\$ 28,921</b>	<b>\$ 24,004</b>	<b>\$ 4,917</b>
17 (1) Elec / gas allocation based on total O&M	pg. 16 in 2	100%	83%	17%



**Accum. Deferred Income Taxes - Rate Base and Capitalization Adjustments****ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007****FEDERAL**

(\$000's)

ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES			RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
2 pt Avg	1,535,702	1,347,615	188,087	1,375,952	1,223,449	152,503	154,479	146,987	7,492	1,530,431	1,370,436	159,995
* Includes FAS 109 DFIT balances.												

**STATE**

(\$000's)

**Accum. Deferred Income Taxes - Rate Base and Capitalization Adjustments**ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES			RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
2 pt Avg	3,007	(3,071)	6,078	56,252	50,173	6,079	16,654	15,934	720	72,906	66,107	6,799

\* Includes FAS 109 DFIT balances.

Source: NY Acctg

Date of Request 5/30/08

Request No. RAV-7  
NMPC Req. No. NM 7 DPS-7 RAV-7 A,B,C

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Request for Information

FROM: Robert Visalli

Request:

As shown on Exhibit PAL-7, Schedule 7, the Company has computed the HTY ending 12/31/07 comparison of earnings base to capitalization (EBCap) adjustment to be \$53.990M, the gas portion of which is \$9.459M. In comparison, the Company computed the EBCap adjustment in the merger case (Case 01-M-0075) for the HTY ending 6/30/00 to be \$465.003M, the gas portion of which was \$48.805M. If the current rate filing was for both electric and gas, using the Company's proposed pre-tax rate of return of approximately 12%, this reduction in EBCap would cause rates to increase by approximately \$49M  $[(\$465.003M - \$53.990M) \times 12\%]$ . On a stand-alone basis, the gas base rate increase due to this reduction in EBCap is approximately \$4.7M  $[(\$48.805M - \$9.459M) \times 12\%]$ , or approximately 5.5% of the overall requested rate increase.

Regarding this significant change in the EBCap adjustment since the time of the NMPC merger (i.e., \$53.990M versus \$465.003M), please provide the following information:

- A. Indicate whether the Company agrees that EBCap is a measure of how effective a company is in managing its working capital requirements (i.e., to the extent earnings base can be supported by less capitalization, the company is effectively managing its working capital requirements). If you disagree, fully explain why and also explain what the Company believes EBCap is a measurement of.
- B. Explain and quantify any changes in corporate policies which have contributed to this significant reduction in EBCap from HTY ending 6/30/00 to HTY ending 12/31/07.
- C. Provide any studies the Company has undertaken to determine the causes of this significant reduction in EBCap.
- D. Provide a reconciliation of the \$411.013M reduction in EBCap from HTY ending 6/30/00 to HTY ending 12/31/07.
- E. For each reconciling item identified in D. above, to the extent an item appears in the HTY ending 12/31/07 EBCap computation but did not appear in the HTY ending 6/30/00 EBCap computation, fully explain why the item was added to the EBCap computation. For example, if there is a new item for "OPEB Expense Deferred", fully explain how this item affects capitalization and why it is appropriate to add it back to capitalization for EBCap purposes.
- F. For each reconciling item identified in D. above, to the extent an item appeared in the HTY ending 6/30/00 EBCap computation but did not appear

- in the HTY ending 12/31/07 EBCap computation, fully explain why the item was removed from the EBCap computation.
- G. Provide the breakdown and supporting back-up for each line item 1-23 shown on page 295 of Exhibit PAL-8.
  - H. Same as G. above for the items on page 296 of Exhibit PAL-8.
  - I. Explain what is meant on the common equity line of Exhibit PAL-7 (“includes TCI adjustment”). Include supporting workpapers for this adjustment.

Response:

- A. The Commission has adopted the EBCap Adjustment in its previous decisions in New York. The adjustment aligns the rate base of a company with the total capitalization of a company. The result produces an adjustment to rate base, either positive or negative, to account for the cost of the capital dedicated to public service. Numerous factors can influence the amount of EBCap Adjustment, including changes in working capital. For example, the cash allowance for working capital in rate base is derived from a formula based on operating expenses. To the extent actual historic working capital differs from the allowance used, there can be an effect on the EBCap Adjustment. There can be factors outside the Company’s control that can materially impact the magnitude of the EBCap Adjustment (i.e. energy supply prices), which would not be an indication of working capital efficiency. Therefore, the Company does not necessarily consider EBCap to be a reasonable measure of performance in the management of working capital.
- B. When comparing the EBCap Adjustment for the twelve months ended June 30, 2000 versus the Adjustment calculated for the Historic Year ended December 31, 2007 period used in this filing, there are two changes that had significant impacts. The termination of the investment in NMR accounts receivable sale facility in March 2004, and payments made to the Pension and OPEB plans pursuant to the Memorandum of Agreement (MOA). Both events had little or no impact on Rate Base, yet affected capitalization and/or the adjustments used in calculating EBCap Adjustment. The operation of the accounts receivable sale facility, which involved the use of a subsidiary (NMR), had the effect of lowering working capital on the books of Niagara Mohawk, and increasing Niagara Mohawk’s investment in subsidiaries (NMR) with little or no effect on capitalization or Rate Base. For the 12 months ended June 30, 2000 (the period of the EBCap Adjustment calculation in the Merger Joint Proposal), the investment in subsidiaries was excluded from capitalization (as it always is) which resulted in a higher EBCap Adjustment by the amount of the average investment in NMR (\$293.9

million). When the investment in the NMR subsidiary went to zero in March 2004, there was no longer a reduction to capitalization, and the result was a significantly smaller EBCap Adjustment.

The contribution to the Pension/OPEB plans resulting from the MOA (\$209 million) also had a significant effect on EBCap. First, note that the year ended June 30, 2000 EBCap Adjustment was larger than it should have been since the usual "add back" of the Pension/OPEB liability to capitalization was omitted. In the Historic Year ended December 31, 2007 calculation of EBCap Adjustment, the Pension liability has been reduced by the \$209m funding, capitalization matches Rate Base, and therefore there is no EBCap Adjustment. Again, when comparing the two EBCap periods (June 2000 vs December 2007), there is a significantly lower EBCap Adjustment.

- C. The Company has not performed studies to determine the change in EBCap as the Company does not use EBCap as a measure when analyzing its working capital. However, the Company realized that two events discussed in part B did significantly change EBCap.

D through I are answered separately.

Name of Respondent:

Ken Brann

Date of Reply:

June 18, 2008

**Niagara Mohawk, a National Grid Company**  
**Comparison of Average Historic Rate Base and Capitalization**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000's)

Page 1

	Reference	TOTAL	ELECTRIC	GAS
1 (A) AVERAGE RATE BASE - PER BOOKS	pg.2 ln 11	\$ 5,941,445	\$ 4,878,493	\$ 1,062,951
2 (B) ADD: Average interest-bearing				
3 CWIP	pg.3 ln 15	82,923	76,076	6,847
4 (C) TOTAL EARNINGS BASE (A+B)		\$ 6,024,368	\$ 4,954,569	\$ 1,069,798
5				
6 Percent		100.00%	82.24%	17.76%
7 (D) AVERAGE CAPITALIZATION (CE excludes merger Goodwill, and may be adj for TCI if required):				
8 Long Term Debt	pg.4 ln 18	\$ 2,524,247		
9 Notes Payable	pg.4 ln 18	478,304		
10 Gas Supplier Refunds	pg.5 ln 17	4,480		
11 Customer Deposits	pg.5 ln 41	39,750		
12 Preferred Stock	pg.6 ln 17	40,663		
13 Common Equity (excludes merger GW; incl TCI ad	pg.6 ln 54	2,848,612		
14				
15 Avg. Allocated to Elec / Gas based on Earnings Base		\$ 5,936,056	\$ 4,881,812	\$ 1,054,244
16 (E) Add dividends declared but unpaid				
17 representing the timing difference				
18 between declaration and payment	pg.8 ln 17 +46	293	241	52
19 (F) SUBTOTAL (D+E)		\$ 5,936,349	\$ 4,882,053	\$ 1,054,296
20				
21 <b>LESS Average Investments in:</b>				
22 Detailed balance sheet accounts	pg.9 ln 40	\$ (205,162)		
23 Accumulated Def Inc Tax Adjustment	pg.18 ln 17 + 42	171,133		
24 Goodwill	Activity 114102	n/a		
25 (G) Total Deductions		\$ (34,029)	\$ (27,985)	\$ (6,043)
26				
27 (H) Capitalization Dedicated to Public				
28 Service (F-G)		\$ 5,970,378	\$ 4,910,039	\$ 1,060,339
29 (J) Excess Earnings Base (Total Earnings Base)				
30 less Average Capitalization Devoted to				
31 Service Current Customers) (C-H)		\$ 53,990	\$ 44,531	\$ 9,459
32				

<sup>1</sup> Goodwill related to the NM merger with National Grid is excluded from the equity component of capitalization, pursuant to section 6.1 of the approved Stipulation Agreement. See page 6 Common Equity section.

Rate Base SummaryATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

	<u>Reference</u>	<u>Total</u>	<u>Electric</u>	<u>Gas</u>
1 Net Utility Plant	pg 11 ln 15	\$ 5,027,802	\$ 3,917,090	\$ 1,110,712
2				
3 Regulatory Assets / Liabilities	pg 14 ln 87	2,310,729	2,279,875	30,854
4				
5 Accumulated Deferred Income Taxes - Federal	pg 18 ln 17	(1,530,431)	(1,370,436)	(159,995)
6				
7 Accumulated Deferred Income Taxes - State	pg 18 ln 42	(72,906)	(66,107)	(6,799)
8				
9 Working Capital	pg 15 ln 12	<u>206,252</u>	<u>118,072</u>	<u>88,180</u>
10				
11 subtotal avg. before EBCAP adj.		5,941,445	4,878,493	1,062,951
12				
13 Excess Earnings Base	pg 1 ln 31	(53,990)	(44,531)	(9,459)
14				
15 Total Rate Base		<u>\$ 5,887,455</u>	<u>\$ 4,833,963</u>	<u>\$ 1,053,492</u>

**Niagara Mohawk, a National Grid Company**  
**Adjustment to Earnings Base - Interest Bearing CWIP**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

		(\$000's)	
	Total	Electric	Gas
1 Total avg. CWIP (see below)	\$ 116,774	\$ 106,508	\$ 10,266
2			
3 PS&I	-	-	-
4	116,774	106,508	10,266
5			
6 Less:			
7 Orders without Allowance (see below)	(33,851)	(30,432)	(3,419)
8 CWIP included in Rate Base	-	-	-
9			
10 Avg. Interest Bearing CWIP	82,923	76,076	6,847
11			
12 Plus:			
13 Nuclear Fuel CWIP (a/c# 10401000)	-	-	-
14			
15 <b>Average Interest Bearing CWIP</b>	<b>\$ 82,923</b>	<b>\$ 76,076</b>	<b>\$ 6,847</b>

(Whole \$)						
	Total CWIP (1)			Orders without Allowance (1)		
	Elec	Gas	Common	Elec	Gas	Common
26 Reg Account #s:	107000 & 107135					
27 Plant Account #s:	101.02	102.12	103.22	Based on EXPLICIT MONTHLY AFUDC PPT Rpt# 2023		
28 Dec-06	\$ 91,022,938	\$ 10,290,556	\$ 6,116,645	\$ 30,726,360	\$ 6,351,342	\$ 4,322,491
29 Jan-07	100,999,871	5,423,730	5,753,117	44,333,772	1,592,116	4,744,628
30 Feb-07	102,988,973	5,653,093	6,123,265	42,448,668	1,407,706	5,085,301
31 Mar-07	106,672,949	6,915,333	6,228,081	40,249,719	2,254,078	5,166,814
32 Apr-07	110,386,439	7,295,238	6,606,166	35,976,821	1,766,834	5,458,122
33 May-07	92,110,184	10,767,913	6,253,003	14,567,962	4,594,207	5,814,261
34 Jun-07	95,913,696	8,887,403	6,391,823	12,869,580	2,242,891	5,942,117
35 Jul-07	95,859,496	9,509,264	6,701,807	13,447,843	1,782,891	6,232,127
36 Aug-07	93,042,393	10,799,129	7,049,863	16,395,988	2,276,347	6,575,074
37 Sep-07	99,055,801	11,954,458	7,230,617	19,162,360	2,720,771	6,751,139
38 Oct-07	106,348,792	11,333,286	7,393,390	21,004,348	2,514,888	6,896,472
39 Nov-07	111,384,922	10,926,328	7,753,774	25,189,248	2,214,783	7,252,156
40 Dec-07	100,268,932	13,270,762	6,186,944	7,780,434	3,697,284	5,684,926
41						
42						
43 12 month average	100,867,454	9,270,486	6,636,392	25,408,309	2,532,652	5,910,160
44	85.0%	15.0%		85.0%	15.0%	
45 Alloc of Common	5,640,933	995,459	(6,636,392)	5,023,636	886,524	(5,910,160)
46						
47 Total	\$ 106,508,387	\$ 10,265,945	\$ -	\$ 30,431,945	\$ 3,419,176	\$ -
48 (1) excludes PSI costs						

**Niagara Mohawk, a National Grid Company**  
**Long Term Debt and Notes Payable**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

**Long Term Debt (LTD) (Whole \$)****Notes Payable (NP) (Whole \$)**

								Act# 22xxxx		Less		Less		Adjusted LTD		Mthly Avg LTD		Weighted Avg		Act# 233099		Acctg		Act# 233035		Acctg							
								Total LTD		Nuc Fuel Disp		Unreq Gen		Balances		Int Rate		LTD Int Rate		Nat Gnd USA Svc Co. (MP)		NM Holdings		Total N/P		Avg N/P		Weighted Avg					
																				Notes Payable		Int Rate		Notes Payable		Int Rate		Balance		Int Rate		N/P Int Rate	
1	Dec-06		2,649,141,633	-	-	2,649,141,633	5.85%	0.26%	1/2				652,000,000	5.27%	37,300,000	5.25%	689,300,000	5.27%	0.32%	(1/2 month)													
2	Jan-07		2,649,159,186	-	-	2,649,159,186	5.70%	0.50%					549,000,000	5.27%	43,800,000	5.27%	592,800,000	5.27%	0.54%														
3	Feb-07		2,649,176,739	-	-	2,649,176,739	5.70%	0.50%					535,500,000	5.26%	43,800,000	5.26%	579,300,000	5.26%	0.53%														
4	Mar-07		2,649,194,292	-	-	2,649,194,292	5.82%	0.51%					351,500,000	5.26%	43,800,000	5.26%	395,300,000	5.26%	0.36%														
5	Apr-07		2,649,211,845	-	-	2,649,211,845	5.82%	0.51%					321,500,000	5.26%	11,300,000	5.26%	332,800,000	5.26%	0.30%														
6	May-07		2,449,229,398	-	-	2,449,229,398	6.00%	0.49%					417,000,000	5.26%	26,100,000	5.26%	443,100,000	5.26%	0.41%														
7	Jun-07		2,449,246,951	-	-	2,449,246,951	5.59%	0.45%					428,000,000	5.27%	32,800,000	5.26%	460,800,000	5.27%	0.42%														
8	Jul-07		2,449,264,504	-	-	2,449,264,504	5.60%	0.45%					466,500,000	5.27%	29,600,000	5.28%	496,100,000	5.27%	0.46%														
9	Aug-07		2,449,282,057	-	-	2,449,282,057	5.62%	0.45%					410,500,000	5.63%	29,600,000	5.24%	440,100,000	5.60%	0.43%														
10	Sep-07		2,449,299,610	-	-	2,449,299,610	5.65%	0.46%					483,000,000	5.43%	29,600,000	5.62%	512,600,000	5.44%	0.49%														
11	Oct-07		2,449,317,163	-	-	2,449,317,163	5.65%	0.46%					483,500,000	4.99%	-	5.05%	483,500,000	4.99%	0.42%														
12	Nov-07		2,449,334,716	-	-	2,449,334,716	5.60%	0.45%					432,500,000	4.69%	15,000,000	4.72%	447,500,000	4.69%	0.37%														
13	Dec-07		2,449,352,269	-	-	2,449,352,269	5.73%	0.23%	1/2				400,500,000	5.10%	21,700,000	4.90%	422,200,000	5.09%	0.19%	(1/2 month)													
14																																	
15	Total (Dec @ 1/2)	\$	30,290,963,409	\$	-	\$	30,290,963,409						\$	5,404,750,000		\$	334,900,000		\$	5,739,650,000													
16																																	
17	Divided by 12 =	\$	2,524,246,951	\$	-	\$	2,524,246,951						\$	450,395,833		\$	27,908,333		\$	478,304,167													
18																																	



**Niagara Mohawk, a National Grid Company**  
**Gas Supplier Refunds and Customer Deposits**

**TACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 20**

		(Whole \$)	Act# 242305 Updated Jan 1		
		(\$0 if Debit Bal)	by PSC		
<u>Gas Supplier Refunds</u>		Gas	Sup Refund	Weighted Avg	
		<u>Refunds Bal</u>	<u>Avg Rate</u>	<u>Rate</u>	
1	Dec-06	8,075,724	4.75%	0.36%	(1/2 month)
2	Jan-07	7,473,687	5.40%	0.75%	
3	Feb-07	6,216,675	5.40%	0.62%	
4	Mar-07	4,947,774	5.40%	0.50%	
5	Apr-07	4,105,102	5.40%	0.41%	
6	May-07	3,669,879	5.40%	0.37%	
7	Jun-07	3,484,001	5.40%	0.35%	
8	Jul-07	3,353,769	5.40%	0.34%	
9	Aug-07	3,240,276	5.40%	0.33%	
10	Sep-07	3,120,890	5.40%	0.31%	
11	Oct-07	2,990,964	5.40%	0.30%	
12	Nov-07	2,612,705	5.40%	0.26%	
13	Dec-07	9,024,177	5.40%	0.45%	(1/2 month)
14					
15	12 Month Total (Dec @ 1/2)	\$ 53,765,673			
16			(\$000's)		
17	12 Month Avg Bal.	\$ 4,480,473	\$ 4,480	5.35%	12 month %
18					
19		(Whole \$)			
20		Act# 235000 Updated Jan 1			
21		& 252000 by PSC			
22	<u>Customer Deposits</u>		Cust Deposit	Weighted Avg	
23		<u>Deposit Bal</u>	<u>Avg Rate</u>	<u>Rate</u>	
24					
25	Dec-06	39,584,044	3.00%	0.12%	(1/2 month)
26	Jan-07	39,201,830	3.65%	0.30%	
27	Feb-07	39,534,019	3.65%	0.30%	
28	Mar-07	40,870,471	3.65%	0.31%	
29	Apr-07	40,953,680	3.65%	0.31%	
30	May-07	41,404,658	3.65%	0.32%	
31	Jun-07	41,473,050	3.65%	0.32%	
32	Jul-07	39,932,068	3.65%	0.31%	
33	Aug-07	39,612,353	3.65%	0.30%	
34	Sep-07	38,494,578	3.65%	0.29%	
35	Oct-07	38,573,201	3.65%	0.30%	
36	Nov-07	38,213,771	3.65%	0.29%	
37	Dec-07	37,887,825	3.65%	0.14%	(1/2 month)
38					
39	12 Month Total (Dec @ 1/2)	\$ 476,999,614			
40			(\$000's)		
41	12 Month Avg Bal.	\$ 39,749,968	\$ 39,750	3.61%	12 month %

**Niagara Mohawk, a National Grid Company**  
**Preferred Stock and Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

		Activities # 204xxx)	NY Acctg	Weighted
		(Whole \$)	Avg Dividend	Avg
<u>Preferred Stock</u>		New	Rate	
		Balance		
1	Dec-06	41,171,500	3.95%	0.17% (i/2 month)
2	Jan-07	41,171,500	3.95%	0.33%
3	Feb-07	41,171,500	3.95%	0.33%
4	Mar-07	41,171,500	3.95%	0.33%
5	Apr-07	41,171,500	3.95%	0.33%
6	May-07	41,171,500	3.95%	0.33%
7	Jun-07	41,171,500	3.95%	0.33%
8	Jul-07	41,171,500	3.95%	0.33%
9	Aug-07	41,171,500	3.95%	0.33%
10	Sep-07	41,170,300	3.95%	0.33%
11	Oct-07	41,170,300	3.95%	0.33%
12	Nov-07	41,170,300	3.95%	0.33%
13	Dec-07	28,963,000	3.95%	0.12% (i/2 month)
14				
15	12 Mo Tot (Dec @ 1/2)	\$ 487,950,150		
16	12 Month Avg Bal.	(Whole \$) = \$ 40,662,513		
17	Rounded Avg	(\$000's) = \$ 40,663		3.92% 12 month %

Source: Reg Bal Sht # 6891

**Common Equity**

		Activity # 201100	Activities	Activities	Activities	Stipulation sec 6.1		
		Par Value	# 210100, 211100	#215100,	#219xxx	Per Books	REMOVAL	REVISED
		& Premium	Paid in	Retained	Chk to Total CE	(Whole \$)	OF GW	TOTAL
		Common Stock	Surplus	Earnings	subtotal CE	Less:	PD IN SURP	TOTAL
						OCI RE		
31	Dec-06	\$ 187,364,863	\$ 2,929,499,520	\$ 917,716,317	\$ 4,034,580,700	\$ -	\$ (1,214,576,369)	\$ 2,820,004,331
32	Jan-07	187,364,863	2,929,499,520	949,081,098	4,065,945,481	-	(1,214,576,369)	\$ 2,851,369,112
33	Feb-07	187,364,863	2,929,499,520	991,122,249	4,107,986,632	-	(1,214,576,369)	\$ 2,893,410,262
34	Mar-07	187,364,863	2,913,384,113	990,930,489	4,091,679,465	-	(1,242,460,962)	\$ 2,849,218,503
35	Apr-07	187,364,863	2,913,384,113	995,779,693	4,096,528,669	-	(1,242,460,962)	\$ 2,854,067,706
36	May-07	187,364,863	2,913,384,113	1,021,127,233	4,121,876,209	-	(1,242,460,962)	\$ 2,879,415,246
37	Jun-07	187,364,863	2,913,384,113	983,396,476	4,084,145,452	-	(1,300,960,962)	\$ 2,783,184,489
38	Jul-07	187,364,863	2,913,384,113	1,010,108,454	4,110,857,430	-	(1,300,960,962)	\$ 2,809,896,468
39	Aug-07	187,364,863	2,913,384,113	1,032,654,468	4,133,403,443	-	(1,291,910,962)	\$ 2,841,492,481
40	Sep-07	187,364,863	2,913,384,552	1,016,193,611	4,116,943,026	-	(1,291,910,962)	\$ 2,825,032,064
41	Oct-07	187,364,863	2,913,384,552	1,045,845,206	4,146,594,621	-	(1,291,910,962)	\$ 2,854,683,659
42	Nov-07	187,364,863	2,913,384,552	1,066,778,400	4,167,527,815	-	(1,291,910,962)	\$ 2,875,616,853
43	Dec-07	187,364,863	2,913,140,406	1,103,317,891	4,203,823,160	-	(1,291,910,962)	\$ 2,911,912,198
44								
45	12 Mo Tot (Dec @ 1/2)	\$ 2,248,378,356	\$ 35,000,777,334	\$ 12,113,534,481	\$ 49,362,690,172	\$ -	\$ (15,179,345,065)	\$ 34,183,345,107
46	12 Month Avg Bal	\$ 187,364,863	\$ 2,916,731,445	\$ 1,009,461,207	\$ 4,113,557,514	\$ -	\$ (1,264,945,422)	\$ 2,848,612,092
47								
48	Excess TCI Investment over \$20.0 million (see next pg)						no excess	\$ -
49	Source: Reg Bal Sht # 6891 (a reduction to equity, per Joint Proposal Att 17, Pg 1)							
50								
51	Goodwill timing Adjustment created by Merger *							
52								
53	Adjusted Common Equity (Whole \$)						\$ 4,113,557,514	\$ (1,264,945,422)
54	Adjusted Total Common Equity (rounded \$000's)						\$ 4,113,558	\$ (1,264,945)
55								
56							82.24% Electric CE (000's)	
57							Per Books	\$ 3,382,990
58							TCI adj	\$ -
59	Stipulation sec 6.1						GW Adj	\$ (1,040,291)
60							Revised Before Cap	\$ 2,342,699

**Niagara Mohawk, a National Grid Company**  
**Excess Temporary Cash Investment - A Reduction to Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

**Temporary Cash Investment (Whole \$)**

	Act# 131xxx, 135000, 136000	(Whole \$) Total
Dec-06	17,622,884	\$ 17,622,884
Jan-07	12,009,566	12,009,566
Feb-07	18,258,896	18,258,896
Mar-07	15,745,980	15,745,980
Apr-07	30,170,816	30,170,816
May-07	15,366,348	15,366,348
Jun-07	14,809,181	14,809,181
Jul-07	23,042,183	23,042,183
Aug-07	12,326,689	12,326,689
Sep-07	14,813,387	14,813,387
Oct-07	10,101,637	10,101,637
Nov-07	8,702,978	8,702,978
Dec-07	23,168,575	23,168,575
12 Mo Tot (Dec @ 1/2)	\$ 195,743,391	\$ 195,743,391
12 Month Avg Bal	\$ 16,311,949	\$ 16,311,949

Limit of Cap adjustment \* \$ 20,000,000  
 Excess to reduce Equity (Whole \$, posted to previous Equity page) no excess

\* Joint Proposal (Att 17 pg1) calls for TCI investments to be capped at \$20 million on average throughout the year.  
 Any excess is to be subtracted from average common equity (electric filings only).

**Niagara Mohawk, a National Grid Company**  
**Excess Equity % of Total Capitalization - A Reduction to Common Equity**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
 (\$000's)

**Calculation of Common Equity Limit and Adjustment (if required)**

JP Att. 17 Equity Caps	%	Add'l Ref: JP 1 2 5 2 2 Capital Structure
2002	41.0%	pro-rated JP cap
2003	42.0%	
2004	42.5%	
2005-2011	43.0%	

**PLUS** amount of additional funding set forth in the Pension & OPEB Memorandum of Agreement (MOA)

	Sources	
Add'l Pen & Opeb funding	MOA Att 1, pg 1	\$ 309,446
Total Capitalization adjusted to incl TCI cap & excl Goodwill		\$ 5,936,056
Additional % due to Pen & OPEB funding		5.2%
<b>Adjusted Equity Cap</b>		<b>48.2%</b>

**Capital Structure per books (Total)**

	Before CAP adj Avg Amount	non-equity % to Total	Required Adjustment (1)	No CAP adj Req (1) Avg Capital Excl Funding
Long Term Debt	\$ 2,524,247	81.8%	\$ -	\$ 2,524,247
Notes Payable	478,304	15.5%	-	478,304
Gas Supplier Refunds	4,480	0.1%	-	4,480
Customer Deposits	39,750	1.3%	-	39,750
Preferred Stock	40,663	1.3%	-	40,663
Common Equity (EXCLUDES GW; and TCI adj if applicable)	2,848,612	-	-	2,848,612
		100.0%		
<b>Total Capitalization</b>	<b>\$ 5,936,056</b>		<b>\$ -</b>	<b>\$ 5,936,056</b>
Equity % of total capitalization	48.0%			48.0%
% Over (Under) Adjusted Equity Cap	-0.2%			

**Niagara Mohawk, a National Grid Company**  
**Timing Difference between Dividends Declared vs. Paid**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

**Preferred Dividends**

source : "Stmnt of RE" in Blue Book

Month Declared (1)		(\$ Whole) Amount (2)	Date Declared (3)	Date Paid (4)	Number of Days Between Declaration and Payment (5)	Number of Units (col 2 x 5) (6)
January-07	(Pref)	\$ 406,443	01/25/07	03/31/07	65	\$ 26,418,795
April-07	(Pref)	406,444	04/26/07	06/30/07	65	26,418,860
July-07	(Pref)	406,444	07/26/07	09/30/07	66	26,825,304
October-07	(Pref)	406,433	10/25/07	12/31/07	67	27,231,011
		<u>\$ 1,625,764</u>			<u>263</u>	<u>\$ 106,893,970</u>
Weighted Average Days						<u>65.7</u>

**COMPUTATION OF AMOUNT REPRESENTED BY TIMING DIFFERENCE**

				(Whole \$)	(\$000's)
65.7	DAYS / 365 DAYS x	\$ 1,625,764	=	\$ 292,638	= <u>\$ 293</u>

**Common Dividends**

Not applicable since merger

MONTH Declared (1)		AMOUNT (2)	DATE DECLARED (3)	DATE PAID (4)	NUMBER OF DAYS BETWEEN DECLARATION AND PAYMENT (5)	NUMBER OF UNITS COL 2x5 (6)
January-07	(Com)	\$ -			0	\$ -
April-07	(Com)	\$ -			0	-
July-07	(Com)	\$ -			0	-
October-07	(Com)	\$ -			0	-
		<u>\$ -</u>			<u>0</u>	<u>\$ -</u>
Weighted Average Days						<u>0.0</u>

**COMPUTATION OF AMOUNT REPRESENTED BY TIMING DIFFERENCE**

				(Whole \$)	(\$000's)
0.0	DAYS / 365 DAYS x	\$ -	=	\$ -	= <u>\$ -</u>

Capitalization AdjustmentsATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

		(\$000's)	
		12 Mos	
		Ended Dec'07	
Activities	Descr	Avg Bal	
1	121000 Non Utility Property	\$	10,717
2	122000 Accum Prov for Depreciation-NU		(825)
3	123130 Inv in Sub Company		5,216
4	124000 Oth Inv-Cash Surr Val-Life Ins		2,444
5	124002 Oth Inv-Miscellaneous		24
6	124900 Oth Invest Rollforward-Contra		(71)
7	124902 Oth Invest - Additions		71
8	128000 Rabbi Trust Investment		10,503
9	128003 NIMO-SERP Trust Account		20,804
10	128900 Oth Invest-Rollforward Contra		(237)
11	128902 Oth Invest-Additions		237
12	131000 Cash-General Funds		16,714
13	131001 Cash Receipts Misc AR		(4,320)
14	131040 Cash Clearing CSS		3,882
15	135000 Cash-Working Funds-General		35
16	136000 Temporary Cash Investments		-
17	182328 Pension Settlement Loss FY2003		32,798
18	182505 NIMO-Commodity Adj Clause		1,932
19	182537 SIR Expenditures Def-Gas		4,131
20	242000 Curr&Accr Liab-Miscellaneous		(24,812)
21	242006 Co-Tenant Advances		(41)
22	253000 Def Cr-Miscellaneous		(6,860)
23	253003 Def Incentive Comp		(4,516)
24	253006 Def Cr-Hazardous Waste		0
25	253014 NY-CapReim-Sterling Pwr-Oneida		(11,436)
26	253015 NY-Cap Reim-City of Salamanca		(710)
27	253021 NY-Energy Serv Company Dep		(1,847)
28	253023 NY-Def Gain UMICO Demutualzatr		(1,128)
29	253026 Nucl Empl Settlement Liability		(509)
30	253112 FAS 112		(35,102)
31	254500 NIMO-Proc-Sale of Allow-Albany		(1,719)
32	254501 NIMO-ClnAirAct Auct Proc-Rsetn		(162)
33	254514 NIMO-Gas Contingency Reserve		(28,936)
34	254531 NIMO-Diana-Dolgeville Settlmnt		(4,922)
35	254543 NIMO-Commodity Adj Clause		(6,296)
36	254550 GRT Cust Refund 2000-Electric		(681)
37	254551 GRT Cust Refund 2000-Gas		(5,941)
38	Various Related accounts largely offsetting (see next pg)		(173,601)
39			
40	Grand Total	\$	(205,162)

**SUPPORT FOR "VARIOUS" LINE ABOVE**Capitalization Adjustments Various Related AccountsATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

		(\$000's)	
		12 Mos	
		Ended Dec'07	
Pension & OPEB (largely offsetting)	Desc	Avg Bal	
Reg Acct			
1	182326 AML Reg Asset	\$	18,488
2	182328 Pension Settlement Loss FY2003		32,798
3	182458 FAS158-Pension		136,317
4	182459 FAS158-OPEB		188,650
5	182510 NIMO-Oth Postretire Benef-Elec		15,698
6	182511 NIMO-Oth Postretire Benef-Gas		2,619
7	182550 Pension/FAS106 Purch Acctg Adj		198,101
8	182553 Pension Exp Deferred-Electric		129,223
9	182554 OPEB Exp Deferred-Electric		152,053
10	182562 Pension Exp Deferred-Gas		22,379

			(\$000's)	
			12 Mos	
11	182561	OPEB Expense Deferred-Gas	33,027	
12	186110	Intangible Pension Asset	7,145	
13	253027	Pension Costs	(131,933)	
14	253106	FAS 106 Recovery	(724,402)	
15	253117	Additional Minimum Pens Liab	(26,047)	
16	253911	Pension Prov - Beg Bal	790	
17	253916	Pension Prov - At Disposal	(790)	
18	254528	NIMO-Pension/OPEB Curtail Gain	(25,552)	
19	253031	Def Incentive Comp-Pensions	(8,284)	
20				
21		Net Avg Bal	\$ 20,280	
22	182565P	NIMO-Amort of Def Recoveries- P&O pc	\$ (138,851)	avg bal: P&O recovery \$70m by Dec'06 and \$207m by C
23	254050	Amort of Deferral Recoveries	\$ -	Pens & OPEB recovery reflected all above (in 182565)
24		Net Avg Bal	\$ (118,571)	
25				
26	<b>Indexed SWAP Contracts</b>		Avg Bal	
27	182522	NIMO-Indexed Swap Contracts	\$ 209,741	
28	253030	Indexed Swap Contracts	(209,741)	
29		Net Avg Bal	\$ -	
30				
31	<b>FIN 48</b>			
32	253480	Long-Term Interest Payable	\$ (12,767)	
33	253482	FIN48 SIT -Timing Issues	(1,399)	
34	253483	FIN48 FIT - Permanent Issues	(27,333)	
35	253484	FIN48 SIT - Permanent Issues	(6,221)	
36	236200F	FIN 48 portion of 236200 per Tax wp's	(2,826)	
37	236417F	FIN 48 portion of 236417 per Tax wp's	(811)	
38		Net Avg Bal	\$ (51,358)	offset in ADIT and GW
39				
40	<b>Derivative Acctg (largely offsetting)</b>			
41	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
42	182345	Gas futures Reg Liability	\$ 18,248	
43	254545	Gas futures Reg Liability	(1,306)	
44	175000	Deriv Instr Assets-Current	1,330	
45	176000	Deriv Instr Assets Hedges-Curr	869	
46	245000	Deriv Instr Liab Hedges-Curr	(9,179)	
47	244000	Deriv Instr Liab-Current	(12,932)	
48		Net Avg Bal	\$ (2,970)	
49	<b>Gas Supply Optimization</b>			
50	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
51	143235	A/R-Other Gas Sales	\$ 253	
52	253235	NIMO-Def Rev Other Gas Sales	(253)	
53	175100	Deriv Instr Assets-Other Curr	180	
54	232235	A/P-Other Gas Purchases	(203)	
55	254535	NIMO-Oth Gas Futures Reg Liab	23	
56		Net Avg Bal	\$ -	
57	<b>Net Plant - Asset Retirement Obligations (ARO)</b>			
58	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
59	101010	Utility Plant in Service-ARO	\$ 1,980	
60	182343	Asset Ret Oblig Reg Asset	8,037	
61	230000	Asset Retirement Obligation	(10,719)	
62		Net Avg Bal	\$ (702)	
63	<b>Net Plant - Property Under Capital Leases</b>			
64	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
65	101100	Property Under Cap Leases	\$ 3,918	
66	227000	Prop Und Capital Leases	(3,323)	
67	243000	Prop Und Cap Lease-Curr-Elim	(595)	
68		Net Avg Bal	\$ -	
69	<b>Environmental / Haz Waste</b>			
70	<u>Reg Acct</u>	<u>Desc</u>	Avg Bal	
71	182305	Environmental Response Fund	\$ 401,356	
72	253941	Hazwaste Prov - Beg Bal	(398,055)	
73	253942	Hazwaste Prov - Chrg to P&L	(9,221)	
74	253944	Hazwaste Prov - Utilization	5,920	
75		Net Avg Bal	\$ -	
76				
77	<b>Grand Total Net Avg Balance (\$000's) - carried fwd to pg 9</b>		\$ (173,601)	

**Niagara Mohawk, a National Grid Company**  
**Summary of Net Utility Plant**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

Description	Reference	Average Monthly Balance Per Books		
		Total	Electric	Gas
1 Gross Utility Plant	pg 12 ln 22	\$ 7,710,569	\$ 6,023,991	\$ 1,686,578
2				
3 Non-Interest Bearing CWIP	pg 12 ln 51	35,619	32,190	3,429
4				
5 Total Utility Plant		7,746,188	6,056,181	1,690,007
6				
7				
8 Accum Depreciation Reserve	pg 13 ln 24	(2,747,983)	(2,165,819)	(582,164)
9				
10 Retirement WIP	pg 13 ln 52	29,597	26,728	2,869
11				
12 Net Accumulated Provision for				
13 Depreciation		(2,718,387)	(2,139,091)	(579,295)
14				
15 Total Net Utility Plant		\$ 5,027,802	\$ 3,917,090	\$ 1,110,712

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Gross Utility Plant**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

Balance at Month End	Electric Plant in Service(1)	Gas Plant in Service	Common Plant in Service
1 Dec-06 (1/2 month)	\$ 2,848,219	\$ 811,376	\$ 146,503
2 Jan-07	5,707,918	1,630,054	294,044
3 Feb-07	5,719,092	1,631,885	294,068
4 Mar-07	5,711,494	1,628,196	294,563
5 Apr-07	5,721,085	1,630,373	294,574
6 May-07	5,750,583	1,635,509	295,377
7 Jun-07	5,766,519	1,641,557	294,383
8 Jul-07	5,780,647	1,644,994	293,135
9 Aug-07	5,804,922	1,649,001	293,400
10 Sep-07	5,823,915	1,651,815	294,555
11 Oct-07	5,843,043	1,657,659	293,990
12 Nov-07	5,863,021	1,663,006	294,123
13 Dec-07 (1/2 month)	2,939,771	832,741	155,712
14			
15 Total	69,280,229	19,708,166	3,538,427
16			
17			
18 Allocation of Common (2)	3,007,663	530,764	(3,538,427)
19			
20 Total	72,287,892	20,238,930	-
21			
22 <b>Average (12) Monthly Balance</b>	<b>\$ 6,023,991</b>	<b>\$ 1,686,578</b>	<b>\$ -</b>
23			
24			
25 Note: (1) Excludes New York Power Pool			
26			
27 (2) Electric - 85.0%			
28 Gas - 15.0%			

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Non-Interest Bearing CWIP**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

Balance at Month End	Electric (1)	Gas	Common
29 Dec-06 (1/2 month)	\$ 15,839	\$ 3,182	\$ 2,161
30 Jan-07	45,403	1,602	4,745
31 Feb-07	43,683	1,418	5,085
32 Mar-07	41,486	2,264	5,167
33 Apr-07	37,138	1,777	5,458
34 May-07	15,946	4,604	5,814
35 Jun-07	14,406	2,253	5,942
36 Jul-07	15,408	1,793	6,232
37 Aug-07	18,628	2,286	6,575
38 Sep-07	21,446	2,731	6,751
39 Oct-07	23,509	2,525	6,896
40 Nov-07	27,829	2,225	7,252
41 Dec-07 (1/2 month)	5,274	1,854	2,842
42			
43 Total (including PSI)	325,995	30,514	70,920
44			
45 Allocation of Common (Note 2):	60,282	10,638	(70,920)
46			
47 Total (including PSI)	386,277	41,152	-
48			
49			
50			
51 <b>Average (12) Monthly Balances</b>	<b>\$ 32,190</b>	<b>\$ 3,429</b>	<b>\$ -</b>
52			
53			
54 Note: (1) Excludes New York Power Pool			
55			
56 (2) Electric - 85.0%			
57 Gas - 15.0%			



**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Depreciation Reserve**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

	Electric Plant in Service (1)	Gas Plant in Service	Common Plant in Service
<u>Balance at Month End</u>			
1 Dec-06 (1/2 month)	\$ 1,034,233	\$ 279,200	\$ 39,784
2 Jan-07	2,076,937	560,967	80,559
3 Feb-07	2,087,720	563,702	81,550
4 Mar-07	2,053,474	560,512	85,037
5 Apr-07	2,064,519	563,500	86,028
6 May-07	2,075,552	566,130	87,258
7 Jun-07	2,083,388	568,518	87,033
8 Jul-07	2,092,732	570,981	86,122
9 Aug-07	2,102,432	573,728	86,857
10 Sep-07	2,112,475	574,957	87,983
11 Oct-07	2,123,016	577,552	89,098
12 Nov-07	2,133,434	579,957	90,234
13 Dec-07 (1/2 month)	<u>1,071,475</u>	<u>291,249</u>	<u>45,918</u>
14			
15 Total	25,111,387	6,830,953	1,033,461
16			
17			
18			
19 Allocation of Common (2)	<u>878,442</u>	<u>155,019</u>	<u>(1,033,461)</u>
20			
21 Total	25,989,829	6,985,972	-
22			
23			
24 <b>Average (12) Monthly Balance</b>	<b><u>\$ 2,165,819</u></b>	<b><u>\$ 582,164</u></b>	<b><u>\$ -</u></b>
25			
26			
27 Note: (1) Excludes New York Power Pool			
28			
29 (2) Electric - 85.0%			
30 Gas - 15.0%			

**Niagara Mohawk, a National Grid Company**  
**Monthly Balances of Retirement Work in Progress**  
**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**  
(\$000)

	Electric	Gas	Common
<u>Balance at Month End</u>			
31 Dec-06 (1/2 month)	\$ 13,336	\$ 1,222	\$ 1,141
32 Jan-07	24,708	2,289	2,310
33 Feb-07	25,578	2,300	2,361
34 Mar-07	25,351	2,210	2,421
35 Apr-07	24,968	2,318	2,586
36 May-07	24,683	2,380	2,542
37 Jun-07	23,394	2,408	2,485
38 Jul-07	23,748	2,592	2,902
39 Aug-07	23,265	2,681	2,518
40 Sep-07	23,992	2,640	2,499
41 Oct-07	23,992	2,715	2,620
42 Nov-07	24,836	2,804	2,651
43 Dec-07 (1/2 month)	<u>13,117</u>	<u>1,321</u>	<u>1,279</u>
44			
45 Total	294,968	29,880	30,315
46			
47 Allocation of Common (Note 1):	<u>25,768</u>	<u>4,547</u>	<u>(30,315)</u>
48			
49 Total	320,736	34,427	-
50			
51			
52 <b>Average (12) Monthly Balance</b>	<b><u>\$ 26,728</u></b>	<b><u>\$ 2,869</u></b>	<b><u>\$ -</u></b>
53			
54			
55 Note (1): Electric - 85.0%			
56 Gas - 15.0%			

**ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007**

Psoft Activity	Description	Avg Bal (\$000's)		
		Total	Electric	Gas
1	134000 NYMEX Gas Contracts & Electric Swap Hedge	\$ 48,575	\$ 33,958	\$ 14,617
2	173000 Unbilled Revenue-Electric	139,987	139,987	-
3	173001 Unbilled Revenue-Gas (largely offset by 25451	12,063	-	12,063
4	181000 Unamortized Debt Expense	26,988	22,130	4,858
5	182306 Storm Costs	107,017	107,017	-
6	182324 Enhanced Severance Plan	192	159	33
7	182329 NIMO Acctg Change Capital Item	2,742	2,439	303
8	182503 NIMO-RPS prog cost deferral	16	16	-
9	182504 NIMO-Excs AFDC Elec Plt in Srv	274	274	-
10	182514 NYAFUDC-Elec Plnt in Sv(91-96)	607	607	-
11	182515 PFJ Tax Credit	6,448	6,448	-
12	182518 NY Sls Tx Audt Assmt(88-98)Gas	185	(0)	185
13	182520 NIMO-SBC Program Cost Deferred	777	777	-
14	182521 NIMO-Customer Serv Backout Cr	10,310	10,310	-
15	182525 NY-NYPA Tran Access Chrg(NTAC)	13,051	13,051	-
16	182526 NIMO-NYISO Tariff Sched 1 Cost	85,614	85,614	-
17	182527 NIMO-NYISO Tariff Sched 2 Cost	13,287	13,287	-
18	182529 NY-Fssl/Hyd Auctn Incent(Dist)	18,556	18,556	-
19	182533 80/20 Rev Sharing Mechanism	8,824	(0)	8,824
20	182541 NIMO-Transm Revenue Adj Clause	4,416	4,416	-
21	182545 Elevated Voltage Deferral	4,479	4,479	-
22	182546 Low Income Allow Disc Prog	2,036	2,036	-
23	182547 NY-Cust Sv Bckout Cr 9/01-8/03	91,257	91,257	-
24	182549 NY-Electr Data Interchnge Cost	3,849	3,849	-
25	182551 NY Merger Empl Separation Cost	7,452	6,185	1,267
26	182552 NY Merger Rate Plan Strmd Cost	2,097,632	2,097,632	-
27	182555 Religious Rate Revenue	2,947	2,947	-
28	182556 NIMO City of Buffalo Settlement	684	684	-
29	182557 NY Cust Outreach&Education Prg	-	-	-
30	182558 SC7 Standby Service Lost Rev	1,173	1,173	-
31	182559 SIR Expenditures Deferred Elec	48,444	48,444	-
32	182560 Generation Stranded Cost Adj	44,276	44,276	-
33	182562 Pension Exp Deferred-Gas	-	-	-
34	182563 Incent Return on Ret Funding	53,473	44,383	9,090
35	182564 NIMO Oth Disputed Station Srv	13,090	13,090	-
36	182565 NIMO-Amort of Defer Recoveries	5,518	5,518	-
37	183000 Prelim Survey & Investigation	1,758	1,758	-
38	183100 PrelimSurvey&Investigation-Gas	10	-	10
39	189000 Loss on Reacquired Debt	50,089	41,073	9,016
40	253016 NY-NYS GRT Audit Refund(91-94)	(828)	(687)	(141)
41	253018 NY-TCC Auction Revenues	(16,734)	(16,734)	-
42	253025 NY-Nucl Fuel Disposal Costs	(160,138)	(160,138)	-
43	254050 Amort of Deferral Recoveries	(66,667)	(66,667)	-
44	254095 RPS Program Cost Deferred	(220)	(220)	-
45	254325 Medicare Act tax benefit defer	(43,353)	(35,988)	(7,365)
46	254350 Electric R&D Ventures Deferral	(18)	(18)	-
47	254351 Gas R&D Ventures Deferral	(209)	(0)	(209)
48	254502 NIMO-Purch ERC'S-Economic Dev	(951)	(951)	-
49	254503 NIMO-Gain-Redmpt-10 2% Bonds	-	-	-
50	254504 NIMO-Gain-Redmpt-8.35% Bonds	(513)	(513)	-
51	254509 NIMO-Gas Net Rev Share Mech	-	-	-
52	254510 NIMO-IRS Audit Refund (83-84)	(307)	(307)	-
53	254511 NIMO-Accr Unbilled Rev Def-Gas (see 173001	(11,415)	1	(11,415)
54	254512 NIMO-Gas Non-Core Rev Sharing	(2,983)	0	(2,983)
55	254513 NIMO-Electric Cust Svc Penalty	(26,693)	(26,693)	-
56	254515 NIMO-IBM Cust Sys Slmtnt Agree	(1,090)	0	(1,090)
57	254516 NIMO-Environ Ins Recovery-Net	(10,266)	(10,266)	-
58	254518 NIMO-Pwrchoice Appx E Net Prop	(79,599)	(79,599)	-
59	254520 NIMO-Loss on Sale of Building	(1,705)	(1,705)	-
60	254521 NIMO-SBC deferral	(23)	(23)	-
61	254522 NIMO-MRA Debt Int Rate Savings	(92,534)	(92,534)	-
62	254524 NIMO-Petr BusTax Aud Ref 90-96	(5,753)	(5,753)	-
63	254525 NIMO-Exit Fees Deferred	(4,911)	(4,911)	-
64	254526 NIMO-Affil Rule EmployTrnsf CR	(167)	(167)	-
65	254529 NIMO-IRS Audit Ref Liab 89-90	(48)	(48)	-
66	254532 NIMO-Elec Serv Re-Estab Charge	(464)	(464)	-
67	254541 NIMO-Transm Revenue Adj Clause	(155)	(155)	-
68	254544 NIMO-Merger Rate Plan Delay	(12,555)	(12,555)	-
69	254547 NYS Sales Tax Refund 92-98	(1,477)	(1,477)	-
70	254548 Economic Development Fund	(14,056)	(14,056)	-
71	254549 Curr Prov Incidental Svc Revs	(336)	(336)	-
72	254552 Meter Read Cnct/Discnt Svc Chg	(116)	(116)	-
73	254553 Gas Millenium Fund Deferral	(241)	0	(241)
74	254554 NYPA Res HydroPwr Beneft Recon	(14,446)	(14,446)	-
75	254556 Low Income Allow Discount Prog	-	-	-
76	254557 NYPA ISO Memo of Understanding	(16,677)	(16,677)	-
77	254558 CTC Reset Reserve	-	-	-
78	254559 Bonus Depreciation Adjustment	(22,860)	(17,430)	(5,430)
79	254560 NIMO-Pens/OPEB Int on Recovery	(2,192)	(2,192)	-
80	254561 NIMO-Sta Svc Sales Growth Def	(1,623)	(1,623)	-
81	254562 NIMO-GRT Aud Ref (91-94)-Elec	(2,613)	(2,613)	-
82	254563 NIMO-GRT Aud Ref (91-94)-Gas	(538)	(0)	(538)
83	254564 NIMO-MHP Program Deferral	(67)	(67)	-
84	254565 NIMO-Serv Aggreg Lost Revenue	(76)	(76)	-
85	254567 NIMO-NEG Merger Savings	250	250	-
86				
87	Grand Total	\$ 2,310,729	\$ 2,279,875	\$ 30,854

## Rate Base - Summary of Working Capital

## ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

Description	Reference	Total	Electric	Gas
1 Cash Allowance	pg. 16 ln 16	\$ 85,619	\$ 71,064	\$ 14,555
3 Material and Supplies in Stock - General	pg. 16 ln 20	26,603	22,080	4,523
5 Gas Underground Storage	pg. 16 ln 27	64,185	-	64,185
7 Deferred Fuel Costs	pg. 16 ln 29	924	924	-
9 Prepayments	pg. 17 ln 16	28,921	24,004	4,917
Total Working Capital		\$ 206,252	\$ 118,072	\$ 88,180

## Working Capital - Cash Allowance

## ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

Description	Total	Electric	Gas
1 Departmental Expense (1)	\$ 684,955	\$ 568,513	\$ 116,442
2 Joint Proposal Allocation	100%	83%	17%
3			
4 Remove major non-cash items included Dept expense :			
5 Other	-	none	none
6 Subtotal	-	-	-
7			
8 Add major cash items not included in Dept expense:			
9 Other	-	-	-
10 Subtotal	-	-	-
11			
12 Total Adjustments	-	-	-
13			
14 Adjusted Amounts	684,955	568,513	116,442
15			
16 Departmental Cash Allowance - 1/8 (45 days)	<u>\$ 85,619</u>	<u>\$ 71,064</u>	<u>\$ 14,555</u>
17			
18 (1) The Departmental expenses used for cash allowance calc. are before adjustments except that they are reallocated			
19 between electric & gas based on the Joint Proposal. Bad debts and SBC expenses are excluded.			

## Niagara Mohawk, a National Grid Company

## Working Capital - Materials &amp; Supplies and Gas Storage

## ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

Description	Activity #	Average Balances		
		Total	Electric	Gas
20 Materials & Supplies (1)	154000, 163000 163010, 163100	<u>\$ 26,603</u>	<u>\$ 22,080</u>	<u>\$ 4,523</u>
21				
22 (1) Elec / gas allocation of M&S is based on total O&M shown on				
23 Cash Allowance page.		100%	83%	17%
24				
25				
26				
27 Gas Stored Underground - Current	164000	<u>\$ 64,185</u>	<u>\$ -</u>	<u>\$ 64,185</u>
28				
29 Fuel Costs Deferred	182501	<u>\$ 924</u>	<u>\$ 924</u>	<u>\$ -</u>

## Working Capital - Prepayments

## ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007

(\$000's)

Description	Activities #	Average Balances (\$000's)		
		Total	Electric	Gas
	<u>165xxx Prepayments</u>			
	<u>and 236xxx Accrued Taxes</u>			
1 Dec-06	1/2 month	46,194	\$ 38,341	\$ 7,853
2 Jan-07		158,907	131,893	27,014
3 Feb-07		88,417	73,386	15,031
4 Mar-07		72,304	60,012	12,292
5 Apr-07		25,108	20,840	4,268
6 May-07		(33,845)	(28,091)	(5,754)
7 Jun-07		(40,864)	(33,917)	(6,947)
8 Jul-07		(46,991)	(39,003)	(7,988)
9 Aug-07		(82,819)	(68,740)	(14,079)
10 Sep-07		92,002	76,362	15,640
11 Oct-07		56,858	47,192	9,666
12 Nov-07		8,416	6,985	1,431
13 Dec-07	1/2 month	3,359	2,788	571
14	12 mo total	347,046	288,048	58,998
15				
16 <b>Total Prepayments avg bal.</b>		<b>\$ 28,921</b>	<b>\$ 24,004</b>	<b>\$ 4,917</b>
17 (1) Elec / gas allocation based on total O&M	pg. 16 ln 2	100%	83%	17%

**Accum. Deferred Income Taxes - Rate Base and Capitalization Adjustments****ATTACHMENT 2: WORKPAPER For the Rate Year Ended December 31, 2007****FEDERAL**

(\$000's)

ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES			RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
2 pt Avg	1,535,702	1,347,615	188,087	1,375,952	1,223,449	152,503	154,479	146,987	7,492	1,530,431	1,370,436	159,995
* Includes FAS 109 DFIT balances.												

**STATE**

(\$000's)

**Accum. Deferred Income Taxes - Rate Base and Capitalization Adjustments**ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES			RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
2 pt Avg	3,007	(3,071)	6,078	56,252	50,173	6,079	16,654	15,934	720	72,906	66,107	6,799

\* Includes FAS 109 DFIT balances.

Source: NY Acctg

Comparison of EBCap Components - Dec 2007 vs June 2000

Attachment 1

	Actual TME Dec 31, 2007			Actual TME June 30, 2000			Difference		
	Total	Elec	Gas	Total	Elec	Gas	Total	Elec	Gas
Net Utility Plant	\$ 5,027,802	\$ 3,917,090	\$ 1,110,712	\$ 5,939,205	\$ 5,011,077	\$ 928,128	\$ (911,403)	\$ (1,093,987)	\$ 182,584
Reg Assets & Liab	2,310,729	2,279,875	30,854	3,565,558	3,565,183	375	(1,254,829)	(1,285,308)	30,479
Accum Def Inc Taxes -Fed	(1,530,431)	(1,370,436)	(159,995)	(1,215,332)	(1,133,261)	(82,071)	(315,099)	(237,175)	(77,924)
Accum Def Inc Taxes -State	(72,906)	(66,107)	(6,799)	-	-	-	(72,906)	(66,107)	(6,799)
Working Capital	206,252	118,072	88,180	287,470	238,804	48,666	(81,218)	(120,732)	39,514
Avg Rate Base	5,941,446	4,878,494	1,062,952	8,576,901	7,681,803	895,098	(2,635,455)	(2,803,309)	167,854
Add: Interest-Bearing CWIP	82,923	76,076	6,847	294,701	261,663	33,038	(211,778)	(185,587)	(26,191)
Total Earnings Base	6,024,369	4,954,570	1,069,799	8,871,602	7,943,466	928,136	(2,847,233)	(2,988,896)	141,663
	100.00%	82.24%	17.76%	100.00%	89.54%	10.46%	0.00%	-7.30%	7.30%
Avg Capitalization (per books)	\$ 7,201,001			\$ 9,019,469			\$ (1,818,468)		
Less: Goodwill	1,264,945			-			1,264,945		
Add: Dividends delared unpaid	293			6,060			(5,767)		
Less: Reg Assets & Liab	(205,162)			502,611			(707,773)		
Less: Accum Def Income Taxes	171,133			116,320			54,813		
Capitalization for Public Service allocated based on Earnings Base	\$ 5,970,378	\$ 4,910,039	\$ 1,060,339	\$ 8,406,598	\$ 7,527,268	\$ 879,330	\$ (2,436,220)	\$ (2,617,229)	\$ 181,009
EBCAP (reverse sign to adj Rate Base)	\$ 53,991	\$ 44,531	\$ 9,460	\$ 465,004	\$ 416,198	\$ 48,806	\$ (411,013)	\$ (371,667)	\$ (39,346)

**Niagara Mohawk, a National Grid Company**  
**Capitalization Adjustments**

Attachment 1A

(\$000's)

				JP HY		
		12 Mos	12 Mos	12 Mos		
Activities	Descr	Ended Dec'07	Ended June'00	change	Need Regulatory / Accounting Assistance for all items.	
		Avg Bal	Avg Bal			
1	121000 Non Utility Property	\$ 10,717	\$ 3,797	\$ 6,920		
2	122000 Accum Prov for Depreciation-NU	(825)		(825)		
3	123130 Inv in Sub Company	5,216	309,591	(304,375)	A	A predominately elimination of NMR Investment
4	124000 Oth Inv-Cash Surr Val-Life Ins	2,444	6,882	(4,438)		
5	124002 Oth Inv-Miscellaneous	24		24		
6	124900 Oth Invest Rollforward-Contra	(71)		(71)		
7	124902 Oth Invest - Additions	71		71		
8	128000 Rabbi Trust Investment	10,503		10,503		
9	128003 NIMO-SERP Trust Account	20,804		20,804	B	B mostly non-cash Exec pay related
10	128900 Oth Invest-Rollforward Contra	(237)		(237)		
11	128902 Oth Invest-Additions	237	127	110		
12	131000 Cash-General Funds	16,714		16,714	C	C similar a/c's. just lower avg balance
13	131001 Cash Receipts Misc AR	(4,320)		(4,320)		
14	131040 Cash Clearing CSS	3,882		3,882		
15	135000 Cash-Working Funds-General	35		35		
16	136000 Temporary Cash Investments	-	111,972	(111,972)		
17	182328 Pension Settlement Loss FY2003	32,798		32,798	D	D non-cash "attachment 11" deferral item
18	182505 NIMO-Commodity Adj Clause	1,932		1,932		
19	182537 SIR Expenditures Def-Gas	4,131		4,131		
20	242000 Curr&Accr Liab-Miscellaneous	(24,812)	(300)	(24,512)		
21	242006 Co-Tenant Advances	(41)	6,980	(7,021)		
22	253000 Def Cr-Miscellaneous	(6,860)	(300)	(6,560)		
23	253003 Def Incentive Comp	(4,516)	(18,094)	13,578	B	B mostly non-cash Exec pay related
24	253006 Def Cr-Hazardous Waste	0		0		
25	253014 NY-CapReim-Sterling Pwr-Oneida	(11,436)	(15,341)	3,905		
26	253015 NY-Cap Reim-City of Salamanca	(710)		(710)		
27	253021 NY-Energy Serv Company Dep	(1,847)		(1,847)		
28	253023 NY-Def Gain UMICO Demutualizatn	(1,128)		(1,128)		
29	253026 Nucl Empl Settlement Liability	(509)		(509)		
30	253112 FAS 112	(35,102)		(35,102)	E	E non-cash.
31	254500 NIMO-Proc-Sale of Allow-Albany	(1,719)	(1,734)	15		
32	254501 NIMO-ClnAirAct Auct Proc-Rsetn	(162)		(162)		
33	254514 NIMO-Gas Contingency Reserve	(28,936)	(40,498)	11,562		
34	254531 NIMO-Diana-Dolgeville Settlmnt	(4,922)		(4,922)		
35	254543 NIMO-Commodity Adj Clause	(6,296)		(6,296)		
36	254550 GRT Cust Refund 2000-Electric	(681)		(681)		
37	254551 GRT Cust Refund 2000-Gas	(5,941)		(5,941)		
38	NUG Action Implementation costs		144,546	(144,546)	F	F old accounts, no longer in existance
39	NUG Cap Reimbursement		(15,341)	15,341		
40	Hydra-Co Sales exp		(1,545)	1,545		
41	GAC		(3,358)	3,358		
42	Gas Net Revenue Sharing Surcharge		3,244	(3,244)		
43	A/R - Plant Sharings		3,629	(3,629)		
44	Other Work-in-Progress		10,272	(10,272)		



		JP HY			
		12 Mos			
		Ended Dec'07		Ended June'00	
Activities	Descr	Avg Bal	Avg Bal	change	Need Regulatory / Accounting Assistance for all items.
45	all other		4,937	(4,937)	
46				-	
47	Various Related accounts largely offsetting (see next pg)	(173,601)	(6,855)	(166,746)	
48				-	
49	Grand Total	<u>\$ (205,162)</u>	<u>\$ 502,611</u>	<u>\$ (707,773)</u>	

#### SUPPORT FOR LINE ABOVE

Pension & OPEB (largely offsetting)					
Reg Acct	Desc				
1	182326 AML Reg Asset	\$ 18,488		\$ 18,488	
2	182328 Pension Settlement Loss FY2003	32,798		32,798	
3	182458 FAS158-Pension	136,317		136,317	
4	182459 FAS158-OPEB	188,650		188,650	
5	182510 NIMO-Oth Postretire Benef-Elec	15,698		15,698	
6	182511 NIMO-Oth Postretire Benef-Gas	2,619		2,619	
7	182550 Pension/FAS106 Purch Acctg Adj	198,101		198,101	
8	182553 Pension Exp Deferred-Electric	129,223		129,223	
9	182554 OPEB Exp Deferred-Electric	152,053		152,053	
10	182562 Pension Exp Deferred-Gas	22,379		22,379	
11	182561 OPEB Expense Deferred-Gas	33,027		33,027	
12	186110 intangible Pension Asset	7,145		7,145	
13	253027 Pension Costs	(131,933)	(6,855)	(125,078)	
14	253106 FAS 106 Liability	(724,402)		(724,402)	
15	253117 Additional Minimum Pens Liab	(26,047)		(26,047)	
16	253911 Pension Prov - Beg Bal	790		790	
17	253916 Pension Prov - At Disposal	(790)		(790)	
18	254528 NIMO-Pension/OPEB Curtail Gain	(25,552)		(25,552)	
19	253031 Def Incentive Comp-Pensions	(8,284)		(8,284)	
20				-	
21		Net Avg Bal \$ 20,280	\$ (6,855)	\$ 27,135	
22	182565P NIMO-Amort of Def Recoveries- P&O pc	\$ (138,851)	avg bal: P&O recovery	\$ (138,851)	
23	254050 Amort of Deferral Recoveries	\$ -	Pens & OPEB recovery	\$ -	
24		Net Avg Bal \$ (118,571)	\$ (6,855)	\$ (111,716)	G G predominantly non-cash Pension & OPEB liabilities
25					
26	Indexed SWAP Contracts				
27	182522 NIMO-Indexed Swap Contracts	Avg Bal			
28	253030 Indexed Swap Contracts	\$ 209,741			
29		(209,741)			
30		Net Avg Bal \$ -	\$ -	\$ -	
31	FIN 48				
32	253480 Long-Term Interest Payable	\$ (12,767)			
33	253482 FIN48 SIT -Timing Issues	(1,399)			
34	253483 FIN48 FIT - Permanent Issues	(27,333)			
35	253484 FIN48 SIT - Permanent Issues	(6,221)			
36	236200F FIN 48 portion of 236200 per Tax wp's	(2,826)			
37	236417F FIN 48 portion of 236417 per Tax wp's	(811)			
38		Net Avg Bal \$ (51,358)	offset in ADIT and GW	\$ (51,358)	H H New item. Partially offset in ADIT. Need Tax Dept assistance.

		JP HY			
		12 Mos			
		Ended Dec'07		Ended June'00	
		Avg Bal		Avg Bal	
Activities	Descr			change	Need Regulatory / Accounting Assistance for all items.
39					
40	<b>Derivative Acctg (largely offsetting)</b>				
41	<u>Reg Acct</u>	<u>Avg Bal</u>			
42	182345 Gas futures Reg Liability	\$ 18,248			
43	254545 Gas futures Reg Liability	(1,306)			
44	175000 Deriv Instr Assets-Current	1,330			
45	176000 Deriv Instr Assets Hedges-Curr	869			
46	245000 Deriv Instr Liab Hedges-Curr	(9,179)			
47	244000 Deriv Instr Liab-Current	(12,932)			
48	Net Avg Bal	\$ (2,970)	\$ -	\$ (2,970)	
49	<b>Gas Supply Optimization</b>				
50	<u>Reg Acct</u>	<u>Avg Bal</u>			
51	143235 A/R-Other Gas Sales	\$ 253			
52	253235 NIMO-Def Rev Other Gas Sales	(253)			
53	175100 Deriv Instr Assets-Other Curr	180			
54	232235 A/P-Other Gas Purchases	(203)			
55	254535 NIMO-Oth Gas Futures Reg Liab	23			
56	Net Avg Bal	\$ -	\$ -	\$ -	
57	<b>Net Plant - Asset Retirement Obligations (ARO)</b>				
58	<u>Reg Acct</u>	<u>Avg Bal</u>			
59	101010 Utility Plant in Service-ARO	\$ 1,980			
60	182343 Asset Ret Oblig Reg Asset	8,037			
61	230000 Asset Retirement Obligation	(10,719)			
62	Net Avg Bal	\$ (702)	\$ -	\$ (702)	
63	<b>Net Plant - Property Under Capital Leases</b>				
64	<u>Reg Acct</u>	<u>Avg Bal</u>			
65	101100 Property Under Cap Leases	\$ 3,918			
66	227000 Prop Und Capital Leases	(3,323)			
67	243000 Prop Und Cap Lease-Curr-Elim	(595)			
68	Net Avg Bal	\$ -	\$ -	\$ -	
69	<b>Environmental / Haz Waste</b>				
70	<u>Reg Acct</u>	<u>Avg Bal</u>			
71	182305 Environmental Response Fund	\$ 401,356			
72	253941 Hazwaste Prov - Beg Bal	(398,055)			
73	253942 Hazwaste Prov - Chrg to P&L	(9,221)			
74	253944 Hazwaste Prov - Utilization	5,920			
75	Net Avg Bal	\$ -	\$ -	\$ -	
76					
77	<b>Grand Total Net Avg Balance (\$000's) - carried fwd to above pg</b>	<b>\$ (173,601)</b>	<b>\$ (6,855)</b>	<b>\$ (166,746)</b>	

**NIAGARA MOHAWK POWER CORPORATION**  
**COMPARISON OF AVERAGE HISTORIC RATE BASE AND CAPITALIZATION**  
**FOR THE YEAR ENDED 06/30/00 (\$000)**

	TOTAL	ELECTRIC	GAS
(A) AVERAGE RATE BASE - PER BOOKS	\$8,576,901	\$7,681,803	\$895,098
(B) ADD: Average interest-bearing CWIP & Nuclear Fuel	<u>294,701</u>	<u>261,663</u>	<u>33,038</u>
(C) TOTAL EARNINGS BASE (A+B)	<u>\$8,871,602</u>	<u>\$7,943,466</u>	<u>\$928,136</u>
Percent	<u>100.00%</u>	<u>89.54%</u>	<u>10.46%</u>
(D) AVERAGE CAPITALIZATION PER BOOKS:			
Long Term Debt	\$5,560,914		
Notes Payable	0		
Preferred Stock	502,190		
Common Equity	2,940,468		
Customer Deposits	15,897		
Gas Supplier Refunds	<u>0</u>		
	\$9,019,469	\$8,076,033	\$943,436
(E) Add dividends declared but unpaid representing the timing difference between declaration and payment	<u>6,060</u>	<u>5,426</u>	<u>634</u>
(F) SUBTOTAL (D+E)	\$9,025,529	\$8,081,459	\$944,070
<b>ADJUSTMENTS:</b>			
Average investments in :			
1 Temporary Cash Investments	<b>\$111,972</b>		
2 Merit	<b>4</b>		
3 Diram/Gas Net Revenue Sharing	<b>(510)</b>		
4 Gas Net Revenue Sharing Surcharge	<b>3,244</b>		
5 Other Work in Progress	<b>10,272</b>		
6 Subsidiaries	<b>309,591</b>		
7 Other Investments	<b>127</b>		
8 Non-Utility Property	<b>3,797</b>		
9 Accounts Receivable-Plant Sharings	<b>3,629</b>		
10 Balance of Gas Reserve Deficiency	<b>0</b>		
11 New York Power Pool	<b>0</b>		
12 Tender Offer and Advance Refundings	<b>0</b>		
13 GAC (Closed Cycle)	<b>(3,358)</b>		
14 Accumulated DFIT Adjustment	<b>116,320</b>	presented on separate line	
15 Cotenant Advances (1)	<b>6,980</b>		
16 Accrued Pension Liability	<b>(6,855)</b>		
17 Misc (HRP, Watertown, Prop Tax, Slf Accss)	<b>(300)</b>		
18 Other (Def Costs, Nuc Rev)	<b>0</b>		
19 Unclaimed dividends	<b>(763)</b>		
20 Weaver Production	<b>(1)</b>		
21 Lilco Bonds	<b>0</b>		
22 Management Incentive	<b>(18,094)</b>		
23 Nug Cap Reimbursement	<b>(15,341)</b>		
24 ULIEEP	<b>0</b>		
25 Hydra-Co Sales Exp	<b>(1,545)</b>		
26 NYPA Fitzpatrick contract liability	<b>0</b>		
27 Buffalo Collection center	<b>(9,435)</b>		
28 Cash surrender - life insurance	<b>6,882</b>		
29 Sale of So2 allowances	<b>(1,734)</b>		
30 NUG Action Implementation costs	<b>144,546</b>	need to subtract ADFIT, shown on a separate line	
31 Gas Contingency Reserve	<b>(40,498)</b>		
32 IPP Buyout	<b>0</b>		
(G) Total Deductions	<b>\$618,931</b>	<b>\$554,191</b>	<b>\$64,740</b>
(H) Capitalization Dedicated to Public Service (F-G)	<u><b>\$8,406,599</b></u>	<u><b>\$7,527,268</b></u>	<u><b>\$879,330</b></u>
(J) Excess Earnings Base (Total Earnings Base) less Average Capitalization Devoted to Service Current Customers) (C-H)	<u><b>\$465,004</b></u>	<u><b>\$416,197</b></u>	<u><b>\$48,806</b></u>

EBC600R1.xls



Reports 12/31 numbers @ 100%, rather than 1/2

NIAGARA MOHAWK POWER CORPORATION  
ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
12/31/06	1,574,794	1,393,692	181,102	1,411,068	1,265,550	145,518
12/31/07	1,496,609	1,301,537	195,072	1,340,834	1,181,347	159,487
TOTAL	3,071,403	2,695,229	376,174	2,751,902	2,446,897	305,005
	=====	=====	=====	=====	=====	=====
2 pt avg	1,535,702	1,347,615	188,087	1,375,952	1,223,449	152,503

NIAGARA MOHAWK POWER CORPORATION  
ACCUMULATED DEFERRED FEDERAL INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
	177,371	164,069	13,303	1,588,439	1,429,619	158,821
	131,588	129,906	1,682	1,472,422	1,311,253	161,169
	=====	=====	=====	=====	=====	=====
	308,959	293,975	14,984	3,060,861	2,740,872	319,989
	=====	=====	=====	=====	=====	=====
	154,479	146,987	7,492	1,530,431	1,370,436	159,995

\* Includes FAS 109 DFIT balances.

11-Aug-08

Reports 12/31 numbers @ 100%, rather than 1/2

NIAGARA MOHAWK POWER CORPORATION  
ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

NIAGARA MOHAWK POWER CORPORATION  
ACCUMULATED DEFERRED STATE INCOME TAXES FOR THE YEAR ENDED  
December 31, 2007

	ACTUAL *			ACTUAL WITHOUT FAS 109 BALANCES			RATE CASE ADJUSTMENTS			RATE CASE		
	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS	TOTAL	ELEC	GAS
12/31/06	8,826	3,827	4,999	62,725	57,696	5,029	15,380	13,405	1,975	78,105	71,101	7,004
12/31/07	(2,812)	(9,968)	7,156	49,778	42,649	7,129	17,929	18,464	(535)	67,707	61,113	6,594
TOTAL	6,014	(6,141)	12,155	112,503	100,345	12,158	33,309	31,868	1,440	145,812	132,213	13,598
AVERAGE	501	(512)	1,013	9,375	8,362	1,013	2,776	2,656	120	12,151	11,018	1,133
* Includes FAS 109 DFIT balances.												
2 pt avg	3,007	(3,071)	6,078	56,252	50,173	6,079	16,654	15,934	720	72,906	66,107	6,799

## Federal

	PeopleSoft Activity		12/31/06	12/31/07
A/C 149	190350	ELECTRIC	(702,419)	(770,659)
		GAS	(81,834)	(111,791)
		TOTAL	<u>(784,253)</u>	<u>(882,450)</u>
A/C 149 003	190352	ELECTRIC	2,856	2,856
		GAS	14	14
149 004	190353	ELECTRIC	(13,445)	(12,442)
		GAS	(7,115)	(7,115)
149 005	190354	ELECTRIC	(5,751)	(5,210)
		GAS	(3,350)	(3,350)
A/C 243	255000	ELECTRIC	30,137	27,596
		GAS	5,918	5,637
		TOTAL	<u>36,055</u>	<u>33,233</u>
A/C 261	281058	ELECTRIC		
		GAS		
		TOTAL	<u>0</u>	<u>0</u>
A/C 261 003	281058			
A/C 262	282250	ELECTRIC	645,804	640,833
		GAS	163,069	181,249
		TOTAL	<u>808,873</u>	<u>822,082</u>
A/C 262 003	282470	ELECTRIC	(17,416)	(17,416)
		GAS	(3,956)	(3,956)
A/C 262 004	282471	ELECTRIC	143,263	136,281
		GAS	60,806	60,806
A/C 262 005	282472	ELECTRIC	21,549	17,789
		GAS	29,632	29,633
a/c 263	283400	ELECTRIC	1,292,028	1,283,577
		GAS	58,365	84,392
		TOTAL	<u>1,350,393</u>	<u>1,367,969</u>
a/c 263 003	283402	ELECTRIC	(59)	(59)
		GAS	(19)	(19)
a/c 263 004	283403	ELECTRIC	(965)	(155)
		GAS	(27,267)	(27,267)
a/c 263 005	283404	ELECTRIC	(1,890)	(1,454)
		GAS	(13,161)	(13,161)
		FAS 109 ADJ Electric Gas		
TOTAL		ELECTRIC	1,393,692	1,301,537
		GAS	181,102	195,072
		TOTAL	<u>1,574,794</u>	<u>1,496,609</u>
FAS 109:		ELECTRIC	128,142	120,190
		GAS	35,584	35,585
WITHOUT FAS 109		ELECTRIC	1,265,550	1,181,347
		GAS	145,518	159,487
A/C 149		<u>ELECTRIC</u>		
Tax	Tax	Unbilled Revenues	(10,061)	(10,061)
131 11	Tax	Inventory Adjustment	(70)	(70)
145 10	Tax	Economic Development Cost	(63)	(63)
	182459	FAS 158 -OPEB	0	(31,333)
222 12 021		Officers Incentive Compensation	(1,284)	(1,284)
228 05 01/02		Payroll Taxes on Merger Compensation	56	56
230 00 004	242207	Management Incentive Comp	1,046	1,046
230 00 004	242000	NRG Reserve	(23,716)	(18,282)
	242000	Station Service Generation Reserve	(981)	(981)
	242000	Marcy Settlement Reserve	(542)	0
	242000	Transmission Revenue Refund Liability	90	90
230 00 166	242202	Workman's Compensation - Self-Insured	(2,478)	(2,105)
230 00 169	242209	Liability for Separation Allowance Costs	(953)	(964)
230 00 184	Tax	Salina Meadows Lease	(52)	(52)
230 00 203	254550	GRT Customer Refund (2000) - Electric	(30)	1,034
230 00 208	242201	Healthcare Settlement Lag	(1,350)	(1,042)
230 00 210	242211	Stock Appreciation Rights (SARS)	(1,681)	(1,658)
230 00 215	242204	Goals ST	(615)	(187)
230 00 217		ARB ST	(488)	(488)
	253000	NUG Capital Reimbursement	(8)	(8)
	253000	Deferred Credits - Miscellaneous - Other	13,939	13,939
	253000	Insurance Payment - Ice Storm	700	700
253000	253000	Other Miscellaneous Reserves	3,018	3,042
242 05 007	253000	NRG Reserve	4,903	4,903
	253000	Miscellaneous Compensation Reserve	(782)	(782)
	253000	Power for Jobs Credit/Economic Development Fund	(3,500)	(3,500)
242 05 007	253000	Cohoes	(175)	(175)

## Federal

	PeopleSoft Activity	12/31/06	12/31/07
242 05 007	253000 Transformer Credit Liability	(735)	(735)
242 05 007	253000 NYS DOT Liability	(350)	(350)
242 05 007	253000 Reserve for Litigation	(3,785)	(3,785)
	253006 Liability for Environmental Restoration Costs	(14,000)	(14,000)
242 05 072	253022 Decontamination & Decommissioning Fund	244	0
242 05 095	253014 Sithe O & M Costs Deferred	(783)	(694)
242 05 096	253117 AML	(45,510)	(45,510)
242 05 97/98	253024 VERP	(12,242)	46,651
	253106 Other Post Retirement Benefit Liability	(127,811)	(151,873)
	253027 Pension Expense	(23,074)	(44,570)
242 05 104	253014 UG Overgeneration	(1,258)	(1,258)
242 05 115	253017 ESCO Uncollectible Reserve	(14)	(14)
242 05 117	253019 PSEG Power Transmission Improvement Fund ST	471	471
242 05 129	253112 Other Post Employment Benefit Liability	(9,159)	(8,643)
242 05 130	253106 OPEB Internal Reserves	(14)	4,250
242 05 132	253003 Executive Deferred Compensation Liability	510	882
242 05 133	253031 SERP / Def Incentive Comp Pensions	(7,802)	7,401
242 05 134	253106 OPEB Liability - Directors & Executives	(964)	(90,464)
242 05 140	253026 Nuclear Employee Settlement Liability	(168)	(141)
	253480 Interest Reserve - FIN 48	0	(2,182)
	253942 Hazwaste Provision - Charged to P&L	(109,990)	(112,172)
	253948 Deferred Environmental Costs	(31,255)	(33,255)
	254050 Amortization of Deferral Recoveries (Attachment 11)	(24,594)	(19,603)
246 00 1-4	254500 Proceeds from Allowances	(448)	(471)
246 00 005	254501 Clean Air Proceeds - Roseton	(41)	(43)
246 00 006	254501 Purchase of Emission Reduction Credits	(334)	(334)
246 00 063		764	764
	254528 SFAS 88 Curtailment/Settlement Gains	(23,430)	(23,430)
246 00 122	254531 Diana/Dolgeville Settlement	(1,722)	(1,722)
246 00 126	254543 Commodity Adjustment Clause	(1,400)	(97)
246 00 XXX		(2,966)	(2,966)
254 00	144000/144001 Bad Debt Reserve	(31,885)	(36,562)
256 00	228200 Injuries & Damages Reserve	(2,351)	(2,338)
258 13		5	5
258 13 011		(20)	(20)
	190300 FIN 48 Reserves	0	(3,509)
	190350 FIN 48 Reserves - Casualty Loss	0	(1,083)
	190480 FIN 48 Reserves - NMR LLC	0	(8,395)
Tax		(554)	(554)
Tax		13	13
		(37,022)	11,305
		(538,751)	(587,256)

		GAS	
Tax		Alternative Minimum Tax	1,569
131 11		Inventory Adjustment	(13)
222 12 021		Officers Incentive Compensation	(263)
228 05 01/02		Payroll Taxes on Merger Compensation	12
230 00 004	242207	Management Incentive Comp	221
230 00 166	242202	Workman's Compensation - Self-Insured	(205)
230 00 169	242209	Liability for Separation Allowance Costs	(31)
230 00 208	242201	Healthcare Settlement Lag	(286)
230 00 210	242211	Stock Appreciation Rights (SARS)	(345)
230 00 212		Tenn Pipeline Liability	(185)
230 00 213	242305	MCG - Tariff Customer Refund (2002)	2,053
		MCG - Tariff Customer Refund (2003)	(4,140)
230 00 215	242204	Goals	(137)
230 00 217		Annual Recognition Bonus	(111)
	253000	Miscellaneous Compensation Reserve	(160)
242 05 096	253117	AML	(9,615)
242 05 97/98	253024	VERP	(280)
	253106	Other Post Retirement Benefit Liability	(18,032)
	253027	Pension Expense	(4,769)
242 05 115	253017	ESCO Uncollectible Reserve	(3)
242 05 129	253112	Other Post Employment Benefit Liability	(2,438)
242 05 131	253106	OPEB Internal Reserves	9
242 05 132	253003	Executive Deferred Compensation Liability	105
242 05 133	253031	SERP / Def Incentive Comp Pensions	1,673
242 05 134	253106	OPEB Liability - Directors & Executives	(198)
	253480	Interest Reserve - FIN 48	0
246 00 064		Pension Expense (TU)	166
246 00 102	254514	Gas Contingency Reserve	(6,244)
	254528	SFAS 88 Curtailment/Settlement Gains	(429)
246 00 124	254537	SIR Expenditures Deferred - Gas	1,011
246 00 134	254551	GRT Customer Refund (2000) - Gas	(1,856)
246 00 XXX		Fed Tax Refund (1991-1995)	(608)
254 00	144000/144001	Bad Debt Reserve	(12,617)
256 00	228200	Injuries & Damages Reserve	(498)
	190300	FIN 48 Reserves	0
	190480	FIN 48 Reserves - NMR LLC	0
			(56,644)
			(74,805)

A/C 243	ELECTRIC NM2 Disallow	
	Buffalo Elec Bldg	(422)
		(422)

GAS	
A/C 243	NM Suburban



## Federal

PeopleSoft Activity		12/31/06	12/31/07
A/C 262	ELECTRIC NM2 Disallow		
	Buffalo Elec Bldg	0	0
		0	0
A/C 262	NM Suburban		
a/c 263	ELECTRIC		
114 00 023	Executive Deferred Compensation Trust	(3,050)	(3,030)
112 XX	Worthless Stock	(27)	(27)
125 23 008	Dunkirk R/E Tax Refund Receivable	(5,629)	(5,629)
140 00 XXX	Bond Redemption & Amort	20,791	16,813
141 10 170	FAS 112 OPEB	(860)	(860)
141 10 179	Dunkirk Property Tax (TU)	2,640	2,640
	182305 Deferred Environmental Restoration Costs	153,637	157,671
141 10 205	182529 Fossil/Hydro Auction Incentive	6,495	6,495
141 10 214	182550 Merger Fair Value Pension Adjustment-Electric	15,410	12,457
141 10 215	182550 Merger Fair Value OPEB Adjustment-Electric	50,292	40,653
141 10 221	182551 Voluntary Early Retirement Offer (VERO)	2,804	1,879
	182565 Amortization of Deferral Recoveries	0	(43,363)
141 10 228	182326 Pension - AML	41,252	41,905
145 30- 32	Other WIP - PACE	(3,844)	(3,883)
146 00 016	Insulation Credits	(343)	(343)
146 00 130	Land Management Program Costs	104	104
146 00 169	SERP- Pension Intangible Asset	3,182	3,182
141 10 115	253027 HRP - Severance & Pension Enhancement Deferral	37	37
114 00 015	SERP-Unrealized Appreciation	507	394
Tax	Contribution of SO2 Allowances	567	567
182328	PENSION SETTLEMENT LOSS FY2003	4,411	11,451
182458	182458 FAS 158 Pension	0	42,211
182459	182459 FAS 158 - OPEB	0	49,408
182505	182505 Commodity Adjustment Clause	0	1,479
182553	182553 Pension Expense Deferred	40,634	47,556
182554/561	182554 OPEB Expense Deferred	46,094	63,567
	253000 Other Non-Current (Service Penalty)	0	(1,431)
	283450 FIN 48 - Casualty Loss	0	15,868
		375,104	457,772
	GAS		
246 00 103	Merit Recovery	154	154
112 XX	Worthless Stock	(5)	(5)
114 00 023	Executive Deferred Compensation Trust	(614)	(610)
125 01 011	Gas Revenue Sharing	(875)	(875)
140 00 XXX	Bond Redemption & Amort	1,706	1,339
141 10 009	182502 Fuel Deferral	12,885	14,928
141 10 093	TOP gas deferral	(34)	(34)
141 10 115	253027 HRP - Severance & Pension Enhancement Deferral	3	3
141 10 171	FAS 112 OPEB	(140)	(140)
	182537 SIR Expenditures Deferred - Gas	1,236	1,560
141 10 216	182550 Merger Fair Value Pension Adjustment-Gas	4,720	4,115
141 10 217	182550 Merger Fair Value OPEB Adjustment-Gas	10,301	8,326
141 10 221	182551 Voluntary Early Retirement Offer (VERO)	574	385
141 10 228	182326 Pension - AML	8,719	8,857
145 30- 32	Other WIP - PACE	(749)	(757)
146 00 016	Insulation Credits	2,015	2,015
146 00 017	Gas Project Fund Costs Deferred	3	3
146 00 130	Land Management Program Costs	(1)	(1)
146 00 169	SERP- Pension Intangible Asset	675	675
141 10 010	NM Suburban - Weaver Gas	(392)	(392)
182328	182328 PENSION SETTLEMENT LOSS FY2003	659	1,711
182458	182458 FAS 158 Pension	0	8,646
182459	182459 FAS 158 - OPEB	0	10,120
182553	182562 Pension Expense Deferred	7,147	8,990
182554/561	182561 OPEB Expense Deferred	6,560	8,266
	Deferred Gains on Hedging	(11,342)	(4,270)
	SERP-Unrealized Appreciation	137	114
		43,342	73,123
	Total Adjustments		
	ELECTRIC	(164,069)	(129,906)
	GAS	(13,303)	(1,682)
	149 w/ adjustments		
	electric	(163,668)	(183,403)
	gas	(25,190)	(36,986)
	243 w/ adjustments		
	electric	30,559	28,018
	gas	5,918	5,637
	262 w/ adjustments		
	electric	645,804	640,833
	gas	163,069	181,249
	263 w/ adjustments		
	electric	916,924	825,805
	gas	15,023	11,269
	Total w/adjustments		
	electric	1,429,619	1,311,253
	gas	158,821	161,169

State			12/31/06	12/31/07
A/C 14901	Peoplesoft 190650	ELECTRIC GAS TOTAL	(109,284) (17,007) <u>(126,291)</u>	(138,566) (23,776) <u>(162,342)</u>
A/C 14901 002	190654	ELECTRIC GAS	(1,809) (425)	(1,809) (425)
14901 004	190651	ELECTRIC GAS	(1,661) (992)	(1,457) (934)
14901 005	190652	ELECTRIC GAS	1,514 296	1,639 296
A/C 243		ELECTRIC GAS TOTAL	<u>0</u>	<u>0</u>
A/C 261		ELECTRIC GAS TOTAL	<u>0</u>	<u>0</u>
A/C 261 003				
A/C 26201 001	282650	ELECTRIC GAS TOTAL	37,960 7,755 <u>45,715</u>	37,945 10,512 <u>48,457</u>
A/C 26201 003	282870	ELECTRIC GAS	6 (2)	6 (2)
A/C 26201 004	282871	ELECTRIC GAS	(56,817) 10	(56,817) 10
A/C 26201 005	282872	ELECTRIC GAS	(842) (2)	(1,713) (2)
a/c 26301	283500	ELECTRIC GAS TOTAL	129,020 14,281 <u>143,301</u>	143,270 20,393 <u>163,663</u>
a/c 26301 003	283504	ELECTRIC GAS	(1,255) (140)	(1,255) (140)
a/c 26301 004	283501	ELECTRIC GAS	7,483 1,169	9,176 1,168
a/c 26301 005	283502	ELECTRIC GAS	(488) 56	(387) 56
		FAS 109 ADJ Electric Gas		
TOTAL		ELECTRIC GAS TOTAL	3,827 4,999 <u>8,826</u>	(9,968) 7,156 <u>(2,812)</u>
FAS 109:		ELECTRIC GAS	(53,869) (30)	(52,617) 27
WITHOUT FAS 109		ELECTRIC GAS	57,696 5,029	42,649 7,129
A/C 149 131 11		ELECTRIC Inventory Adjustment	(14)	(14)
	182459	FAS 158 - OPEB	0	(7,258)
222 12 021		Officers Incentive Compensation	(285)	(285)
228 05 01/02		Payroll Taxes	12	12
230 00 004	242207	Management Incentive Comp	283	283
230 00 004	242000	NRG Reserve	(5,096)	(3,968)
	242000	Station Service Generation Reserve	(211)	(211)
	242000	Marcy Settlement Reserve	(99)	0
	242000	Transmission Revenue Refund Liability	19	19
230 00 166	242202	Self Insured Worker's Compensation	(503)	(427)
230 00 169	242209	Liability for Separation Allowance Costs	(171)	(173)
230 00 208	24201	Healthcare Settlement Lag	(290)	(224)
230 00 210	242211	Stock Appreciation Rights (SARS)	(417)	(407)
230 00 215	242204	Goals	(159)	(77)
230 00 217		ARB	(137)	(137)
242 05 007	253000	NRG Reserve	1,050	1,050
	253000	Miscellaneous Compensation Reserve	(168)	(168)
	253000	Power for Jobs Credit/Economic Development Fund	(750)	(750)
242 05 007	253000	Cohoes	(38)	(38)
242 05 007	253000	CTC Buyout	526	504
242 05 007	253000	Transformer Credit Liability	(157)	(157)
242 05 007	253000	NYS DOT Liability	(75)	(75)
242 05 007	253000	Reserve for Litigation	(720)	(720)
242 05 072		Decontamination & Decommissioning Fund	(777)	(822)
	253006	Liability for Environmental Restoration Costs	(3,000)	(3,000)

State			12/31/06	12/31/07
	Peoplesoft			
242 05 096	253117	AML	(10,503)	(10,503)
242 05 97/98	253024	VERP	(2,676)	9,594
	253106	Other Post Retirement Benefit Liability	(29,260)	(33,814)
	253027	Pension Expense	(872)	(6,578)
242 05 117	253019	PSEG Power Transmission Improvement Fund	91	91
242 05 129	253112	Other Post Employment Benefit Liability	(33)	80
242 05 130	253106	OPEB Internal Reserves	0	772
242 05 132	253003	Executive Deferred Compensation Liability	116	188
242 05 133	253031	SERP Transition Obligation Costs	1,619	1,683
242 05 134	253106	OPEB Liability - Directors & Executives	(207)	(20,780)
242 05 140	253026	Nuclear Employee Settlement Liability	(35)	(30)
	253480	Interest Reserve - FIN 48	0	(442)
	253942	Hazwaste Provision - Charged to P&L	(23,637)	(23,964)
	253948	Deferred Environmental Costs	(6,657)	(7,126)
	254050	Amortization of Deferral Recoveries (Attachment 11)	(5,270)	(4,391)
246 00 1-4	254500	Proceeds from Allowances	(26)	(30)
246 00 005	254501	Clean Air Proceeds - Roseton	(2)	(2)
246 00 006	254502	Purchase of Emission Reduction Credits	(58)	(58)
246 00 122	254531	Diana/Dolgeville Settlement	(394)	(394)
246 00 126	254543	Commodity Adjustment Clause	(294)	(23)
246 00 133	254550	GRT Customer Refund (2000) - Electric	(385)	(158)
246 00 XXX		Fed Tax Refund (1991-1995)	(636)	(636)
254 00	144000/144001	Bad Debt Reserve	(3,916)	(4,488)
256 00	228200	Injuries & Damages Reserve	(509)	(508)
	190780	FIN 48 Reserves	0	(1,703)
		Recovery of GenCo Taxes Previously Deducted	1,271	1,271
		Payroll Taxes	12	12
253000	253000	Deferred Credits - Miscellaneous - Other	3,265	3,265
			(90,173)	(115,714)
		GAS		
131 11		Inventory Adjustment	(3)	(3)
222 12 021		Officers Incentive Compensation	(57)	(57)
228 05 01/02		Payroll Taxes	3	3
230 00 004	242207	Management Incentive Comp	57	57
230 00 004	242000	NRG Reserve	(27)	(27)
230 00 166	242202	Self Insured Worker's Compensation	(96)	(80)
230 00 169	242209	Liability for Separation Allowance Costs	(40)	(41)
230 00 208	242201	Healthcare Settlement Lag	(61)	(47)
230 00 210	242211	Stock Appreciation Rights (SARS)	(84)	(82)
230 00 212		Tenn Pipeline Liability	(40)	(40)
230 00 213	242305	MCG - Tariff Customer Refund (2002)	403	329
230 00 215	242204	Goals	(32)	(15)
230 00 217		ARB	(27)	(27)
	242000	MCG - Tariff Customer Refund (2003)	(887)	(887)
	253000	Miscellaneous Compensation Reserve	(34)	(34)
242 05 096		AML	(2,218)	(2,218)
242 05 97/98	253024	VERP	(708)	1,805
	253106	Other Post Retirement Benefit Liability	(6,004)	(6,936)
	253027	Pension Expense	(178)	(1,346)
242 05 129	253112	Other Post Employment Benefit Liability	(7)	15
242 05 132	253106	OPEB - Internal Reserve	(2)	156
242 05 132	253003	Executive Deferred Compensation Liability	24	39
242 05 133	253031	SERP Transition Obligation Costs	333	345
242 05 134	253106	OPEB Liability - Directors & Executives	(42)	(4,256)
	253480	Interest Reserve - FIN 48	0	(91)
246 00 102	254514	Gas Contingency Reserve	(11)	(11)
	254528	SFAS 88 Curtailment/Settlement Gains	(100)	(150)
246 00 124	254537	SIR Expenditures Deferred - Gas	75	14
246 00 134	254551	GRT Customer Refund (2000) - Gas	(450)	(475)
246 00 XXX		Fed Tax Refund (1991-1995)	(130)	(130)
254 00	144000/144001	Bad Debt Reserve	(2,433)	(2,656)
256 00	228200	Injuries & Damages Reserve	(109)	(109)
	190780	FIN 48 Reserves	0	(349)
			(12,885)	(17,303)
A/C 243		ELECTRIC NM2 Disallow Buffalo Elec. Bldg.	0	0
GAS				
A/C 243		NM Suburban		
A/C 262				
141.10 207		ELECTRIC NM2 Disallow West Seneca Mall Costs Buffalo Elec. Bldg.	0	0
A/C 262			0	0
a/c 263		NM Suburban ST		
		ELECTRIC		
112 XX		Worthless Stock	(87)	(87)
114.00 023		Executive Deferred Compensation Trust	(471)	(467)
	182305	Deferred Environmental Restoration Costs	32,918	33,734
141.10 214	182550	Merger Fair Value Pension Adjustment-Electric	3,265	2,689

State			12/31/06	12/31/07
	Peoplesoft			
141 10 215	182550	Merger Fair Value OPEB Adjustment-Electric	11,008	8,777
141 10 221	182551	Voluntary Early Retirement Offer (VERO)	589	411
141 10 228	182326	Pension - AML	9,671	9,671
145 30- 32		Other WIP - PACE	12	4
114 00 015		SERP-Unrealized Appreciation	102	79
182328	182328	PENSION SETTLEMENT LOSS FY2003	945	2,454
182458	182458	FAS 158 Pension	0	9,910
182459	182459	FAS 158 - OPEB	0	11,823
182505	182505	Commodity Adjustment Clause	0	319
182553	182553	Pension Expense Deferred	8,781	10,140
182554/561	182554	OPEB Expense Deferred	10,035	13,497
	182565	Amortization of Deferral Recoveries	0	(8,797)
		FIN 48 - Casualty Loss	0	3,094
			<u>76,768</u>	<u>97,251</u>
		<u>GAS</u>		
112 XX		Worthless Stock	(18)	(18)
114 00 023		Executive Deferred Compensation Trust	(96)	(95)
141 10 009	182502	Fuel Deferral	3,139	3,504
	182537	SIR Expenditures - Gas	265	335
141 10 216	182550	Merger Fair Value Pension Adjustment-Electric	1,003	884
141 10 217	182550	Merger Fair Value OPEB Adjustment-Electric	2,182	1,797
141 10 221	182551	Voluntary Early Retirement Offer (VERO)	121	83
141 10 228	182326	Pension - AML	2,043	2,043
145 30- 32		Other WIP - PACE	2	0
		SERP-Unrealized Appreciation	31	27
182328	182328	PENSION SETTLEMENT LOSS FY2003	141	366
182458	182458	FAS 158 Pension	0	2,029
182459	182459	FAS 158 - OPEB	0	2,422
182553	182562	Pension Expense Deferred	1,551	1,913
182554/561	182561	OPEB Expense Deferred	1,422	1,759
		Deferred Gains/Losses on Hedging Activity	(876)	789
			<u>10,910</u>	<u>17,838</u>
		<u>Total Adjustments</u>		
		ELECTRIC	(13,405)	(18,464)
		GAS	(1,975)	535
		<u>149 w/ adjustments</u>		
		electric	(19,111)	(22,852)
		gas	(4,122)	(6,473)
		<u>243 w/ adjustments</u>		
		electric	0	0
		gas	0	0
		<u>262 w/ adjustments</u>		
		electric	37,960	37,945
		gas	7,755	10,512
		<u>263 w/ adjustments</u>		
		electric	52,252	46,019
		gas	3,371	2,555
		<u>Total w/adjustments</u>		
		electric	71,101	61,113
		gas	7,004	6,594

FIN 48 accounts  
Whole \$

Use 1207r

		Data														
Reg Acct	Description	Sum of 12/31/2006	Sum of 01/31/2007	Sum of 02/28/2007	Sum of 03/31/2007	Sum of 04/30/2007	Sum of 05/31/2007	Sum of 06/30/2007	Sum of 07/31/2007	Sum of 08/31/2007	Sum of 09/30/2007	Sum of 10/31/2007	Sum of 11/30/2007	Sum of 12/31/2007	Sum of TME Dec 07 Avg	
253480	Long-Term Interest Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,564,303	\$ 38,513,589	\$ 38,513,589	\$ 38,513,589	\$ 42,199,048	\$ 12,767,050	
253482	FIN48 SIT -Timing Issues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,797,463	\$ 4,797,463	\$ 4,797,463	\$ 4,797,463	\$ 1,399,260	
253483	FIN48 FIT - Permanent Issues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,000,000	\$ 82,000,000	\$ 82,000,000	\$ 82,000,000	\$ 82,000,000	\$ 27,333,333	
253484	FIN48 SIT - Permanent Issues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000	\$ 17,615,385	\$ 17,615,385	\$ 17,615,385	\$ 17,615,385	\$ 6,221,154	
236200F	FIN 48 portion of 236200 per Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,209,600	\$ 73,209,600	\$ 18,855,000	\$ (37,530,751)	\$ (37,530,751)	\$ (37,530,751)	\$ (37,530,751)	\$ 2,826,381	
236417F	FIN 48 portion of 236417 per Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,094,000	\$ 16,094,000	\$ -	\$ (6,417,628)	\$ (6,417,628)	\$ (6,417,628)	\$ (6,417,628)	\$ 810,525	
Grand Total FIN 48 amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,303,600	\$ 89,303,600	\$ 89,419,303	\$ 98,978,058	\$ 98,978,058	\$ 98,978,058	\$ 102,663,517	\$ 51,357,703	

**Account Activity During the month (per S Wilder worksheet)**

236200F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,855,000	\$ -	\$ 1,082,900	\$ (41,000,000)	\$ -	\$ -	\$ -
										\$ 41,000,000		\$ (14,437,500)	\$ (314,500)			
										\$ 13,354,600		\$ (41,000,000)	\$ (13,000,000)			
										\$ 73,209,600		\$ (54,354,600)	\$ (2,000,000)			
												\$ (71,251)				
												\$ (56,385,751)				
236417F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000	\$ -	\$ (13,000,000)	\$ 159,219	\$ -	\$ -	\$ -
										\$ 3,094,000		\$ (3,094,000)	\$ 3,765			
										\$ 16,094,000		\$ (16,094,000)	\$ (3,000,000)			
												\$ (3,160,112)				
												\$ (342,500)				
												\$ (78,000)				
												\$ (6,417,628)				

**Non-Fin 48 \$ amounts in accounts 236200 & 235417**

Reg Acct	Description	Sum of 12/31/2006	Sum of 01/31/2007	Sum of 02/28/2007	Sum of 03/31/2007	Sum of 04/30/2007	Sum of 05/31/2007	Sum of 06/30/2007	Sum of 07/31/2007	Sum of 08/31/2007	Sum of 09/30/2007	Sum of 10/31/2007	Sum of 11/30/2007	Sum of 12/31/2007	Sum of TME Dec 07 Avg
236200	Taxes Accr-Federal Inc-PriorYr	\$ (3,123,484)	\$ (3,123,484)	\$ (3,123,484)	\$ 4,589,567	\$ 37,940,792	\$ 37,940,792	\$ 37,940,792	\$ 46,619,792	\$ 46,619,792	\$ 46,619,792	\$ 46,619,792	\$ 46,619,792	\$ 37,530,751	\$ 30,205,631
236417	Tx Accr-St Franch-NY	\$ (10,589,566)	\$ (18,075,566)	\$ (6,188,650)	\$ (8,988,850)	\$ (9,150,850)	\$ (3,491,850)	\$ (3,730,850)	\$ (662,850)	\$ 3,440,468	\$ (4,570,532)	\$ (1,716,532)	\$ 2,500,468	\$ 6,417,628	\$ (4,393,464)
<b>Grand Total</b>		\$ (13,713,050)	\$ (21,199,050)	\$ (9,312,134)	\$ (4,399,283)	\$ 28,789,942	\$ 34,448,942	\$ 34,209,942	\$ 45,956,942	\$ 50,060,260	\$ 42,049,260	\$ 44,903,260	\$ 49,120,260	\$ 43,948,379	\$ 25,812,167

chk Total 236200	\$ (3,123,484)	\$ (3,123,484)	\$ (3,123,484)	\$ 4,589,567	\$ 37,940,792	\$ 37,940,792	\$ 111,150,392	\$ 119,829,392	\$ 65,474,792	\$ 9,089,041	\$ 9,089,041	\$ 9,089,041	\$ 9,089,041	\$ -	
Total 236200	\$ (10,589,566)	\$ (18,075,566)	\$ (6,188,650)	\$ (8,988,850)	\$ (9,150,850)	\$ (3,491,850)	\$ 12,363,150	\$ 15,431,150	\$ 3,440,468	\$ (10,988,160)	\$ (8,134,160)	\$ (3,917,160)	\$ -		

## Attachment 2

**Split of Deferral Recoveries between Pension & OPEb, and all Other  
P&O portion excluded from Rate Base (and ADIT)  
(Whole \$)**

	Excluded from RB	Rate Base			General Ledger	
	P^&O Portion of Recovery 182565P	182565	254050		182565	254050
Bal @ Dec 31, 2006	(70,268,124)	70,268,124	(99,999,999)	(99,999,999)	-	(99,999,999)
Jan	(81,698,683)	81,698,683	(116,666,667)	(116,666,667)	-	(116,666,667)
Feb	(93,129,242)	93,129,242	(133,333,334)	(133,333,334)	-	(133,333,334)
Mar	(104,559,801)	104,559,801	(150,000,001)	(150,000,001)	-	(150,000,001)
Apr	(115,990,360)	115,990,360	(166,666,668)	(166,666,668)	-	(166,666,668)
May	(127,420,919)	127,420,919	(183,333,335)	(183,333,335)	-	(183,333,335)
Jun	(138,851,478)	(61,148,524)	-	(200,000,002)	(200,000,002)	
Jul	(150,282,037)	(66,384,632)	-	(216,666,669)	(216,666,669)	
Aug	(161,712,596)	(71,620,740)	-	(233,333,336)	(233,333,336)	
Sep	(173,143,155)	(76,856,848)	-	(250,000,003)	(250,000,003)	
Oct	(184,573,714)	(82,092,956)	-	(266,666,670)	(266,666,670)	
Nov	(196,004,273)	(87,329,064)	-	(283,333,337)	(283,333,337)	
Bal @ Dec 31, 2007	(207,434,832)	(92,565,168)	-	(300,000,000)	(300,000,000)	
12 mos	(1,666,217,736)	66,217,719	(800,000,005)			
Avg Bal	(138,851,478)	5,518,143	(66,666,667)	(200,000,002)		

Account # 134000 Special Deposits  
Whole \$

Hedges treated as Rate Base in Original Filing. Company proposes to change this to EBCAP item in Corrections & Updates.

Use	207r1	Reg Acct	Proj	WO	Description	Data																
						Sum of 12/31/2006	Sum of 01/31/2007	Sum of 02/28/2007	Sum of 03/31/2007	Sum of 04/30/2007	Sum of 05/31/2007	Sum of 06/30/2007	Sum of 07/31/2007	Sum of 08/31/2007	Sum of 09/30/2007	Sum of 10/31/2007	Sum of 11/30/2007	Sum of 12/31/2007	Sum of TME Dec 07 Avg			
RB - Gas		134000	F00172	9000027583	NYMEX Gas Contracts - SSB Gas Hedge (Gas)	\$ 18,610,173	\$ 8,863,216	\$ 4,504,129	\$ 1,660,653	\$ 1,818,650	\$ 2,302,166	\$ 8,592,632	\$ 9,136,657	\$ 15,171,390	\$ 10,724,758	\$ 6,528,179	\$ 6,484,885	\$ 6,169,342	\$ 7,264,573			
RB - Gas				9000027584	NYMEX Gas Contracts - ABN AMRO Gas Hedge (G	\$ 21,347,368	\$ 12,985,321	\$ 925,109	\$ 2,011,235	\$ 2,117,587	\$ 2,430,279	\$ 8,606,120	\$ 9,345,916	\$ 15,642,211	\$ 11,087,650	\$ 6,974,410	\$ 7,606,933	\$ 6,091,671	\$ 7,804,358			
RB - Elec				9000027585	NYMEX Gas Contracts(IPP) - ABN AMRO Index Sw	\$ 28,983,255	\$ 12,010,471	\$ 9,703,397	\$ 6,618,214	\$ 5,650,315	\$ 5,894,199	\$ 19,521,009	\$ 17,813,720	\$ 24,655,432	\$ 17,365,688	\$ 11,757,467	\$ 14,673,475	\$ 9,883,011	\$ 13,758,043			
RB - Elec				9000027587	NYMEX Gas Contracts(IPP) - SSB Index Swap Hed	\$ 25,835,530	\$ 6,205,529	\$ 9,844,289	\$ 6,863,658	\$ 5,824,528	\$ 6,076,207	\$ 19,606,614	\$ 17,954,364	\$ 24,692,181	\$ 17,269,537	\$ 11,995,438	\$ 13,944,184	\$ 10,026,128	\$ 13,183,963			
RB - Gas				9000027591	NYMEX Gas Contracts- REFCO Gas Hedge (Gas)	\$ (3,613,926)	\$ (3,613,926)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (451,741)			
RB - Elec				9000027593	NYMEX Gas Contracts- REFCO Index Swap Hedge	\$ (3,575,958)	\$ (3,575,958)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (446,985)			
RB - Elec			F00353	9000028315	NYMEX Electric Swap Hedges (Elec)	\$ 27,576,396	\$ 10,067,182	\$ 7,752,606	\$ 6,038,606	\$ 2,581,720	\$ 2,778,215	\$ 8,164,619	\$ 9,509,532	\$ 9,489,912	\$ 6,284,219	\$ 3,306,681	\$ 6,749,881	\$ 6,119,467	\$ 7,462,592			
RB Total						\$113,162,838	\$ 42,941,836	\$ 32,729,530	\$ 23,192,586	\$ 17,990,800	\$ 19,481,067	\$ 64,680,995	\$ 63,760,189	\$ 89,631,126	\$ 62,731,851	\$ 40,562,175	\$ 49,459,158	\$ 38,289,619	\$ 48,574,793			
WC		134000	(blank)	(blank)	Other Spec Dep (Health & Dental, Workers Comp)	\$ (263,739)	\$ 18,677,632	\$ 17,947,933	\$ 14,455,423	\$ 18,201,191	\$ 18,301,463	\$ 18,469,412	\$ 18,958,974	\$ 18,956,752	\$ 18,991,385	\$ 18,959,449	\$ 18,553,688	\$ 18,555,775	\$ 17,468,277			
Grand Total						\$112,899,099	\$ 61,619,468	\$ 50,677,463	\$ 37,647,989	\$ 36,191,991	\$ 37,782,529	\$ 83,160,407	\$ 82,719,164	\$ 108,587,878	\$ 81,723,237	\$ 59,521,624	\$ 68,012,846	\$ 56,845,393	\$ 66,043,070			

(\$000's)

**Proposed Correction & Updates**

PAL-7, Sch 6, Sheet 1	Eliminate RY Rate Base for NYMEX hedges	\$ (15,870)
	Modify EBCAP adj to Rate Base for HY change	\$ 67 (see below)
	Net RY Rate Base Correction	\$ (15,803)
PAL-1	after-tax return	8.31%
	approximate pre-tax return	13.76%
		\$ (2,175)
	other impacts (interest tax ded, GRT, etc)	\$ 222
	Absolute impact derived w/ RRR model	\$ (1,953) ~ (\$2.0m)

**Modify EBCAP adj for HY revision**

Filed EBCAP adj to Rate Base (PAL-7, Summary)	\$ (41,206)
Revised EBCAP adj	\$ (41,133)
	\$ 67

	Dec'06	Jan'07	Feb'07	Mar'07	Apr'07	May'07	Jun'07	Jul'07	Aug'07	Sep'07	Oct'07	Nov'07	Dec'07	NY 2007 Avg Bal	P&L or Bal Sht if Bal Sht, what a/c?	Cash / Non-cash?
Wegmans Prepaid CTC	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)		
CATV	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Purchase Power Overpay	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)		
Security Deposit	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
Sale for Resale Transactions	569,765	569,765	569,765	569,765	569,765	569,765	569,765	569,765	569,765	569,765	569,765	717,154	1,196,286	608,153		
gas margin sharing payments	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)	(573,234)		
Venzon	(3,205,496)	(3,472,621)	(3,739,746)	(4,006,871)	(4,273,995)	(4,541,120)	(4,808,245)	(5,075,370)	(5,342,494)	(6,127,948)	(2,918,070)	(3,209,877)	(3,501,684)	(4,239,162)	s/b Accts Rec	cash - working cap
Fourth Branch	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	P&L	non-cash reserve
NY AG Claim - Clean Air Settle	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	2,623,739	P&L	non-cash reserve
Transm interconn rev reserve	1,000,000	1,000,000	1,000,000	4,500,000	4,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,088,698	742,013	1,829,975	P&L	non-cash reserve
Other Muni's Streetlights	683,488	683,488	683,488	683,488	683,488	683,488	683,488	683,488	683,488	683,488	683,488	507,071	507,071	661,436	P&L	non-cash reserve
Gas -----	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
AES Somerset Metering Issue	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	P&L	non-cash reserve
Exelon	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
ESCO	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)	(135,974)		
A/R from Co-Tenants D&D Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Payments from Co-tenants	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Location Based Market Price	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Severence Etc	1,957,502	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,901,441	1,903,777	P&L	non-cash accrual
Service Quality Penalty	1,696,300	1,696,300	1,696,300	-	-	-	-	-	-	8,800,000	8,800,000	-	-	1,820,063	P&L	non-cash reserve
Transmission Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Mirant Amer Energy Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
NJR Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Reserve for doubtful	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	791,667	P&L	non-cash reserve
NY Power for Jobs	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Watertown Trans	-	-	-</													

Verizon	<u>(4,239,162)</u>	this debit should be A/R Working Capital
\$	11,099,356	

Non-cash Avg Bal included above

NY AG Claim - Clean Air Settle	2,623,739
Severance Etc	1,903,777
Transm interconn rev reserve	1,829,975
Service Quality Penalty	1,820,063
Fourth Branch	1,175,000
Reserve for Doubtful a/c's	791,667
Other Muni's Streetlights	661,436
AES Somers Meteng Issue	300,000
	<u>11,105,657</u>
	100%



**NMPC**  
**Activity 242000 - Current and Accrued Liability Misc. (Whole \$)**  
**CY 2007**  
**positive Bal = Credit bal**

(Whole \$)	Beginning Balance													Ending Balance		
1/1/07	Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007	(Whole \$)	P&L or Bal Sht ?		
													Avg Bal	If Bal Sht, what amt?	Cash / Non-cash ?	
Monthly Balances																
NRG Late Pmt Chgs (JE 6135)	13,225,069	13,516,270	13,586,223	13,732,248	13,733,072	13,829,741	13,829,978	13,870,751	13,912,081	-	-	-	-	9,718,875		
LPC for Sta Svc Gen's (JE 6135)	5,813,001	6,072,836	6,144,320	6,261,866	6,294,816	6,447,766	6,459,103	6,537,445	6,655,567	-	-	-	-	4,481,685		
Reserve for NRG AR (JE 6280)	-	-	-	489,830	885,306	1,247,933	1,596,947	1,911,745	2,223,189	-	-	-	-	696,246		
Reserve for Non-NRG AR (JE 6280)	-	-	-	841,497	1,518,099	2,168,934	2,518,328	2,927,197	3,456,541	-	-	-	-	1,119,216		
Unbilled Revenue	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-	-	-	-	354,167		
subtotal NRG related	19,538,070	20,089,106	20,230,543	21,825,442	22,931,293	24,194,374	24,904,355	25,747,138	26,747,377	-	-	-	-	16,369,889	P&L	
Unclaimed A/P Checks	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879	396,879		non-cash
Unclaimed NMPC Dividends	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833	91,833		
Niagara Frontier Transport Auth Liability	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000		
Unknown Transmission Refund Liability	14,771	14,771	14,771	14,771	14,771	14,771	14,771	14,771	14,771	14,771	(2,272,705)	(2,272,705)	(271,163)			
Reserve for Transm Interconnection Cust	-	-	-	-	-	-	-	-	-	-	3,300,000	3,300,000	412,500			
BI Billing	27,326	27,326	27,326	27,326	27,326	27,326	32,813	27,326	27,326	9,696	9,696	9,696	22,641			
System Benefit Charge (NYSERDA) Pmts	-	(11,166,356)	(11,166,356)	(11,166,356)	(11,166,356)	(22,366,986)	(22,366,986)	(33,567,617)	(33,567,617)	(33,567,617)	(33,567,617)	(33,567,617)	(22,835,107)			
Svs Benefit Chg (NYSERDA) Acct (JE 6095)	11,166,356	14,899,899	18,633,443	22,366,986	26,100,530	29,834,073	33,567,617	37,301,161	33,567,617	33,567,617	33,567,617	33,567,617	28,278,430	P&L		
Miscellaneous	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739		non-cash acct > pmt	
NYS Environ Energy Alliance	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)			
Empire State E.D. Funds	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502	227,502			
MCG Mapping Error	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043			
Other	(602,500)	(0)	0	0	(0)	6,270	6,270	6,270	6,270	6,270	6,270	6,270	0			
Renewable Portfolio Standard Payments	-	(3,158,278)	(3,158,278)	(3,158,278)	(3,158,278)	(6,316,556)	(6,316,556)	(9,474,834)	(9,474,834)	(9,474,834)	(9,474,834)	(9,474,834)	(6,448,151)			
Renewable Portfolio Standard Accrual (JE 6284)	3,158,278	4,211,037	5,263,797	6,316,556	7,369,315	8,422,075	9,474,834	10,527,593	9,474,834	9,474,834	9,474,834	9,474,834	7,983,425	P&L		
	15,088,994	6,153,162	10,939,466	15,723,769	20,512,071	10,945,736	15,737,525	6,159,433	1,373,130	1,355,499	1,355,499	2,368,023	2,261,753	8,441,724	non-cash acct > pmt	
Total a/c# 242000 Current & Accrued Liability	\$ 34,627,064	\$ 26,242,268	\$ 31,170,009	\$ 37,551,211	\$ 43,443,364	\$ 35,140,110	\$ 40,641,880	\$ 31,906,571	\$ 28,120,507	\$ 1,355,499	\$ 1,355,499	\$ 2,368,023	\$ 2,261,753	24,811,612		

**Major Non-cash items above**

66%	NRG	16,369,889
22%	Net SBC (acct > pmts)	5,443,323
6%	Net RPS (acct > pmts)	1,335,274
94%	3 big items	23,348,486
		94%

**INFORMAL DISCOVERY REQUEST**

Date of Request 05/29/2008

Your Name: Timothy Lillis Title/Department: Regulatory Compliance

Request No. (Do not fill in): 3 NMPC Req. No. (Do not fill in):  
NMINF 3 DPSINF-3 DAGINF-3

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

Please provide the following accounting code block information:

- Bill Pool Codes with Descriptions

Response Provided (Please include any documentation/files you provided):

See Attached.

Date of Reply: 6/4/08



Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00100	00036	Niagara Mohawk Power Corp	DIST	73.000	Operating Co Segment Allocation - NIMO Distribution, Transmission & Gas
00100	00036	Niagara Mohawk Power Corp	GAS	17.000	
00100	00036	Niagara Mohawk Power Corp	TRAN	10.000	
<b>00100 Total</b>				<b>100.000</b>	
00101	00036	Niagara Mohawk Power Corp	DIST	88.000	Operating Co Segment Allocation - NIMO Electric Transmission & Distribution
00101	00036	Niagara Mohawk Power Corp	TRAN	12.000	
<b>00101 Total</b>				<b>100.000</b>	
00102	00036	Niagara Mohawk Power Corp	DIST	83.000	Operating Co Segment Allocation - NIMO Electric Distribution & Gas
00102	00036	Niagara Mohawk Power Corp	GAS	17.000	
<b>00102 Total</b>				<b>100.000</b>	
00150	00049	Narragansett Electric Company	DIST	95.000	Operating Co Segment Allocation - Narragansett Electric Transmission & Distribution
00150	00049	Narragansett Electric Company	TRAN	5.000	
<b>00150 Total</b>				<b>100.000</b>	
00200	00036	Niagara Mohawk Power	GAS	11.778	Gas Distribution Companies - Keyspan & Grid NE & NY
00200	00048	Narragansett Gas	GAS	9.138	
00200	01401	Boston Gas Company	GAS	22.578	
00200	01403	Colonial Lowell Division	GAS	4.519	
00200	01406	EnergyNorth Company	GAS	2.465	
00200	01437	Keyspan Energy Delivery LI	GAS	15.042	
00200	01438	Keyspan Energy Delivery NY	GAS	34.480	
<b>00200 Total</b>				<b>100.000</b>	
00201	00004	Nantucket Electric	DIST	0.212	Electric Distribution and Generation - Keyspan & Grid
00201	00005	Massachusetts Electric	DIST	25.190	
00201	00036	Niagara Mohawk Power	DIST	36.283	
00201	00041	Granite State Electric	DIST	0.669	
00201	00049	Narragansett Electric	DIST	8.699	
00201	01434	Keyspan Electric Services, LLC	DIST	16.242	
00201	01435	Keyspan Generation Services, LLC	GEN	6.799	
00201	01442	Keyspan Ravenswood Services, LLC	GEN	5.463	
00201	01446	Keyspan Glenwood Energy Center LLC	GEN	0.220	
00201	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.209	
00201	01458	Keyspan Energy Supply, Inc.	GEN	0.014	
<b>00201 Total</b>				<b>100.000</b>	
00202	00004	Nantucket Electric	DIST	0.132	Electric and Gas - No Transmission - Keyspan & Grid
00202	00005	Massachusetts Electric	DIST	15.645	
00202	00036	Niagara Mohawk Power	DIST	22.535	
00202	00036	Niagara Mohawk Power	GAS	4.463	
00202	00041	Granite State Electric	DIST	0.415	
00202	00048	Narragansett Gas	GAS	3.462	
00202	00049	Narragansett Electric	DIST	5.403	



ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00202	01401	Boston Gas Company	GAS	8.555	
00202	01403	Colonial Lowell Division	GAS	1.712	
00202	01406	EnergyNorth Company	GAS	0.934	
00202	01434	Keyspan Electric Services, LLC	DIST	10.087	
00202	01435	Keyspan Generation Services, LLC	GEN	4.223	
00202	01437	Keyspan Energy Delivery LI	GAS	5.700	
00202	01438	Keyspan Energy Delivery NY	GAS	13.065	
00202	01442	Keyspan Ravenswood Services, LLC	GEN	3.393	
00202	01446	Keyspan Glenwood Energy Center LLC	GEN	0.137	
00202	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.130	
00202	01458	Keyspan Energy Supply Inc.	GEN	0.009	
<b>00202 Total</b>				<b>100.000</b>	
00229	00004	Nantucket Electric Company	DIST	0.255	Electric & Gas Distribution Companies - NE & NY
00229	00005	Massachusetts Electric	DIST	29.710	
00229	00036	Niagara Mohawk Power Corp	DIST	42.589	
00229	00036	Niagara Mohawk Power Corp	GAS	8.723	
00229	00041	Granite State Electric Company	DIST	0.789	
00229	00048	Narragansett Gas Company	GAS	7.673	
00229	00049	Narragansett Electric Company	DIST	10.261	
<b>00229 Total</b>				<b>100.000</b>	
00230	00004	Nantucket Electric Company	DIST	0.523	Electric & Gas Distribution Companies - NE Only
00230	00005	Massachusetts Electric	DIST	61.023	
00230	00041	Granite State Electric Company	DIST	1.620	
00230	00048	Narragansett Gas Company	GAS	15.759	
00230	00049	Narragansett Electric Company	DIST	21.075	
<b>00230 Total</b>				<b>100.000</b>	
00231	00004	Nantucket Electric Company	DIST	0.305	Distribution Companies - NE & NY
00231	00005	Massachusetts Electric	DIST	35.585	
00231	00036	Niagara Mohawk Power Corp	DIST	50.876	
00231	00041	Granite State Electric Company	DIST	0.944	
00231	00049	Narragansett Electric Company	DIST	12.290	
<b>00231 Total</b>				<b>100.000</b>	
00232	00004	Nantucket Electric Company	DIST	0.621	Distribution Companies - NE
00232	00005	Massachusetts Electric	DIST	72.438	
00232	00041	Granite State Electric Company	DIST	1.923	
00232	00049	Narragansett Electric Company	DIST	25.018	
<b>00232 Total</b>				<b>100.000</b>	
00233	00005	Massachusetts Electric	TRAN	1.354	Transmission - NE & NY
00233	00010	New England Power Company	TRAN	39.751	
00233	00036	Niagara Mohawk Power Corp	TRAN	53.670	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00233	00049	Narragansett Electric Company	TRAN	5.225	
<b>00233 Total</b>				<b>100.000</b>	
00235	00004	Nantucket Electric Company	DIST	0.469	Utility Operating Companies NE
00235	00005	Massachusetts Electric	DIST	55.920	
00235	00010	New England Power Company	TRAN	7.520	
00235	00041	Granite State Electric Company	DIST	1.511	
00235	00048	Narragansett Gas Company	GAS	14.375	
00235	00049	Narragansett Electric Company	DIST	20.205	
<b>00235 Total</b>				<b>100.000</b>	
00236	00004	Nantucket Electric Company	DIST	0.227	Utility Operating Companies - NE & NY
00236	00005	Massachusetts Electric	DIST	27.118	
00236	00010	New England Power Company	TRAN	3.647	
00236	00036	Niagara Mohawk Power Corp	DIST	37.599	
00236	00036	Niagara Mohawk Power Corp	GAS	8.756	
00236	00036	Niagara Mohawk Power Corp	TRAN	5.151	
00236	00041	Granite State Electric Company	DIST	0.733	
00236	00048	Narragansett Gas Company	GAS	6.971	
00236	00049	Narragansett Electric Company	DIST	9.798	
<b>00236 Total</b>				<b>100.000</b>	
00237	00004	Nantucket Electric Company	DIST	0.548	Electric Transmission & Distribution - Grid NE only
00237	00005	Massachusetts Electric	DIST	65.307	
00237	00010	New England Power Company	TRAN	8.783	
00237	00041	Granite State Electric Company	DIST	1.764	
00237	00049	Narragansett Electric Company	DIST	23.598	
<b>00237 Total</b>				<b>100.000</b>	
00238	00004	Nantucket Electric Company	DIST	0.258	Utility Operating Companies - Grid Only NE & NY
00238	00005	Massachusetts Electric	DIST	30.727	
00238	00010	New England Power Company	TRAN	4.132	
00238	00036	Niagara Mohawk Power Corp	DIST	46.596	
00238	00036	Niagara Mohawk Power Corp	TRAN	6.354	
00238	00041	Granite State Electric Company	DIST	0.830	
00238	00049	Narragansett Electric Company	DIST	11.103	
<b>00238 Total</b>				<b>100.000</b>	
00239	00004	Nantucket Electric Company	DIST	0.125	Regulated Companies - Keyspan & National Grid - w Gas
00239	00005	Massachusetts Electric	DIST	14.921	
00239	00010	New England Power Company	TRAN	2.003	
00239	00036	Niagara Mohawk Power Corp	DIST	21.397	
00239	00036	Niagara Mohawk Power Corp	TRAN	4.238	
00239	00036	Niagara Mohawk Power Corp	GAS	2.706	
00239	00041	Granite State Electric Company	DIST	0.403	

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**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00239	00048	Narragansett Gas Company	GAS	3.288	
00239	00049	Narragansett Electric Company	DIST	5.391	
00239	01401	Boston Gas Company	GAS	8.124	
00239	01403	Colonial Lowell Division	GAS	1.626	
00239	01406	EnergyNorth Company	GAS	0.887	
00239	01434	Keyspan Electric Services, LLC	DIST	9.579	
00239	01435	Keyspan Generation Services, LLC	GEN	4.010	
00239	01437	Keyspan Energy Delivery LI	GAS	5.412	
00239	01438	Keyspan Energy Delivery NY	GAS	12.406	
00239	01442	Keyspan Ravenswood Services, LLC	GEN	3.222	
00239	01446	Keyspan Glenwood Energy Center LLC	GEN	0.130	
00239	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.123	
00239	01458	Keyspan Energy Supply Inc.	GEN	0.009	
<b>00239 Total</b>				<b>100.000</b>	
00240	00004	Nantucket Electric Company	DIST	0.195	Regulated Companies - Keyspan & National Grid - w/o Gas
00240	00005	Massachusetts Electric	DIST	23.306	
00240	00010	New England Power Company	TRAN	3.129	
00240	00036	Niagara Mohawk Power Corp	DIST	33.425	
00240	00036	Niagara Mohawk Power Corp	TRAN	4.227	
00240	00041	Granite State Electric Company	DIST	0.630	
00240	00049	Narragansett Electric Company	DIST	8.421	
00240	01434	Keyspan Electric Services, LLC	DIST	14.962	
00240	01435	Keyspan Generation Services, LLC	GEN	6.264	
00240	01442	Keyspan Ravenswood Services, LLC	GEN	5.033	
00240	01446	Keyspan Glenwood Energy Center LLC	GEN	0.203	
00240	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.192	
00240	01458	Keyspan Energy Supply Inc.	GEN	0.013	
<b>00240 Total</b>				<b>100.000</b>	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00247	00004	Nantucket Electric Company	DIST	0.685	Customer Accounting Retails - NE
00247	00005	Massachusetts Electric	DIST	70.064	
00247	00041	Granite State Electric Company	DIST	2.296	
00247	00049	Narragansett Electric Company	DIST	26.955	
<b>00247 Total</b>				<b>100.000</b>	
00253	00004	Nantucket Electric Company	DIST	0.660	Engineering Distribution O&M
00253	00005	Massachusetts Electric	DIST	65.965	
00253	00041	Granite State Electric Company	DIST	2.393	
00253	00049	Narragansett Electric Company	DIST	30.982	
<b>00253 Total</b>				<b>100.000</b>	
00256	00004	Nantucket Electric Company	DIST	0.750	T&D Supervision
00256	00005	Massachusetts Electric	DIST	60.814	
00256	00010	New England Power Company	TRAN	15.157	
00256	00041	Granite State Electric Company	DIST	2.007	
00256	00049	Narragansett Electric Company	DIST	21.272	
<b>00256 Total</b>				<b>100.000</b>	
00272	00001	National Grid USA	OTH	1.461	All Company NE & NY - Service Based
00272	00004	Nantucket Electric Company	DIST	0.553	
00272	00005	Massachusetts Electric	DIST	32.184	
00272	00006	NE Hydro - Trans Electric Co	INTE	0.533	
00272	00008	New England Hydro - Trans Corp	INTE	0.165	
00272	00010	New England Power Company	TRAN	13.833	
00272	00020	New England Electric Trans Co	INTE	0.134	
00272	00036	Niagara Mohawk Power Corp	DIST	25.709	
00272	00036	Niagara Mohawk Power Corp	GAS	5.987	
00272	00036	Niagara Mohawk Power Corp	TRAN	3.522	
00272	00041	Granite State Electric Company	DIST	1.294	
00272	00048	Narragansett Gas Company	GAS	2.820	
00272	00049	Narragansett Electric Company	DIST	11.766	
00272	00070	Wayfinder Group Inc.	OTH	0.035	
00272	00071	Valley Appliance & Merchandise	OTH	0.002	
00272	00085	NEES Energy, Inc.	OTH	0.001	
00272	00095	Metrowest Realty LLC	OTH	0.001	
<b>00272 Total</b>				<b>100.000</b>	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00282	00001	National Grid USA	OTH	25.000	Other Services - NE & NY
00282	00004	Nantucket Electric Company	DIST	0.171	
00282	00005	Massachusetts Electric	DIST	20.337	
00282	00010	New England Power Company	TRAN	2.735	
00282	00036	Niagara Mohawk Power Corp	DIST	28.201	
00282	00036	Niagara Mohawk Power Corp	GAS	6.567	
00282	00036	Niagara Mohawk Power Corp	TRAN	3.863	
00282	00041	Granite State Electric Company	DIST	0.549	
00282	00048	Narragansett Gas Company	GAS	5.228	
00282	00049	Narragansett Electric Company	DIST	7.349	
<b>00282 Total</b>				<b>100.000</b>	
00297	00005	Massachusetts Electric	DIST	24.285	Shared Telecommunication Expense
00297	00010	New England Power Company	TRAN	60.674	
00297	00041	Granite State Electric Company	DIST	9.079	
00297	00049	Narragansett Electric Company	DIST	5.962	
<b>00297 Total</b>				<b>100.000</b>	
00352	00001	National Grid USA	OTH	0.400	Human Resources - NE
00352	00004	Nantucket Electric Company	DIST	0.549	
00352	00005	Massachusetts Electric	DIST	44.082	
00352	00006	NE Hydro - Trans Electric Co	INTE	0.500	
00352	00008	New England Hydro - Trans Corp	INTE	0.100	
00352	00010	New England Power Company	TRAN	8.100	
00352	00020	New England Electric Trans Co	INTE	0.100	
00352	00036	Niagara Mohawk Power Corp	DIST	11.461	
00352	00036	Niagara Mohawk Power Corp	GAS	2.669	
00352	00036	Niagara Mohawk Power Corp	TRAN	1.570	
00352	00041	Granite State Electric Company	DIST	1.530	
00352	00048	Narragansett Gas Company	GAS	12.639	
00352	00049	Narragansett Electric Company	DIST	16.300	
<b>00352 Total</b>				<b>100.000</b>	





**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00353	00001	National Grid USA	OTH	0.220	Human Resources - NE & NY
00353	00004	Nantucket Electric Company	DIST	0.300	
00353	00005	Massachusetts Electric	DIST	23.800	
00353	00006	NE Hydro - Trans Electric Co	INTE	0.280	
00353	00008	New England Hydro - Trans Corp	INTE	0.050	
00353	00010	New England Power Company	TRAN	4.380	
00353	00020	New England Electric Trans Co	INTE	0.050	
00353	00036	Niagara Mohawk Power Corp	DIST	39.778	
00353	00036	Niagara Mohawk Power Corp	GAS	9.263	
00353	00036	Niagara Mohawk Power Corp	TRAN	5.449	
00353	00041	Granite State Electric Company	DIST	0.800	
00353	00048	Narragansett Gas Company	GAS	6.820	
00353	00049	Narragansett Electric Company	DIST	8.810	
<b>00353 Total</b>				<b>100.000</b>	
00354	00004	Nantucket Electric Company	DIST	0.126	Human Resources - Keyspan & National Grid
00354	00005	Massachusetts Electric	DIST	10.154	
00354	00036	Niagara Mohawk Power Corp	DIST	22.515	
00354	00036	Niagara Mohawk Power Corp	GAS	5.243	
00354	00036	Niagara Mohawk Power Corp	TRAN	3.084	
00354	00041	Granite State Electric Company	DIST	0.300	
00354	00048	Narragansett Gas Company	GAS	3.956	
00354	00049	Narragansett Electric Company	DIST	3.616	
00354	01401	Boston Gas Company	GAS	8.583	
00354	01403	Colonial Gas Company	GAS	1.666	
00354	01403	EnergyNorth Natural Gas Inc.	GAS	0.758	
00354	01434	KeySpan Electric Services, LLC	DIST	9.364	
00354	01435	KeySpan Generation LLC	GEN	5.724	
00354	01436	KeySpan Energy Development Corp.	NREG	0.055	
00354	01437	KeySpan Gas East Corporation	GAS	6.009	
00354	01438	Brooklyn Union Gas Company	GAS	11.251	
00354	01442	KeySpan Ravenswood Services Corp.	GEN	2.764	
00354	01444	KeySpan Energy Trading Services, LLC	NREG	0.111	
00354	01458	KeySpan Energy Supply LLC	GEN	0.039	
00354	01459	KeySpan Services Inc.	NREG	4.295	
00354	01471	Seneca Upshur Petroleum	NREG	0.387	
<b>00354 Total</b>				<b>100.000</b>	
00358	00001	National Grid USA	OTH	-	Test & Perform Lab Activities
00358	00004	Nantucket Electric Company	DIST	0.583	
00358	00005	Massachusetts Electric	DIST	30.175	
00358	00006	NE Hydro - Trans Electric Co	INTE	-	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00358	00008	New England Hydro - Trans Corp	INTE	-	
00358	00010	New England Power Company	TRAN	-	
00358	00020	New England Electric Trans Co	INTE	-	
00358	00036	Niagara Mohawk Power Corp	DIST	50.029	
00358	00036	Niagara Mohawk Power Corp	GAS	-	
00358	00036	Niagara Mohawk Power Corp	TRAN	6.822	
00358	00041	Granite State Electric Company	DIST	1.458	
00358	00049	Narragansett Electric Company	DIST	10.933	
00358	00076	NGrid Communications Billing	TELE	-	
00358	00083	GridAmerica LLC	ITC	-	
<b>00358 Total</b>				<b>100.000</b>	



ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00375	00001	National Grid USA	OTH	0.247	Supply Chain Management Services
00375	00004	Nantucket Electric Company	DIST	0.669	
00375	00005	Massachusetts Electric	DIST	27.582	
00375	00006	NE Hydro - Trans Electric Co	INTE	3.251	
00375	00008	New England Hydro - Trans Corp	INTE	0.278	
00375	00010	New England Power Company	TRAN	4.931	
00375	00020	New England Electric Trans Co	INTE	0.837	
00375	00021	National Grid Trans Services	TRAN	0.047	
00375	00036	Niagara Mohawk Power Corp	DIST	32.180	
00375	00036	Niagara Mohawk Power Corp	GAS	7.494	
00375	00036	Niagara Mohawk Power Corp	TRAN	4.408	
00375	00041	Granite State Electric Company	DIST	1.439	
00375	00048	Narragansett Gas Company	GAS	6.111	
00375	00049	Narragansett Electric Company	DIST	10.469	
00375	00070	Wayfinder Group Inc.	OTH	0.007	
00375	00085	NEES Energy, Inc.	OTH	0.008	
00375	00086	EUA Energy Investment	OTH	0.004	
00375	00095	Metrowest Realty LLC	OTH	0.038	
<b>00375 Total</b>				<b>100.000</b>	
00380	00004	Nantucket Electric Company	DIST	0.225	All Company NE & NY - O&M Based
00380	00005	Massachusetts Electric	DIST	26.779	
00380	00006	NE Hydro - Trans Electric Co	INTE	0.267	
00380	00008	New England Hydro - Trans Corp	INTE	0.898	
00380	00010	New England Power Company	TRAN	3.602	
00380	00020	New England Electric Trans Co	INTE	0.068	
00380	00036	Niagara Mohawk Power Corp	DIST	37.134	
00380	00036	Niagara Mohawk Power Corp	GAS	8.648	
00380	00036	Niagara Mohawk Power Corp	TRAN	5.087	
00380	00041	Granite State Electric Company	DIST	0.723	
00380	00048	Narragansett Gas Company	GAS	6.885	
00380	00049	Narragansett Electric Company	DIST	9.677	
00380	00070	Wayfinder Group Inc.	OTH	0.001	
00380	00071	Valley Appliance & Merchandise	OTH	0.006	
<b>00380 Total</b>				<b>100.000</b>	



ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00381	00004	Nantucket Electric Company	DIST	0.457	All Company NE - O&M Based
00381	00005	Massachusetts Electric	DIST	54.507	
00381	00006	NE Hydro - Trans Electric Co	INTE	0.543	
00381	00008	New England Hydro - Trans Corp	INTE	1.828	
00381	00010	New England Power Company	TRAN	7.331	
00381	00020	New England Electric Trans Co	INTE	0.138	
00381	00041	Granite State Electric Company	DIST	1.473	
00381	00048	Narragansett Gas Company	GAS	14.013	
00381	00049	Narragansett Electric Company	DIST	19.696	
00381	00070	Wayfinder Group Inc.	OTH	0.001	
00381	00071	Valley Appliance & Merchandise	OTH	0.013	
<b>00381 Total</b>				<b>100.000</b>	
00382	00004	Nantucket Electric Company	DIST	0.123	All Company Keyspan and National Grid
00382	00005	Massachusetts Electric	DIST	14.717	
00382	00006	NE Hydro - Trans Electric Co	INTE	0.147	
00382	00008	New England Hydro - Trans Corp	INTE	0.493	
00382	00010	New England Power Company	TRAN	1.976	
00382	00020	New England Electric Trans Co	INTE	0.037	
00382	00036	Niagara Mohawk Power Corp	DIST	21.105	
00382	00036	Niagara Mohawk Power Corp	TRAN	4.180	
00382	00036	Niagara Mohawk Power Corp	GAS	2.669	
00382	00041	Granite State Electric Company	DIST	0.398	
00382	00048	Narragansett Gas Company	GAS	3.243	
00382	00049	Narragansett Electric Company	DIST	5.318	
00382	00071	Valley Appliance & Merchandise	OTH	0.003	
00382	01401	Boston Gas Company	GAS	8.013	
00382	01403	Colonial Lowell Division	GAS	1.604	
00382	01406	EnergyNorth Company	GAS	0.875	
00382	01434	Keyspan Electric Services, LLC	DIST	9.448	
00382	01435	Keyspan Generation Services, LLC	GEN	3.955	
00382	01436	KeySpan Energy Development Corp.	NREG	0.069	
00382	01437	Keyspan Energy Delivery LI	GAS	5.338	
00382	01438	Keyspan Energy Delivery NY	GAS	12.237	
00382	01442	Keyspan Ravenswood Services, LLC	GEN	3.178	
00382	01446	Keyspan Glenwood Energy Center LLC	GEN	0.128	
00382	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.122	
00382	01458	Keyspan Energy Supply Inc.	GEN	0.008	
00382	01459	Keyspan Services	NREG	0.168	
00382	01471	Seneca Upshur Petroleum	NREG	0.379	
00382	01563	Keyspan E&P JV	NREG	0.069	

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Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
<b>00382 Total</b>				<b>100.000</b>	
00383	01401	Boston Gas Company	GAS	17.575	All Company - Keyspan only
00383	01403	Colonial Lowell Division	GAS	3.518	
00383	01406	EnergyNorth Company	GAS	1.919	
00383	01434	Keyspan Electric Services, LLC	DIST	20.723	
00383	01435	Keyspan Generation Services, LLC	GEN	8.676	
00383	01436	KeySpan Energy Development Corp.	NREG	0.152	
00383	01437	Keyspan Energy Delivery LI	GAS	11.709	
00383	01438	Keyspan Energy Delivery NY	GAS	26.840	
00383	01442	Keyspan Ravenswood Services, LLC	GEN	6.971	
00383	01446	Keyspan Glenwood Energy Center LLC	GEN	0.281	
00383	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.267	
00383	01458	Keyspan Energy Supply Inc.	GEN	0.018	
00383	01459	Keyspan Services	NREG	0.368	
00383	01471	Seneca Upshur Petroleum	NREG	0.831	
00383	01563	Keyspan E&P JV	NREG	0.152	
<b>00383 Total</b>				<b>100.000</b>	
00542	00004	Nantucket Electric Company	DIST	0.810	Rubber Gloves
00542	00005	Massachusetts Electric	DIST	67.590	
00542	00008	New England Hydro - Trans Corp	INTE	0.520	
00542	00010	New England Power Company	TRAN	4.030	
00542	00041	Granite State Electric Company	DIST	3.250	
00542	00049	Narragansett Electric Company	DIST	23.800	
<b>00542 Total</b>				<b>100.000</b>	
00549	00004	Nantucket Electric Company	DIST	0.760	R&D Department Operations
00549	00005	Massachusetts Electric	DIST	72.280	
00549	00041	Granite State Electric Company	DIST	1.750	
00549	00049	Narragansett Electric Company	DIST	25.210	
<b>00549 Total</b>				<b>100.000</b>	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00601	00001	National Grid USA	OTH	0.023	Data Center
00601	00004	Nantucket Electric Company	DIST	0.269	
00601	00005	Massachusetts Electric	DIST	26.873	
00601	00006	NE Hydro - Trans Electric Co	INTE	0.190	
00601	00008	New England Hydro - Trans Corp	INTE	0.125	
00601	00010	New England Power Company	TRAN	1.557	
00601	00020	New England Electric Trans Co	INTE	0.048	
00601	00021	National Grid Trans Services	TRAN	0.002	
00601	00036	Niagara Mohawk Power Corp	DIST	41.766	
00601	00036	Niagara Mohawk Power Corp	GAS	9.726	
00601	00036	Niagara Mohawk Power Corp	TRAN	5.721	
00601	00041	Granite State Electric Company	DIST	0.861	
00601	00048	Narragansett Gas Company	GAS	2.743	
00601	00049	Narragansett Electric Company	DIST	10.092	
00601	00070	Wayfinder Group Inc.	OTH	0.001	
00601	00085	NEES Energy, Inc.	OTH	0.001	
00601	00095	Metrowest Realty LLC	OTH	0.002	
<b>00601 Total</b>				<b>100.000</b>	
00604	00001	National Grid USA	OTH	1.179	Facilities - Building & Grounds
00604	00004	Nantucket Electric Company	DIST	0.410	
00604	00005	Massachusetts Electric	DIST	27.880	
00604	00006	NE Hydro - Trans Electric Co	INTE	0.846	
00604	00008	New England Hydro - Trans Corp	INTE	0.182	
00604	00010	New England Power Company	TRAN	24.697	
00604	00020	New England Electric Trans Co	INTE	0.211	
00604	00036	Niagara Mohawk Power Corp	DIST	20.720	
00604	00036	Niagara Mohawk Power Corp	GAS	4.825	
00604	00036	Niagara Mohawk Power Corp	TRAN	2.838	
00604	00041	Granite State Electric Company	DIST	1.311	
00604	00048	Narragansett Gas Company	GAS	3.606	
00604	00049	Narragansett Electric Company	DIST	11.271	
00604	00070	Wayfinder Group Inc.	OTH	0.024	
<b>00604 Total</b>				<b>100.000</b>	



**National Grid**

ERP/WM Project  
Pool Descriptions

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00605	00001	National Grid USA	OTH	0.033	Mid-Range Servers
00605	00004	Nantucket Electric Company	DIST	0.283	
00605	00005	Massachusetts Electric	DIST	30.939	
00605	00005	Massachusetts Electric	TRAN	0.023	
00605	00006	NE Hydro - Trans Electric Co	INTE	0.492	
00605	00008	New England Hydro - Trans Corp	INTE	0.411	
00605	00010	New England Power Company	TRAN	3.900	
00605	00020	New England Electric Trans Co	INTE	0.126	
00605	00021	National Grid Trans Services	TRAN	0.005	
00605	00036	Niagara Mohawk Power Corp	DIST	35.075	
00605	00036	Niagara Mohawk Power Corp	GAS	8.168	
00605	00036	Niagara Mohawk Power Corp	TRAN	4.805	
00605	00041	Granite State Electric Company	DIST	0.927	
00605	00048	Narragansett Gas Company	GAS	3.735	
00605	00049	Narragansett Electric Company	DIST	10.982	
00605	00049	Narragansett Electric Company	TRAN	0.087	
00605	00071	Valley Appliance & Merchandise	OTH	0.004	
00605	00085	NEES Energy, Inc.	OTH	0.001	
00605	00095	Metrowest Realty LLC	OTH	0.004	
<b>00605 Total</b>				<b>100.000</b>	
00620	00004	Nantucket Electric Company	DIST	1.270	Millbury Training Center
00620	00005	Massachusetts Electric	DIST	65.050	
00620	00010	New England Power Company	TRAN	8.400	
00620	00041	Granite State Electric Company	DIST	2.320	
00620	00049	Narragansett Electric Company	DIST	22.960	
<b>00620 Total</b>				<b>100.000</b>	
00628	00004	Nantucket Electric Company	DIST	0.685	Transportation Supervision
00628	00005	Massachusetts Electric	DIST	57.222	
00628	00010	New England Power Company	TRAN	1.845	
00628	00041	Granite State Electric Company	DIST	2.636	
00628	00048	Narragansett Gas Company	GAS	18.160	
00628	00049	Narragansett Electric Company	DIST	19.452	
<b>00628 Total</b>				<b>100.000</b>	

<b>NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)</b>					
<b>Bill Pool Numbers &amp; Description</b>					
<b>Response to Information Request: INF Request (Case 08-G-0609)</b>					
Billing_Pool	Billing_Pool_Descr				
00100	NIMO-Distr Transm & Gas				
00101	NIMO-Electric Transm & Distr				
00102	NIMO-Electric Distr & Gas				
00150	NARR-Elec Transm & Distr				
00200	Gas Dist - KS NE NY				
00201	Elec Dist & Gen - KS NE NY				
00202	Elec & Gas Dist Gen - KS NE NY				
00203	Elec Dist - Keyspan & NGrid				
00229	Elec & Gas Dist BU NE & NY				
00230	Elec & Gas Dist BU NE Only				
00231	Retail Cos NE & NY				
00232	Retail Cos NE only				
00233	Transmission Cos				
00235	Utility Operating Cos NE only				
00236	Utility Operating Cos NE & NY				
00237	Elec - Transm & Distrib - NE				
00238	Elec - Transm & Distrib NE&NY				
00239	Reg Co - KSpan - NGrid w/Gas				
00240	Reg Co - KeySpan and NGrid				
00247	Customer Acctg Retails NE only				
00253	Engineering Distribution O&M				
00256	T&D Supervision				
00272	All Company Services Based				
00282	Other Services incl NGUSA				
00297	Shared Telecommunication				
00352	Human Resources NE only				
00353	Human Resources NE & NY				
00354	Human Resources KS NE NY				
00355	Number of Employees - KS Only				
00358	Test & Perform Lab Activities				
00375	Supply Chain Mgmt Services				
00380	All Company O&M Based NE & NY				
00381	All Company O&M Based NE only				
00382	All Co O&M Based - KS NE NY				
00383	All Co O&M Based - KS Only				
00542	Rubber Gloves				
00549	R&D Dept Operations				
00601	Data Center				
00604	Square Footage				
00605	Mid-Range Servers				
00620	Millbury Training Center				
00628	Transportation Services				
00629	Transp Supervision - NE & NY				
00681	Clear Payroll Taxes to B/S				
00682	Clear Group Insurance to B/S				



<b>NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)</b>					
<b>Bill Pool Numbers &amp; Description</b>					
<b>Response to Information Request: INF Request (Case 08-G-0609)</b>					
Billing_Pool	Billing_Pool_Descr				
00683	Clear Health Care to B/S				
00684	Clear Pensions to B/S				
00685	Clear Post-Ret Health to B/S				
00686	Clear Post Employment to B/S				
00687	Clear Thrift to B/S				
00688	Clear Injuries&Damages to B/S				
00693	NGridUSA Profit - Non Assoc				
00694	NGridUSA Profit - Associated				
00999	Service Co Operating Costs				
90100	Alloc Chgs 00100-NIMO-D,T&G				
90101	Alloc Chgs 00101-NIMO-T&D				
90102	Alloc Chgs 00102-NIMO-D&G				
90150	Alloc Chgs 00150-NARR-T&D				
90200	Gas Dist - KS NE NY				
90201	Elec Dist & Gen - KS NE NY				
90202	Elec & Gas Dist Gen - KS NE NY				
90203	Elec Dist - Keyspan & NGrid				
90229	Elec & Gas Dist BU NE & NY				
90230	Elec & Gas Dist BU NE Only				
90231	Alloc Chgs 00231-Ret Cos NE&NY				
90232	Alloc Chgs 00232-Retail Cos NE				
90233	Alloc Chgs 00233-Transm Cos				
90235	Alloc Chgs 00235-UtilOpCos NE				
90236	Alloc Chgs 00236-UtilCos NE&NY				
90237	Elec - Transm & Distrib - NE				
90238	Elec - Transm & Distrib NE&NY				
90239	Reg Co - KSpan - NGrid w/Gas				
90240	Reg Co - KeySpan and NGrid				
90247	Alloc Chgs 00247-Cust Acctg NE				
90253	Alloc Chgs 00253-Eng Dist O&M				
90256	Alloc Chgs 00256-T&D Supv				
90272	Alloc Chgs 00272-All Co Srvcs				
90282	Alloc Chgs 00282-Other Serv				
90297	Alloc Chgs 00297-SharedTelecom				
90352	Alloc Chgs 00352-HR NE Only				
90353	Alloc Chgs 00353-HR NE & NY				
90354	Human Resources KS NE NY				
90355	Number of Employees - KS Only				
90358	Alloc Chgs 00358-Test Lab Actv				
90375	Alloc Chgs 00375-SCM Srvcs				
90380	Alloc Chgs 00380-All Co O&M				
90381	Alloc Chgs 00381-All NE Co O&M				
90382	All Co O&M Based - KS NE NY				
90383	All Co O&M Based - KS Only				
90542	Alloc Chgs 00542-Rubber Gloves				

<b>NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)</b>					
<b>Bill Pool Numbers &amp; Description</b>					
<b>Response to Information Request: INF Request (Case 08-G-0609)</b>					
Billing_Pool	Billing_Pool_Descr				
90549	Alloc Chgs 00549-R&D Dept Ops				
90601	Alloc Chgs 00601-Data Center				
90604	Alloc Chgs 00604-Sq Footage				
90605	Alloc Chgs 00605-MidRange				
90620	Alloc Chgs 00620-MitTrngCtr				
90628	Alloc Chgs 00628-Trans Svcs				
90629	Transp Supervision - NE & NY				
90693	Alloc Chgs 00693-Profit NonAsc				
90694	Alloc Chgs 00694-Profit Asc				



**INFORMAL DISCOVERY REQUEST**

Date of Request 05/29/2008

Your Name: Timothy Lillis

Title/Department: Regulatory Compliance

Request No. (Do not fill in): 5

NMPC Req. No. (Do not fill in):  
NMINF 5 DPSINF-5 DAGINF-5

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 08-G-0609 Gas Rate Case

Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

On Exhibit JMM-3B, please show the expense types similar to EP-1.

Response Provided (Please include any documentation/files you provided):

Please see attached file. (This file can also be used for JMM-3C)

Date of Reply: 6/4/08

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Operating Expenses by Component****Summary****(\$000's)****Response to Information Request: INF Request (Case 08-G-0609)****Provider Company: National Grid USA Service Co.**

Historic Year Ended December 31, 2007			
(per books)			
	Total	Electric	Gas
Operation & Maintenance Expenses:			
Consultants	\$ 11,951.7	\$ 10,159.8	\$ 1,791.9
Contractors	47,970.70	42,423.4	5,547.3
Donations	-	-	-
Employee Expenses	3,951.80	3,497.5	454.3
Hardware	7,495.10	6,327.5	1,167.6
Software	9,894.20	8,396.6	1,497.6
Other	10,157.80	9,165.4	992.4
Rents	12,954.00	10,980.3	1,973.7
Service Co Equity	(3,795.40)	(3,795.4)	-
Construction Reimbursement	0.10	-	0.1
Co Contributions/Cr to Jobs	-	-	-
Bill Interface Expense Type	-	-	-
Capital Overheads	-	-	-
Supervision & Admin	355.90	297.9	58.0
Service Co Operating Costs	51.30	37.7	13.6
Sales Tax	(98.40)	(94.0)	(4.4)
Benefits:			
FAS 106	6,271.50	5,430.5	841.0
FAS 112	293.20	256.1	37.1
Health Care	4,874.00	4,241.9	632.1
Group Life Insurance	676.80	587.9	88.9
Other Benefits	686.80	583.4	103.4
Pension	5,787.60	5,017.6	770.0
Thrift Plan	8,617.60	8,374.8	242.8
Workers Comp	201.60	171.8	29.8
Payroll Taxes	0.10	0.1	-
Materials:			
Materials Outside Vendor	13,394.20	11,279.5	2,114.7
Materials From Inventory	26,171.90	22,930.7	3,241.2
Materials Stores Handling	12.60	10.5	2.1
Payroll:			
Total Labor	-	-	-
Regular Pay Weekly	2,227.50	1,912.5	315.0
Regular Pay Monthly	41,127.70	35,692.8	5,434.9
Base OT Pay Weekly	131.40	122.3	9.1
Incremental OI Pay Weekly	68.60	63.6	5.0
Base OT Pay Monthly	211.60	198.9	12.7
Incremental OI Pay Monthly	95.70	89.5	6.2
Bonus & Misc Pay	3,696.00	3,232.4	463.6
Time Not Worked	7,010.40	6,085.8	924.6
Transportation	220.50	196.5	24.0
Projects:			
Purchased Power	71.70	71.7	-
Purchased Gas	-	-	-
Uncollectible Accounts	-	-	-
System Benefits Charge	-	-	-
Injuries & Damages	5,240.30	4,256.6	983.7
Regulatory Assessment Fees	-	-	-
Site Investigation & Remediation Expenses	1,501.90	1,247.8	254.1
New Initiatives	-	-	-
Synergy Savings	-	-	-
Productivity Adjustment	-	-	-
Accrued Vacation Liability	-	-	-
Accounting Changes	-	-	-
<b>TOTAL (as found on Reconciliation of Exhibit EP-I to Exhibit JJM-3B)</b>	<b>\$ 229,480.0</b>	<b>\$ 199,451.9</b>	<b>\$ 30,028.1</b>



## INFORMAL DISCOVERY REQUEST

Date of Request 05/29/2008

Your Name: Timothy Lillis

Title/Department: Regulatory Compliance

Request No. (Do not fill in): 7

NMPC Req. No. (Do not fill in):

NMINF 7 DPSINF-7 DAGINF-7

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 08-G-0609 Gas Rate Case

Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

On EP-1, Service Company gas amount is \$30,028.1k. In JMM-3B, the amount allocated to the gas segment for Niagara Mohawk Power Corp is \$39,702.7k.

Please explain the difference in a reconciliation.

Response Provided (Please include any documentation/files you provided):

Please see attached file.

Date of Reply: 6/4/08

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**  
**Reconciliation of Exhibit EP-1 to Exhibit JJM-3B**  
**Response to Information Request: INF Request (Case 08-G-0609)**

National Grid USA Service Co.:

Amount Shown on Exhibit EP-1	\$	30,028.1	
Amount Shown on Exhibit JJM-3B		<u>39,702.7</u>	
Variance			\$ (9,674.6)

Explanation of Variance:

Capital	\$	(8,070.9)	
Other		-	
Clearing Accounts		27.2	
Taxes		(609.9)	
Non-Utility OPS		(741.0)	
Non-OP Rent		(24.1)	
Donations		(34.2)	
Lobbying		(88.4)	
Interest		273.8	
Reclass to Electric		(72.0)	
Exec. Life Ins/Def Comp.		(336.8)	
Rounding		<u>1.7</u>	
Total of Explanation			<u>(9,674.6)</u>

Difference

\$ -

Summary:

The amount shown on Exhibit EP-1 is O&M expense only. The amount included on Exhibit JJM-3B includes more than O&M expense, as shown above in the reconciliation.





## INFORMAL DISCOVERY REQUEST

Date of Request 05/29/2008

Your Name: Timothy Lillis Title/Department: Regulatory Compliance

Request No. (Do not fill in): 8 NMPC Req. No. (Do not fill in):  
NMINF 8 DPSINF-8 DAGINF-8

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

On EP-1, Service Company gas amount is \$30,028.1k. In JMM-3C, the amount allocated to the gas segment for Niagara Mohawk Power Corp is \$30,098.27k. Please explain the difference in a reconciliation.

Response Provided (Please include any documentation/files you provided):

Please see attached file.

Date of Reply: 6/4/08

## Comparison of key metrics

Time Phase demand improves overall performance of inventory management.

### Electric Inventory and Distribution Statistics

	KSE	NG	Benchmarks *	
			Top Quartile	Median
Net Throughput Inventory	\$19.8 million	\$72.4 million	N/A	N/A
Material Inventory	\$22.8 million	\$36.0 million	N/A	N/A
Inventory Turnover	0.84	2.01	2.0	1.8
Inventory Level per electric customer	\$20.73	\$10.91	\$17	\$20
Line Fill Rate Inventory Materials Including transformers	94%	98.3%	N.A.	N.A.
Net Transformer Throughput	\$11.6 million	\$30.3 million	N.A.	N.A.
Transformer inventory (Est)	\$9.8 million	\$21.3 million	N.A.	N.A.
Transformer Turnover	1.19	1.42	N.A.	N.A.
Transformer \$ Per electric customer	\$9	\$10	N.A.	N.A.
* Benchmarks provided by Mercer				

## Comparison of key metrics

KSE has gas services in NYC, LI and NE. National Grid has gas services in central and eastern upstate NY only.

### Gas Inventory and Distribution Statistics

	KSE	NG
Net Throughput Gas Inventory	\$31.3 million	\$5.5 million
Gas Material Inventory	\$18.2 million	\$3.2 million
Gas Inventory Turnover	1.63	2.06
Inventory Level per Gas customer	\$7.02	\$5.70
Line Fill Rate Gas Inventory Materials	90.4%	96.8%

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Service Company Expenditures by Charged Entity**

**Total O&M Charges for Calendar Year 2007**

**Response to Information Request: INF Request (Case 08-G-0609)**

Company - Segment	Bill Pool	April	May	June	July	August	September	October	November	December	January	February	March	Total
Niagara Mohawk Power Corp - Gas		\$ 676,343	\$ 802,433	\$ 807,165	\$ 987,349	\$ 932,535	\$ 991,968	\$ 1,044,342	\$ 776,662	\$ 894,943	\$ 755,883	\$ 621,557	\$ 892,150	\$ 10,183,329
Niagara Mohawk Power Corp - Gas	00100	194,969	173,107	194,197	258,961	279,968	136,772	219,549	170,791	137,599	239,924	281,085	(66,761)	2,220,162
Niagara Mohawk Power Corp - Gas	00102	71,939	351,362	94,986	196,700	252,135	230,775	228,084	88,514	163,858	152,665	86,104	214,560	2,131,682
Niagara Mohawk Power Corp - Gas	00202								136	311				447
Niagara Mohawk Power Corp - Gas	00229	1,819	6,116	5,953	5,855	6,079	5,415	5,669	5,971	5,492		2,230	1,926	52,526
Niagara Mohawk Power Corp - Gas	00236	313,245	318,870	328,356	295,633	406,927	535,117	383,093	128,584	391,899	304,308	370,999	503,952	4,280,982
Niagara Mohawk Power Corp - Gas	00239									80				80
Niagara Mohawk Power Corp - Gas	00272	5,944	4,600	5,243	7,511	7,022	4,722	6,015	6,473	6,411	3,776	4,314	103,550	165,580
Niagara Mohawk Power Corp - Gas	00282	6,106	15,129	11,888	10,870	24,110	18,939	21,273	19,935	17,843	5,415	6,700	6,912	165,120
Niagara Mohawk Power Corp - Gas	00352	6,186	8,544	6,259	3,000	3,787	2,640	3,163	3,424	2,997	4,320	4,237	5,535	54,094
Niagara Mohawk Power Corp - Gas	00353	87,279	135,594	126,255	168,701	135,847	115,676	206,112	170,615	155,785	62,429	169,017	67,946	1,601,257
Niagara Mohawk Power Corp - Gas	00354								21	783				804
Niagara Mohawk Power Corp - Gas	00375	38,527	41,339	43,024	38,093	41,151	35,421	43,339	126,072	38,031	41,586	40,562	24,632	551,779
Niagara Mohawk Power Corp - Gas	00380	324,131	573,239	486,155	462,891	616,590	466,424	524,275	509,261	587,778	448,945	609,133	854,462	6,463,284
Niagara Mohawk Power Corp - Gas	00382									1,128				1,128
Niagara Mohawk Power Corp - Gas	00601	101,121	112,742	112,682	167,997	106,284	119,960	99,336	111,281	95,488	72,000	128,137	161,964	1,388,991
Niagara Mohawk Power Corp - Gas	00604	16,424	18,500	23,801	22,934	3,887	36,381	23,446	20,471	22,246	29,687	22,954	56,721	297,452
Niagara Mohawk Power Corp - Gas	00605	38,431	61,350	96,786	9,827	65,465	40,140	61,205	17,229	7,894	32,548	17,702	86,922	535,497
Niagara Mohawk Power Corp - Gas	00629				19	784	833	903	760	742				4,041
<b>Total</b>		<b>\$ 1,882,463</b>	<b>\$ 2,622,925</b>	<b>\$ 2,342,750</b>	<b>\$ 2,636,341</b>	<b>\$ 2,882,572</b>	<b>\$ 2,741,184</b>	<b>\$ 2,869,804</b>	<b>\$ 2,156,200</b>	<b>\$ 2,531,308</b>	<b>\$ 2,153,485</b>	<b>\$ 2,364,732</b>	<b>\$ 2,914,472</b>	<b>\$ 30,098,237</b>
Reclass FERC 588000 to Electric		(1,053)	(83)	-	-	-	-	-	-	-	(1,367)	(309)	(313)	(3,125)
Reclass FERC 935000 to Electric		(6,756)	(6,568)	(2,896)	(2,930)	(3,360)	(6,353)	(2,334)	(5,246)	(2,292)	(7,886)	(12,973)	(9,286)	(68,878)
<b>Total per Cost of Service</b>		<b>\$ 1,874,654</b>	<b>\$ 2,616,274</b>	<b>\$ 2,339,855</b>	<b>\$ 2,633,410</b>	<b>\$ 2,879,211</b>	<b>\$ 2,734,831</b>	<b>\$ 2,867,471</b>	<b>\$ 2,150,954</b>	<b>\$ 2,529,017</b>	<b>\$ 2,144,233</b>	<b>\$ 2,351,450</b>	<b>\$ 2,904,874</b>	<b>\$ 30,026,234</b>

**Summary (\$000's):**

Total per Cost of Service

\$ 30,026.2

Rounding

1.9

Total (as found on EP-1)

\$ 30,028.1

## Identified Opportunity – Inventory Reduction

---

Attribute	KSE	NG	Benchmark Top Quartile	Implied Savings	Expected Savings @ 25%
Turnover	1.41	2.02	2.0	\$12.0	\$3.0 MM
Inv. Per Electric Customer	\$20.73	\$10.91	\$10.91	\$10.8	<b>\$2.7MM</b>
Inv Per Gas Customer	\$7.02	\$5.70	\$5.70	\$3.4	<b>\$.85MM</b>
Expected Inventory Savings					<b>\$3.6MM</b>

# SVCS / Inventory & Materials Management Staffing & Costs Metrics

## Comparison of staffing levels and costs

	Staffing	KeySpan				National Grid			
		FTE's	Labor (\$000)	Non-Labor (\$000)	Total (\$000)	FTE's	Labor (\$000)	Non-Labor (\$000)	Total (\$000)
Material Planning & Replenishment	Material forecast & policies	1.41	\$ 139.2	\$ 6.0	\$ 145.2	1.08	\$ 81.6	\$ 16.8	\$ 98.4
	Customer Demand Management	0.35	\$ 34.0	\$ -	\$ 34.0	2.85	\$ 215.3	\$ 44.2	\$ 259.5
	Manage the replenishment of materials	3.13	\$ 211.1	\$ 20.0	\$ 231.1	3.73	\$ 281.5	\$ 57.8	\$ 339.3
	Maintain & publish metrics/benchmarks	0.69	\$ 44.8	\$ -	\$ 44.8	0.96	\$ 72.6	\$ 14.9	\$ 87.4
	Emergency & Storm restoration planning	0.05	\$ 6.1	\$ -	\$ 6.1	0.42	\$ 31.7	\$ 6.5	\$ 38.3
	Administration	0.10	\$ 10.0	\$ -	\$ 10.0	3.19	\$ 219.2	\$ 49.5	\$ 268.6
	SUB-TOTAL	5.73	\$ 445.2	\$ 26.0	\$ 471.2	12.23	\$ 901.9	\$ 189.6	\$ 1,091.5
Item Maintenance	Manage 16,000 M&S items in KS & 23,000 in NG	1.72	\$ 110.7	\$ 2.0	\$ 112.7	1.95	\$ 144.2	\$ 30.2	\$ 174.5
	Coordinate removal of inactive/obsolete material from inventory	0.10	\$ 10.0	\$ -	\$ 10.0	1.73	\$ 127.6	\$ 26.8	\$ 154.4
	Departmental representation & technical guidance in support of ERP system upgrades and application maintenance	0.15	\$ 13.5	\$ -	\$ 13.5	1.40	\$ 102.7	\$ 21.7	\$ 124.4
	Support corporate and departmental personnel in the use of various item ID data in integrated computer systems	0.10	\$ 9.0	\$ -	\$ 9.0	1.53	\$ 115.6	\$ 23.7	\$ 139.4
	Manage stock authorization process to establish items in inventory	0.10	\$ 10.0	\$ -	\$ 10.0	1.36	\$ 102.4	\$ 21.0	\$ 123.4
	SUB-TOTAL	2.17	\$ 153.2	\$ 2.0	\$ 155.2	7.97	\$ 592.6	\$ 123.5	\$ 716.1
Systems Support	Training	0.15	\$ 14.6	\$ 0.2	\$ 14.8	2.17	\$ 164.0	\$ 33.7	\$ 197.7
	Monitoring systems Output	0.50	\$ 50.3	\$ 0.5	\$ 50.8	1.42	\$ 107.3	\$ 22.0	\$ 129.3
	System Improvements	0.25	\$ 24.6	\$ 0.3	\$ 24.9	1.35	\$ 102.0	\$ 20.9	\$ 123.0
	SUB-TOTAL	0.90	\$ 89.4	\$ 1.0	\$ 90.4	4.94	\$ 373.3	\$ 76.6	\$ 450.0
Inventory Cost Analysis	Accounting	0.05	\$ 4.5	\$ -	\$ 4.5	0.77	\$ 58.2	\$ 11.9	\$ 70.1
	Controls	0.05	\$ 4.5	\$ -	\$ 4.5	0.60	\$ 45.3	\$ 9.3	\$ 54.7
	SUB-TOTAL	0.10	\$ 9.0	\$ -	\$ 9.0	1.37	\$ 103.5	\$ 21.2	\$ 124.8
SLA's for Supply Chain	SLA negotiation and management	0.00	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -
	SUB-TOTAL	0.00	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -
	TOTAL:	8.90	\$ 696.8	\$ 29.0	\$ 725.8	26.50	\$ 1,971.4	\$ 411.0	\$ 2,382.4

## 06/09/2008

Hewitt Associates



## Company overviews of SCVS – Inventory & Materials Management

NG uses time phase demand and Economic Order Quantity for replenishment while KSE uses Min/Max process for replenishment, both use capacity planning for high volume/high value items such as transformer, gas pipe and selected cable.

	KSE	NG
Systems	Oracle integrated with Maximo Work Mgt.	PeopleSoft integrated with STORMS Work Mgt.
Inventory Mgt Technique	Capacity Planning & Min/Max demand mgt. as requested w/o regard for lead time	Capacity Planning & ROP/ROQ economic reorder quantity demand mgt within lead time
Inventory Value	\$41.5 Million	\$39.2 Million
Estimated Transformer Value	\$9.8 Million	\$21.3 million
Number of Stock Items	16,000	23,000
Inventory Process Mgt	Virtual Process	Functional Process
FTE's	9	26.5
Calculated Loading Rate*	18.5%	19.4%
* Forecasted based on budgeted costs		



**INFORMAL DISCOVERY REQUEST**

Date of Request 05/29/2008

Your Name: Timothy Lillis Title/Department: Regulatory Compliance

Request No. (Do not fill in): 9 NMPC Req. No. (Do not fill in):  
NMINF 9 DPSINF-9 DAGINF-9

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

For Exhibit PAL-8, Volume B, please provide the journal entry dates for the following pages:

- Page 46
- Page 123-125

Response Provided (Please include any documentation/files you provided):

Please see attached files.

Date of Reply: 6/4/08

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**

**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 123-125 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl \$	Fiscal Yr	Allocation %	NIMO GAS
99618	00099		110	256022	910000		9	December	\$0	2008	0.0000%	\$0
99404	00099	00231	110	256022	588000	00231	10	January	\$0	2007	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	10	January	\$34,900	2007	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	11	February	\$34,300	2007	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	12	March	\$110,540	2007	0.0000%	\$0
99617	00099	00231	110	256022	588000	00231	10	January	(\$9,150)	2007	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	1	April	\$38,000	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	2	May	\$40,000	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	3	June	\$91,942	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	4	July	\$73,900	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	5	August	\$89,800	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	6	September	\$89,000	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	7	October	\$90,300	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	8	November	\$91,600	2008	0.0000%	\$0
99404	00099	00231	110	256022	921000	00231	9	December	\$90,800	2008	0.0000%	\$0
99431	00099	00231	110	256022	921000	00231	1	April	(\$950)	2008	0.0000%	\$0
99431	00099	00231	110	256022	921000	00231	2	May	(\$13,387)	2008	0.0000%	\$0
99617	00099	00231	110	256022	588000	00231	4	July	\$1,013	2008	0.0000%	\$0
99617	00099	00231	110	256022	581000	00231	6	September	(\$30,999)	2008	0.0000%	\$0
99617	00099	00231	110	256022	588000	00231	6	September	(\$39,628)	2008	0.0000%	\$0
99618	00099	00231	110	256022	921000	00231	5	August	\$0	2008	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	10	January	\$23,179	2007	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	11	February	\$0	2007	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	12	March	\$10,411	2007	0.0000%	\$0
99089	00099	00232	110	256022	910000	00232	12	March	\$3,680	2007	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	10	January	\$13,800	2007	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	11	February	\$14,400	2007	0.0000%	\$0
99404	00099	00232	110	256022	588000	00232	12	March	\$19,078	2007	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	12	March	\$53,539	2007	0.0000%	\$0
99617	00099	00232	110	256022	588000	00232	10	January	(\$1,975)	2007	0.0000%	\$0
99617	00099	00232	110	256022	921000	00232	10	January	(\$20,000)	2007	0.0000%	\$0
99617	00099	00232	110	256022	583000	00232	11	February	\$0	2007	0.0000%	\$0
99617	00099	00232	110	256022	580000	00232	12	March	\$303	2007	0.0000%	\$0
99617	00099	00232	110	256022	588000	00232	12	March	\$11,033	2007	0.0000%	\$0
99617	00099	00232	110	256022	908000	00232	12	March	(\$21,977)	2007	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	1	April	\$4,256	2008	0.0000%	\$0
99089	00099	00232	110	256022	910000	00232	1	April	(\$8,680)	2008	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	2	May	(\$32,840)	2008	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	3	June	\$3,560	2008	0.0000%	\$0
99089	00099	00232	110	256022	580000	00232	4	July	(\$3,560)	2008	0.0000%	\$0
99404	00099	00232	110	256022	588000	00232	1	April	(\$1,745)	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	1	April	\$14,600	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	2	May	\$14,800	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	3	June	\$16,097	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	4	July	\$15,000	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	5	August	\$15,400	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	6	September	\$15,300	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	7	October	\$15,500	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	8	November	\$15,800	2008	0.0000%	\$0
99404	00099	00232	110	256022	921000	00232	9	December	\$15,600	2008	0.0000%	\$0
99431	00099	00232	110	256022	588000	00232	5	August	(\$1,104)	2008	0.0000%	\$0
99617	00099	00232	110	256022	583000	00232	1	April	\$3,616	2008	0.0000%	\$0
99617	00099	00232	110	256022	580000	00232	2	May	\$16,620	2008	0.0000%	\$0
99617	00099	00232	110	256022	588000	00232	4	July	\$119,118	2008	0.0000%	\$0
99617	00099	00232	110	256022	588000	00232	6	September	\$14,211	2008	0.0000%	\$0
99617	00099	00232	110	256022	908000	00232	6	September	\$11,455	2008	0.0000%	\$0
99617	00099	00232	110	256022	921000	00232	6	September	(\$1,000)	2008	0.0000%	\$0
99617	00099	00232	110	256022	908000	00232	7	October	(\$11,455)	2008	0.0000%	\$0
99617	00099	00232	110	256022	583000	00232	8	November	\$0	2008	0.0000%	\$0
99618	00099	00232	110	256022	588000	00232	5	August	(\$45,600)	2008	0.0000%	\$0
99618	00099	00232	110	256022	901000	00232	5	August	(\$2,350)	2008	0.0000%	\$0
99618	00099	00232	110	256022	903000	00232	5	August	(\$227,100)	2008	0.0000%	\$0
99618	00099	00232	110	256022	921000	00232	5	August	(\$650)	2008	0.0000%	\$0
99089	00099	00233	110	256022	560000	00233	12	March	\$93,000	2007	0.0000%	\$0
99089	00099	00233	110	256022	566000	00233	12	March	\$34,000	2007	0.0000%	\$0

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**  
**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**  
**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 123-125 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl \$	Fiscal Yr	Allocation %	NIMO GAS
99404	00099	00233	110	256022	921000	00233	10	January	\$12,000	2007	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	11	February	\$12,300	2007	0.0000%	\$0
99404	00099	00233	110	256022	566000	00233	12	March	\$17,908	2007	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	12	March	\$367,429	2007	0.0000%	\$0
99617	00099	00233	110	256022	921000	00233	10	January	\$0	2007	0.0000%	\$0
99617	00099	00233	110	256022	921000	00233	11	February	\$0	2007	0.0000%	\$0
99089	00099	00233	110	256022	566000	00233	1	April	(\$93,000)	2008	0.0000%	\$0
99089	00099	00233	110	256022	566000	00233	1	April	(\$14,000)	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	1	April	\$12,700	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	2	May	\$12,900	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	3	June	\$16,355	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	4	July	\$34,100	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	5	August	\$31,300	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	6	September	\$31,100	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	7	October	\$31,500	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	8	November	\$32,000	2008	0.0000%	\$0
99404	00099	00233	110	256022	921000	00233	9	December	\$31,600	2008	0.0000%	\$0
99431	00099	00233	110	256022	921000	00233	8	November	(\$749)	2008	0.0000%	\$0
99617	00099	00233	110	256022	566000	00233	4	July	\$847	2008	0.0000%	\$0
99617	00099	00233	110	256022	566000	00233	6	September	\$96,695	2008	0.0000%	\$0
99617	00099	00235	110	256022	921000	00235	11	February	(\$3,030)	2007	0.0000%	\$0
05617	00099	00235	110	256022	921000	00235	5	August	(\$23,223)	2008	0.0000%	\$0
99617	00099	00235	110	256022	921000	00235	2	May	\$0	2008	0.0000%	\$0
99617	00099	00235	110	256022	921000	00235	4	July	\$81,586	2008	0.0000%	\$0
99617	00099	00235	110	256022	921000	00235	5	August	(\$260)	2008	0.0000%	\$0
99618	00099	00235	110	256022	921000	00235	5	August	\$2,280	2008	0.0000%	\$0
99089	00099	00236	110	256022	921000	00236	10	January	\$12,304	2007	8.8540%	\$1,089
99089	00099	00236	110	256022	910000	00236	11	February	\$170	2007	8.8540%	\$15
99089	00099	00236	110	256022	921000	00236	11	February	(\$9,296)	2007	8.8540%	(\$873)
99089	00099	00236	110	256022	910000	00236	12	March	(\$170)	2007	8.8540%	(\$15)
99089	00099	00236	110	256022	921000	00236	12	March	\$69,719	2007	8.8540%	\$6,173
99404	00099	00236	110	256022	921000	00236	10	January	\$17,300	2007	8.8540%	\$1,532
99404	00099	00236	110	256022	921000	00236	11	February	\$18,000	2007	8.8540%	\$1,594
99404	00099	00236	110	256022	921000	00236	12	March	\$277,014	2007	8.8540%	\$24,527
99617	00099	00236	110	256022	921000	00236	10	January	\$24,132	2007	8.8540%	\$2,137
99617	00099	00236	110	256022	935000	00236	10	January	\$19,496	2007	8.8540%	\$1,726
99617	00099	00236	110	256022	926000	00236	11	February	(\$776)	2007	8.8540%	(\$69)
99617	00099	00236	110	256022	921000	00236	12	March	\$37,180	2007	8.8540%	\$3,292
99089	00099	00236	110	256022	921000	00236	1	April	(\$17,208)	2008	8.7560%	(\$1,507)
99089	00099	00236	110	256022	921000	00236	2	May	(\$53,517)	2008	8.7560%	(\$4,861)
99089	00099	00236	110	256022	921000	00236	3	June	\$25,276	2008	8.7560%	\$2,213
99089	00099	00236	110	256022	921000	00236	4	July	(\$25,276)	2008	8.7560%	(\$2,213)
99404	00099	00236	110	256022	921000	00236	1	April	\$18,300	2008	8.7560%	\$1,602
99404	00099	00236	110	256022	921000	00236	2	May	\$18,500	2008	8.7560%	\$1,620
99404	00099	00236	110	256022	921000	00236	3	June	\$18,400	2008	8.7560%	\$1,611
99404	00099	00236	110	256022	921000	00236	4	July	\$53,100	2008	8.7560%	\$4,649
99404	00099	00236	110	256022	921000	00236	5	August	\$50,100	2008	8.7560%	\$4,387
99404	00099	00236	110	611063	921000	00236	5	August	\$56,300	2008	8.7560%	\$4,930
99404	00099	00236	110	256022	921000	00236	6	September	\$50,000	2008	8.7560%	\$4,378
99404	00099	00236	110	611063	921000	00236	6	September	\$30,200	2008	8.7560%	\$2,644
99404	00099	00236	110	256022	921000	00236	7	October	\$81,400	2008	8.7560%	\$7,127
99404	00099	00236	110	256022	921000	00236	8	November	\$82,500	2008	8.7560%	\$7,224
99404	00099	00236	110	256022	921000	00236	9	December	\$81,800	2008	8.7560%	\$7,162
99431	00099	00236	110	256022	921000	00236	2	May	(\$16,443)	2008	8.7560%	(\$1,414)
99431	00099	00236	110	256022	921000	00236	3	June	(\$11,288)	2008	8.7560%	(\$1,251)
99431	00099	00236	110	256022	921000	00236	5	August	(\$128)	2008	8.7560%	(\$11)
99431	00099	00236	110	256022	921000	00236	6	September	(\$960)	2008	8.7560%	(\$79)
99431	00099	00236	110	256022	921000	00236	9	December	(\$2,750)	2008	8.7560%	(\$241)
99617	00099	00236	110	256022	930210	00236	4	July	\$17,500	2008	8.7560%	\$1,532
99617	00099	00236	110	256022	921000	00236	6	September	(\$92,713)	2008	8.7560%	(\$8,381)
99617	00099	00236	110	256022	930210	00236	8	November	\$75,000	2008	8.7560%	\$6,567
99618	00099	00236	110	256022	921000	00236	8	November	(\$121,589)	2008	8.7560%	(\$10,909)
99618	00099	00237	110	256022	921000	00237	8	November	\$40,814	2008	0.0000%	\$0
PP99959	00099	00237	110	256022	921000	00237	8	November	(\$40,814)	2008	0.0000%	\$0
99618	00099	00238	110	256022	921000	00238	8	November	\$124,589	2008	0.0000%	\$0

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**  
**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**  
**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 123-125 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl \$	Fiscal Yr	Allocation %	NIMO GAS
99089	00099	00247	110	256022	910000	00247	10	January	\$57,731	2007	0.0000%	\$0
99089	00099	00247	110	256022	910000	00247	11	February	(\$43,876)	2007	0.0000%	\$0
99089	00099	00247	110	256022	903000	00247	12	March	\$593,563	2007	0.0000%	\$0
99089	00099	00247	110	256022	905000	00247	12	March	\$3,734	2007	0.0000%	\$0
99089	00099	00247	110	256022	910000	00247	12	March	\$64,147	2007	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	10	January	\$6,300	2007	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	11	February	\$6,500	2007	0.0000%	\$0
99404	00099	00247	110	256022	910000	00247	12	March	\$34,716	2007	0.0000%	\$0
99618	00099	00247	110	256022	910000	00247	12	March	\$0	2007	0.0000%	\$0
6032 RM	00099	00247	110	256022	903000	00247	7	October	(\$360,453)	2008	0.0000%	\$0
6032 RM	00099	00247	110	256022	903000	00247	7	October	(\$264,978)	2008	0.0000%	\$0
99089	00099	00247	110	256022	903000	00247	1	April	(\$593,563)	2008	0.0000%	\$0
99089	00099	00247	110	256022	905000	00247	1	April	(\$3,734)	2008	0.0000%	\$0
99089	00099	00247	110	256022	910000	00247	1	April	\$4,510	2008	0.0000%	\$0
99089	00099	00247	110	256022	910000	00247	2	May	\$54,003	2008	0.0000%	\$0
99089	00099	00247	110	256022	910000	00247	3	June	(\$136,315)	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	1	April	\$6,700	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	2	May	\$6,800	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	3	June	\$20,053	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	4	July	\$7,000	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	5	August	\$7,200	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	6	September	\$7,200	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	7	October	\$7,300	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	8	November	\$7,400	2008	0.0000%	\$0
99404	00099	00247	110	256022	901000	00247	9	December	\$7,300	2008	0.0000%	\$0
99431	00099	00247	110	256022	903000	00247	5	August	(\$193)	2008	0.0000%	\$0
99431	00099	00247	110	256022	901000	00247	7	October	(\$294)	2008	0.0000%	\$0
99617	00099	00247	110	256022	910000	00247	3	June	(\$130,871)	2008	0.0000%	\$0
99617	00099	00247	110	256022	910000	00247	5	August	\$132,260	2008	0.0000%	\$0
99617	00099	00247	110	256022	910000	00247	7	October	\$0	2008	0.0000%	\$0
99618	00099	00247	110	256022	910000	00247	8	November	\$35,889	2008	0.0000%	\$0
99617	00099	00253	110	256022	588000	00253	4	July	\$847	2008	0.0000%	\$0
99431	00099	00256	110	256022	925000	00256	11	February	(\$100)	2007	0.0000%	\$0
99618	00099	00256	110	256022	921000	00256	5	August	\$0	2008	0.0000%	\$0
99617	00099	00282	110	256022	921000	00282	12	March	\$3,888	2007	6.6400%	\$258
99431	00099	00352	110	256022	925000	00352	2	May	(\$375)	2008	2.5670%	(\$10)
99431	00099	00352	110	256022	925000	00352	4	July	(\$300)	2008	2.5670%	(\$8)
99431	00099	00352	110	256022	925000	00352	5	August	(\$25)	2008	2.5670%	(\$1)
99431	00099	00352	110	256022	925000	00352	6	September	(\$300)	2008	2.6690%	(\$8)
99431	00099	00352	110	256022	925000	00352	9	December	(\$350)	2008	2.6690%	(\$9)
99089	00099	00353	110	256022	921000	00353	12	March	\$37,314	2007	9.5180%	\$3,552
99089	00099	00353	110	256022	926000	00353	12	March	\$16,700	2007	9.5180%	\$1,590
99431	00099	00353	110	256022	921000	00353	11	February	(\$1,083)	2007	9.5180%	(\$103)
99617	00099	00353	110	256022	925000	00353	10	January	\$367	2007	9.5180%	\$35
99089	00099	00353	110	256022	921000	00353	1	April	(\$22,850)	2008	9.2070%	(\$2,106)
99089	00099	00353	110	256022	926000	00353	1	April	\$0	2008	9.2070%	\$0
99089	00099	00353	110	256022	921000	00353	2	May	(\$31,464)	2008	9.2070%	(\$3,322)
99089	00099	00353	110	256022	926000	00353	2	May	(\$16,700)	2008	9.2070%	(\$1,838)
99431	00099	00353	110	256022	925000	00353	2	May	(\$37)	2008	9.2070%	(\$3)
99617	00099	00353	110	256022	921000	00353	4	July	\$6,548	2008	9.2070%	\$603
99617	00099	00375	110	256022	921000	00375	9	December	\$0	2008	7.4940%	\$0
10617	00099	00380	110	256022	921000	00380	11	February	\$5,049	2007	8.7260%	\$441
99089	00099	00380	110	256022	921000	00380	10	January	\$36,686	2007	8.7260%	\$3,201
99089	00099	00380	110	256022	921000	00380	11	February	\$4,646	2007	8.7260%	\$405
99089	00099	00380	110	256022	921000	00380	12	March	\$191,039	2007	8.7260%	\$16,670
99404	00099	00380	110	256022	921000	00380	10	January	\$97,000	2007	8.7260%	\$8,464
99404	00099	00380	110	256022	921000	00380	11	February	\$65,300	2007	8.7260%	\$5,698
99404	00099	00380	110	256022	921000	00380	12	March	\$486,107	2007	8.7260%	\$42,418
99617	00099	00380	110	256022	921000	00380	10	January	\$35,595	2007	8.7260%	\$3,106
99617	00099	00380	110	256022	921000	00380	11	February	\$70,803	2007	8.7260%	\$6,178
99617	00099	00380	110	256022	921000	00380	12	March	\$51,326	2007	8.7260%	\$4,479
99618	00099	00380	110	256022	921000	00380	11	February	\$0	2007	8.7260%	\$0
01617	00099	00380	110	256022	921000	00380	6	September	(\$207,281)	2008	8.6480%	(\$18,159)
99089	00099	00380	110	256022	921000	00380	1	April	(\$82,111)	2008	8.6340%	(\$7,090)
99089	00099	00380	110	256022	921000	00380	2	May	(\$212,260)	2008	8.6340%	(\$18,159)

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**  
**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**  
**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 123-125 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl \$	Fiscal Yr	Allocation %	NIMO GAS
99404	00099	00380	110	256022	921000	00380	1	April	\$68,345	2008	8.6340%	\$5,901
99404	00099	00380	110	256022	921000	00380	2	May	\$67,200	2008	8.6340%	\$5,802
99404	00099	00380	110	256022	921000	00380	3	June	\$143,808	2008	8.6340%	\$12,416
99404	00099	00380	110	256022	921000	00380	4	July	\$62,600	2008	8.6340%	\$5,405
99404	00099	00380	110	256022	921000	00380	5	August	\$54,400	2008	8.6340%	\$4,697
99404	00099	00380	110	256022	921000	00380	6	September	\$49,700	2008	8.6480%	\$4,298
99404	00099	00380	110	256022	921000	00380	7	October	\$50,400	2008	8.6480%	\$4,359
99404	00099	00380	110	256022	921000	00380	8	November	\$51,200	2008	8.6480%	\$4,428
99404	00099	00380	110	256022	921000	00380	9	December	\$33,700	2008	8.6480%	\$2,914
99431	00099	00380	110	256022	921000	00380	1	April	(\$59)	2008	8.6340%	(\$5)
99431	00099	00380	110	256022	921000	00380	2	May	(\$26,404)	2008	8.6340%	(\$2,280)
99431	00099	00380	110	256022	921000	00380	3	June	(\$1,565)	2008	8.6340%	(\$134)
99431	00099	00380	110	256022	921000	00380	5	August	(\$14,355)	2008	8.6340%	(\$1,239)
99431	00099	00380	110	256022	921000	00380	7	October	(\$12,440)	2008	8.6480%	(\$1,059)
99617	00099	00380	110	256022	921000	00380	2	May	(\$2,519)	2008	8.6340%	(\$216)
99617	00099	00380	110	256022	921000	00380	3	June	\$0	2008	8.6340%	\$0
99617	00099	00380	110	256022	921000	00380	5	August	\$21,192	2008	8.6340%	\$1,830
99617	00099	00380	110	256022	921000	00380	6	September	\$45,181	2008	8.6480%	\$3,907
99617	00099	00380	110	256022	921000	00380	7	October	(\$20,746)	2008	8.6480%	(\$1,794)
99617	00099	00380	110	256022	925000	00380	7	October	\$35,889	2008	8.6480%	\$3,104
99617	00099	00380	110	256022	921000	00380	8	November	\$7,168	2008	8.6480%	\$620
99618	00099	00380	110	256022	921000	00380	5	August	(\$8,450)	2008	8.6340%	(\$715)
99618	00099	00380	110	256022	921000	00380	9	December	(\$19,817)	2008	8.6480%	(\$1,716)
99617	00099	00601	110	256022	921000	00601	11	February	(\$65,705)	2007	9.5990%	(\$6,207)
99617	00099	00601	110	256022	921000	00601	12	March	\$9,518	2007	9.5990%	\$914
99617	00099	00601	110	256022	921000	00601	5	August	\$5,539	2008	9.5990%	\$532
99617	00099	00601	110	256022	921000	00601	7	October	\$6	2008	9.7260%	\$1
99618	00099	00601	110	256022	921000	00601	9	December	\$5,544	2008	9.7260%	\$539
99089	00099	00604	110	256022	921000	00604	12	March	\$71,888	2007	5.0370%	\$3,621
99617	00099	00604	110	256022	921000	00604	10	January	(\$999)	2007	5.0370%	(\$55)
05176	00099	00604	110	256022	921000	00604	3	June	\$7,635	2008	4.8250%	\$368
05176	00099	00604	110	256022	921000	00604	9	December	(\$116)	2008	4.8250%	(\$6)
99089	00099	00604	110	256022	921000	00604	1	April	(\$71,888)	2008	4.8250%	(\$3,409)
99431	00099	00604	110	256022	921000	00604	1	April	(\$51)	2008	4.8250%	(\$25)
99617	00099	00605	110	256022	921000	00605	11	February	(\$3,098)	2007	9.0460%	(\$261)
99617	00099	00605	110	256022	921000	00605	12	March	(\$133)	2007	9.0460%	(\$12)
99617	00099	00605	110	256022	921000	00605	5	August	\$1,847	2008	8.1620%	\$151
99618	00099	00605	110	256022	921000	00605	9	December	\$1,848	2008	5.5740%	\$103
99617	00099	00999	110	256022	921000	00999	12	March	(\$13,604)	2007	0.0000%	\$0
99617	00099	90601	110	256022	921000	90601	12	March	\$4,685	2007	0.0000%	\$0
99617	00099	90605	110	256022	921000	90605	12	March	\$1,563	2007	0.0000%	\$0
Sum:									\$3,282,646			\$163,826

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**

**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 46 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl S.	Fiscal Yr.	Allocation %	NIMO GAS
01089	00099	00232	100	256021	923000	00232	1	April	(\$2,554)	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	2	May	(\$1,834)	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	3	June	\$0	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	4	July	\$0	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	5	August	\$1,915	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	6	September	(\$1,915)	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	7	October	\$0	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	8	November	\$0	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	9	December	\$0	2008	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	10	January	\$0	2007	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	11	February	\$0	2007	0.0000%	\$0
01089	00099	00232	100	256021	923000	00232	12	March	(\$9,302)	2007	0.0000%	\$0
99617	00099	00232	100	256021	580000	00232	5	August	(\$210)	2008	0.0000%	\$0
99617	00099	00232	100	256021	580000	00232	12	March	(\$303)	2007	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	1	April	(\$15,296)	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	2	May	(\$10,926)	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	3	June	\$0	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	4	July	\$0	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	5	August	\$11,472	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	6	September	(\$11,472)	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	7	October	\$0	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	8	November	\$0	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	9	December	\$0	2008	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	10	January	\$0	2007	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	11	February	\$0	2007	0.0000%	\$0
01089	00099	00233	100	256021	923000	00233	12	March	(\$55,723)	2007	0.0000%	\$0
72617	00099	00233	100	256021	923000	00233	3	June	\$9,600	2008	0.0000%	\$0
99089	00099	00233	100	256021	566000	00233	1	April	\$34,000	2008	0.0000%	\$0
99089	00099	00233	100	256021	566000	00233	12	March	(\$34,000)	2007	0.0000%	\$0
99617	00099	00233	100	256021	566000	00233	6	September	(\$95,695)	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	1	April	(\$1,915)	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	2	May	(\$1,568)	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	3	June	\$0	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	4	July	\$0	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	5	August	\$1,436	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	6	September	(\$1,436)	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	7	October	\$0	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	8	November	\$0	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	9	December	\$0	2008	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	10	January	\$0	2007	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	11	February	\$0	2007	0.0000%	\$0
01089	00099	00235	100	256021	923000	00235	12	March	(\$6,977)	2007	0.0000%	\$0
99431	00099	00235	100	256021	923000	00235	10	January	(\$29,500)	2007	0.0000%	\$0
01089	00099	00236	100	256021	923000	00236	1	April	(\$52,192)	2008	8.7560%	(\$1,570)
01089	00099	00236	100	256021	923000	00236	2	May	(\$37,080)	2008	8.7560%	(\$3,263)
01089	00099	00236	100	256021	923000	00236	3	June	\$0	2008	8.7560%	\$0
01089	00099	00236	100	256021	923000	00236	4	July	\$0	2008	8.7560%	\$0
01089	00099	00236	100	256021	923000	00236	5	August	\$39,144	2008	8.7560%	\$3,427
01089	00099	00236	100	256021	923000	00236	6	September	(\$39,144)	2008	8.7560%	(\$3,427)
01089	00099	00236	100	256021	923000	00236	7	October	\$0	2008	8.7560%	\$0
01089	00099	00236	100	256021	923000	00236	8	November	\$0	2008	8.7560%	\$0
01089	00099	00236	100	256021	923000	00236	9	December	\$0	2008	8.7560%	\$0
01089	00099	00236	100	256021	923000	00236	10	January	\$0	2007	8.8540%	\$0
01089	00099	00236	100	256021	923000	00236	11	February	\$0	2007	8.8540%	\$0
01089	00099	00236	100	256021	923000	00236	12	March	(\$19,128)	2007	8.8540%	(\$16,854)
6032 RM	00099	00236	100	256021	923000	00236	4	July	(\$9,202)	2008	8.7560%	(\$805)
99089	00099	00236	100	256021	923000	00236	1	April	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	2	May	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	3	June	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	4	July	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	5	August	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	6	September	\$390,833	2008	8.7560%	\$34,221
99089	00099	00236	100	256021	923000	00236	7	October	\$200,833	2008	8.7560%	\$17,585
99089	00099	00236	100	256021	923000	00236	8	November	\$295,833	2008	8.7560%	\$25,903
99089	00099	00236	100	256021	923000	00236	9	December	\$295,833	2008	8.7560%	\$25,903



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**  
**On Line Journal Entries Charged to Service Co (99) Allocated to NiMo (36) Gas**  
**Response to Information Request: INF Request (Case 08-G-0609)**

Original Data found on Page 46 of Exhibit (PAL-8), Volume B.

Jrnl Id	Business Unit	Billing Pool	Expense Type	Account	Regulatory Acct	Billing Pool	Period	Month	Posted Jrnl \$	Fiscal Yr	Allocation %	NIMO GAS
99089	00099	00236	100	256021	923000	00236	10	January	\$358,333	2007	8.8540%	\$31,727
99089	00099	00236	100	256021	923000	00236	11	February	\$341,667	2007	8.8540%	\$30,251
99089	00099	00236	100	256021	923000	00236	12	March	\$341,667	2007	8.8540%	\$30,251
99617	00099	00236	100	256021	923000	00236	3	June	\$50,642	2008	8.7560%	\$4,434
99617	00099	00236	100	256021	923000	00236	4	July	(\$53,536)	2008	8.7560%	(\$4,938)
99617	00099	00236	100	256021	930210	00236	4	July	(\$17,500)	2008	8.7560%	(\$1,532)
99617	00099	00236	100	256021	923000	00236	7	October	(\$1,967)	2008	8.7560%	(\$193)
99617	00099	00236	100	256021	926000	00236	7	October	(\$317)	2008	8.7560%	(\$19)
99617	00099	00236	100	256021	930210	00236	8	November	(\$73,600)	2008	8.7560%	(\$6,567)
99617	00099	00236	100	256021	923000	00236	12	March	(\$21,850)	2007	8.8540%	(\$1,911)
99618	00099	00236	100	256021	923000	00236	12	March	\$920,000	2007	8.8540%	\$81,457
99431	00099	00247	100	256021	901000	00247	3	June	(\$3,750)	2008	0.0000%	\$0
99617	00099	00253	100	256021	582000	00253	11	February	\$0	2007	0.0000%	\$0
99617	00099	00282	100	256021	923000	00282	12	March	(\$3,838)	2007	6.6400%	(\$288)
99617	00099	00352	100	256021	923000	00352	4	July	(\$300)	2008	2.5670%	(\$5)
99617	00099	00353	100	256021	923000	00353	4	July	\$0	2008	9.2070%	\$0
99617	00099	00353	100	256021	926000	00353	4	July	(\$4,895)	2008	9.2070%	(\$475)
99617	00099	00353	100	256021	925000	00353	12	March	(\$256)	2007	9.5100%	(\$24)
99089	00099	00380	100	256021	923000	00380	1	April	(\$883,733)	2008	8.6340%	(\$58,999)
99089	00099	00380	100	256021	923000	00380	2	May	\$0	2008	8.6340%	\$0
99089	00099	00380	100	256021	923000	00380	3	June	\$213,000	2008	8.6340%	\$18,390
99089	00099	00380	100	256021	923000	00380	4	July	(\$313,000)	2008	8.6340%	(\$27,024)
99089	00099	00380	100	256021	923000	00380	5	August	\$313,000	2008	8.6340%	\$27,024
99089	00099	00380	100	256021	923000	00380	6	September	(\$313,000)	2008	8.6480%	(\$27,068)
99089	00099	00380	100	256021	923000	00380	7	October	\$313,000	2008	8.6480%	\$27,068
99089	00099	00380	100	256021	923000	00380	8	November	(\$313,000)	2008	8.6480%	(\$27,068)
99089	00099	00380	100	256021	923000	00380	12	March	\$783,333	2007	8.7260%	\$68,354
99100	00099	00380	100	256021	923000	00380	9	December	\$0	2008	8.6480%	\$0
99617	00099	00380	100	256021	925000	00380	2	May	\$80,000	2008	8.6340%	\$6,907
99617	00099	00380	100	256021	923000	00380	3	June	(\$174,113)	2008	8.6340%	(\$15,033)
99617	00099	00380	100	256021	923000	00380	4	July	\$297,580	2008	8.6340%	\$25,693
99617	00099	00380	100	256021	923000	00380	5	August	\$1,283,784	2008	8.6340%	\$110,842
99617	00099	00380	100	256021	923000	00380	6	September	\$313,000	2008	8.6480%	\$27,068
99617	00099	00380	100	256021	923000	00380	7	October	(\$328,021)	2008	8.6480%	(\$28,367)
99617	00099	00380	100	256021	923000	00380	8	November	\$305,832	2008	8.6480%	\$26,448
99617	00099	00380	100	256021	923000	00380	9	December	(\$313,000)	2008	8.6480%	(\$27,068)
99617	00099	00380	100	256021	925000	00380	9	December	\$52,000	2008	8.6480%	\$4,497
99617	00099	00380	100	256021	923000	00380	10	January	\$0	2007	8.7260%	\$0
99617	00099	00380	100	256021	923000	00380	12	March	(\$7,621)	2007	8.7260%	(\$653)
99617	00099	00380	100	256021	925000	00380	12	March	\$10,000	2007	8.7260%	\$873
99618	00099	00380	100	256021	923000	00380	9	December	\$313,000	2008	8.6480%	\$27,068
99618	00099	00380	100	256021	923000	00380	12	March	\$675,000	2007	8.7260%	\$58,901
99617	00099	00601	100	256021	923000	00601	5	August	(\$5,339)	2008	9.5990%	(\$552)
99617	00099	00601	100	256021	923000	00601	7	October	(\$6)	2008	9.7260%	(\$1)
99617	00099	00601	100	256021	923000	00601	12	March	(\$10,246)	2007	9.5990%	(\$983)
99618	00099	00601	100	256021	923000	00601	9	December	(\$5,546)	2008	9.7260%	(\$539)
99617	00099	00605	100	256021	923000	00605	5	August	(\$1,847)	2008	8.1620%	(\$151)
99617	00099	00605	100	256021	923000	00605	12	March	\$14,692	2007	9.0460%	\$1,329
99618	00099	00605	100	256021	923000	00605	9	December	(\$1,848)	2008	5.5740%	(\$103)
99617	00099	90601	100	256021	923000	90601	12	March	(\$4,685)	2007	0.0000%	\$0
99617	00099	90605	100	256021	923000	90605	12	March	(\$1,563)	2007	0.0000%	\$0
Sum:									\$6,491,940			\$588,842

**INFORMAL DISCOVERY REQUEST**

Date of Request 06/05/2008

Your Name: Timothy Lillis Title/Department: Regulatory Compliance

Request No. (Do not fill in): 21 NMPC Req. No. (Do not fill in):  
NMINF 21 DPSINF-21 DAGINF-13

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Informal Request for Information

Requestor:

Denise Gerbsch

Request/Question:

Please provide information on the following employees:  
CONFIDENTIAL LABOR INFORMATION

Response Provided (Please include any documentation/files you provided):

Confidential information provided to Staff.

Date of Reply: 6/13/2008

Date of Request 6-6-08

Request No. **DAG-1**

NMPC Req. No. NM 32 DPS-32 DAG-1

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 08-G-0609 Gas Rate Case

Request for Information

FROM: Denise Gerbsch

Request: O&M Expenses – queries for Expense Type 100 - Consultants

1. For expense type 100. Consultants, please provide the following queries for the historic test year, i.e. TME 12/31/2007-

(a) For direct charges to Co 36 – GAS; By originating business unit, then billing pool. The grand total of the query should be \$2,322,751 as per workpaper #14 in Volume B of the Workpapers (lines 2 and 4).

(b) For indirect charges to Co 36 – GAS; By originating business unit, then billing pool. The grand total of the query should be \$1,493,841 as per workpaper #14 in Volume B of the Workpapers (lines 1 and 3).

(c) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by activity and activity description. The grand total of the query should be \$2,484,093 as per workpaper #14 in Volume B of the Workpapers (line 2).

(d) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by activity and activity description, then by vendor. The grand total of the query should be \$2,484,093 as per workpaper #14 in Volume B of the Workpapers (line 2).

(e) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by vendor, then by activity and activity description. The grand total of the query should be \$2,484,093 as per workpaper #14 in Volume B of the Workpapers (line 2).

(f) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by activity and activity description. The grand total of the query should be \$904,999 as per workpaper #14 in Volume B of the Workpapers (line 1).

(g) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by activity and activity description, then by vendor. The grand total of the query should be \$904,999 as per workpaper #14 in Volume B of the Workpapers (line 1).

(h) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by vendor, then by activity and activity description. The grand total of the query should be \$904,999 as per workpaper #14 in Volume B of the Workpapers (line 1).

(i) For On-line journal entries charged to Nimo, Allocated to Gas - Rerun query shown on page 44 of the workpapers by activity and activity description, then by journal id, making sure to identify the specific monthly period associated with each journal id. The grand total of the query should be \$(161,342) as per workpapers #14 and 44 in Volume B of the Workpapers.

(j) For On-line journal entries charged to Service Co, Allocated to Nimo Gas - Rerun query shown on page 46 of the workpapers by activity and activity description, then by journal id, making sure to identify the specific monthly period associated with each journal id. The grand total of the query should be \$588,842 as per workpapers #14 and 46 in Volume B of the Workpapers.

Response:

Parts A – J: Please see attached.

Confidential information found on Parts D, E, G, H

NOTE:

- Grand total in Parts C, D, & E does not agree to work for Part A. Reason being: there were journal entries made to accounts payable, but not in the accounts payable system. Part A picks up the journal entry as “AP”, but Parts C, D, & E do not pick up the journal entries since they were not completed in the AP system. Result: Parts C, D, & E are overstated by \$6,533.
- Grand total in Parts F, G, & H does not agree to work for Part B. Reason being: there were journal entries made to accounts payable, but not in the accounts payable system. Part B picks up the journal entry as “AP”, but Parts F, G, & H do not pick up the journal entries since they were not completed in the AP system. Result: Parts F, G, & H are understated by \$249.
- Part I and H were revised by requester to include originating business unit.

Name of Respondent:  
Timothy Lillis

Date of Reply:  
June 12, 2008

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Direct Charges to Co 36 - Gas (SUMMARY)****Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)****PART 1. A ONLY**

Sum of Charged to NM - Gas		Journal Entry Source		
Orig Business Unit	Billing Pool	AP	On Line JE	Grand Total
00036		\$236,583.32	-\$105,470.50	\$131,112.82
	00100	\$1,868,568.13	\$4,702.16	\$1,873,270.29
	00102	\$38,181.95		\$38,181.95
00036 Total		\$2,143,333.39	-\$100,768.34	\$2,042,565.05
00099		\$233,473.11	\$0.00	\$233,473.11
	00100	\$67,554.63	-\$6,484.65	\$61,069.98
	00102	\$33,812.10		\$33,812.10
00099 Total		\$334,839.84	-\$6,484.65	\$328,355.18
00001			-\$1,860.00	-\$1,860.00
	00100		-\$52,229.10	-\$52,229.10
00001 Total			-\$54,089.10	-\$54,089.10
00004		\$1,160.54		\$1,160.54
00004 Total		\$1,160.54		\$1,160.54
00005	00100	\$4,759.50		\$4,759.50
00005 Total		\$4,759.50		\$4,759.50
Grand Total		\$2,484,093.26	-\$161,342.09	\$2,322,751.17

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 32 PSC-32 DAG-1 (Case 08-G-0609)**

**PART 1. B ONLY**

Sum of Charged to NM - Gas		Journal Entry Source		
Orig Business Unit	Billing Pool	AP	On Line JE	Grand Total
00036	00232	\$0.00		\$0.00
	00380	\$449.30		\$449.30
	00247	\$0.00		\$0.00
	00236	\$586.98	-\$805.75	-\$218.77
	00233	\$0.00		\$0.00
	00353	\$213.49		\$213.49
	00282		-\$258.16	-\$258.16
00036 Total		\$1,249.77	-\$1,063.91	\$185.86
00099	90601		\$0.00	\$0.00
	90605		\$0.00	\$0.00
	00232	\$0.00	\$0.00	\$0.00
	00380	\$606,755.07	\$217,840.50	\$824,595.57
	00381	\$0.00		\$0.00
	00247	\$0.00	\$0.00	\$0.00
	00236	\$197,052.02	\$398,187.74	\$595,239.76
	00605	\$301.78	\$1,075.30	\$1,377.08
	00235	\$0.00	\$0.00	\$0.00
	00601	\$1,071.38	-\$2,054.99	-\$983.61
	00233	\$0.00	\$0.00	\$0.00
	00231	\$0.00		\$0.00
	00253	\$0.00	\$0.00	\$0.00
	00353	\$92,698.76	-\$466.77	\$92,231.99
	00352	\$3,256.90	-\$7.70	\$3,249.20
	00256	\$0.00		\$0.00
	00229	\$18.75		\$18.75
	00282	\$962.90		\$962.90
	00272	\$44.90		\$44.90
	00297	\$0.00		\$0.00
	00230	\$0.00		\$0.00
00099 Total		\$902,162.48	\$614,574.07	\$1,516,736.55
00010	00236	\$276.40		\$276.40
	00235	\$0.00		\$0.00
00010 Total		\$276.40		\$276.40
00001	00232		\$0.00	\$0.00
	00236		-\$24,668.10	-\$24,668.10
	00235		\$0.00	\$0.00
	00233	\$0.00	\$0.00	\$0.00
00001 Total		\$0.00	-\$24,668.10	-\$24,668.10
00049	00232	\$0.00		\$0.00
	00233	\$0.00		\$0.00
00049 Total		\$0.00		\$0.00
00021	00233	\$0.00		\$0.00
00021 Total		\$0.00		\$0.00
00005	00236	\$4.94		\$4.94
	00235	\$0.00		\$0.00
	00353	\$1,305.57		\$1,305.57
00005 Total		\$1,310.51		\$1,310.51
Grand Total		\$904,999.16	\$588,842.06	\$1,493,841.22

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
00036	AG0110	Environmental Site Assess & Re	\$1,265,598.42
	AG0215	Economic Development Activitie	\$12,391.86
	AG0245	Corporate Matters/Contracts	\$6,858.77
	AG0493	Provide Administrative & Gener	\$13,353.68
	AG0710	Manage Property Tax	\$1,581.85
	AG0730	Accounting Services	\$406.64
	AG0990	Credit & Collections	\$22,232.35
	AG1010	Respond to Customer Calls/Inqu	\$1,913.51
	GO9000	Supervise and Administer - Gas	\$35,371.50
	GO9035	Perform Locating/Dig Safe-Gas	\$115,534.75
	AG0480	Employee Development	\$9,333.85
	GO0205	Attend Safety Meetings - Gas	\$400.00
	AG0236	General Legal Litigation	\$195,662.39
	AG0255	Regulatory Legal Services	\$146,620.55
	AG0233	Legal Compl Manfc Gas Plant NY	\$78,294.72
	AG0235	General Legal Claims	\$34,990.24
	AG0232	Environ Legal Compl A&G NE	\$52,550.25
	AG0240	HR Legal Services	\$69,274.83
	AG0465	HR Transactional Services	\$2,857.52
	AG0570	Roads & Pavement Maintenance	\$55.54
	GM0160	Tran Pipeln Integrity/Mandated	\$14,235.00
	AG0560	Structural/Roof Maintenance	\$232.84
	AG0665	Engineering Analysis/Project W	\$425.00
	FR2000	Remove General Facility-Gas	\$14,001.00
	AG0585	Security System Maintenance	\$990.68
	AG0085	Provide Regulatory Support	\$11,900.00
	AG0105	Support Environmental Complian	\$3,400.00
	GO0195	Attend Meetings Other Than Saf	\$146.57
	GO9096	Perform Special Project/Study	\$23,250.00
	AG0993	Supervision Customer Accounts	\$16.15
	AG0260	Property Legal Services	\$915.26
	AG0490	Manage Labor Relations	\$2,559.80
	GO5090	Facility Maintenance - Gas Mai	\$325.00
	AG0100	Acquire/Maintain Environmental	\$204.33
	GO5000	Connect/Disconnect Gas Meter	\$28.89
	AG0705	Manage Corporate Taxes	\$1,147.33
	GM0140	Maintain Miscellaneous Gas Fac	\$272.36
	AG0025	Provide General Advertising	\$85.00
	AG0670	Mail & Courier	\$153.00
	GO0200	Perform Clerical - Gas	\$10,285.00
00036 Total			\$2,149,856.43
00099	AG0110	Environmental Site Assess & Re	\$30,166.76
	AG0215	Economic Development Activitie	\$17,181.77
	AG0730	Accounting Services	\$11,837.27

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Direct Charges to Co 36 - Gas (AP Detail)****Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)****PART 1. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0990	Credit & Collections	\$11,369.99
	AG1010	Respond to Customer Calls/Inqu	\$2,678.46
	GO9001	Supervise and Administer - Gas	\$3,555.00
	GO9035	Perform Locating/Dig Safe-Gas	\$3,020.75
	AG0480	Employee Development	\$16,198.33
	GO0205	Attend Safety Meetings - Gas	\$1,173.00
	AG0650	MGP Relocations	\$398.74
	AG0465	HR Transactional Services	\$293.31
	AG0570	Roads & Pavement Maintenance	\$137.96
	GM0160	Tran Pipeln Integrity/Mandated	\$130,000.00
	AG0560	Structural/Roof Maintenance	\$573.83
	AG0470	HR Consulting/Knowledge-Based	\$957.31
	GO9096	Perform Special Project/Study	\$25,346.00
	AG0993	Supervision Customer Accounts	\$510.00
	AG0277	Insurance Broker Fees	\$6,475.85
	AG0545	Fire Protection/Life Safety	\$386.75
	AG0010	Community Relations	\$128.52
	AG0115	Policy Development & Administr	\$2,071.88
	AG0831	IS Integration	\$29,059.85
	GO9200	Perform Detail Design-Non Cap	\$39,818.51
	GO0240	Misc Gas Control ops exp	\$1,500.00
00099 Total			\$334,839.84
00005	AG0110	Environmental Site Assess & Re	\$4,759.50
00005 Total			\$4,759.50
00004	AG0493	Provide Administrative & Gener	\$1,160.54
00004 Total			\$1,160.54
<b>Grand Total</b>			<b>\$2,490,616.30</b>



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
00036	AG0110	Environmental Site Assess & Re	ARCADIS OF NEW YORK INC	\$443,711.16
			ARCADIS US INC	\$15,677.53
			ASPLUNDH TREE EXPERT CO	\$808.66
			AWS TRUEWIND LLC	\$793.90
			BLASLAND BOUCK AND LEE INC	\$1,449.11
			BROWN AND CALDWELL	\$195,122.91
			CAMP DRESSER & MCKEE INC	\$326,247.22
			CANADIAN PACIFIC RAILWAY COMPANY	\$59.93
			CHAZEN ENVIRONMENTAL SERVICES INC	\$2,793.93
			CITY OF ONEIDA	\$950.58
			CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$1,433.43
			COATES FIELD SERVICE INC	\$9,287.01
			EA ENGINEERING SCIENCE AND TECHNOLOGY	\$4,033.26
			ENSR CORPORATION	\$54,291.49
			ENVIRONMENTAL ENERGY ALLIANCE OF NY	\$127.50
			FIRE FIGHTING EQUIPMENT CO INC	\$8.15
			FRONTIER	\$66.05
			FRONTIER COMMUNICATIONS OF ROCHESTER INC	\$36.74
			GEI CONSULTANTS INC	\$26,339.30
			GEOMATRIX CONSULTANTS INC	\$11,039.71
			HALEY & ALDRICH INC	\$1,146.79
			HUDSON VALLEY AERIAL PHOTOS LLC	\$931.77
			HYDROQUAL ENVIRONMENTAL ENGINEERS	\$4,063.37
			IEST ENGINEERING PC	\$60,814.30
			LIFE SCIENCE LABORATORIES INC	\$201.20
			NYS DEPARTMENT OF ENVIRONMENTAL	\$1,915.18
			O'BRIEN & GERE ENGINEERS INC	\$21,293.07
			PRO UNLIMITED INC	\$2,026.78
			QUANTA SYRACUSE PRP GROUP	\$1,912.50
			RESEARCH FOUNDATION OF SUNY	\$8,183.51
			SEALAND SUPERFUND SITE REMEDIATION	\$8,718.96
			SYNAPSE ENGINEERING PLLC	\$15,294.48
			TETRA TECH EC INC	\$41,589.18
			TRC ENVIRONMENTAL CORPORATION	\$3,229.76
	AG0215	Economic Development Activities	BUFFALO NIAGARA ENTERPRISE INC	\$198.33
	AG0245	Corporate Matters/Contracts	UPSTATE NEW YORK MANAGEMENT	\$12,193.53
			ALSTON & BIRD LLP	\$3,134.22
			FINNEGAN HENDERSON FARABOW GARRETT & HISCOCK & BARCLAY LLP	\$73.78
	AG0493	Provide Administrative & General	MARJAMA MULDOON BLASIAK & SULLIVAN LLP	\$3,250.93
			DAVIDSON & O'MARA PC	\$399.84
			EXECUTIVE CHARGE INC	\$1,700.00
	AG0710	Manage Property Tax	PRO UNLIMITED INC	\$18.12
			JOHN WAY/JOHN COSTELLO MEMORIAL	\$11,635.56
			NEW YORK STATE ASSESSORS ASSOCIATION	\$221.00
	AG0730	Accounting Services	ACCOUNTEMPS	\$1,360.85
	AG0990	Credit & Collections	OPINION DYNAMICS CORPORATION	\$406.64
	AG1010	Respond to Customer Calls/Inquiry	PRO UNLIMITED INC	\$22,232.35
	GO9000	Supervise and Administer - Gas	NORTHEAST GAS ASSOCIATION	\$1,913.51
	GO9035	Perform Locating/Dig Safe-Gas	PRO UNLIMITED INC	\$35,371.50
	AG0480	Employee Development	EUREST DINING SERVICES	\$115,534.75
			HUMAN PERFORMANCE SYSTEMS INC	\$181.81
			MARC INC	\$1,019.22
			PRO UNLIMITED INC	\$1,474.89
	GO0205	Attend Safety Meetings - Gas	ADIRONDACK SARATOGA CHAPTER	\$6,657.92
	AG0236	General Legal Litigation	ADIRONDACK SARATOGA CHAPTER	\$400.00
			ALSTON & BIRD LLP	\$5,370.90
			BOND SCHOENECK & KING PLLC	\$3,175.77
			BOWDITCH AND DEWEY LLP	\$2,929.57
			HAGERTY & BRADY	\$242.93
			HELMESING LEACH HERLONG NEWMAN & ROUSE	\$59.25
			HISCOCK & BARCLAY LLP	\$143,526.54
			JOHN U H BLUMENSTOCK ESQ	\$30,857.17
			LEONARD STREET & DEINARD	\$688.53
			MCCONNELL VALDES LLC	\$2,050.54
			ORRICK HERRINGTON & SUTCLIFFE LLP	\$119.50

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**
**Direct Charges to Co 36 - Gas (AP Detail)**
**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**
**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			ROBERT L ADAMS ESQ	\$185.63
			RUSSELL R JOHNSON III	\$4,977.02
			STENGER & FINNERLY	\$1,479.05
	AG0255	Regulatory Legal Services	ALSTON & BIRD LLP	\$123,422.80
			HARRIS BEACH PLLC	\$22,988.69
			HISCOCK & BARCLAY LLP	\$209.06
	AG0233	Legal Compl Manfc Gas Plant NY	AMDURSKY PELKY FENNELL & WALLEN PC	\$351.00
			BINGHAM MCCUTCHEN LLP	\$30,538.32
			HISCOCK & BARCLAY LLP	\$47,405.40
	AG0235	General Legal Claims	AMDURSKY PELKY FENNELL & WALLEN PC	\$561.50
			HISCOCK & BARCLAY LLP	\$30,158.05
			ROBERT L ADAMS ESQ	\$252.70
			SOLOMON AND SOLOMON PC	\$35.70
			WILDER & LINNEBALL LLP	\$3,982.29
	AG0232	Environ Legal Compl A&G NE	BINGHAM MCCUTCHEN LLP	\$14,711.47
			HISCOCK & BARCLAY LLP	\$29,776.14
			STENGER & FINNERLY	\$581.94
			YOUNG SOMMER WARD RIJZENBERG BAKER &	\$7,480.69
	AG0240	HR Legal Services	BOND SCHIOENECK & KING PLLC	\$69,274.83
	AG0465	HR Transactional Services	BRUCE B SHAFIROFF MD	\$2.68
			HUMAN PERFORMANCE SYSTEMS INC	\$14.81
			JEFFERY MICHAEL SHERMAN	\$1,547.00
			JOSEPH T HIMMELSBACH PHD	\$0.85
			THOMAS N RINALDO ESQ	\$1,292.18
	AG0570	Roads & Pavement Maintenance	CANADAY SWEEPERS INC	\$55.54
	GM0160	Tran Pipeln Integrity/Mandated	CC TECHNOLOGIES	\$14,235.00
	AG0560	Structural/Roof Maintenance	CLOUGH HARBOUR & ASSOCIATES LLP	\$155.27
			JOSALL SYRACUSE INC	\$77.57
	AG0665	Engineering Analysis/Project W	CLOUGH HARBOUR & ASSOCIATES LLP	\$425.00
	FR2000	Remove General Facility-Gas	COLDEN CORPORATION	\$14,001.00
	AG0585	Security System Maintenance	CR FLETCHER ASSOCIATES INC	\$990.68
	AG0085	Provide Regulatory Support	DAVIDSON & O'MARA PC	\$3,400.00
			JOHN F O'MARA ESQ	\$8,500.00
	AG0105	Support Environmental Complian	ENVIRONMENTAL ENERGY ALLIANCE OF NY	\$3,400.00
	GO0195	Attend Meetings Other Than Saf	EUREST DINING SERVICES	\$146.57
	GO9096	Perform Special Project/Study	NORTHEAST GAS ASSOCIATION	\$23,250.00
	AG0993	Supervision Customer Accounts	IIBCU CAREER CENTER.COM LLC	\$16.15
	AG0260	Property Legal Services	HISCOCK & BARCLAY LLP	\$915.26
	AG0490	Manage Labor Relations	HUMAN PERFORMANCE SYSTEMS INC	\$89.25
			MARC INC	\$2,470.55
	GO5090	Facility Maintenance - Gas Mai	MICHAEL VILLARI	\$325.00
	AG0100	Acquire/Maintain Environmental	NATIONAL TRAFFIC SERVICE INC	\$2.94
			STANTEC CONSULTING SERVICES INC	\$201.39
	GO5000	Connect/Disconnect Gas Meter	POWER HOUSE	\$28.89
	AG0705	Manage Corporate Taxes	POWERPLAN CONSULTANTS INC	\$875.33
			PRICEWATERHOUSECOOPERS LLP	\$272.00
	GM0140	Maintain Miscellaneous Gas Fac	STANTEC CONSULTING SERVICES INC	\$272.36
	AG0025	Provide General Advertising	SUNY OSWEGO COLLEGE FOUNDATION INC	\$85.00
	AG0670	Mail & Courier	US POSTMASTER	\$153.00
	GO0200	Perform Clerical - Gas	WICKER APPRAISAL ASSOCIATES INC	\$10,285.00
00036 Total				\$2,149,856.43
00099	AG0110	Environmental Site Assess & Re	GE CORPORATE CARD SERVICES	\$386.54
			AMBIENT ENVIRONMENTAL INC	\$2,303.50
			ARCADIS OF NEW YORK INC	\$15,664.25
			BROWN AND CALDWELL	\$3,878.61
			CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$1,107.68
			EA ENGINEERING SCIENCE AND TECHNOLOGY	\$357.70
			GEOMATRIX CONSULTANTS INC	\$1,589.97
			LIFE SCIENCE LABORATORIES INC	\$60.78
			PROFESSIONALS INC	\$4,760.89
			PRO UNLIMITED INC	\$56.84
	AG0215	Economic Development Activitie	UPSTATE NEW YORK MANAGEMENT	\$17,181.77
	AG0730	Accounting Services	HEWITT ASSOCIATES LLC	\$11,837.27
	AG0990	Credit & Collections	COLWELL & SALMON COMMUNICATIONS INC	\$1,572.50
			OPINION DYNAMICS CORPORATION	\$7,400.49

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART I. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			PA CONSULTING GROUP INC	\$2,397.00
	AG1010	Respond to Customer Calls/Inqu	PA CONSULTING GROUP INC	\$2,584.00
			PRO UNLIMITED INC	\$94.46
	GO9001	Supervise and Administer - Gas	KIEFNER & ASSOCIATES INC	\$3,555.00
	GO9035	Perform Locating/Dig Safe-Gas	PRO UNLIMITED INC	\$3,020.75
	AG0480	Employee Development	EXPRESS SYSTEMS INTEGRATION	\$14.12
			ADECCO TAD TECHNICAL INC	\$514.01
			ENTERPRISE RENT-A-CAR	\$320.13
			GAS CERTIFICATION INSTITUTE LLC	\$1,105.00
			HOLIDAY INN GRAND ISLAND RESORT AND	\$140.30
			HOLIDAY INN OF SCHENECTADY	\$127.95
			HOMEWOOD SUITES	\$19.21
			LINEMENS SUPPLY INCORPORATED	\$104.10
			PRO UNLIMITED INC	\$13,853.52
	GO0205	Attend Safety Meetings - Gas	AMERICAN RED CROSS OF NORTHEASTERN NY	\$1,173.00
	AG0650	MGP Relocations	ARCADIS OF NEW YORK INC	\$398.74
	AG0465	IIR Transactional Services	MEASUREMENT DIMENSIONS INC	\$293.31
	AG0570	Roads & Pavement Maintenance	GE CORPORATE CARD SERVICES	\$137.96
	GM0160	Tran Pipeln Integrity/Mandated	CC TECHNOLOGIES	\$130,000.00
	AG0560	Structural/Roof Maintenance	SYNAPSE ENGINEERING SOLUTIONS PLLC	\$573.83
	AG0470	IIR Consulting/Knowledge-Based	CREATIVE SERVICES INC	\$957.31
	GO9096	Perform Special Project/Study	GAS TECHNOLOGY INSTITUTE	\$25,346.00
	AG0993	Supervision Customer Accounts	PA CONSULTING GROUP INC	\$510.00
	AG0277	Insurance Broker Fees	MCGRIFF SEIBELS & WILLIAMS INC	\$6,475.85
	AG0545	Fire Protection/Life Safety	MC&S COMPANY	\$386.75
	AG0010	Community Relations	PROFESSIONALS INC	\$128.52
	AG0115	Policy Development & Administr	TECH RESOURCES INC	\$2,071.88
	AG0831	IS Integration	TOMPKINS ASSOCIATES	\$29,059.85
	GO9200	Perform Detail Design-Non Cap	TRC ENGINEERS INC	\$7,398.45
			TRC ENGINEERS LLC	\$32,420.06
	GO0240	Misc Gas Control ops exp	TRC ENGINEERS LLC	\$1,500.00
00099 Total				\$334,839.84
00005	AG0110	Environmental Site Assess & Re	GEI CONSULTANTS INC	\$1,603.70
			INNOVATIVE ENGINEERING SOLUTIONS INC	\$3,155.80
00005 Total				\$4,759.50
00004	AG0493	Provide Administrative & Gener	PRO UNLIMITED INC	\$1,160.54
00004 Total				\$1,160.54
<b>Grand Total</b>				<b>\$2,490,616.30</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
00036	ACCONTEMPS	AG0730	Accounting Services	\$406.64
	ADIRONDACK SARATOGA CHAPTER	GO0205	Attend Safety Meetings - Gas	\$400.00
	ALSTON & BIRD LLP	AG0245	Corporate Matters/Contracts	\$3,134.22
		AG0236	General Legal Litigation	\$5,370.90
		AG0255	Regulatory Legal Services	\$123,422.80
	AMDURSKY PELKY FENNEL & WALLEN PC	AG0233	Legal Compl Manfc Gas Plant NY	\$351.00
		AG0235	General Legal Claims	\$561.50
	ARCADIS OF NEW YORK INC	AG0110	Environmental Site Assess & Re	\$443,711.16
	ARCADIS US INC	AG0110	Environmental Site Assess & Re	\$15,677.53
	ASPLUNDH TREE EXPERT CO	AG0110	Environmental Site Assess & Re	\$808.66
	AWS TRUEWIND LLC	AG0110	Environmental Site Assess & Re	\$793.90
	BINGHAM MCCUTCHEN LLP	AG0233	Legal Compl Manfc Gas Plant NY	\$30,538.32
		AG0232	Environ Legal Compl A&G NE	\$14,711.47
	BLASLAND BOUCK AND LEE INC	AG0110	Environmental Site Assess & Re	\$1,449.11
	BOND SCHOENECK & KING PLLC	AG0236	General Legal Litigation	\$3,175.77
		AG0240	HR Legal Services	\$69,274.83
	BOWDITCH AND DEWEY LLP	AG0236	General Legal Litigation	\$2,929.57
	BROWN AND CALDWELL	AG0110	Environmental Site Assess & Re	\$195,122.91
	BRUCE B SHAFIROFF MD	AG0465	HR Transactional Services	\$2.68
	BUFFALO NIAGARA ENTERPRISE INC	AG0215	Economic Development Activitie	\$198.33
	CAMP DRESSER & MCKEE INC	AG0110	Environmental Site Assess & Re	\$326,247.22
	CANADAY SWEEPERS INC	AG0570	Roads & Pavement Maintenance	\$55.54
	CANADIAN PACIFIC RAILWAY COMPANY	AG0110	Environmental Site Assess & Re	\$59.93
	CC TECHNOLOGIES	GM0160	Tran Pipeln Integrity/Mandated	\$14,235.00
	CHAZEN ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$2,793.93
	CITY OF ONEIDA	AG0110	Environmental Site Assess & Re	\$950.58
	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$1,433.43
	CLOUGH HARBOUR & ASSOCIATES LLP	AG0560	Structural/Roof Maintenance	\$155.27
		AG0665	Engineering Analysis/Project W	\$425.00
	COATES FIELD SERVICE INC	AG0110	Environmental Site Assess & Re	\$9,287.01
	COLDEN CORPORATION	FR2000	Remove General Facility-Gas	\$14,001.00
	CR FLETCHER ASSOCIATES INC	AG0585	Security System Maintenance	\$990.68
	DAVIDSON & O'MARA PC	AG0493	Provide Administrative & Gener	\$1,700.00
		AG0085	Provide Regulatory Support	\$3,400.00
	EA ENGINEERING SCIENCE AND TECHNOLOGY	AG0110	Environmental Site Assess & Re	\$4,033.26
	ENSR CORPORATION	AG0110	Environmental Site Assess & Re	\$54,291.49
	ENVIRONMENTAL ENERGY ALLIANCE OF NY	AG0110	Environmental Site Assess & Re	\$127.50
		AG0105	Support Environmental Complian	\$3,400.00
	EUREST DINING SERVICES	AG0480	Employee Development	\$181.81
		GO0195	Attend Meetings Other Than Saf	\$146.57
	EXECUTIVE CHARGE INC	AG0493	Provide Administrative & Gener	\$18.12
	FINNEGAN HENDERSON FARABOW GARRETT &	AG0245	Corporate Matters/Contracts	\$73.78
	FIRE FIGHTING EQUIPMENT CO INC	AG0110	Environmental Site Assess & Re	\$8.15
	FRONTIER	AG0110	Environmental Site Assess & Re	\$66.05
	FRONTIER COMMUNICATIONS OF ROCHESTER IN	AG0110	Environmental Site Assess & Re	\$36.74
	GEI CONSULTANTS INC	AG0110	Environmental Site Assess & Re	\$26,339.30
	GEOMATRIX CONSULTANTS INC	AG0110	Environmental Site Assess & Re	\$11,039.71
	HAGERTY & BRADY	AG0236	General Legal Litigation	\$242.93
	HALEY & ALDRICH INC	AG0110	Environmental Site Assess & Re	\$1,146.79
	HARRIS BEACH PLLC	AG0255	Regulatory Legal Services	\$22,988.69
	HBCU CAREER CENTER.COM LLC	AG0993	Supervision Customer Accounts	\$16.15
	HELMESING LEACH HERLONG NEWMAN & ROUSE	AG0236	General Legal Litigation	\$59.25
		AG0245	Corporate Matters/Contracts	\$3,250.93
	HISCOCK & BARCLAY LLP	AG0236	General Legal Litigation	\$143,526.54
		AG0255	Regulatory Legal Services	\$209.06
		AG0233	Legal Compl Manfc Gas Plant NY	\$47,405.40
		AG0235	General Legal Claims	\$30,158.05
		AG0232	Environ Legal Compl A&G NE	\$29,776.14
		AG0260	Property Legal Services	\$915.26
	HUDSON VALLEY AERIAL PHOTOS LLC	AG0110	Environmental Site Assess & Re	\$931.77
	HUMAN PERFORMANCE SYSTEMS INC	AG0480	Employee Development	\$1,019.22
		AG0465	HR Transactional Services	\$14.81
		AG0490	Manage Labor Relations	\$89.25
	HYDROQUAL ENVIRONMENTAL ENGINEERS	AG0110	Environmental Site Assess & Re	\$4,063.37
	IEST ENGINEERING PC	AG0110	Environmental Site Assess & Re	\$60,814.30

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	JEFFERY MICHAEL SHERMAN	AG0465	HR Transactional Services	\$1,547.00
	JOHN F O'MARA ESQ	AG0085	Provide Regulatory Support	\$8,500.00
	JOHN U H BLUMENSTOCK ESQ	AG0236	General Legal Litigation	\$30,857.17
	JOHN WAY/JOHN COSTELLO MEMORIAL	AG0710	Manage Property Tax	\$221.00
	JOSALL SYRACUSE INC	AG0560	Structural/Roof Maintenance	\$77.57
	JOSEPH T HIMMELSBACH PHD	AG0465	HR Transactional Services	\$0.85
	LEONARD STREET & DEINARD	AG0236	General Legal Litigation	\$688.53
	LIFE SCIENCE LABORATORIES INC	AG0110	Environmental Site Assess & Re	\$201.20
	MARC INC	AG0480	Employee Development	\$1,474.89
		AG0490	Manage Labor Relations	\$2,470.55
	MARJAMA MULDOON BLASIAK & SULLIVAN LLP	AG0245	Corporate Matters/Contracts	\$399.84
	MCCONNELL VALDES LLC	AG0236	General Legal Litigation	\$2,050.54
	MICHAEL VILLARI	GO5090	Facility Maintenance - Gas Mai	\$325.00
	NATIONAL TRAFFIC SERVICE INC	AG0100	Acquire/Maintain Environmental	\$2.94
	NEW YORK STATE ASSESSORS ASSOCIATION	AG0710	Manage Property Tax	\$1,360.85
	NORTHEAST GAS ASSOCIATION	GO9000	Supervise and Administer - Gas	\$35,371.50
		GO9096	Perform Special Project/Study	\$23,250.00
	NYS DEPARTMENT OF ENVIRONMENTAL	AG0110	Environmental Site Assess & Re	\$1,915.18
	O'BRIEN & GERE ENGINEERS INC	AG0110	Environmental Site Assess & Re	\$21,293.07
	OPINION DYNAMICS CORPORATION	AG0990	Credit & Collections	\$22,232.35
	ORRICK HERRINGTON & SUTCLIFFE LLP	AG0236	General Legal Litigation	\$119.50
	POWER HOUSE	GO5000	Connect/Disconnect Gas Meter	\$28.89
	POWERPLAN CONSULTANTS INC	AG0705	Manage Corporate Taxes	\$875.33
	PRICEWATERHOUSECOOPERS LLP	AG0705	Manage Corporate Taxes	\$272.00
	PRO UNLIMITED INC	AG0110	Environmental Site Assess & Re	\$2,026.78
		AG0493	Provide Administrative & Gener	\$11,635.56
		AG1010	Respond to Customer Calls/Inqu	\$1,913.51
		GO9035	Perform Locating/Dig Safe-Gas	\$115,534.75
		AG0480	Employee Development	\$6,657.92
	QUANTA SYRACUSE PRP GROUP	AG0110	Environmental Site Assess & Re	\$1,912.50
	RESEARCH FOUNDATION OF SUNY	AG0110	Environmental Site Assess & Re	\$8,183.51
	ROBERT L ADAMS ESQ	AG0236	General Legal Litigation	\$185.63
		AG0235	General Legal Claims	\$252.70
	RUSSELL R JOHNSON III	AG0236	General Legal Litigation	\$4,977.02
	SEALAND SUPERFUND SITE REMEDIATION	AG0110	Environmental Site Assess & Re	\$8,718.96
	SOLOMON AND SOLOMON PC	AG0235	General Legal Claims	\$35.70
	STANTEC CONSULTING SERVICES INC	AG0100	Acquire/Maintain Environmental	\$201.39
		GM0140	Maintain Miscellaneous Gas Fac	\$272.36
	STENGER & FINNERTY	AG0236	General Legal Litigation	\$1,479.05
		AG0232	Environ Legal Compl A&G NE	\$581.94
	SUNY OSWEGO COLLEGE FOUNDATION INC	AG0025	Provide General Advertising	\$85.00
	SYNAPSE ENGINEERING PLLC	AG0110	Environmental Site Assess & Re	\$15,294.48
	TETRA TECH EC INC	AG0110	Environmental Site Assess & Re	\$41,589.18
	THOMAS N RINALDO ESQ	AG0465	HR Transactional Services	\$1,292.18
	TRC ENVIRONMENTAL CORPORATION	AG0110	Environmental Site Assess & Re	\$3,229.76
	UPSTATE NEW YORK MANAGEMENT	AG0215	Economic Development Activitie	\$12,193.53
	US POSTMASTER	AG0670	Mail & Courier	\$153.00
	WICKER APPRAISAL ASSOCIATES INC	GO0200	Perform Clerical - Gas	\$10,285.00
	WILDER & LINNEBALL LLP	AG0235	General Legal Claims	\$3,982.29
	YOUNG SOMMER WARD RITZENBERG BAKER &	AG0232	Environ Legal Compl A&G NE	\$7,480.69
00036 Total				\$2,149,856.43
00099	EXPRESS SYSTEMS INTEGRATION	AG0480	Employee Development	\$14.12
	GE CORPORATE CARD SERVICES	AG0110	Environmental Site Assess & Re	\$386.54
		AG0570	Roads & Pavement Maintenance	\$137.96
	ADECCO TAD TECHNICAL INC	AG0480	Employee Development	\$514.01
	AMBIENT ENVIRONMENTAL INC	AG0110	Environmental Site Assess & Re	\$2,303.50
	AMERICAN RED CROSS OF NORTHEASTERN NY	GO0205	Attend Safety Meetings - Gas	\$1,173.00
	ARCADIS OF NEW YORK INC	AG0110	Environmental Site Assess & Re	\$15,664.25
		AG0650	MGP Relocations	\$398.74
	BROWN AND CALDWELL	AG0110	Environmental Site Assess & Re	\$3,878.61
	CC TECHNOLOGIES	GM0160	Tran Pipeln Integrity/Mandated	\$130,000.00
	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$1,107.68
	COLWELL & SALMON COMMUNICATIONS INC	AG0990	Credit & Collections	\$1,572.50
	CREATIVE SERVICES INC	AG0470	HR Consulting/Knowledge-Based	\$957.31
	EA ENGINEERING SCIENCE AND TECHNOLOGY	AG0110	Environmental Site Assess & Re	\$357.70

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	ENTERPRISE RENT-A-CAR	AG0480	Employee Development	\$320.13
	GAS CERTIFICATION INSTITUTE LLC	AG0480	Employee Development	\$1,105.00
	GAS TECHNOLOGY INSTITUTE	GO9096	Perform Special Project/Study	\$25,346.00
	GEOMATRIX CONSULTANTS INC	AG0110	Environmental Site Assess & Re	\$1,589.97
	HEWITT ASSOCIATES LLC	AG0730	Accounting Services	\$11,837.27
	HOLIDAY INN GRAND ISLAND RESORT AND	AG0480	Employee Development	\$140.30
	HOLIDAY INN OF SCHENECTADY	AG0480	Employee Development	\$127.95
	HOMEWOOD SUITES	AG0480	Employee Development	\$19.21
	KIEFNER & ASSOCIATES INC	GO9001	Supervise and Administer - Gas	\$3,555.00
	LIFE SCIENCE LABORATORIES INC	AG0110	Environmental Site Assess & Re	\$60.78
	LINEMENS SUPPLY INCORPORATED	AG0480	Employee Development	\$104.10
	MCGRUFF SEIBELS & WILLIAMS INC	AG0277	Insurance Broker Fees	\$6,475.85
	MC&S COMPANY	AG0545	Fire Protection/Life Safety	\$386.75
	MEASUREMENT DIMENSIONS INC	AG0465	HR Transactional Services	\$293.31
	OPINION DYNAMICS CORPORATION	AG0990	Credit & Collections	\$7,400.49
	PA CONSULTING GROUP INC	AG0990	Credit & Collections	\$2,397.00
		AG1010	Respond to Customer Calls/Inqu	\$2,584.00
		AG0993	Supervision Customer Accounts	\$510.00
	PROFESSIONALS INC	AG0110	Environmental Site Assess & Re	\$4,760.89
		AG0010	Community Relations	\$128.52
	PRO UNLIMITED INC	AG0110	Environmental Site Assess & Re	\$56.84
		AG1010	Respond to Customer Calls/Inqu	\$94.46
		GO9035	Perform Locating/Dig Safe-Gas	\$3,020.75
		AG0480	Employee Development	\$13,853.52
	SYNAPSE ENGINEERING SOLUTIONS PLLC	AG0560	Structural/Roof Maintenance	\$573.83
	TECH RESOURCES INC	AG0115	Policy Development & Administr	\$2,071.88
	TOMPKINS ASSOCIATES	AG0831	IS Integration	\$29,059.85
	TRC ENGINEERS INC	GO9200	Perform Detail Design-Non Cap	\$7,398.45
	TRC ENGINEERS LLC	GO9200	Perform Detail Design-Non Cap	\$32,420.06
		GO0240	Misc Gas Control ops exp	\$1,500.00
	UPSTATE NEW YORK MANAGEMENT	AG0215	Economic Development Activitie	\$17,181.77
00099 Total				\$334,839.84
00005	GEI CONSULTANTS INC	AG0110	Environmental Site Assess & Re	\$1,603.70
	INNOVATIVE ENGINEERING SOLUTIONS INC	AG0110	Environmental Site Assess & Re	\$3,155.80
00005 Total				\$4,759.50
00004	PRO UNLIMITED INC	AG0493	Provide Administrative & Gener	\$1,160.54
00004 Total				\$1,160.54
<b>Grand Total</b>				<b>\$2,490,616.30</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
00036	AG0493	Provide Administrative & Gener	\$0.00
	AG1010	Respond to Customer Calls/Inqu	\$0.00
	DO9120	Perform Special Project/Study-	\$0.00
	AG0480	Employee Development	\$213.49
	AG0255	Regulatory Legal Services	\$374.32
	AG0085	Provide Regulatory Support	\$0.00
	AG0825	Develop & Maintain Standards/P	\$212.66
	AG0281	Claims-Liability - Excl. Auto	\$449.30
00036 Total			\$1,249.77
00099	AG0110	Environmental Site Assess & Re	\$0.00
	AG0245	Corporate Matters/Contracts	\$5,576.09
	AG0289	Claims Group-Dept Operations	\$18.75
	AG0485	Provide Safety & Health Servic	\$518.47
	AG0493	Provide Administrative & Gener	\$70,534.32
	AG0730	Accounting Services	\$110,007.97
	AG0847	IS Support A&G	\$2,857.34
	AG0855	Maintenance & Support	\$68.64
	AG0880	Telecom & Network (Voice/Data)	\$722.57
	AG0885	Data Center Services	\$1,373.16
	AG0890	Provide Internal Customer Supp	\$19.02
	AG0992	Miscellaneous Customer Account	\$0.00
	AG0994	Training - Customer Service	\$0.00
	AG1010	Respond to Customer Calls/Inqu	\$0.00
	DO3000	Supervision & Administration D	\$0.00
	DO9000	Misc Ops Supv and Admin	\$0.00
	AG0760	Operations Executive Services	\$15,652.83
	DO1100	Perform Distribution Overhead	\$0.00
	DM1000	Supv&Admin OH	\$0.00
	DO9120	Perform Special Project/Study-	\$0.00
	AG0480	Employee Development	\$55.60
	AG0858	IS Support - Transm Ops	\$0.00
	TO3000	Supervise & Administer Transmi	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	\$0.00
	TO9030	Attend Training Other Than Saf	\$0.00
	AG0435	Meter Data Services Operations	\$271.03
	AG0105	Support Environmental Complian	\$4,389.48
	AG0236	General Legal Litigation	\$0.00
	AG0240	HR Legal Services	\$7,149.56
	AG0745	Financial Executive Services	\$339.19
	AG0844	IS Development A&G	\$302.74
	AG0270	Audit Operations	\$1,409.92
	AG0430	Provide Load Research & Analys	\$875.60
	AG0795	Corporate Financial Services	\$49.48
	AG0993	Supervision Customer Accounts	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG1005	Retail Access Services	\$0.00
	DO2140	Supv&Adm Dist Ops UG	\$0.00
	DO6000	Supervision & Administration D	\$0.00
	AG0470	HR Consulting/Knowledge-Based	\$5,550.86
	AG0465	HR Transactional Services	\$20,983.74
	AG0475	Compensation & Pension/Benefit	\$25,140.27
	AG0831	IS Integration	\$563,643.10
	AG0705	Manage Corporate Taxes	\$2,071.30
	AG0853	IS Support - Distribution Ops	\$0.00
	AG0815	Cash Management	\$44.90
	AG0755	IT Executive Services	\$2,701.92
	DO9025	Attend Training Other Than Saf	\$0.00
	DO9030	Attend Distribution Safety Tra	\$0.00
	DO9235	IEEE Comm Standards Work-Dist	\$0.00
	TO9060	Attend Other Employee Meetings	\$0.00
	AG0255	Regulatory Legal Services	\$6,355.83
	TO9260	NPCC/ISO Studies & Support-Tra	\$0.00
	TO9450	Reliab, Plan & Standards Dev	\$0.00
	TO9100	Supv&Adm Transm Ops	\$0.00
	TM1291	Perform Vegetation Management	\$0.00
	AG0775	Transmission Financial Service	\$0.00
	AG0895	Research Develop & Demonstrat	\$8,099.30
	AG0260	Property Legal Services	\$736.28
	AG0825	Develop & Maintain Standards/P	\$1,347.93
	AG0277	Insurance Broker Fees	\$27,295.58
	AG0960	Two Way Radio - Operations	\$43.87
	AG0035	Customer Communications - Non-	\$0.00
	DO9045	Attend Other Employee Meetings	\$0.00
	DO9200	NPCC/ISO Studies & Support - D	\$0.00
	AG0415	Failure Analysis/Special Testi	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	AG1060	All Pensions	\$3,388.35
	AG1070	Post Retirement Benefit FAS106	\$3,842.76
	AG1095	Executive Benefits	\$1,679.03
	AG0040	Employee Communications	\$1,116.99
	AG0750	HR Executive Services	\$4,371.16
	AG0830	Systems Analysis Design & Sco	\$1,308.90
00099 Total			\$901,913.82
00010	AG0255	Regulatory Legal Services	\$276.40
00010 Total			\$276.40
00049	AG0240	HR Legal Services	\$0.00
00049 Total			\$0.00
00001	AG0255	Regulatory Legal Services	\$0.00
00001 Total			\$0.00



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-I (Case 08-G-0609)**

**PART I. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
00021	AG0760	Operations Executive Services	\$0.00
00021 Total			\$0.00
00005	AG0485	Provide Safety & Health Servic	\$1,305.57
	AG0760	Operations Executive Services	\$4.94
	AG0105	Support Environmental Complian	\$0.00
00005 Total			\$1,310.51
<b>Grand Total</b>			<b>\$904,750.50</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**
**Indirect Charges to Co 36 - Gas (AP Detail)**
**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**
**PART 1. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
00036	AG0493	Provide Administrative & Gener	CR FLETCHER ASSOCIATES INC	\$0.00
	AG1010	Respond to Customer Calls/Inqu	OPINION DYNAMICS CORPORATION	\$0.00
	DO9120	Perform Special Project/Study-	BIOCOMPLIANCE INC	\$0.00
	AG0480	Employee Development	MARC INC	\$213.49
	AG0255	Regulatory Legal Services	ALSTON & BIRD LLP	\$374.32
	AG0085	Provide Regulatory Support	CR FLETCHER ASSOCIATES INC	\$0.00
	AG0825	Develop & Maintain Standards/P	AMTEK DATA CORPORATION	\$212.66
	AG0281	Claims-Liability - Excl. Auto	POWERPLAN CONSULTANTS INC	\$449.30
00036 Total				\$1,249.77
00099	AG0110	Environmental Site Assess & Re	SORDILL CONSULTING SERVICES	\$0.00
	AG0245	Corporate Matters/Contracts	AYCO	\$0.00
			ALSTON & BIRD LLP	\$2,510.07
			FINNEGAN HENDERSON FARABOW GARRETT & KELLER AND HECKMAN	\$2,391.05
				\$674.98
	AG0289	Claims Group-Dept Operations	SORDILL CONSULTING SERVICES	\$18.75
	AG0485	Provide Safety & Health Servic	SORDILL CONSULTING SERVICES	\$20.12
			AMBIENT ENVIRONMENTAL INC	\$498.34
	AG0493	Provide Administrative & Gener	VERIZON WIRELESS	\$0.00
			ENERGY INDUSTRY CBT ALLIANCE (EICA)	\$612.92
			SORDILL CONSULTING SERVICES	\$37.85
			THE SUBURBAN GROUP	\$0.00
			NEXTEL COMMUNICATIONS	\$0.00
			DAVIDSON & O'MARA PC	\$7,024.40
			FACILITY ISSUES	\$286.76
			GVA ADVANTIS	\$62,557.51
			METROPOLITAN DEVELOPMENT	\$14.89
	AG0730	Accounting Services	DELOITTE & TOUCHE LLP	\$71,751.30
			HEWITT ASSOCIATES LLC	\$8,466.93
			PRICEWATERHOUSECOOPERS LLP	\$1,295.10
			DUFF & PHELPS LLC	\$9,000.95
			RESOURCES GLOBAL PROFESSIONALS	\$19,493.69
	AG0847	IS Support A&G	SYNAPTIS	\$957.55
			WIPRO LTD	\$1,899.79
	AG0855	Maintenance & Support	NETIQ	\$68.64
	AG0880	Telecom & Network (Voice/Data)	SORDILL CONSULTING SERVICES	\$18.59
			COMSEARCH	\$703.97
	AG0885	Data Center Services	AJILON CONSULTING	\$1,373.16
	AG0890	Provide Internal Customer Supp	SORDILL CONSULTING SERVICES	\$19.02
	AG0992	Miscellaneous Customer Account	SORDILL CONSULTING SERVICES	\$0.00
	AG0994	Training - Customer Service	SORDILL CONSULTING SERVICES	\$0.00
	AG1010	Respond to Customer Calls/Inqu	OPINION DYNAMICS CORPORATION	\$0.00
			PA CONSULTING GROUP INC	\$0.00
	DO3000	Supervision & Administration D	CEA TECHNOLOGIES INC	\$0.00
			JUDGE TECHNICAL SERVICES INC	\$0.00
			SARGENT AND LUNDY LLC	\$0.00
			TANGIBL LLC	\$0.00
			PA CONSULTING GROUP INC	\$0.00
			NASHOBA BLUEPRINT	\$0.00
	DO9000	Misc Ops Supv and Admin	ACCENTURE LLP	\$0.00
			PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$0.00
	AG0760	Operations Executive Services	VITEC SOLUTIONS LLC	\$0.00
			STAPLES BUSINESS ADVANTAGE	\$16.53
			SORDILL CONSULTING SERVICES	\$0.00
			GOLDSTAR AT RIDGE HALL	\$0.00
			AYCO	\$643.85
			D.L. PETERSON TRUST	\$1,289.50
			HAY GROUP INC	\$0.00
			LEGGETT & LEGGETT	\$0.00
			MIKE & AMY GRIFFIN	\$0.00
			PHIL VEHICLE MANAGEMENT SERVICES	\$0.00
			PRO UNLIMITED INC	\$99.45
			THE CONFERENCE CENTER AT MARLBOROUGH	\$0.00
			CITIGATE SARD VERBINNEN INC	\$0.00
			DOUBLETREE HOTEL BOSTON/WESTBOROUGH	\$0.00

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Indirect Charges to Co 36 - Gas (AP Detail)

Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)

PART 1. G ONLY

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit			LLOYDS REGISTER NORTH AMERICA INC	\$0.00
			MICHAEL I ALLOSO	\$0.00
			WORCESTER COMMUNITY ACTION COUNCIL	\$0.00
			HEALTH RESOURCES CORPORATION	\$10,179.86
			IMANE & KOUSHBY MAJAGAH	\$3,349.17
			TOM'S MARKET CATERING	\$74.47
	DO1100	Perform Distribution Overhead	JUDGE TECHNICAL SERVICES INC	\$0.00
	DM1000	Supv&Admin OH	ENVIRONMENTAL CONSULTANTS INC	\$0.00
	DO9120	Perform Special Project/Study	THE SUBURBAN GROUP	\$0.00
			BIOCOMPLIANCE INC	\$0.00
	AG0480	Employee Development	SORDILL CONSULTING SERVICES	\$19.01
			TRAINER'S TOOLCHEST LLC	\$36.59
	AG0858	IS Support - Transm Ops	R G VANDERWEIL ENGINEERS INC	\$0.00
	TO3000	Supervise & Administer Transm	JUDGE TECHNICAL SERVICES INC	\$0.00
			SARGENT AND LUNDY LLC	\$0.00
			ARCH PAGING	\$0.00
			ENERGY INITIATIVES GROUP LLC	\$0.00
			TANGIBL LLC	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	SORDILL CONSULTING SERVICES	\$0.00
			K AND R CONSULTING LLC	\$0.00
			R G VANDERWEIL ENGINEERS INC	\$0.00
	TO9030	Attend Training Other Than Saf	MERRIMACK COLLEGE	\$0.00
			R G VANDERWEIL ENGINEERS INC	\$0.00
	AG0435	Meter Data Services Operations	BUREAU VERITAS QUALITY INTERNATIONAL INC	\$271.03
	AG0105	Support Environmental Complian	WOODARD & CURRAN	\$0.00
			ADVANCED WASTE MANAGEMENT SYSTEMS INC	\$2,908.46
			ESS GROUP INC	\$1,100.13
			JACK POWELL	\$380.89
	AG0236	General Legal Litigation	BOWDITCH AND DEWEY LLP	\$0.00
			RICE DOLAN & KERSHAW	\$0.00
	AG0240	HR Legal Services	GLENN E DAWSON ESQ	\$0.00
			EDWARDS ANGELL PALMER & DODGE LLP	\$0.00
			ROPES & GRAY LLP	\$6,254.87
			SUTHERLAND ASBILL & BRENNAN LLP	\$246.70
			WILMER CUTLER PICKERING HALE & DORR LLP	\$647.99
	AG0745	Financial Executive Services	AYCO	\$339.19
	AG0844	IS Development A&G	SORDILL CONSULTING SERVICES	\$55.40
			HODKINSON LAW GROUP	\$178.19
			IPM INTERNATIONAL PERSONNEL MANAGEMENT	\$69.16
	AG0270	Audit Operations	SHAW ENVIRONMENTAL INC	\$1,409.92
	AG0430	Provide Load Research & Analys	RLW ANALYTICS INC	\$875.60
	AG0795	Corporate Financial Services	HEWITT ASSOCIATES LLC	\$49.48
	AG0993	Supervision Customer Accounts	SORDILL CONSULTING SERVICES	\$0.00
			PA CONSULTING GROUP INC	\$0.00
	AG1005	Retail Access Services	SORDILL CONSULTING SERVICES	\$0.00
	DO2140	Supv&Adm Dist Ops UG	PRO UNLIMITED INC	\$0.00
			PROFESSIONALS INC	\$0.00
	DO6000	Supervision & Administration D	THE SUBURBAN GROUP	\$0.00
	AG0470	HR Consulting/Knowledge-Based	THE BOSTON GLOBE	\$82.41
			AK CONSULTING SERVICES	\$603.23
			CEDARCRESTONE INC	\$4,865.23
	AG0465	HR Transactional Services	SORDILL CONSULTING SERVICES	\$226.48
			AYCO	\$181.10
			PRO UNLIMITED INC	\$576.23
			WILMER CUTLER PICKERING HALE & DORR LLP	\$5,002.26
			CREATIVE SERVICES INC	\$2,683.71
			LAW OFFICES OF RICHARD S GOLDSTEIN PC	\$7.70
			SAPERS & WALLACK	\$130.36
			BOND SCHOENECK & KING PLLC	\$1,354.84
			MEASUREMENT DIMENSIONS INC	\$1,667.80
			TALX CORPORATION	\$1,602.50
			TOWERS PERRIN	\$7,550.75
	AG0475	Compensation & Pension/Benefit	HEWITT ASSOCIATES LLC	\$1,287.90
			PRICEWAIRHOUSECOOPERS LLP	\$2,762.10
			TOWERS PERRIN	\$21,090.27

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Indirect Charges to Co 36 - Gas (AP Detail)

Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)

PART I. G ONLY

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Deser	Vendor
	AG0831	IS Integration	ACCENTURE LLP HAY GROUP INC JOHN F O'MARA ESQ SUTHERLAND ASBILL & BRENNAN LLP PA CONSULTING GROUP INC HEWITT ASSOCIATES LLC BAKER & MCKENZIE LLP DESOLA GROUP INC FOSTER ASSOCIATES INC LEE HECHT HARRISON LLC L & J RAD LLC MERCER MANAGEMENT CONSULTING INC MERCURY PUBLIC AFFAIRS LLC NIXON PEABODY LLP OLIVER WYMAN INC - MERCER MANAGEMENT SUE JARVIS TONIO BURGOS & ASSOCIATES INC WILSON ELSER MOSKOWITZ EDELMAN &
			\$64,319.35 \$172.98 \$11,847.71 \$7,236.15 \$10,810.00 \$2,844.53 \$6,943.21 \$162,925.17 \$1,866.68 \$6,198.12 \$5,235.60 \$22,795.29 \$2,948.86 \$206.19 \$235,606.89 \$839.20 \$13,046.88 \$7,800.30
	AG0705	Manage Corporate Taxes	PRO UNLIMITED INC HEWITT ASSOCIATES LLC AMERICAN INSTITUTE OF CERTIFIED PUBLIC TAX ANALYSTS TAX EXECUTIVES INSTITUTE INC BINGHAM MCCUTCHEN LLP
			\$1,878.72 \$73.48 \$16.40 \$95.29 \$7.42 \$0.00
	AG0853	IS Support - Distribution Ops	SORDILL CONSULTING SERVICES
	AG0815	Cash Management	SUNGARD TREASURY SYSTEMS
	AG0755	IT Executive Services	AYCO OSTRIKER VON SIMSON INC RENAISSANCE MANAGEMENT CONSULTING LLC
			\$0.00 \$0.00 \$44.90 \$326.80 \$545.38 \$1,829.75
	DO9025	Attend Training Other Than Saf	SORDILL CONSULTING SERVICES BOSTON UNIVERSITY
			\$0.00 \$0.00
	DO9030	Attend Distribution Safety Tra	SORDILL CONSULTING SERVICES BOSTON UNIVERSITY
			\$0.00 \$0.00
	DO9235	IEEE Comm Standards Work-Dist	HMT INC
	TO9060	Attend Other Employee Meetings	AEROTEK ENERGY MOTT MACDONALD MA LLC US ENGINEERING TECHNICAL SERVICES INC
			\$0.00 \$0.00 \$0.00
	AG0255	Regulatory Legal Services	ALSTON & BIRD LLP GALLAGHER CALLAHAN AND GARTRELL HOLLAND & HART LLP BOWDITCH AND DEWEY LLP
			\$6,355.83 \$0.00 \$0.00 \$0.00
	TO9260	NPCC/ISO Studies & Support-Tra	DYONYX LP
	TO9450	Reliab, Plan & Standards Dev	PRO UNLIMITED INC KEMA CONSULTING QUANTA TECHNOLOGY LLC
			\$0.00 \$0.00 \$0.00
	TO9100	Supv&Adm Transm Ops	PRO UNLIMITED INC
	TM1291	Perform Vegetation Management	R G VANDERWEIL ENGINEERS INC
	AG0775	Transmission Financial Service	SORDILL CONSULTING SERVICES
	AG0895	Research Develop & Demonstrat	SYRACUSE UNIVERSITY NERAC INC UNIVERSITY AT BUFFALO
			\$5,253.60 \$1,532.30 \$1,313.40
	AG0260	Property Legal Services	THE SUBURBAN GROUP DAVID J GORMAN PC
			\$0.00 \$736.28
	AG0825	Devlop & Maintain Standards/P	AMTEK DATA CORPORATION
	AG0277	Insurance Broker Fees	MARSH USA INC MARSH USA INC - BOSTON MILLER INSURANCE SERVICES LIMITED
			\$21,635.70 \$24.37 \$5,635.51
	AG0960	Two Way Radio - Operations	UTILITIES TELECOM COUNCIL
	AG0035	Customer Communications - Non-	GERRI BECK KAREN BRYANT LORNA WATSON MARILYN CAMPBELL RICH HAMMAR RICK INCOLLINGO
			\$43.87 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
	DO9045	Attend Other Employee Meetings	AEROTEK ENERGY
			\$0.00

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Indirect Charges to Co 36 - Gas (AP Detail)

Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)

PART 1. G ONLY

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			MOIT MACDONALD MA LLC	\$0.00
			US ENGINEERING TECHNICAL SERVICES INC	\$0.00
	DO9200	NPCC/ISO Studies & Support - D	DYONYX LP	\$0.00
	AG0415	Failure Analysis/Special Testi	NEW ENGLAND CP INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	TEKSYSTEMS INC	\$0.00
	AG1060	All Pensions	HEWITT ASSOCIATES LLC	\$3,388.35
	AG1070	Post Retirement Benefit FAS106	HEWITT ASSOCIATES LLC	\$3,842.76
	AG1095	Executive Benefits	HEWITT ASSOCIATES LLC	\$1,679.03
	AG0040	Employee Communications	ALSTON & BIRD LLP	\$1,116.99
	AG0750	HR Executive Services	AYCO	\$4,245.39
			B CLARK TAYLOR CPA	\$125.77
	AG0830	Systems Analysis Design & Sco	WILSON ELSEER MOSKOWITZ EDELMAN &	\$1,308.90
00099 Total				\$901,913.82
00010	AG0255	Regulatory Legal Services	ALSTON & BIRD LLP	\$276.40
00010 Total				\$276.40
00049	AG0240	HR Legal Services	GLENN E DAWSON ESQ	\$0.00
00049 Total				\$0.00
00001	AG0255	Regulatory Legal Services	ALSTON & BIRD LLP	\$0.00
00001 Total				\$0.00
00021	AG0760	Operations Executive Services	GOOD AS GOLD COFFEE SYSTEMS INC	\$0.00
00021 Total				\$0.00
00005	AG0485	Provide Safety & Health Servic	TIGHE AND BOND INC	\$1,305.57
	AG0760	Operations Executive Services	RICK MOLISSE & FAMILY CATERING	\$4.94
	AG0105	Support Environmental Complian	CONECO ENGINEERS & SCIENTISTS INC	\$0.00
00005 Total				\$1,310.51
Grand Total				\$904,750.50

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
00036	POWERPLAN CONSULTANTS INC	AG0281	Claims-Liability - Excl. Auto	\$449.30
	BIOCOMPLIANCE INC	DO9120	Perform Special Project/Study-	\$0.00
	CR FLETCHER ASSOCIATES INC	AG0493	Provide Administrative & Gener	\$0.00
		AG0085	Provide Regulatory Support	\$0.00
	ALSTON & BIRD LLP	AG0255	Regulatory Legal Services	\$374.32
	AMTEK DATA CORPORATION	AG0825	Develop & Maintain Standards/P	\$212.66
	OPINION DYNAMICS CORPORATION	AG1010	Respond to Customer Calls/Inqu	\$0.00
	MARC INC	AG0480	Employee Development	\$213.49
00036 Total				\$1,249.77
00099	VERIZON WIRELESS	AG0493	Provide Administrative & Gener	\$0.00
	VITEC SOLUTIONS LLC	AG0760	Operations Executive Services	\$0.00
	STAPLES BUSINESS ADVANTAGE	AG0760	Operations Executive Services	\$16.53
	ENERGY INDUSTRY CBT ALLIANCE (EICA)	AG0493	Provide Administrative & Gener	\$612.92
	NETIQ	AG0855	Maintenance & Support	\$68.64
	RLW ANALYTICS INC	AG0430	Provide Load Research & Analys	\$875.60
	SUNGARD TREASURY SYSTEMS	AG0815	Cash Management	\$44.90
	SORDILL CONSULTING SERVICES	AG0110	Environmental Site Assess & Re	\$0.00
		AG0289	Claims Group-Dept Operations	\$18.75
		AG0485	Provide Safety & Health Servic	\$20.12
		AG0493	Provide Administrative & Gener	\$37.85
		AG0880	Telecom & Network (Voice/Data)	\$18.59
		AG0890	Provide Internal Customer Supp	\$19.02
		AG0992	Miscellaneous Customer Account	\$0.00
		AG0994	Training - Customer Service	\$0.00
		AG0760	Operations Executive Services	\$0.00
		AG0480	Employee Development	\$19.01
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		AG0844	IS Development A&G	\$55.40
		AG0993	Supervision Customer Accounts	\$0.00
		AG1005	Retail Access Services	\$0.00
		AG0465	HR Transactional Services	\$226.48
		AG0853	IS Support - Distribution Ops	\$0.00
		DO9025	Attend Training Other Than Saf	\$0.00
		DO9030	Attend Distribution Safety Tra	\$0.00
		AG0775	Transmission Financial Service	\$0.00
	GOLDSTAR AT RIDGE HALL	AG0760	Operations Executive Services	\$0.00
	ACCENTURE LLP	DO9000	Misc Ops Supv and Admin	\$0.00
		AG0831	IS Integration	\$64,319.35
	AYCO	AG0245	Corporate Matters/Contracts	\$0.00
		AG0760	Operations Executive Services	\$643.85
		AG0745	Financial Executive Services	\$339.19
		AG0465	HR Transactional Services	\$181.10
		AG0755	IT Executive Services	\$326.80
	BOSTON UNIVERSITY	AG0750	HR Executive Services	\$4,245.39
		DO9025	Attend Training Other Than Saf	\$0.00
		DO9030	Attend Distribution Safety Tra	\$0.00
	CEA TECHNOLOGIES INC	DO3000	Supervision & Administration D	\$0.00
	D L PETERSON TRUST	AG0760	Operations Executive Services	\$1,289.50
	HAY GROUP INC	AG0760	Operations Executive Services	\$0.00
		AG0831	IS Integration	\$172.98
	HMT INC	DO9235	IEEE Comm Standards Work-Dist	\$0.00
	JUDGE TECHNICAL SERVICES INC	DO3000	Supervision & Administration D	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
	LEGGETT & LEGGETT	AG0760	Operations Executive Services	\$0.00
	MIKE & AMY GRIFFIN	AG0760	Operations Executive Services	\$0.00
	PHH VEHICLE MANAGEMENT SERVICES	AG0760	Operations Executive Services	\$0.00
	PRO UNLIMITED INC	DO9000	Misc Ops Supv and Admin	\$0.00
		AG0760	Operations Executive Services	\$99.45
		DO2140	Supv&Adm Dist Ops UG	\$0.00
		AG0465	HR Transactional Services	\$576.23
		AG0705	Manage Corporate Taxes	\$1,878.72
		TO9450	Reliab, Plan & Standards Dev	\$0.00
		TO9100	Supv&Adm Transm Ops	\$0.00
	SARGENT AND LUNDY LLC	DO3000	Supervision & Administration D	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
		TO3000	Supervise & Administer Transm	\$0.00
	THE CONFERENCE CENTER AT MARLBOROUGH	AG0760	Operations Executive Services	\$0.00
	THE SUBURBAN GROUP	AG0493	Provide Administrative & Gener	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		DO9120	Perform Special Project/Study-	\$0.00
		DO6000	Supervision & Administration D	\$0.00
		AG0260	Property Legal Services	\$0.00
	BIOCOMPLIANCE INC	DO9120	Perform Special Project/Study-	\$0.00
	ENVIRONMENTAL CONSULTANTS INC	DM1000	Supv&Admin OH	\$0.00
	GLENN E DAWSON ESQ	AG0240	HR Legal Services	\$0.00
	AEROTEK ENERGY	TO9060	Attend Other Employee Meetings	\$0.00
		DO9045	Attend Other Employee Meetings	\$0.00
	ALSTON & BIRD LLP	AG0245	Corporate Matters/Contracts	\$2,510.07
		AG0255	Regulatory Legal Services	\$6,355.83
		AG0040	Employee Communications	\$1,116.99
	ARCH PAGING	TO3000	Supervise & Administer Transmi	\$0.00
	CITIGATE SARD VERBINNEN INC	AG0760	Operations Executive Services	\$0.00
	DOUBLETREE HOTEL BOSTON/WESTBOROUGH	AG0760	Operations Executive Services	\$0.00
	DYONYX LP	TO9260	NPCC/ISO Studies & Support-Tra	\$0.00
		DO9200	NPCC/ISO Studies & Support - D	\$0.00
	ENERGY INITIATIVES GROUP LLC	TO3000	Supervise & Administer Transmi	\$0.00
	GALLAGHER CALLAHAN AND GARTRELL	AG0255	Regulatory Legal Services	\$0.00
	HOLLAND & HART LLP	AG0255	Regulatory Legal Services	\$0.00
	K AND R CONSULTING LLC	TO9000	Supv&Adm Trans Misc Ops	\$0.00
	KEMA CONSULTING	TO9450	Reliab, Plan & Standards Dev	\$0.00
	LLOYDS REGISTER NORTH AMERICA INC	AG0760	Operations Executive Services	\$0.00
	MERRIMACK COLLEGE	TO9030	Attend Training Other Than Saf	\$0.00
	MICHAEL T ALLOSSO	AG0760	Operations Executive Services	\$0.00
	MOTT MACDONALD MA LLC	TO9060	Attend Other Employee Meetings	\$0.00
		DO9045	Attend Other Employee Meetings	\$0.00
	QUANTA TECHNOLOGY LLC	TO9450	Reliab, Plan & Standards Dev	\$0.00
	R G VANDERWEIL ENGINEERS INC	AG0858	IS Support - Transm Ops	\$0.00
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		TO9030	Attend Training Other Than Saf	\$0.00
		TM1291	Perform Vegetation Management	\$0.00
	SYRACUSE UNIVERSITY	AG0895	Research Develop & Demonstrat	\$5,253.60
	TANGIBL LLC	DO3000	Supervision & Administration D	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
	US ENGINEERING TECHNICAL SERVICES INC	TO9060	Attend Other Employee Meetings	\$0.00
		DO9045	Attend Other Employee Meetings	\$0.00
	BOWDITCH AND DEWEY LLP	AG0236	General Legal Litigation	\$0.00
		AG0255	Regulatory Legal Services	\$0.00
	EDWARDS ANGELL PALMER & DODGE LLP	AG0240	HR Legal Services	\$0.00
	JOHN F O'MARA ESQ	AG0831	IS Integration	\$11,847.71
	NEXTEL COMMUNICATIONS	AG0493	Provide Administrative & Gener	\$0.00
	RICE DOLAN & KERSHAW	AG0236	General Legal Litigation	\$0.00
	WOODARD & CURRAN	AG0105	Support Environmental Complian	\$0.00
	WORCESTER COMMUNITY ACTION COUNCIL	AG0760	Operations Executive Services	\$0.00
	ADVANCED WASTE MANAGEMENT SYSTEMS INC	AG0105	Support Environmental Complian	\$2,908.46
	AMTEK DATA CORPORATION	AG0825	Develop & Maintain Standards/P	\$1,347.93
	BUREAU VERITAS QUALITY INTERNATIONAL INC	AG0435	Meter Data Services Operations	\$271.03
DAVID J GORMAN PC	AG0260	Property Legal Services	\$736.28	
DAVIDSON & O'MARA PC	AG0493	Provide Administrative & Gener	\$7,024.40	
DELOITTE & TOUCHE LLP	AG0730	Accounting Services	\$71,751.30	
ESS GROUP INC	AG0105	Support Environmental Complian	\$1,100.13	
FACILITY ISSUES	AG0493	Provide Administrative & Gener	\$286.76	
FINNEGAN HENDERSON FARABOW GARRETT & GVA ADVANTIS	AG0245	Corporate Matters/Contracts	\$2,391.05	
	AG0493	Provide Administrative & Gener	\$62,557.51	
HEALTH RESOURCES CORPORATION	AG0760	Operations Executive Services	\$10,179.86	
HODKINSON LAW GROUP	AG0844	IS Development A&G	\$178.19	
IMANE & KOUSHBY MAJAGAH	AG0760	Operations Executive Services	\$3,349.17	
IPM INTERNATIONAL PERSONNEL MANAGEMENT	AG0844	IS Development A&G	\$69.16	
JACK POWELL	AG0105	Support Environmental Complian	\$380.89	
KELLER AND HECKMAN	AG0245	Corporate Matters/Contracts	\$674.98	
MARSH USA INC	AG0277	Insurance Broker Fees	\$21,635.70	

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Deser	Total
Orig Business Unit				
	METROPOLITAN DEVELOPMENT	AG0493	Provide Administrative & Gener	\$14.89
	NERAC INC	AG0895	Research Develop & Demonstrat	\$1,532.30
	ROPES & GRAY LLP	AG0240	HR Legal Services	\$6,254.87
	SHAW ENVIRONMENTAL INC	AG0270	Audit Operations	\$1,409.92
	SUTHERLAND ASBILL & BRENNAN LLP	AG0240	HR Legal Services	\$246.70
		AG0831	IS Integration	\$7,236.15
	TOM'S MARKET CATERING	AG0760	Operations Executive Services	\$74.47
	UNIVERSITY AT BUFFALO	AG0895	Research Develop & Demonstrat	\$1,313.40
	UTILITIES TELECOM COUNCIL	AG0960	Two Way Radio - Operations	\$43.87
	WILMER CUTLER PICKERING HALE & DORR LLP	AG0240	HR Legal Services	\$647.99
		AG0465	HR Transactional Services	\$5,002.26
	GERRI BECK	AG0035	Customer Communications - Non-	\$0.00
	KAREN BRYANT	AG0035	Customer Communications - Non-	\$0.00
	LORNA WATSON	AG0035	Customer Communications - Non-	\$0.00
	MARILYN CAMPBELL	AG0035	Customer Communications - Non-	\$0.00
	OPINION DYNAMICS CORPORATION	AG1010	Respond to Customer Calls/Inqu	\$0.00
	PA CONSULTING GROUP INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO3000	Supervision & Administration D	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
		AG0831	IS Integration	\$10,810.00
	RICH HAMMAR	AG0035	Customer Communications - Non-	\$0.00
	RICK INCOLLINGO	AG0035	Customer Communications - Non-	\$0.00
	NASHOBA BLUEPRINT	DO3000	Supervision & Administration D	\$0.00
	PROFESSIONALS INC	DO2140	Supv&Adm Dist Ops UG	\$0.00
	NEW ENGLAND CP INC	AG0415	Failure Analysis/Special Testi	\$0.00
	COMSEARCH	AG0880	Telecom & Network (Voice/Data)	\$703.97
	TEKSYSTEMS INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	CREATIVE SERVICES INC	AG0465	HR Transactional Services	\$2,683.71
	HEWITT ASSOCIATES LLC	AG0730	Accounting Services	\$8,466.93
		AG0795	Corporate Financial Services	\$49.48
		AG0475	Compensation & Pension/Benefit	\$1,287.90
		AG0831	IS Integration	\$2,844.53
		AG0705	Manage Corporate Taxes	\$73.48
		AG1060	All Pensions	\$3,388.35
		AG1070	Post Retirement Benefit FAS106	\$3,842.76
		AG1095	Executive Benefits	\$1,679.03
	LAW OFFICES OF RICHARD S GOLDSTEIN PC	AG0465	HR Transactional Services	\$7.70
	SAPERS & WALLACK	AG0465	HR Transactional Services	\$130.36
	THE BOSTON GLOBE	AG0470	HR Consulting/Knowledge-Based	\$82.41
	TRAINER'S TOOLCHEST LLC	AG0480	Employee Development	\$36.59
	AK CONSULTING SERVICES	AG0470	IIR Consulting/Knowledge-Based	\$603.23
	AMBIENT ENVIRONMENTAL INC	AG0485	Provide Safety & Health Servic	\$498.34
	B CLARK TAYLOR CPA	AG0750	HR Executive Services	\$125.77
	BOND SCHONECK & KING PLLC	AG0465	IIR Transactional Services	\$1,354.84
	CEDARCRESTONE INC	AG0470	HR Consulting/Knowledge-Based	\$4,865.23
	MARSH USA INC - BOSTON	AG0277	Insurance Broker Fees	\$24.37
	MEASUREMENT DIMENSIONS INC	AG0465	IIR Transactional Services	\$1,667.80
	PRICEWATERHOUSECOOPERS LLP	AG0730	Accounting Services	\$1,295.10
		AG0475	Compensation & Pension/Benefit	\$2,762.10
	TALX CORPORATION	AG0465	IIR Transactional Services	\$1,602.50
	TOWERS PERRIN	AG0465	HR Transactional Services	\$7,550.75
		AG0475	Compensation & Pension/Benefit	\$21,090.27
	AMERICAN INSTITUTE OF CERTIFIED PUBLIC	AG0705	Manage Corporate Taxes	\$16.40
	BAKER & MCKENZIE LLP	AG0831	IS Integration	\$6,943.21
	DESOLA GROUP INC	AG0831	IS Integration	\$162,925.17
	DUFF & PHELPS LLC	AG0730	Accounting Services	\$9,000.95
	FOSTER ASSOCIATES INC	AG0831	IS Integration	\$1,866.68
	LEE HECHT HARRISON LLC	AG0831	IS Integration	\$6,198.12
	L & J RAD LLC	AG0831	IS Integration	\$5,235.60
	MERCER MANAGEMENT CONSULTING INC.	AG0831	IS Integration	\$22,795.29
	MERCURY PUBLIC AFFAIRS LLC	AG0831	IS Integration	\$2,948.86
	MILLER INSURANCE SERVICES LIMITED	AG0277	Insurance Broker Fees	\$5,635.51
	NIXON PEABODY LLP	AG0831	IS Integration	\$206.19
	OLIVER WYMAN INC - MERCER MANAGEMENT	AG0831	IS Integration	\$235,606.89
	OSTRIKER VON SIMSON INC	AG0755	IT Executive Services	\$545.38



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	RENAISSANCE MANAGEMENT CONSULTING LLC	AG0755	IT Executive Services	\$1,829.75
	RESOURCES GLOBAL PROFESSIONALS	AG0730	Accounting Services	\$19,493.69
	SUE JARVIS	AG0831	IS Integration	\$839.20
	SYNAPTIS	AG0847	IS Support A&G	\$957.55
	TAX ANALYSTS	AG0705	Manage Corporate Taxes	\$95.29
	TAX EXECUTIVES INSTITUTE INC	AG0705	Manage Corporate Taxes	\$7.42
	TONIO BURGOS & ASSOCIATES INC	AG0831	IS Integration	\$13,046.88
	WILSON ELSER MOSKOWITZ EDELMAN &	AG0831	IS Integration	\$7,800.30
		AG0830	Systems Analysis Design & Sco	\$1,308.90
	WIPRO LTD	AG0847	IS Support A&G	\$1,899.79
	BINGHAM MCCUTCHEEN LLP	AG0705	Manage Corporate Taxes	\$0.00
	AJILON CONSULTING	AG0885	Data Center Services	\$1,373.16
00099 Total				\$901,913.82
00010	ALSTON & BIRD LLP	AG0255	Regulatory Legal Services	\$276.40
00010 Total				\$276.40
00049	GLENN E DAWSON ESQ	AG0240	HR Legal Services	\$0.00
00049 Total				\$0.00
00001	ALSTON & BIRD LLP	AG0255	Regulatory Legal Services	\$0.00
00001 Total				\$0.00
00021	GOOD AS GOLD COFFEE SYSTEMS INC	AG0760	Operations Executive Services	\$0.00
00021 Total				\$0.00
00005	CONECO ENGINEERS & SCIENTISTS INC	AG0105	Support Environmental Complian	\$0.00
	RICK MOLISSE & FAMILY CATERING	AG0760	Operations Executive Services	\$4.94
	TIGHE AND BOND INC	AG0485	Provide Safety & Health Servic	\$1,305.57
00005 Total				\$1,310.51
<b>Grand Total</b>				<b>\$904,750.50</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM PSC- DAG-1 (Case 08-G-0609)**

**PART 1, I ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
00036	AG0105	Support Environmental Complian	6032_RM_2	11	-\$2,720.00
	AG0110	Environmental Site Assess & Re	6032_MC_1	9	\$0.00
			6032_MJ_4	5	-\$3,155.80
			6032_MJ_7	6	\$0.00
			6032_RM_2	11	\$2,720.00
			6032_SB_6	1	-\$154,766.81
				12	\$154,766.81
	AG0493	Provide Administrative & Gener	99617	12	\$8.80
			6032_RM_4	5	-\$6,800.00
				10	-\$8,500.00
	AG0730	Accounting Services	7032_RM_1	3	-\$6,958.18
			6032_RI_1	6	-\$406.64
			99617	3	\$20,400.00
	AG0560	Structural/Roof Maintenance	99618	12	\$0.00
	AG0260	Property Legal Services	6268_LL	10	-\$573.81
	GO0240	Misc Gas Control ops exp	6032_MC_4	7	\$0.00
	AG0233	Legal Compl Manfc Gas Plant NY	6032_RM_4	3	-\$1,500.00
	GO9200	Perform Detail Design-Non Cap	6032_MC_2	9	\$0.00
			6032_MC_4	7	\$0.00
	GO9096	Perform Special Project/Study	6032_RM_3	7	\$0.00
			7032_RM_1	3	-\$12,758.05
			6032_RM_4	3	\$1,506.89
			6124_ME	1	\$0.00
				2	-\$13,700.00
				3	\$0.00
				4	\$0.00
				5	\$0.00
				6	\$0.00
				7	\$0.00
				8	\$0.00
				9	\$0.00
				10	\$0.00
				11	-\$9,550.00
				12	\$0.00
			99431	4	-\$13,937.15
	GO0205	Attend Safety Meetings - Gas	6032_RM_4	5	-\$50.00
	AG0825	Develop & Maintain Standards/P	6032_RM_6	4	\$9,202.28
	AG0115	Policy Development & Administr	6250B_ME	12	-\$43,045.13
			6250_ME	2	-\$9,921.26
				3	\$0.00
				4	\$0.00
				5	\$0.00
				6	\$0.00
				7	\$0.00
				8	\$0.00
				9	\$0.00
	AG0545	Fire Protection/Life Safety	6268_LL	10	-\$386.75
	AG0585	Security System Maintenance	6268_LL	10	-\$244.80
	AG0650	MGP Relocations	PA6268-3	1	-\$398.74
00036 Total					-\$100,768.34
00099	AG0493	Provide Administrative & Gener	99617	10	-\$8.80
	AG0831	IS Integration	99089	1	\$43,172.35
				2	-\$43,172.35
00099 Total	AG0277	Insurance Broker Fees	99617	6	-\$6,475.85
					-\$6,484.65
00001	AG0493	Provide Administrative & Gener	01089	1	-\$10,096.63

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM\_PSC- DAG-1 (Case 08-G-0609)**

**PART 1. I ONLY**

Sum of Charged to NM - Gas					Journal Entry Source	
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE	
				2		-\$7,211.88
				3		\$0.00
				4		\$0.00
				5		\$7,572.47
				6		-\$7,572.47
				7		\$0.00
				8		\$0.00
				9		\$0.00
				10		\$0.00
				11		\$0.00
				12		-\$36,780.59
00001 Total						-\$54,089.10
Grand Total						-\$161,342.09

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 32 PSC-32 DAG-1 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
00036	AG0880	Telecom & Network (Voice/Data)	99617	12	-\$258.16
	AG0825	Develop & Maintain Standards/P	6032_RM_6	4	-\$805.75
00036 Total					-\$1,063.91
00099	AG0240	HR Legal Services	99431	10	\$0.00
	AG0465	HR Transactional Services	99617	4	-\$831.15
	AG0480	Employee Development	99617	7	-\$19.01
	AG0493	Provide Administrative & Gener	99089	6	\$8,318.20
				7	-\$8,318.20
			99617	7	-\$19.02
	AG0730	Accounting Services	99089	1	\$25,903.14
				2	\$25,903.14
				3	\$25,903.14
				4	\$25,903.14
				5	\$25,903.14
				6	\$25,903.14
				7	\$25,903.14
				8	\$25,903.14
				9	\$25,903.14
				10	\$31,726.77
				11	\$30,251.17
				12	\$30,251.17
			99617	3	\$8,923.89
				4	-\$4,999.78
				5	\$140,091.05
			99618	12	\$140,357.30
			99100	9	\$0.00
	AG0745	Financial Executive Services	99617	12	\$0.00
	AG0760	Operations Executive Services	99617	4	\$730.25
			72617	3	\$0.00
	AG0831	IS Integration	99089	1	-\$58,998.97
				2	\$0.00
				3	\$18,390.42
				4	-\$27,024.42
				5	\$27,024.42
				6	-\$27,068.24
				7	\$27,068.24
				8	-\$27,068.24
				12	\$68,353.64
			99617	3	-\$19,522.63
				4	\$27,847.87
				5	-\$27,024.42
				6	\$27,068.24
				7	-\$27,068.24
				8	\$27,068.24
				9	-\$27,068.24
				10	\$0.00
			99618	9	\$27,068.24
	AG0844	IS Development A&G	99617	7	-\$55.40
	AG0847	IS Support A&G	99617	7	-\$1,279.90
				8	-\$619.89
				12	-\$0.35
	AG0851	IS Development - Distribution	99617	12	\$0.00
	AG0855	Maintenance & Support	99617	5	-\$68.64
	AG0858	IS Support - Transm Ops	99617	6	\$0.00
	AG0880	Telecom & Network (Voice/Data)	99617	7	-\$18.59
	AG0885	Data Center Services	99617	5	-\$682.45

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 32 PSC-32 DAG-1 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
				7	-\$0.58
				12	\$345.56
				99618	9
	AG0890	Provide Internal Customer Supp	99617	7	-\$19.02
				12	-\$1,910.70
	AG0994	Training - Customer Service	99431	3	\$0.00
	DO3000	Supervision & Administration D	99617	11	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	99089	1	\$0.00
				12	\$0.00
	AG0853	IS Support - Distribution Ops	99617	5	\$0.00
	AG0755	IT Executive Services	99617	5	-\$2,156.04
				7	-\$0.50
				12	-\$664.68
	AG0277	Insurance Broker Fees	99617	2	\$6,907.20
				9	\$4,496.96
				12	\$848.23
	AG0040	Employee Communications	99617	4	-\$442.41
AG0750	HR Executive Services	99617	4	\$0.00	
AG0895	Research Develop & Demonstrat	99617	4	-\$1,532.30	
			8	-\$6,567.00	
00099 Total					\$614,574.07
00001	AG0493	Provide Administrative & Gener	01089	1	-\$4,569.93
				2	-\$3,264.24
				3	\$0.00
				4	\$0.00
				5	\$3,427.45
				6	-\$3,427.45
				7	\$0.00
				8	\$0.00
				9	\$0.00
				10	\$0.00
				11	\$0.00
				12	-\$16,833.93
00001 Total					-\$24,668.10
Grand Total					\$588,842.06



Date of Request 6-25-08

Request No. DAG-11

NMPC Req. No. NM 132 DPS-129 DAG-11 #1-5

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 08-G-0609 Gas Rate Case

Request for Information

FROM: Denise Gerbsch

Request:

1. (a) For expense type 100 – Consultants, the Company provides w/ps #13-55 of Volume B detailing the HY actual charges. These workpapers include approximately 2,700 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

2. (a) For expense type 110 – Contractors, the Company provides w/ps #56-206 of Volume B detailing the HY actual charges. These workpapers include approximately 13,000 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

3. (a) For expense type 300 – Hardware, the Company provides w/ps #207-251 of Volume B detailing the HY actual charges. These workpapers include approximately 4,500 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the

actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

4. (a) For expense type 350 – Software, the Company provides w/ps #252-276 of Volume B detailing the HY actual charges. These workpapers include approximately 450 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

5. (a) For expense type 500 – Rents, the Company provides w/ps #277-336 of Volume B detailing the HY actual charges. These workpapers include approximately 500 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

6. (a) For fringe benefits, the Company provides w/ps #337-351 of Volume B. Please explain and provide the analysis for each fringe benefit, based on the presented workpapers, the Company undertook to determine whether or not the actual HY charges were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.



(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

7. (a) For expense type M10, M20 and M50 – Materials Outside Vendor, Materials From Inventory and Material Stores Handling, the Company provides w/ps #1 - 199 of Volume C detailing the HY actual charges. These workpapers include approximately 12,000 individual invoice charges, another approximately 900 inventory line items, and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

8. (a) For expense type 400 – Other, the Company provides w/ps #247-340 of Volume C detailing the HY actual charges. These workpapers include approximately 6,300 individual invoice charges and numerous online journal entry charges. Please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges presented in the workpapers, i.e. these individual charges, were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(b) If the Company did not use the presented workpapers to do its HY analysis, please explain and provide the analysis the Company undertook to determine whether or not the actual HY charges per books were reasonable and expected to be recurring in the RY, and what normalizing adjustments needed to be made.

(c) If the Company did not use the presented workpapers to do its HY analysis, and instead used some alternative HY analysis, please explain why the presented workpapers were included in the filing.

Response:

1. Exp Type # 100 Consultants

(a). To comply with regulatory policy, the Company's approach to the review of Historic Year data was organized principally by expense type. For each expense type, the Company queried Historic Year (HY) data generally including information deemed relevant to the specific expense type (i.e. Company, Department, Activity, Segment, Bill Pool, etc). The Company analyzed the expense type data to determine whether or not the HY charges were reasonable, what if any normalizing adjustments were needed and what charges were recurring. This was often done by contacting the various individuals responsible. These individuals were provided a profile of the HY costs and asked to review this data and to address the following:

- Identify one time costs in the HY that may not be recurring in future years
- Review prior period costs booked in the HY
- Identify any corrections, transfers, adjustments etc.
- Identify any new major initiatives (not in HY) excluding NE Gas and KeySpan Costs to Achieve and Synergy Savings that would be incurred in Fiscal Years 2009 through 2012
- Provide detailed descriptions of major journal entries and vendor charges presented in the profile

1(b). The data presented in the workpapers is the same as used for the HY analysis. The format was improved for final presentation because the Company believed it was the clearest means of providing the information.

**Attachment A** is an example of the review conducted for expense type # 100 Consultants expense charged to Niagara Mohawk (NM, Co# 36) Gas.

1(c). Please see the response to 1(b).

2. Exp Type #110 Contractors

(a) through (c) same as 1 above, except **Attachment B** is the example of the review conducted for expense type # 110 Contractors expense charged to NM Gas.

3. Exp Type #300 Hardware

(a) through (c) same as 1 above, except Hardware and Software expense reviews did not require a review (or Profile) of numerous areas across the Company like Consultants and Contractors. Instead, the review involved significant face-to-face meetings with the Information Systems Principal Financial Analyst and utilized her expertise to examine these expenses. Response to information Request DAG-3 presents the major vendors providing Hardware equipment and services.

4. Exp Type #350 Software

(a) through (c) same as 1 above. The face-to-face meetings with the Information Systems Principal Financial Analyst mentioned above, resulted in the workpapers presented in PAL-8, Volume B, Pages 252 through 259. Response to information Request GRL-10,

particularly response to question #4, discusses those Software workpapers.

5. Exp Type #500 Rent

(a) through (c) same as 1 above, except similar to Hardware and Software, review of Rent expense did not require organizational profiles. Review of Rent expense principally involved the expertise of three areas: Information Systems, Facilities and Bankers Leases. Review of information provided by key personnel in those areas resulted in the workpapers presented in PAL-8, Volume B, Pages 307 through 336. Response to information Request AAE-4, particularly Attachment 1, provides a summary of the results of the Rent expense review.

Name of Respondent:

Ken Brann

Date of Reply:

July 14, 2008

## DAG-11 # 1 through 5 Attachment Guide

### Attachment A

ANALYSIS<sup>1</sup> - HY 2007 Exp Type #100 Consultant Exp chgd to NM

Org level /

Page # Description

#### Summary

- 1 Summary query, by Orib Bus, by high-level Org
- 2 SIR and portion of Integration (chgd to Depts)
- 3 Summary query, lower level down in Org

#### Shared Services

- 5 Initial memo
- 7 Initial profile
- 8 Additional memo
- 9 Additional profile / analysis
- 10 Additional memo
- 11 Revised analysis - Gas
- 12 Vendor query
- 16 Journal query

#### Group Reporting & Other

Legal - see response to IR# DAG-14

- 17 Treasury - major chgs - Bill Pool 380, Vendor / Journal query
- 19 Treasury - specific chg pulled for insurance
- 20 Treasury - specific Journal pulled, for insurance accrual

#### Elec Distribution

- 22 Initial memo
- 23 Additional memo
- 24 Profile
- 25 Revised profile - Gas
- 26 Vendor query
- 29 Journal query

#### Transmission

- 32 Profile

#### Gas Distribution

See Exp type #110 (they were done together)

1 ANALYSIS was done using data queries on the books & records of the Company. Queries are not reports, they have filters and are used to review / analyze information. As such, numbers may not tie out to other "control totals" like reports would. In most cases, multiple queries were run to view certain detail about the HY 2007 actual expenses.

Attachment A

Expense Type<sup>#</sup> 100 Consultants

**Expense Type 100 (Consultants) -**  
**includes ALL Reg. Accounts & Activities, but Excludes SIR WU# 38360**

Calendar Year	2007
Cost Category	Operating Expenses
Business Unit	36
Expense Type	100
O&M Function	(Multiple Items)
Charged Dept	(Multiple Items)

Excludes SIR 38360,

USBR 10300,  
 & Integration  
 10310 & 10320

Sum of Actual \$	Orig Bus Unit Descr	Orig Lev2	Orig Business Unit	E/G	Electric/Other	Gas	Grand Total
National Grid USA Service Co.	Shared Services		99	\$	3,386,117.38	\$ 652,229.47	\$ 4,038,346.85
	Electric Dist & Generation		99	\$	1,243,456.06	\$ 96,529.06	\$ 1,339,985.12
	Transmission		99	\$	830,770.88		\$ 830,770.88
	Group Reporting & Other		99	\$	537,124.50	\$ 69,965.64	\$ 607,090.14
	Information Services		99	\$	281,845.02	\$ (535.69)	\$ 281,309.34
	Gas Distribution		99	\$	276.00	\$ 163,094.75	\$ 163,370.75
National Grid USA Service Co. Total				\$	6,279,589.84	\$ 811,283.24	\$ 7,090,873.08
Niagara Mohawk Power Corp	Group Reporting & Other		36	\$	5,287,260.74	\$ 482,016.18	\$ 5,769,276.92
	Electric Dist & Generation		36	\$	348,356.13	\$ (15,499.88)	\$ 332,856.25
	Transmission		36	\$	249,504.69		\$ 249,504.69
	Shared Services		36	\$	127,199.48	\$ 37,421.21	\$ 164,620.69
	Gas Distribution		36	\$	36.59	\$ 163,780.97	\$ 163,817.56
	Information Services		36	\$	1,040.47	\$ 8.80	\$ 1,049.27
Niagara Mohawk Power Corp. Total				\$	6,013,398.10	\$ 667,727.28	\$ 6,681,125.38
KeySpan Corporate Services LLC	#N/A		431	\$	63,224.86		\$ 63,224.86
	Electric Dist & Generation		431	\$	14,673.92		\$ 14,673.92
	Group Reporting & Other		431	\$	1,821.04		\$ 1,821.04
KeySpan Corporate Services LLC Total				\$	79,719.82		\$ 79,719.82
New England Power Company	Group Reporting & Other		10	\$	26,607.80		\$ 26,607.80
New England Power Company Total				\$	26,607.80		\$ 26,607.80
Nantucket Electric Company	Electric Dist & Generation		4	\$		\$ 1,160.54	\$ 1,160.54
Nantucket Electric Company Total				\$		\$ 1,160.54	\$ 1,160.54
Massachusetts Electric Company	Electric Dist & Generation		5	\$	31.46		\$ 31.46
Massachusetts Electric Company Total				\$	31.46		\$ 31.46
National Grid USA	Group Reporting & Other		1	\$	(441,783.98)	\$ (54,089.10)	\$ (495,873.08)
National Grid USA Total				\$	(441,783.98)	\$ (54,089.10)	\$ (495,873.08)
Grand Total				\$	11,957,563.04	\$ 1,596,081.96	\$ 13,553,645.00

# 38360 SIR 696,166 1,409,873 8,371,544

# 10300 USBR 249,967 1309 242,276

# KS + NE + INTEGRATION 3809,598 809,309 4,618,907

DADNE

22,969,784 3,816,593 26,786,377

- SIR 16,008,120 240,670

A 1

## Expense Type 100 (Consultants) -

Includes ALL Reg. Accounts &amp; Activities, but Excludes SIR.WU#38360

Calendar Year	2007
Cost Category	Operating Expenses
Business Unit	36
Expense Type	100
O&M Function	(Multiple Items)

only  
Excludes SIR 38360,  
USDR 10300,  
& Integration  
10310 & 10320

Sum of Actuals		E/C		Grand Total			
Charged Dept	Chrg Dept Descr	Orig Lev?	Orig Business Unit	Orig Lev?	Orig Business Unit		
10300	US Business Review	Electric Dist & Generation	Niagara Mohawk Power Corp	Chief Oper Officer-Elec Dist	36		
			Niagara Mohawk Power Corp				
			National Grid USA Service Co.	Chief Oper Officer-Elec Dist	99		
			National Grid USA Service Co. Total				
		Group Reporting & Other	National Grid USA Service Co.	External Affairs	99		
			National Grid USA Service Co. Total				
10300 Total							
10310	KeySpan Integration	Group Reporting & Other	National Grid USA Service Co.	CEO Executive	99		
				External Affairs	99		
				Mergers & Acquisitions	99		
				Treasury Services	99		
				Legal & Regulation	99		
				National Grid USA Service Co. Total			
		Shared Services	National Grid USA Service Co.	Financial Services	99		
				Property Services	99		
				HR Services	99		
				National Grid USA Service Co. Total			
		Information Services	National Grid USA Service Co.	IS Technology Office	99		
				IS Management	99		
		Electric Dist & Generation	National Grid USA Service Co.	CFO Dist & Generation	99		
10310 Total							
38360	Site Investing & Remed-NY	Electric Dist & Generation	Niagara Mohawk Power Corp	SHES	36		
				Niagara Mohawk Power Corp Total			
				National Grid USA Service Co.	SHES	99	
				National Grid USA Service Co. Total			
				Massachusetts Electric Company	SHES	5	
				Massachusetts Electric Company Total			
		Group Reporting & Other	Niagara Mohawk Power Corp	Legal & Regulation	36		
				Niagara Mohawk Power Corp Total			
				National Grid USA	Legal & Regulation	1	
				National Grid USA Total			
				Shared Services	Niagara Mohawk Power Corp	Property Services	36
						Niagara Mohawk Power Corp Total	
38360 Total							
Grand Total							

A 2

includes ALL Reg. Accounts & Activities, but Excludes SIR WII# 38360

Calendar Year	2007
Grid Category	Operating Expenses
Business Unit	36
Expense Type	100
O&M Function	(Multiple Items)
Charged Dept	(Multiple Items)

**Excludes SIR 38350,  
USAR 10300,  
& Integration  
10310 & 10320**

[illegible]

A 3



Expense Type 100 (Consultants) -  
Includes ALL Reg. Accounts & Activities, but Excludes SIR WU# 38360

Calendar Year	2007					Excludes SIR 38360, USBR 10300, & Integration 10310 & 10320				
Cost Category	Operating Expenses									
Business Unit	36									
Expense Type	100									
ORM Function	(Multiple Items)									
Charged Dept	(Multiple Items)									
Sum of Actual \$		Orig Line2	Orig Bus Unit Descr	Orig	UIC	Electricity	Gas	Grand Total		
Electric Dist & Generation	Customer Materials Total				\$	426,929.60	\$	20,070.60	\$	447,000.20
	SHES		National Grid USA Service Co.	99	\$	33,301.00	\$	2,153.77	\$	35,454.77
			National Grid USA Service Co.	99	\$	31,581.00	\$	6,780.41	\$	38,361.41
			National Grid USA Service Co.	99	\$	1,720.00	\$	1,293.39	\$	3,013.39
			Niagara Mohawk Power Corp	36	\$	22,439.72	\$	1,156.60	\$	23,596.32
			Niagara Mohawk Power Corp	36	\$	22,439.72	\$	1,156.60	\$	23,596.32
	SHES Total				\$	61,021.72	\$	7,350.69	\$	68,372.41
	CFO Dist & Generation		National Grid USA Service Co.	99	\$	643.69	\$	131.80	\$	775.49
			National Grid USA Service Co.	99	\$	1,704.00	\$	131.80	\$	1,835.80
	CFO Dist & Generation Total				\$	645.38	\$	263.60	\$	908.98
Electric Dist & Generation Total					\$	1,606,517.57	\$	82,189.72	\$	1,688,707.29
Transmission	Network Asset Mgmt		National Grid USA Service Co.	99	\$	796,205.12			\$	796,205.12
			National Grid USA Service Co.	99	\$	796,205.12			\$	796,205.12
			Niagara Mohawk Power Corp	36	\$	195,510.01			\$	195,510.01
			Niagara Mohawk Power Corp	36	\$	195,510.01			\$	195,510.01
	Network Asset Mgmt Total				\$	991,715.13			\$	991,715.13
	Trans Regulation & Commercial		Niagara Mohawk Power Corp	36	\$	51,727.72			\$	51,727.72
			Niagara Mohawk Power Corp	36	\$	51,727.72			\$	51,727.72
			National Grid USA Service Co.	99	\$	9,234.47			\$	9,234.47
			National Grid USA Service Co.	99	\$	9,234.47			\$	9,234.47
	Trans Regulation & Commercial Total				\$	60,962.19			\$	60,962.19
	Network Operations		National Grid USA Service Co.	99	\$	21,673.24			\$	21,673.24
			National Grid USA Service Co.	99	\$	21,673.24			\$	21,673.24
	Network Operations Total				\$	21,673.24			\$	21,673.24
	Construction & Services		Niagara Mohawk Power Corp	36	\$	2,266.96			\$	2,266.96
			Niagara Mohawk Power Corp	36	\$	2,266.96			\$	2,266.96
			National Grid USA Service Co.	99	\$	1,283.84			\$	1,283.84
			National Grid USA Service Co.	99	\$	1,283.84			\$	1,283.84
	Construction & Services Total				\$	3,550.80			\$	3,550.80
	Transmission Mgmt		National Grid USA Service Co.	99	\$	2,253.59			\$	2,253.59
			National Grid USA Service Co.	99	\$	2,253.59			\$	2,253.59
	Transmission Mgmt Total				\$	2,253.59			\$	2,253.59
	Transmission Finance		National Grid USA Service Co.	99	\$	120.62			\$	120.62
			National Grid USA Service Co.	99	\$	120.62			\$	120.62
	Transmission Finance Total				\$	120.62			\$	120.62
Transmission Total					\$	1,080,275.57			\$	1,080,275.57
Gas Distribution	Child Operating Officer Gas		Niagara Mohawk Power Corp	36	\$	36.59	\$	163,780.97	\$	163,817.56
			Niagara Mohawk Power Corp	36	\$	36.59	\$	163,780.97	\$	163,817.56
			National Grid USA Service Co.	99	\$	276.00	\$	163,094.75	\$	163,370.75
			National Grid USA Service Co.	99	\$	276.00	\$	163,094.75	\$	163,370.75
	Child Operating Officer Gas Total				\$	372.59	\$	326,875.72	\$	327,248.31
Gas Distribution Total					\$	372.59	\$	326,875.72	\$	327,248.31
Information Services	IS Technology Office		National Grid USA Service Co.	99	\$	270,229.34	\$	(1,071.42)	\$	269,157.92
			National Grid USA Service Co.	99	\$	270,229.34	\$	(1,071.42)	\$	269,157.92
			Niagara Mohawk Power Corp	36	\$	997.50			\$	997.50
			Niagara Mohawk Power Corp	36	\$	997.50			\$	997.50
	IS Technology Office Total				\$	271,226.84	\$	(1,071.42)	\$	270,155.42
	IS Management		National Grid USA Service Co.	99	\$	2,600.34	\$	544.88	\$	3,145.22
			National Grid USA Service Co.	99	\$	2,600.34	\$	544.88	\$	3,145.22
	IS Management Total				\$	2,600.34	\$	544.88	\$	3,145.22
	IS Transmission		National Grid USA Service Co.	99	\$				\$	
			National Grid USA Service Co.	99	\$				\$	
	IS Transmission Total				\$				\$	
	IS Finance, SS & Corporate		Niagara Mohawk Power Corp	36	\$	42.97	\$	8.80	\$	51.77
			Niagara Mohawk Power Corp	36	\$	42.97	\$	8.80	\$	51.77
			National Grid USA Service Co.	99	\$	(44.66)	\$	(3.14)	\$	(88.80)
			National Grid USA Service Co.	99	\$	(44.66)	\$	(3.14)	\$	(88.80)
	IS Finance, SS & Corporate Total				\$	(1.69)	\$	(0.34)	\$	(2.03)
Information Services Total					\$	273,826.49	\$	(526.68)	\$	269,350.61
#N/A	#N/A		KeySpan Corporate Services LLC	431	\$	63,224.86			\$	63,224.86
			KeySpan Corporate Services LLC	431	\$	63,224.86			\$	63,224.86
#N/A Total					\$	63,224.86			\$	63,224.86
Grand Total					\$	11,357,583.04	\$	1,596,081.96	\$	13,553,665.00

A 4

Att. A  
Shared Svcs

Brann, Kenneth J.

Shared Svcs.

**From:** Brann, Kenneth J.  
**Sent:** Friday, February 15, 2008 3:09 PM  
**To:** Schellberg, Robert K; Dowling, Colleen  
**Cc:** Molloy, James M.; Luvera, Peter A.; Lillis, Timothy J.  
**Subject:** Historical Rate Year Consultant Exp - SHARED SERVICES chgs to Co 36

**Attachments:** 01 - Profile & JE Detail CY07 ET100 Shared Svcs.XLS; 02 - Vendor Detail CY07 ET 100 Shared Svcs.XLS

Bob / Colleen:

By now you may have seen a couple of these, since we are sending each Expense Type separately (as this is the approach in an Upstate NY rate filing).

I'm sending you the **SHARED SERVICES** – CY 2007 Exp Type 100 Consultants Charged to Co 36 (NM) ... totaling \$4.2 million.

Approx. 28% of the total Consultants exp charged to Co 36 in 2007 originated from Shared Services, and most of that was via journal entries.

I'm attaching two files: 1<sup>st</sup> file has a summary PROFILE, as well as detail by journal entry (excluding Accts Payable). The 2<sup>nd</sup> file has detail by vendor.

It may be best to first print out the Profile, and pivot tables from each file.

Hopefully the task, described below in more detail, is not as daunting as it may first appear. We need your feed back by Friday Feb 29<sup>th</sup>.

Please call me to acknowledge, I will be happy to assist / further explain. – Ken Brann (315) 428-5888



01 - Profile & JE  
Detail CY07 ...



02 - Vendor Detail  
CY07 ET 100...

We are currently in the process of developing a Niagara Mohawk (Co 36) Gas jurisdiction rate filing using the following assumptions:

- A Historical Test Year Ending 12/31/07 ( Calendar Year 2007 aka Historical Test Year 2007 )
  - Data has been queried by Expense Type, Department, Activity, and Company and by Electric and Gas allocation.
- An initial Forecast Rate Year Ending 3/31/10, with a possible filing for an additional two years through Fiscal Year Ending 3/31/12
  - Costs for the Forecast Rate Years are required to link to the Historical Test Year 2007 costs.
  - **Our default forecast for non-labor expenses will likely be on the basis of Expense Type plus standard inflation**, and then allocate back to all the other attributes.

We are at the point of trying to get to the underlying basis for the costs recorded by each Expense Type.

**We need your help to analyze Historical Test Year 2007** costs to determine any issues that may distort the Historical Test Year. **We also need your help to forecast any increase in costs to the Forecast Rate Year** due to both extraordinary inflationary and/or price increases and **new initiatives**. In order to perform a comprehensive analysis we have attached worksheets detailing costs charged by Expense Types organized by Charged Department from originating Company. Costs are further detailed by JE's and Vendors. Please review this data with the intent of looking at the following issues:

- One time costs in the Historical Test Year 2007 that may not be recurring in the future
- Prior period costs booked in the Historical Test Year 2007.
- Any costs expected to be booked in 2008 and beyond that should have been booked in Historical Test Year 2007 (corrections, Transfers and Adjustments, etc.).
- Identifying any costs not recorded for the entire Historical Test Year 2007, that needs to be annualized to a full year of costs for future periods.
- New major initiatives ( not in Historical Test Year 2007) excluding NE Gas and KeySpan Cost to Achieve and Synergy Saving that would be incurred in Fiscal Years 2009 through 2012
- Also provide detailed descriptions of major contributing JE's and Vendor charges presented in this database

If no adjustments are necessary please let us know ASAP that we can use the data as presented.

Thanks

Ken Brann  
Principal Analyst, Dist Finance  
Syr, NY  
(315) 428-5888

**PROFILE OF All Expense Type 100 (Consultants) - Chged to Co 36 in CY 2007**  
**Attributed to Shared Services**

excludes Reg. Accounts 804, 808.1, 808.2, 904, 925, 928 and  
all activities relating to SIR ( AG0110, AG0230, DM1280, DM2245, DM3055, TM1290, TM3055)  
(\$000's)

last update 02/29/2008

**Total Exp 100 - Provider**

Svc Co 99  
NM 36  
NGUSA 1  
Other  
Total

<b>TOTAL ET 100 Chgd to Co 36</b>		
<u>Elec</u>	<u>GAS</u>	<u>Total</u>
\$ 9,688.4	\$ 1,743.2	\$ 11,431.6
3,451.4	591.0	4,042.4
(453.1)	(54.1)	(507.2)
96.8	1.2	98.0
<b>\$12,783.5</b>	<b>\$ 2,281.3</b>	<b>\$ 15,064.8</b>

<b>E/G split by Co.</b>		
<u>Elec</u>	<u>GAS</u>	<u>% to Tot</u>
84.8%	15.2%	75.9%
85.4%	14.6%	26.8%
89.3%	10.7%	-3.4%
98.8%	1.2%	0.7%
84.9%	15.1%	100.0%

**Shared Services - Provider**

Svc Co 99  
NM 36  
NGUSA 1  
Other  
Total

<u>Elec</u>	<u>GAS</u>	<u>Total</u>
\$ 3,385.9	\$ 652.2	\$ 4,038.1
126.1	37.4	163.5
-	-	-
-	-	-
<b>\$ 3,512.0</b>	<b>\$ 689.6</b>	<b>\$ 4,201.6</b>

**% of Total ET 100 chgd to NM**

<u>Elec</u>	<u>GAS</u>	<u>Total</u>
34.9%	37.4%	35.3%
3.7%	6.3%	4.0%
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%
27.5%	30.2%	<b>27.9%</b>

A 7

**Brann, Kenneth J.**

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**From:** Molloy, James M.  
**Sent:** Monday, February 25, 2008 8:54 AM  
**To:** Brann, Kenneth J.; Dowling, Colleen  
**Cc:** Luvera, Peter A.  
**Subject:** RE: follow-up re: Shared Services - CY07 Consultant (ET100) chgs to NM (Co36)

1. <sup>1</sup>The assume the question is whether we should remove the accruals since they would have been paid. I would say no because we we always have an amount accrued to be paid.
2. Note: the Deloitte & Touche Charges are really in August and I also believe that you might be double counting the dollars in this analysis. What happened was that the charges didn't properly feed from the AP system and were caught in suspense. This entry was the correction of the suspense. With discussing it, I am not sure if they should or should not be excluded.
3. That seems more like a facilities question.

James

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**From:** Brann, Kenneth J.  
**Sent:** Monday, February 25, 2008 8:36 AM  
**To:** Dowling, Colleen; Molloy, James M.  
**Cc:** Luvera, Peter A.  
**Subject:** follow-up re: Shared Services - CY07 Consultant (ET100) chgs to NM (Co36)

Good morning James & Colleen.

After running queries on the Svc Co, I've added two new, first two sheets in the original file that I'd like you to review and then we can discuss.

Again, keeping in mind our overall objective of flushing out any significant one-time items in CY07, ... AND assessing the reasonableness of simply applying inflation to forecast the overall services for the next few years (i.e. flush out any significant incremental initiatives).

Again, in CY07, Shared Svcs chged ~ \$4.2m to NM (excluding chgs to Integration WU#'s 10310 & 10320, and USBR WU# 10300).

Couple specific items that appeared unique to me (incl in my notes attached):

In the Controller area:

- Mar'07 \$338.5k accrual JE 99618) ?
- May'07 \$398.9 Deloitte & Touche "KS Integration" chg ? ..... were there integration chgs that did NOT get chged to 10310 (KeySpan) or 10320 (NEGas) ?

In the Property Svcs area:

- The GVA Advantis work that only began in June'07 ?

<< File: 01 - Profile & JE Detail CY07 ET100 Shared Svcs.XLS >>

I hope to have something similar for Contractors (ET 110) shortly.

Thanks for your assistance, - ken.

Ken Brann  
Principal Analyst, Dist Finance  
Syr, NY  
(315) 428-5888

Shared Services Chged to NM (Co 36) in CY 2007  
Exp Type 100 Consultants

	Total	(\$000's) Svc Co	NiMo	
<b>Financial Svcs</b>				
Controller	\$ 2,226.3	\$ 2,194.8	b	\$ 31.5
SOX	\$ 864.0	\$ 775.5		\$ 88.5
subtotal	\$ 3,090.3	\$ 2,970.3	a	\$ 120.0
	\$ -			
<b>Property Svcs</b>				
Facilities Asset Mgmt	\$ 391.1	\$ 372.0	d	\$ 19.1
Real Estate Asset Mgmt	\$ 137.5	\$ 123.2		\$ 14.3
subtotal	\$ 528.6	\$ 495.2	c	\$ 33.4
	\$ -			
<b>Cust Financial Svcs</b>				
Billing & Sys	\$ 6.8	\$ 6.7		\$ 0.1
Cr & Collections	\$ 4.4	\$ 4.4		\$ -
Payment Processing	\$ (10.1)	\$ -		\$ (10.1)
subtotal	\$ 1.1	\$ 11.1		\$ (10.0)
	\$ -			
<b>HR Svcs</b>				
Comp & Benefits	\$ 295.1	\$ 295.1	f	
HR Mgmt	\$ 126.4	\$ 71.4	g	\$ 55.0
Learning & Development	\$ 192.9	\$ 147.9	g	\$ 45.0
Inclusion & Diversity	\$ 3.5	\$ 3.5		
HR Labor	\$ 2.2	\$ 2.2		\$ -
subtotal	\$ 620.1	\$ 520.1		\$ 100.0
	\$ -			
Other	\$ (38.5)	\$ 41.4	h	\$ (79.9)
<b>Total Shared Svcs</b>	<u>\$ 4,201.6</u>	<u>\$ 4,038.1</u>		<u>\$ 163.5</u>

a \$2,819.6 chged to NM via BP236 (~ 51% NM; ~ 8.8% NMGAS)

b Mar'07 \$338.5 "Derivatives Project" accrual (JE 99618)

May'07 \$398.9 KS Integration - Deloitte & Touche

Also, \$1,174.7 PWC (~ \$92k/mo). And, \$78.1 from Hewitt Assoc

c \$369.7 chged to NM via BP236 (~ 51% NM; ~ 8.8% NMGAS)

Predominantly "Prop Strategy Review" work by GVA Advantis that began in Jun'07

d Includes tech support from Synapse Eng, VIP Structures & others

e Includes tech support from Clough Harbour & Assoc

f mostly Health & Welfare costs via BP353; Also, \$71.5 Hewitt Assoc

g \$81.5 from Pro-Unlimited related to training; plus chgs via BP's 353 & 380

h Davidson & O'Mara PC (approx \$5k/mo Feb thru Sept'07)

119

**Brann, Kenneth J.**

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**From:** Brann, Kenneth J.  
**Sent:** Friday, February 29, 2008 4:58 PM  
**To:** Molloy, James M.  
**Cc:** Dowling, Colleen; Luvera, Peter A.  
**Subject:** Co 36 - Shared Svcs exp type 100 Consultants CY07  
  
**Attachments:** temp Profile & Analysis ET100 Sh Svc.xls

As promised, here is a revised Analysis of the GAS ... 100 Consultant chgs made to Co 36 by Shared Services in CY 2007.

As I said, not real big \$, but nonetheless the \$690k is approx 30% of the total Consultants chged to Co 36 in that period. There are a couple to question, i.e. \$135.6k KS Integration activity ...chged to Acctg WU# 11200.



temp Profile &  
Analysis ET100 ...

Ken Brann  
Principal Analyst, Dist Finance  
Syr, NY  
(315) 428-5888



Services Chged to NM (Co 36) in CY 2007

Type 100 Consultants

(00's)

Exp Type 100 CONSULTANTS Chged to NM (Co 36) GAS - in CY 2007 from SHARED SERVICES (\$000'S)

Major \$ by Orig Functions  
(NOT 100% of chgs)

	Originated from Service Co (99)						Originated from within NM (Co 36)		
	Total GAS	Total Svc Co	Total Direct	Total BP 100,01,02	Total via Svc Co BP's		Total NM	Total Direct	Total BP 100,01,02
1									
2 <b>Financial Svcs</b>									
3     Controller	\$ 437.2	\$ 432.3	\$ -	\$ 11.8	\$ 420.5	d	\$ 4.9	\$ (15.1)	b \$ 20.0 c
4     SOX	\$ 145.6	\$ 130.5	\$ -	\$ 130.5	e	\$ -	\$ 15.1	\$ 15.1	b \$ -
5     subtotal	\$ 582.8	\$ 562.8	\$ -	\$ 142.3	\$ 420.5		\$ 20.0	\$ -	\$ 20.0
6									
7 <b>Property Svcs</b>									
8     Facilities Asset Mgmt	\$ 57.6	\$ 43.4	\$ -	\$ 1.5	\$ 41.9	f	\$ 14.3	\$ 12.4	a \$ 1.9
9     Real Estate Asset Mgmt	\$ 22.5	\$ 20.9	\$ -	\$ -	\$ 20.9	g	\$ 1.6	\$ -	\$ 1.6
10     subtotal	\$ 80.1	\$ 64.3	\$ -	\$ 1.5	\$ 62.8		\$ 15.8	\$ 12.4	\$ 3.4
11 <i>Pat Barnes</i>									
12 <b>Cust Financial Svcs</b>									
13     Billing & Sys	\$ 1.1	\$ 1.1	\$ -	\$ -	\$ 1.1		\$ -	\$ -	\$ -
14     Cr & Collections	\$ 0.7	\$ 0.7	\$ -	\$ 0.7	\$ -		\$ -	\$ -	\$ -
15     Payment Processing	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
16     subtotal	\$ 1.8	\$ 1.8	\$ -	\$ 0.7	\$ 1.1		\$ -	\$ -	\$ -
17									
18 <b>HR Svcs</b>									
19     Comp & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
20     HR Mgmt	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
21     Learning & Development	\$ 16.2	\$ 16.2	\$ -	\$ 16.2	\$ -		\$ -	\$ -	\$ -
22     Inclusion & Diversity	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
23     HR Labor	\$ 9.2	\$ -	\$ -	\$ -	\$ -		\$ 9.2	\$ -	\$ 9.2
24     subtotal	\$ 25.4	\$ 16.2	\$ -	\$ 16.2	\$ -		\$ 9.2	\$ -	\$ 9.2
25									
26     Other	\$ (6.6)	\$ 7.0	\$ -	\$ 7.0	i	\$ -	\$ (13.6)	\$ -	\$ (13.6) h
27									
28 <b>Total Shared Services</b>	\$ 683.7	\$ 652.2	\$ -	\$ 167.8	\$ 484.4		\$ 31.5	\$ 12.4	\$ 19.1
29									
30 <b>Total Actual GAS chgs</b>	\$ 689.6	\$ 652.2					\$ 37.4		
31 listed in above table	99%	100%					84%		
32									
33									

Notes:

- a \$14.0 Dec'07 chg from Golden Corp; *Sm, etc anything*
- b \$15.1 Mar'07 reclass JE 99618;
- c \$120.0 Jun'07 reclass of PWC JE 99617; *1/2k Tax matters re: 2007 and 1/2 see ATT*
- d \$200.0 PWC prepaid related; \$135.6 KS Integration (Deloitte Aug'07); \$69.8 derivative project (\$57.6 in Mar'07 accrual JE 9918)  
\$15.1 JE 99618 Mar'07 accrual *7/2k Tax matters re: 2007 and 1/2 see ATT*
- e monthly accrual *7/2k Tax matters re: 2007 and 1/2 see ATT*
- f \$41.9 GVA Advantis; *7/2k Tax matters re: 2007 and 1/2 see ATT*
- g \$20.9 GVA Advantis; *7/2k Tax matters re: 2007 and 1/2 see ATT*
- h Feb & Aug'07 Leyden transfers of (\$50.0) & (\$40.0) both JE 6032 RM4 *7/2k Tax matters re: 2007 and 1/2 see ATT*
- i Davidson & O'Mara *7/2k Tax matters re: 2007 and 1/2 see ATT*

*see attached Nov 14 2 Installment*

A 11

VENDOR DETAIL - Direct Charges i.e. No Service Co Bill Pool Allocations  
Excludes Certain Reg A's and Activity P's - S/R, Reg Comm Exp, Int & Damages

Business U00036

Cost Center (Operating Expenses)

Org Func (Multiple Items)

Org Lev2 (Shared Services)

Expense Type

Expense Type Consultants

Charged Dd (Multiple Items)

EXCLUDES KeySpan Integration WU# 10310 AND USBR Savings WU# 10200

Sum of Total Payables \$

										Fiscal Yr		Period		2007 Total		2008		2008 Total		Grand Total	
Org Bus U	Org Lev3	Org Lev4	Billing	Org Lev5	Org Dept	Org Dept	Org Dept	Org Dept	Vendor	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008
National G	HR Services	Learning & Devel	00100	Electric-NY	38280	Train Electric	Train Electric	Train Electric	UNLIMITED INC	10	11	12	1	2	3	4	5	6	7	8	9
									ADCOCO TAB TECHNICAL	14,921	16,998	22,434	53,342	21,032	7,037						
									ENTERPRISE RENT-A-CAR & VAN RENTALS FOR NE & NY	3,024			3,024								
									HOLIDAY INN GRAND ISLAND ADDITIONAL FUNDING					1,893							
									HOLIDAY INN OF SCHENECTADY		325		325	500							
									LINEMENS SUPPLY INCO	645			645	108							
									Discount Last		607		607								
									HOMEWOOD SUITES					6							
									HOTEL ACCOMMODATIONS NYSE CE	113			113								
									EXPRESS SYSTEMS INTERESTS - ADDL FUNDING PO #102												
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A 13

14th

[illegible]

**Excludes:** All A/P, Co99 Bill Pools & Co35 Realloc JE's  
(must do exclusion by Jmi to leave in BP 00100, 101, 102)

A 16

Org_Bus_Unit	Org_Lev3	Org_Lev4	E/G	Billing_Pt	Org_Lev5	Org_Dep	Org_Dept	Jm1_Descr	Jm1_Id	2007	2007 Total	2008								2008 Total	Grand Total	
										10	12	1	2	3	4	5	6	7	8	9		
Niagara Mohawk	Property Services	Facilities Asset	GAS	(blank)	Facilities Asset	15820	Facilities Tech	NY PSC Settlement - (PA6268-3				(399)									(399)	(399)
								NY PSC Settlement - reclass fr Total				(399)									(399)	(399)
								To defer items formerly 6268_LL		(1,205)	(1,205)											(1,205)
								To defer items formerly charge Total		(1,205)	(1,205)											(1,205)
								Facilities Tech Support Total		(1,205)	(1,205)	(399)									(399)	(1,604)
								15820 Total		(1,205)	(1,205)	(399)									(399)	(1,604)
								Facilities Asset Management Total		(1,205)	(1,205)	(399)									(399)	(1,604)
								(blank) Total		(1,205)	(1,205)	(399)									(399)	(1,604)
								GAS Total		(1,205)	(1,205)	(399)									(399)	(1,604)
								Elec (blank)	Facilities Asset	15820	Facilities Tech	Correction of Suspense Journal Total						36			36	36
								Correction of Suspense Journal Total										36			36	36
								NY Deferral Project W/PA35617_2								(0)					(0)	(0)
								NY Deferral Project Writeoff (Total								(0)					(0)	(0)
								PA6268 Sept07 recl PA6268								(260)					(260)	(260)
								PA6268 Sept07 reclass Project Total								(260)					(260)	(260)
								PA6268 July07 recl PA6268								(1,956)					(1,956)	(1,956)
								PA6268 July07 reclass Project Total								(1,956)					(1,956)	(1,956)
								PA6268 monthly entry PA6268													(5,200)	(5,200)
								PA6268 monthly entry for Dec 0 Total													(5,200)	(5,200)
								PA6268 monthly entry PA6268													(5,200)	(5,200)
								PA6268 monthly entry for Nov 0 Total													(5,200)	(5,200)
								PA6268 Oct07 recl PA6268													(5,200)	(5,200)
								PA6268 Oct07 reclass Project Total													(5,200)	(5,200)
								NY PSC Settlement - (PA6268-3				(6,981)									(6,981)	(6,981)
								NY PSC Settlement - reclass fr Total				(6,981)									(6,981)	(6,981)
								Reclass Accounting C16268		(7,719)	(7,719)											(7,719)
								Reclass Accounting Change to C Total		(7,719)	(7,719)											(7,719)
								To defer items formerly 6268_LL		(8,198)	(8,198)											(8,198)
								To defer items formerly charge Total		(8,198)	(8,198)											(8,198)
								PA6268 June07 recl PA6268								(9,615)					(9,615)	(9,615)
								PA6268 June07 reclass Project Total								(9,615)					(9,615)	(9,615)
								PA6268 Aug07 recl PA6268								(15,938)					(15,938)	(15,938)
								PA6268 Aug07 reclass Project Total								(15,938)					(15,938)	(15,938)
								NY Deferral settlement PA6268								(23,792)					(23,792)	(23,792)
								NY Deferral settlement - cap p Total								(23,792)					(23,792)	(23,792)
								Facilities Tech Support Total		(8,198)	(7,719)	(15,917)	(6,981)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,040)
								15820 Total		(8,198)	(7,719)	(15,917)	(6,981)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,040)
								Facilities Asset Management Total		(8,198)	(7,719)	(15,917)	(6,981)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,040)
								(blank) Total		(8,198)	(7,719)	(15,917)	(6,981)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,040)
								Facilities Asset Mgmt Total		(8,198)	(7,719)	(15,917)	(6,981)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,040)
								Property Services Total		(9,403)	(7,719)	(17,123)	(7,379)	(23,792)	(9,615)	(1,956)	(15,938)	(260)	(6,816)	(6,483)	(5,200)	(77,439)
								Niagara Mohawk Power Corp Total		(69,546)	(7,719)	(77,266)	(7,379)	(23,792)	110,385	(1,956)	(55,938)	(2,652)	(6,816)	(6,483)	(5,200)	169
								Grand Total		(69,546)	(7,719)	(77,266)	(7,379)	(23,792)	110,385	(1,956)	(55,938)	(2,652)	(6,816)	(6,483)	(5,200)	169

# Att A Group Reporting



JV Desc adj to excl A/P and this BP to avoid double-counts

ET 100 GAS BP 380  
JE 99617

TREASURY ET / 00

Sum of Nimo Gas Alice																								
2nd Level	3rd Level	4th Level	5th Level	Work Order Det	Activity Desc	Jrnl/Vdr	Jrnl/Vdr Desc	Month																
								January	March	April	May	June	July	August	September	October	November	December	Grand Total					
Shared Services	HR Services	Learning & Dev			Telecom & N Journal Total														(19)					
					Total													(19)						
					0 Total														(19)					
					Learning & Development Total														(19)					
HR Services Total																		(19)						
Shared Services Total																			(19)					
Information Systems	IS Management	IS CIO			IT Executive Journal		Is accruals acb corrections It accounting adj	(655)	327	772			555	1,212	238	(19)	3,113		5,534					
					Journal Total										(1,830)		(1)		(1,830)					
					Vendor		RENAISSANCE MANAGEMENT CONSULTING LLC								(1,830)		(1)		(1,830)					
					Vendor Total		OSTRIKER VON SIMSON INC													545				
					IT Executive Services Total															545				
					Total															545				
					0 Total															545				
			IS CIO Total																	545				
			IS Management Total																		545			
			IS Technology	IS Enterprise	Computing	Local Area Net	Maintenance Vendor	NETIQ			545											545		
								Vendor Total														69		
								Maintenance & Support Total															69	
								Local Area Network (Lan) Total																69
								Maintenance Journal		It accounting adj														69
	Journal Total																				69			
	Maintenance & Support Total																				(69)			
	Total																				(69)			
Computing Total																					(69)			
IS Enterprise Operations Total																						(69)		
IS Technology	Office	Total																	69					
																			69					
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																			69					
																			69					
IS Finance, SS	IS Fin, SS & Corporate A	Peoplesoft Upg	IS Support A	Journal	Is acb corrections														69					
					Journal Total														69					
					Vendor	WIPRO LTD														(620)				
					Vendor Total															(620)				
					IS Support A&G Total															1,280				
					Peoplesoft Upgrade V 9.9 Total															1,280				
					IS Support A	Journal	4 Qtr IT ACB Corrections March 2007 Is accruals acb corrections														1,280			
					Journal Total																1,280			
					IS Support A&G Total																(0)			
					Total																(0)			
Corporate Apps Total																		(0)						
IS Fin, SS & Corporate B Total																		(0)						
IS Finance, SS & Corporate Total																		(0)						
Information Services Total																		(0)						
Electric Dist & Gen	CFO Dist & Gen	0	0	0	Corporate Fin Vendor	HEWITT ASSOCIATES LLC													545					
						Vendor Total														49				
						Corporate Financial Services Total															49			
						Total															49			
0 Total																		49						
CFO Dist & Generation Total																		49						
Electric Dist & Generation Total																			49					
Grand Total																			49					
								4,356	8,724	327	7,876	2,072	4,402	(152)	2,533	6,171	6,228	5,459	47,997					

nationalgrid		REQUEST FOR WIRE		Date: January 17, 2007								
<b>Originating Bank</b> Bank of America <b>Reclplant Bank</b> Barclays Bank Plc 222 Broadway New York, NY 10038		<b>Routing #</b> 026009593 <b>Swift Code</b> BARCUS33 <b>IBAN:</b> GB19 BARC 2000 0049 7811 99		<b>Acct #</b> 516-81818 <b>Acct #</b> <b>Code #</b> <b>Acct #</b> 49781199 <b>Swift Code #</b>								
<b>For Onward To</b> Barclays Bank Plc 1 Churchill Place London E14 5HP		<b>Routing #</b> <b>Swift Code</b> <b>BARCGB22</b>		<b>Vendor No.</b> 10995 <b>Federal Tax No. or SSN</b>								
<b>To the Account Of</b> Miller Insurance Services Limited				<b>Payment Due Date</b> January 24, 2007								
<b>Reference Information for Beneficiary:</b> NGUSA D&O Broker Fees Pol. #PNAT00105/106/106				<b>Amount</b>								
<b>Transaction Ref #:</b> FEE 0012 (12/1/05-06) FEE 0001/0003 (12/1/08-07) [NEG Specific Fee (\$9,398); Annual Fee (\$41,109); KeySpan Specific Fee (\$9,771)]				<b>USD</b> \$60,278.00								
<b>Invoice Number:</b> PNAT00105/106/106				<b>Amount</b>								
<b>Business Unit</b>	<b>Activity</b>	<b>Project</b>	<b>W/C</b>	<b>Expense Type</b>	<b>Orig Dept</b>	<b>Charge Dept</b>	<b>Billing Pool</b>	<b>Segment</b>	<b>Acct</b>	<b>Reg Fee</b>	<b>Originating System Unit</b>	<b>Amount</b>
00048	AG0277			100	12230	14101					00048	\$9,398.00
00099	AG0277			100	12230	12230	00380				00099	\$41,109.00
00099	AG0277	X05684	9000041409	100	12230	10310	00380				00099	\$9,771.00
												\$60,278.00
<b>Preparer's Name (Print)</b>		<b>Phone Number</b>		<b>Approver's Name (Print)</b>		<b>Signature</b>		<b>PeopleSoft User ID</b>				
Patricia Needham		508-389-3173 (x-23173)		James E. Koos		<i>James Koos</i>		koosj				
<b>For Cash Management Use Only:</b>												
<b>Wired By</b> JK		<b>Date:</b> 1/24/07		<b>Value Date:</b> 1/24/07								
<b>AUTHORIZED BY:</b> <i>J. J. Killian</i>												

**For all Paying Companies, forward this form to:**  
**Louis Tabaldi, Cash Management, Westboro**

RECEIVED

JAN 26 2007

## ACCOUNTS PAYABLE

A 19

- Menu
- PeopleSoft EPM
  - PeopleSoft Financials
  - Financials Supply Chain B.9
  - Business Objects
  - Documentum Report Repository
  - Hyperion
  - PeopleSoft
  - My Content
  - Browse by Category
  - Take a Survey
  - Workspaces
  - My Account Sign On
  - My Instant Messaging
  - My Alerts
  - Change My Password
  - My Personalizations
  - My System Profile

ORACLE

Menu

Max Journal Rows: 100

Go To: Journal Criteria

Journal ID:	99617	Date:	05/12/2007	Schedule:	
Ledger Group:	ACTUALS	Original Date:	05/12/2007	Process:	No Request
Source:	IMP	Date Posted:	05/31/2007	Total Lines:	7
Journal Status:	Posted	Reversal Date:		User ID:	merrim
Balanced:	DR=CR	Reversal:	None	InterUnit BU:	00099
Doc Seq:		Budget Status:	Valid		
Long Description:	Record May 07 Insurance Accruals				

Totals by Currency

Find | View All | First | 1 of 1 | Last

Currency: USD Debit Amount: 366,134.00 Credit Amount: 366,134.00 Net: 0.00

☒ All Lines

☐ From/To From Line: To Line: Query Journal Lines

Journal Line

Local intranet

A 20

Line #	Account	Reg Acct	Line Descr	Segment	Amount (in	Currency	Activity	Proj	An	WO	Exp Type	Orig Dept	Chrg Dept	Bill Pool	Orig Unit
1	611001	232438	FET Non	OTH	-266,134.00	USD	232438								
2	256026	925000	FET Non	OTH	7,888.00	USD	AG0276				400	12230	12230	00353	00099
3	256026	925000	Accrue est.	OTH	258,246.00	USD	AG0276				400	12230	12230	00380	00099
4	611001	232438	McGriff	OTH	-90,000.00	USD	232438								
5	256021	925000	McGriff	OTH	90,000.00	USD	AG0277				100	12230	12230	00380	00099
6	611001	232438	Reverse Mar	OTH	10,000.00	USD	232438								
7	256021	925000	Reverse Mar	OTH	-10,000.00	USD	AG0277				100	12230	12230	00380	00099

89000 ET 100  
 ~ 8.7% Gas Bp 380  
 ~ 6960. ASH Gas

A 21

Att A  
Elec Dist

**Brann, Kenneth J.**

*Elec Dist*

**From:** Brann, Kenneth J.  
**Sent:** Tuesday, February 26, 2008 1:50 PM  
**To:** LaRiviere, Francis X.  
**Cc:** Molloy, James M.; Luvera, Peter A.  
**Subject:** NM (Co 36) Gas Rate Filing Info Request - Re: CY 2007 CONSULTANTS (exp type 100) chged from Elec Dist

**Attachments:** 01 - Profile & JE Detail CY07 ET100 E Dist.XLS; 02 - Vendor Detail CY07 ET 100 E Dist.XLS

Fran,  
I will call you to discuss this request (so please don't panic).

We are currently in the process of developing a Niagara Mohawk (Co 36) Gas jurisdiction rate filing using the following assumptions:

(note: we are reviewing Elec chgs to Co 36 as well, just in case we need to apply a general Elec/Gas allocation similar to the 83%/17% in the NM JP)

- A Historical Test Year Ending 12/31/07 ( Calendar Year 2007 aka Historical Test Year 2007 )
  - Data has been queried by Expense Type, Department, Activity, and Company and by Electric and Gas allocation.
- An initial Forecast Rate Year Ending 3/31/10, with a possible filing for an additional two years through Fiscal Year Ending 3/31/12
  - Costs for the Forecast Rate Years are required to link to the Historical Test Year 2007 costs.
  - **Our default forecast for non-labor expenses will likely be on the basis of Expense Type plus standard inflation**, and then allocate back to all the other attributes.

We are at the point of trying to get to the underlying basis for the costs recorded by each Expense Type.

I'm sending you the **ELEC DIST** -- CY 2007 Exp Type 100 Consultants Charged to Co 36 (NM) ... totaling ~ \$1.7 million, pretty much all Electric. This represents ~ 11% of the total Consultants exp chged to Co 36 in 2007 from "Elec Dist".

I'm attaching two files: 1<sup>st</sup> file has a summary PROFILE w/ some notes, a BP231 sheet, and a detail by journal entry (excluding Accs Payable).

The 2<sup>nd</sup> file has detail by vendor.



01 - Profile & JE  
Detail CY07 ...



02 - Vendor Detail  
CY07 ET 100...

**We need your help to analyze Historical Test Year 2007** costs to determine any issues that may distort the Historical Test Year. **We also need your help to forecast any increase in costs to the Forecast Rate Year** due to both extraordinary inflationary and/or price increases and **new initiatives**. In order to perform a comprehensive analysis we have attached worksheets detailing costs charged by Expense Types organized by Charged Department from originating Company. Costs are further detailed by JE's and Vendors. Please review this data with the intent of looking at the following issues:

- One time costs in the Historical Test Year 2007 that may not be recurring in the future
- Prior period costs booked in the Historical Test Year 2007.
- Any costs expected to be booked in 2008 and beyond that should have been booked in Historical Test Year 2007 (corrections, Transfers and Adjustments, etc.).
- Identifying any costs not recorded for the entire Historical Test Year 2007, that needs to be annualized to a full year of costs for future periods.
- New major initiatives ( not in Historical Test Year 2007) excluding NE Gas and KeySpan Cost to Achieve and Synergy Saving that would be incurred in Fiscal Years 2009 through 2012
- Also provide detailed descriptions of major contributing JE's and Vendor charges presented in this database

If no adjustments are necessary please let us know ASAP that we can use the data as presented.

Ken Brann

**Brann, Kenneth J.**

---

**From:** LaRiviere, Francis X.  
**Sent:** Friday, March 14, 2008 10:50 AM  
**To:** Brann, Kenneth J.  
**Subject:** RE: Status chk - O&M reviews

Jeff was going to chat with you on the Ops contractors. I don't see anything in the C&M group that would be out of the ordinary. An escalator would work there. Hope this helps.

**Thank You,**

**Fran**

Francis X. LaRiviere  
Manager, Distribution Finance - New England  
Ext 23380 or  
508-389-3380

---

**From:** Brann, Kenneth J.  
**Sent:** Friday, March 14, 2008 7:14 AM  
**To:** Pensabene, Patrick M.; Carlucci, Rita M.; LaRiviere, Francis X.  
**Cc:** Marinelli, William  
**Subject:** Status chk - O&M reviews

Good morning all.  
I'm checking on the status of your review of the 2007 O&M Consultant & Contractor exp I left w/ you.  
Is there anything I can do to help ???  
- ken

Ken Brann  
Principal Analyst, Dist Finance  
Syr, NY  
(315) 428-5888



# **PROFILE OF All Expense Type 100 (Consultants) - Chgd to Co 36 in CY 2007**

## **Attributed to Elec Distribution**

excludes Reg. Accounts 804, 808.1, 808.2, 904, 925, 928 and  
all activities relating to SIR ( AG0110, AG0230, DM1280, DM2245, DM3055, TM1290, TM3055)  
(\$000's)

last update 02/26/2008

<u>Total Exp 100 - Provider</u>	<u>TOTAL ET 100 Chgd to Co 36</u>			<u>E/G split by Co.</u>		<u>% to Tot</u>
	<u>Elec</u>	<u>GAS</u>	<u>Total</u>	<u>Elec</u>	<u>GAS</u>	
Svc Co 99	\$ 9,688.4	\$ 1,743.2	\$ 11,431.6	84.8%	15.2%	75.9%
NM 36	3,451.4	591.0	4,042.4	85.4%	14.6%	26.8%
NGUSA 1	(453.1)	(54.1)	(507.2)	89.3%	10.7%	-3.4%
Other	96.8	1.2	98.0	98.8%	1.2%	0.7%
Total	\$12,783.5	\$ 2,281.3	\$ 15,064.8	84.9%	15.1%	100.0%

<u>Elec Dist - Provider</u>	<u>Elec</u>	<u>GAS</u>	<u>Total</u>		<u>% of Total ET 100 chgd to NM</u>		
					<u>Elec</u>	<u>GAS</u>	<u>Total</u>
Svc Co 99	\$ 1,235.3	\$ 94.9	\$ 1,330.2	a	12.8%	5.4%	11.6%
NM 36	347.9	(15.5)	332.4	b	10.1%	-2.6%	8.2%
NGUSA 1	-	-	-		0.0%	0.0%	0.0%
Other	14.7	1.1	15.8	c	15.2%	91.7%	16.1%
Total	\$ 1,597.9	\$ 80.5	\$ 1,678.4		12.5%	3.5%	11.1%

- a \$725.4 BP231 (~ 50% NM, all Elec no Gas): two very large chgs from Elec Dist Program WU# 20120 by Accenture:  
1) \$454.1 in Oct'07 (jml 00404191) in Oct'07, and 2) \$227.0 in Nov'07 (jml 00415412).
- \$118.8 BP236 (~ 52% NM, ~ 9% Gas): mostly Nov/Dec'07 "HEEP Training" chgs from Health Resources Corp.
- \$104.8 direct from Eng & Asset Mgmt - ~ \$80.7 by TRC Eng incl a \$50.0 chg in Oct'07 too E/PRO eng & environmental consulting work.
- \$94.9 direct from Project & Contract Mgmt - chgd \$83.0 in Sept'07 by Quartile LLC for Eng work.
- \$56.1 direct from Cust Opers - chgd by TRC ~ \$30.3 and Univ at Buffalo ~ \$13.5 (Oct'07).
- \$194.0 direct from Cust Markets Org - incl \$115.8 from Upstate NY Mgmt for economic & community dev work.
- b \$268.6 direct from Cust Markets Org - incl \$183.7 from Opinion Dynamics (incl \$53.0 for Gas Awareness & Gas Marketer Satisfaction Su  
\$71.4 direct from Project & Contract Mgmt - incl \$52.0 from Quartile (of which \$46.8 was one chg in Sept'07).
- c \$14.7 from KeySpan in Dec'07, orig WU# 92054 EVP Strategic Svcs (journal KSS0011906 KeySpan Summary Ledger Jmls).

A 24

Elec Distribution Chged to NM (Co 36) in CY 2007  
Exp Type 100 Consultants  
(\$000's)

Exp Type 100 CONSULTANTS Chged to NM (Co 36) GAS - in CY 2007 from ELEC DISTRIBUTION (\$000'S)								
Major \$ by Orig Functions (NOT 100% of chgs)	Originated from Service Co (99)					Originated from within NM (Co 36)		
	Total GAS	Total Svc Co	Total Direct	Total BP 100,01,02	Total via Svc Co BP's	Total NM	Total Direct	Total BP 100,01,02
1 Chief Oper Officer								
2 Eng & Asset Mgmt	\$ 7.9	\$ 7.9	\$ 7.9	a		\$ -	\$ -	\$ -
4 Oper Perf Improvement	\$ 9.2	\$ -	\$ -			\$ 9.2	\$ 9.2	g
5 Cust Operations	\$ 19.7	\$ 34.0	\$ 33.5	a	\$ 0.5	\$ (14.3)	\$ (14.3)	h
6 Project & Contract Mgmt	\$ 4.6	\$ -	\$ -			\$ 4.6	\$ 4.6	d
7								
8 Cust Markets								
9 Sales Acct Mgmt	\$ (33.7)	\$ 19.3	\$ -	\$ 19.3	b	\$ (53.0)	\$ (53.0)	i
10 Strat Mktg Efficiency	\$ 13.2	\$ 13.2	\$ -	\$ 13.2	c	\$ -	\$ -	
11								
12 SHES								
13 Environmental	\$ 0.9	\$ -	\$ -			\$ 0.9	\$ -	\$ 0.9 e
14								
15								
16 Total Elec Distribution	\$ 21.8	\$ 74.4	\$ 41.4	\$ 33.0	\$ -	\$ (52.6)	\$ (53.5)	\$ 0.9
17								
18								
19 Total Actual GAS chgs	\$ 80.6	\$ 94.9		Nantuckett Elec				
20 listed in above table	28%	78%		\$ 1.2	f	\$ (15.5)		
21						339%		
22								

Notes:

- a TRC Eng
- b \$17.2 Upstate NY Mgmt; \$2.1 Tech Resources Apr'07
- c \$7.4 Opinion Dynamics (Dec'07 Cust Sat & Mar'07 Outsourcing NY cust)  
plus \$4.2 PA Consulting Grp - benchmarking (\$1.6 in Jan'07 & \$2.6 in Oct'07)  
plus \$1.6 Colwell & Salmon in May'07
- d Pro Unlimited; less (\$7.0) Jun'07 leyden transfers JE 7032 RM1
- e \$3.4 Jan'07 Environmental Energy Alliance  
less (\$2.7) transfer journal 6032 RM2
- f \$1.2 Jan'07 Pro Unlimited
- g Jul'07 leyden transfers JE 6032 RM6
- h Jun'07 Leyden transfers JE 7032 RM1
- i mostly Mar'07 Reclass Outreach & Ed JE 6250B ME → (43.0) GAS Direct see att offset be orig exp in Feb'07 to Cont. Resr.

A 25

VENDOR DETAIL - Direct charges, i.e. No Service Co Bill Pool Allocations  
Excludes Certain Reg W/C and Activity #s - SIR, Reg Comm Exp, Inj & Damages

Business Unit 00035  
Cost Category Operating Expenses  
O&M Fund (Multiple Items)  
Orig Lev2 Electric Dist & Generation  
Expense Ty 100  
Expense Ty Consultants  
Charged On (Multiple Items)

EXCLUDES KeySpan Integration WU# 10310 AND USBR Savings WU# 10320

No BP 101

Sum of Total Payables \$

Orig Bus Unit	Orig Lev3	Orig Lev4	E/G	Billing Pod	Vendor	Descr	Orig Dept	Orig Dept Descr	Orig Dept Descr	Fiscal Yr	Period	2007	2007 Totals	2008	2008 Totals	Grand Total	
National Gr Chief Oper Off	Project & Const	Elc	150		QUARTILE LLC	ENGINEERING PROJECT MANAG	26300	Proj Managers Substn	Proj Managers Substn/Sub	10	11	12					
					TANGIBLE LLC	Additional Funding	38030	Dist Project/Program M	Dist Project/Program	7,549			7,549				
					PRO UNLIMITED INC	Discount Lost	38030	Dist Project/Program M	Dist Project/Program	59	24		76				
					PROFESSIONALS INC	PRO Payrol Firm Svcs provid	38030	Dist Project/Program M	Distribution Standard	516	665		1,181				
						Additional Funding CO #9 &	38030	Dist Project/Program M	Distribution Standard	579			579				
										8,656	689		9,345				
										8,656	689		9,345				
										8,656	689		9,345				
										8,656	689		9,345				
										8,656	689		9,345				
Elc Total																	
Project & Const Management Total																	
Engineering & Elc			150		TRO ENGINEERS INC	E/PRO Eng & Environ Consulting	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc Total																	
Engineering & Elc			150		TRO ENGINEERS INC	ADDITIONAL FUNDING - Eng. De	34600	Distribution Central Des	Div Dept-Eastern NY								
Elc																	

G102 - CSM Exp Type 100s Exp Type 100 Send to Contacts C3 - Elec Dis02 - Vendor Detail CY07 ET 100 E Dis xl S. m...

Sum of Total Payables \$										Fiscal Yr		Period													
Orig Bus Unit	Orig Lev3	Orig Lev4	E/G	Billing Pod	Vendor	Descr	Orig Dept	Orig Dept Descr	Orig Dept Descr	2007	2007 Total	2008									2008 Total	Gross Total			
Niagara Moh SHES	Environmental	Elec			STANTEC CONSULTING SERV	STANTEC Blanket Welland Cons.	38400	Licensing & Permittin-	Line Serv Maint & Const Trans Design-NY	10	11	12		1	2	3	4	5	6	7	8	9	2008 Total	Gross Total	
					NATIONAL TRAFFIC SERVICE	Increase funding to P.O. 5463	38400	Licensing & Permittin-	Licensing & Permittin-NY						2,499		5,248						7,747	7,747	
						Increase Purchase Order	38400	Licensing & Permittin-	Licensing & Permittin-NY						771			450		287			778	778	
					Total													85					56	56	
					Elec Total													141					141	141	
					GAS	STANTEC CONSULTING SERV	STANTEC Blanket Welland Cons.	38400	Licensing & Permittin-	Gas System Engineering	20,000	1,185		3,270		7,355	1,277	89	4,350	717		17,660	17,660		
					Total									3,270		7,355	1,284	89	4,350	717		17,677	17,677		
					GAS Total									272								272	272		
					Environmental Total									272								272	272		
					SHES Total									272								272	272		
Niagara Mohawk Power Corp Total							20,000	1,185		21,185				3,270		7,355	1,284	89	4,350	717		17,950	39,134		
Nantucket Chief Oper Office Project & Cong					GAS	PRO UNLIMITED INC	IPro Payroll Firm Svcs provid	36630	CMS Admin Support Sg	CMS Admin Support	65,084	76,135	31,845	175,059	14,860	44,876	15,716	61,662	5,885	48,938	22,660	39,361	28,259	453,726	
					Total									1,161								1,161	1,161		
					GAS Total									1,161								1,161	1,161		
					Project & Contract Management Total									1,161								1,161	1,161		
Chief Oper Office-Elec Dist Total							1,161			1,161				1,161								1,161	1,161		
Nantucket Electric Company Total							1,161			1,161				1,161								1,161	1,161		
Massachusetts Chief Oper Office Project & Cong							1,161			1,161				1,161								1,161	1,161		
					Total	VERIZON WIRELESS	Expense Distribution	26010	CMS Contract Management Operations Mgmt-NY	1,161				1,161								1,161	1,161		
					Elec Total									31								31	31		
					Project & Contract Management Total									31								31	31		
Chief Oper Office-Elec Dist Total							31			31				31								31	31		
Massachusetts Electric Company Total							31			31				31								31	31		
Gross Total							100,056	95,260	62,510	278,856	43,950	73,865	33,030	66,016	31,471	146,130	110,762	71,673	61,606	638,532		917,381			

Business_Unit	00035
Cost_Category	Operating Expenses
O&M Func	(Multiple Items)
Orig Lev2	Electric Dist & Generation
Expense_Type	100
Expense_Type_Des	Consultants
Charged_Dept	(Multiple Items)

**Excludes:** All A/P, Co99 Bill Pools & Co36 Realloc JE's  
(must do exclusion by Jnl to leave in BP 00100, 101,102)

A 29

3102 - OS4KExp Type 100Exp Type 100Send to Contacts103 - Elec Dist01 - ProRe & JE Data01 CY07 ET100 E Dist XLS, 03/05/2008





Att A  
Transmission

**PROFILE OF All Expense Type 100 (Consultants) - Chgd to Co 36 in CY 2007**  
**Attributed to Transmission**

excludes Reg. Accounts 804, 808.1, 808.2, 904, 925, 928 and  
all activities relating to SIR ( AG0110, AG0230, DM1280, DM2245, DM3055, TM1290, TM3055)  
(\$000's)

last update 02/15/2008

**Total Exp 100 - Provider**

Svc Co 99  
NM 36  
NGUSA 1  
Other  
Total

<b>TOTAL ET 100 Chgd to Co 36</b>		
<u>Elec</u>	<u>GAS</u>	<u>Total</u>
\$ 9,688.4	\$ 1,743.2	\$ 11,431.6
3,451.4	591.0	4,042.4
(453.1)	(54.1)	(507.2)
96.8	1.2	98.0
\$12,783.5	\$ 2,281.3	\$ 15,064.8

<b>E/G split by Co.</b>		
<u>Elec</u>	<u>GAS</u>	<u>% to Tot</u>
84.8%	15.2%	75.9%
85.4%	14.6%	26.8%
89.3%	10.7%	-3.4%
98.8%	1.2%	0.7%
84.9%	15.1%	100.0%

**Transm - Provider**

Svc Co 99  
NM 36  
NGUSA 1  
Other  
Total

<u>Elec</u>	<u>GAS</u>	<u>Total</u>
\$ 829.8	\$ -	\$ 829.8
249.9	-	249.9
(0.4)	-	(0.4)
\$ 1,079.3	\$ -	\$ 1,079.3

**% of Total ET 100 chgd to NM**

<u>Elec</u>	<u>GAS</u>	<u>Total</u>
8.6%	0.0%	7.3%
7.2%	0.0%	6.2%
0.0%	0.0%	0.0%
-0.4%	0.0%	-0.4%
8.4%	0.0%	7.2%

**Transm - Provider**

Svc Co 99  
NM 36  
NGUSA 1  
Other  
Total

<b>Primary Source</b>			
<u>JE's</u>	<u>A/P</u>	<u>Other</u>	<u>Total</u>
\$ 345.8	\$ 484.0	\$ -	\$ 829.8
167.3	82.2	0.4	249.9
-	-	(0.4)	(0.4)
\$ 513.1	\$ 566.2	\$ -	\$ 1,079.3

**Primary Source for each Provider**

<u>JE's</u>	<u>A/P</u>	<u>Other</u>	<u>Total</u>
41.7%	58.3%	0.0%	100.0%
66.9%	32.9%	0.2%	100.0%
0.0%	0.0%	100.0%	100.0%
47.5%	52.5%	0.0%	100.0%

Ref  
Next Tab      Ref  
                 Vendor  
                 File

A 32

Att A  
Gas Dist.

Date of Request 6-6-08

Request No. DAG-2

NMPC Req. No. NM 33 DPS-33 DAG-2

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Case 08-G-0609 Gas Rate Case  
Request for Information

FROM: Denise Gerbsch

Request: O&M Expenses – queries for Expense Type 110 - Contractors

I. For expense type 110, Contractors, please provide the following queries for the historic test year, i.e. TME 12/31/2007-

(a) For direct charges to Co 36 – GAS; By originating business unit, then billing pool. The grand total of the query should be \$9,989,333 as per workpaper #56 in Volume B of the Workpapers (lines 2 and 4).

(b) For indirect charges to Co 36 – GAS; By originating business unit, then billing pool. The grand total of the query should be \$1,470,703 as per workpaper #56 in Volume B of the Workpapers (lines 1 and 3).

(c) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by activity and activity description. The grand total of the query should be \$9,970,398 as per workpaper #56 in Volume B of the Workpapers (line 2).

(d) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by activity and activity description, then by vendor. The grand total of the query should be \$9,970,398 per workpaper #56 in Volume B of the Workpapers (line 2).

(e) For A/P Direct Charges to Co 36 – GAS; By originating business unit, then by vendor, then by activity and activity description. The grand total of the query should be \$9,970,398 as per workpaper #56 in Volume B of the Workpapers (line 2).

(f) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by activity and activity description. The grand total of the query should be \$1,306,877 as per workpaper #56 in Volume B of the Workpapers (line 1).

(g) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by activity and activity description, then by vendor. The grand total of the query should be \$1,306,877 as per workpaper #56 in Volume B of the Workpapers (line 1).

(h) For A/P Indirect Charges to Co 36 from Co 99 (and any other additional business units if applicable) – GAS; By originating business unit, then by vendor, then by activity and activity description. The grand total of the query should be \$1,306,877 as per workpaper #56 in Volume B of the Workpapers (line 1).

(i) For On-line journal entries charged to Nimo, Allocated to Gas - Rerun query shown on page 121 of the workpapers by activity and activity description, then by journal id, making sure to identify the specific monthly period associated with each journal id. The grand total of the query should be \$18,936 as per workpapers #56 and 121 in Volume B of the Workpapers.

(j) For On-line journal entries charged to Service Co, Allocated to Nimo Gas - Rerun query shown on pages 123 - 125 of the workpapers by activity and activity description, then by journal id, making sure to identify the specific monthly period associated with each journal id. The grand total of the query should be \$163,826 as per workpapers #56 and 125 in Volume B of the Workpapers.

Response:

Parts A – J: Please see attached.

Confidential information found on Parts D, E, G, H

NOTE:

- Part I and H were revised by requester to include originating business unit.

Name of Respondent:

Timothy Lillis

Date of Reply:

June 12, 2008

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Direct Charges to Co 36 - Gas (SUMMARY)****Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)****PART I. A ONLY**

Sum of Charged to NM - Gas		Journal Entry Source		
Orig Business Unit	Billing Pool	AP	On Line JE	Grand Total
00036		\$3,868,672.87	-\$175,549.57	\$3,693,123.30
	00100	\$1,548,091.47	\$226,222.01	\$1,774,313.48
	00102	\$441,191.06	-\$197,147.96	\$244,043.10
00036 Total		\$5,857,955.39	-\$146,475.52	\$5,711,479.87
00099		\$2,381,089.90	\$138,258.40	\$2,519,348.30
	00100	\$610,193.81	-\$4,132.25	\$606,061.56
	00102	\$1,120,963.20	\$31,284.95	\$1,152,248.14
00099 Total		\$4,112,246.91	\$165,411.10	\$4,277,658.01
00005	00100	\$195.28		\$195.28
00005 Total		\$195.28		\$195.28
Grand Total		\$9,970,397.58	\$18,935.58	\$9,989,333.16

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. B ONLY**

Sum of Charged to NM - Gas		Journal Entry Source		
Orig Business Unit	Billing Pool	AP	On Line JE	Grand Total
00036		\$0.00		\$0.00
	00232	\$0.00		\$0.00
	00380	\$6,846.29		\$6,846.29
	00247	\$0.00	\$0.00	\$0.00
	00236	\$7,845.36		\$7,845.36
	00235	\$0.00		\$0.00
	00601	\$4,785.74		\$4,785.74
	00233	\$0.00		\$0.00
	00231	\$0.00		\$0.00
	00253	\$0.00		\$0.00
	00353	\$21,835.62		\$21,835.62
	00352	\$10.68		\$10.68
	00256	\$0.00		\$0.00
	00375	\$3,808.63		\$3,808.63
	00229	\$119.62		\$119.62
	00282		\$258.16	\$258.16
	00297	\$0.00		\$0.00
	00604	\$1,241.71		\$1,241.71
00036 Total		\$46,493.64	\$258.16	\$46,751.80
00099			\$0.00	\$0.00
	90601		\$0.00	\$0.00
	90605		\$0.00	\$0.00
	00232	\$0.00	\$0.00	\$0.00
	00380	\$509,617.47	\$97,309.25	\$606,926.71
	00247	\$0.00	\$0.00	\$0.00
	00236	\$210,562.37	\$69,228.33	\$279,790.70
	00605	\$3,568.44	-\$219.47	\$3,348.97
	00999	\$0.00	\$0.00	\$0.00
	00235	\$0.00	\$0.00	\$0.00
	00601	\$22,691.47	-\$4,321.87	\$18,369.60
	00233	\$0.00	\$0.00	\$0.00
	00237	\$0.00	\$0.00	\$0.00
	00238		\$0.00	\$0.00
	00231	\$0.00	\$0.00	\$0.00
	00253	\$0.00	\$0.00	\$0.00
	00353	\$267,512.57	\$699.20	\$268,211.77
	00352	\$7,960.47	-\$32.75	\$7,927.72
	00256	\$0.00	\$0.00	\$0.00
	00375	\$97,537.31	\$0.00	\$97,537.31
	00282	\$4.81		\$4.81
	00272	\$4,022.47		\$4,022.47
	00297	\$0.00		\$0.00
	00230	\$0.00		\$0.00
	00604	\$126,492.50	\$470.64	\$126,963.15

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. B ONLY**

Sum of Charged to NM - Gas		Journal Entry Source	
Orig Business Unit	Billing Pool	AP	On Line JE
	00358	\$0.00	
	00542	\$0.00	
	00382	\$880.79	
00099 Total		\$1,250,850.67	\$163,133.32
00010	00380		\$440.58
	00247	\$0.00	
	00604	\$875.22	
00010 Total		\$875.22	\$440.58
00048	00353	\$159.28	
	00256	\$0.00	
00048 Total		\$159.28	
00049	00232	\$0.00	
	00236	\$561.56	
	00235	\$0.00	
	00297	\$0.00	
00049 Total		\$561.56	
00021	00232	\$0.00	
	00233	\$0.00	
00021 Total		\$0.00	
00005	00232	\$0.00	
	00380	\$150.95	
	00247	\$0.00	
	00235	\$0.00	
	00233	\$0.00	
	00253	\$0.00	
	00353	\$45.39	
	00352	\$137.74	
	00256	\$0.00	
	00297	\$0.00	
	00604	\$2,903.63	-\$5.59
00005 Total		\$3,237.71	-\$5.59
00004	00380	\$959.21	
	00236	\$3,739.53	
00004 Total		\$4,698.73	
00041	00232	\$0.00	
	00297	\$0.00	
00041 Total		\$0.00	
<b>Grand Total</b>		<b>\$1,306,876.81</b>	<b>\$163,826.47</b>



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
00036	AG0110	Environmental Site Assess & Re	\$1,094,445.58
	AG0215	Economic Development Activitie	\$446.36
	AG0245	Corporate Matters/Contracts	\$7,171.75
	AG0485	Provide Safety & Health Servic	\$24,374.12
	AG0493	Provide Administrative & Gener	\$17,271.91
	AG0495	Manage Real Estate (T&D)	\$89.07
	AG0690	Printing & Duplicating	\$295.39
	AG0710	Manage Property Tax	\$2,441.63
	AG0730	Accounting Services	\$3,323.18
	AG0838	IS Support - Customer Service	\$76,920.22
	AG0847	IS Support A&G	\$9,301.55
	AG0965	Two Way Radio - Maintenance	\$1,555.96
	AG0990	Credit & Collections	\$80,799.17
	AG1000	Customer Billing	\$1,015.16
	AG1010	Respond to Customer Calls/Inqu	\$8,976.36
	GM9000	Repair Tools - Gas	\$13,259.37
	GO0135	Update Maps and Records locati	\$282.20
	GO9001	Supervise and Administer - Gas	\$22,140.09
	GO9035	Perform Locating/Dig Safe-Gas	\$1,417,197.40
	AG0480	Employee Development	\$2,194.68
	GO0205	Attend Safety Meetings - Gas	\$2,056.00
	AG0255	Regulatory Legal Services	\$997.02
	AG0650	MGP Relocations	\$5,138.64
	AG0465	HR Transactional Services	\$1,849.77
	AG0570	Roads & Pavement Maintenance	\$16,027.12
	GM0160	Tran Pipeln Integrity/Mandated	\$8,650.84
	AG0560	Structural/Roof Maintenance	\$25,945.12
	AG0665	Engineering Analysis/Project W	\$245.24
	FR2000	Remove General Facility-Gas	\$4,387.50
	AG0585	Security System Maintenance	\$5,566.92
	GO9096	Perform Special Project/Study	\$1,196,794.36
	AG0545	Fire Protection/Life Safety	\$7,838.62
	AG0100	Acquire/Maintain Environmental	\$3,895.37
	GO5000	Connect/Disconnect Gas Meter	\$487.92
	GM0140	Maintain Miscellaneous Gas Fac	\$92,377.99
	AG0831	IS Integration	\$300.00
	AG0670	Mail & Courier	\$1,699.02
	GO0200	Perform Clerical - Gas	\$16,343.05
	AG0565	Other/Misc Maintenance	\$1,577.88
	AG0535	Electrical Maintenance	\$8,298.72
	AG0550	HVAC Maintenance	\$136,215.43
	AG0555	Plumbing Maintenance	\$7,235.08
	AG0530	Waste Removal	\$19,987.20
	AG0580	Snow Removal	\$99,804.40

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Direct Charges to Co 36 - Gas (AP Detail)****Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)****PART 1. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	GO0210	Attend Training Other Than Saf	\$1,130.40
	AG0290	Provide Security Services	\$41,123.51
	AG0525	Janitorial	\$2,602.86
	GO0100	Perform Business District Surv	\$23,083.66
	AG0040	Employee Communications	\$4,828.95
	GM0125	Maintain Gas Right of Way	\$177,407.09
	GM0150	Perform Site Restoration - Gas	\$132,822.31
	GM0110	Investigate Leak Maintenance o	\$59,535.38
	AG0575	Grounds Maintenance	\$31,763.01
	AG1001	Mailing - Customer Service	\$264,027.01
	GM0120	Perform Leak Investigation & R	\$363,061.50
	AG0680	Copier Equipment	\$223.61
	AG0540	Elevator Maintenance	\$606.06
	AG0645	Signage	\$686.55
	GM0105	Repair/Install Corrosion Contr	\$157,881.27
	GM0135	Repair Valve (Critical D P	\$11,964.07
	AG0900	Maintain Intellectual Property	\$425.00
	GM5020	Repair Large Gas Meter	\$1,140.48
	AG0610	Water/Sewer Utilities	\$1,513.87
	GM0115	Repair Gas Leak Maintenance of	\$76,900.29
	GM0130	Repair Gas Regulator Station E	\$621.72
	GM0141	Maintain Miscellaneous Gas Fac	\$1,257.02
	GM0145	Retire Inactive Gas Service	\$6,728.29
	GM9005	Perform Yard Maintenance - Gas	\$11,905.58
	GO0165	Inspect Critical Valve	\$6,171.32
	GO0191	Test Gas Facilities Maintenanc	\$1,903.34
	GO5021	Leak Investigation Maintenance	\$185.95
	GO5065	Curb Box Inspection	\$386.23
	AG0675	Warehouse/Dock Activities	\$123.49
	AG0429	Lab Activities Gas	\$361.33
	AG0515	Real Estate Records (T&D)	\$90.93
	AG0825	Develop & Maintain Standards/P	\$2,938.14
	GM0100	Inspect/Replace Curb Box	\$3,863.92
	GM0117	Fitting Work Gas Mtr Bar&Riser	\$634.02
	GO1000	LNG operating/maint. supv.	\$682.55
	GO9090	Dispatch Crews - Gas	\$2,511.93
	AG0630	Facilities Support Center	\$809.20
	GM3020	Maint District Regulator Stat	\$16,751.51
00036 Total			\$5,857,873.69
00099	AG0110	Environmental Site Assess & Re	\$190,047.87
	AG0245	Corporate Matters/Contracts	\$12,860.20
	AG0485	Provide Safety & Health Servic	\$33,034.67
	AG0493	Provide Administrative & Gener	\$944.39
	AG0730	Accounting Services	\$20,389.24

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0838	IS Support - Customer Service	\$84,366.05
	AG0847	IS Support A&G	\$31,356.97
	AG0855	Maintenance & Support	\$504.90
	AG0880	Telecom & Network (Voice/Data)	\$3,192.18
	AG0965	Two Way Radio - Maintenance	\$940.78
	AG0990	Credit & Collections	\$411,820.89
	AG0992	Miscellaneous Customer Account	\$749.70
	AG1000	Customer Billing	\$272.00
	AG1010	Respond to Customer Calls/Inqu	\$17,298.97
	AG1012	Supervision - Customer Service	\$440,862.60
	GM9000	Repair Tools - Gas	\$21,487.09
	GO9000	Supervise and Administer - Gas	\$66,462.00
	GO9001	Supervise and Administer - Gas	\$188,544.75
	GO9035	Perform Locating/Dig Safe-Gas	\$532,068.53
	AG0480	Employee Development	\$1,095.38
	GO0205	Attend Safety Meetings - Gas	\$414.00
	AG0255	Regulatory Legal Services	\$146.88
	AG0650	MGP Relocations	\$3,575.68
	AG0570	Roads & Pavement Maintenance	\$2,022.81
	GM0160	Tran Pipeln Integrity/Mandated	\$95,014.61
	AG0560	Structural/Roof Maintenance	\$6,702.81
	AG0665	Engineering Analysis/Project W	\$449.06
	AG0585	Security System Maintenance	\$16,400.56
	GO9096	Perform Special Project/Study	\$89,350.85
	AG0545	Fire Protection/Life Safety	\$1,274.99
	GM0140	Maintain Miscellaneous Gas Fac	\$25,329.21
	GO9200	Perform Detail Design-Non Cap	\$5,959.40
	AG0670	Mail & Courier	\$200.43
	GO0200	Perform Clerical - Gas	\$622.70
	AG0565	Other/Misc Maintenance	\$4,754.17
	AG0535	Electrical Maintenance	\$2,300.34
	AG0550	HVAC Maintenance	\$8,880.43
	AG0555	Plumbing Maintenance	\$128.90
	AG0530	Waste Removal	\$22,161.09
	AG0580	Snow Removal	\$47,759.16
	AG1005	Retail Access Services	\$591.60
	GO9105	Perform Engineering System Pla	\$35,093.32
	GO0210	Attend Training Other Than Saf	\$10,686.69
	AG0290	Provide Security Services	\$37.94
	AG0525	Janitorial	\$190,364.65
	GO0100	Perform Business District Surv	\$4,871.36
	GM0125	Maintain Gas Right of Way	\$351,869.49
	GM0150	Perform Site Restoration - Gas	\$122,634.61
	GM0110	Investigate Leak Maintenance o	\$7,779.32

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Direct Charges to Co 36 - Gas (AP Detail)****Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)****PART 1. C ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0575	Grounds Maintenance	\$12,446.02
	GO5036	Carbon Monoxide Investigation	\$50.00
	AG1001	Mailing - Customer Service	\$126,470.55
	GM0120	Perform Leak Investigation & R	\$492,743.47
	AG0540	Elevator Maintenance	\$9,425.39
	AG0645	Signage	\$9,279.94
	GO0190	Test Gas Facilities Maintenanc	\$203.90
	GO9127	Perform Transmission Building	\$382.00
	GM0105	Repair/Install Corrosion Contr	\$98,822.78
	GM0135	Repair Valve (Critical D P	\$168,239.02
	AG0655	Other Tenant Services	\$52.06
	AG0035	Customer Communications - Non-	\$23.08
	AG0875	Systems Planning Strategy & E	\$105.52
	GM0115	Repair Gas Leak Maintenance of	\$39,124.12
	GM0141	Maintain Miscellaneous Gas Fac	\$1,767.66
	GM0145	Retire Inactive Gas Service	\$264.27
	GM9005	Perform Yard Maintenance - Gas	\$13,758.58
	GO0165	Inspect Critical Valve	\$310.87
	AG0836	IS Development - Customer Serv	\$683.40
	GO5065	Curb Box Inspection	\$53.46
	GO0105	Inspect/Test Volume Correctors	\$462.24
	AG0429	Lab Activities Gas	\$1,112.11
	AG0015	Communications with Media	\$12,081.89
	AG0635	Office Furniture	\$4,484.63
	GM0100	Inspect/Replace Curb Box	\$53.52
	GM0117	Fitting Work Gas Mtr Bar&Riser	\$231.83
	AG0640	Moves & Relocations	\$3,854.88
	GM0116	Repair Gas Leak Maintenance of	\$83.53
00099 Total			\$4,112,246.91
00005	AG0530	Waste Removal	-\$22.95
	AG0645	Signage	\$218.23
00005 Total			\$195.28
	AG0565	Other/Misc Maintenance	\$81.70
Total			\$81.70
<b>Grand Total</b>			<b>\$9,970,397.58</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
00036	AG0110	Environmental Site Assess & Re	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$8,188.38
			PRO UNLIMITED INC	\$228.12
			SYNAPSE ENGINEERING PLLC	\$9,468.58
			ABSCOPE ENVIRONMENTAL INC	\$628,695.43
			ADLER TANK RENTALS	\$1,094.56
			BEILEM SERVICE	\$76.22
			BOBBI H SMOROL	\$21.25
			BUFFALO DRILLING COMPANY INC	\$7,102.18
			C3 ENVIRONMENTAL LIMITED	\$5,909.14
			COMPASS ENVIRONMENTAL INC	\$253,452.23
			CWM CHEMICAL SERVICES LLC	\$141.78
			D A COLLINS ENVIRONMENTAL	\$18,918.15
			EARTH TECH INC	\$95,742.88
			GLOVERSVILLE-JOHNSTOWN JOINT WASTEWATER	\$33,567.22
			HANSON AGGREGATES NEW YORK INC	\$3,428.80
			HJ BRANDELES CORP	\$141.72
			JANITRONICS BUILDING SERVICES	\$91.80
			NORLITE CORPORATION	\$318.54
			OP-TECH ENVIRONMENTAL SERVICES INC	\$20,791.16
			RICELLI ENTERPRISES LLC	\$1,175.84
			UNITED INDUSTRIAL SERVICES INC	\$461.61
			WASTE MANAGEMENT OF NY LLC	\$5,430.02
	AG0215	Economic Development Activities	UPSTATE NEW YORK MANAGEMENT	\$446.36
	AG0245	Corporate Matters/Contracts	PRO UNLIMITED INC	\$7,171.75
	AG0485	Provide Safety & Health Service	EUREST DINING SERVICES	\$58.52
			ACCESS HEALTH SYSTEMS INC	\$17.00
			ALCOPRO INC	\$476.68
			ALICE HYDE MEDICAL CENTER	\$26.52
			BASSETT HEALTHCARE	\$7.48
			BUFFALO ERGONOMICS AND REHABILITATION	\$68.00
			CANTON POISDAM HOSPITAL	\$59.50
			CASCADE OCCUPATIONAL MEDICINE	\$11.05
			CENTER FOR OCCUPATIONAL HEALTH	\$83.13
			CENTREX CLINICAL LABORATORIES	\$131.75
			COLUMBIA MEMORIAL HOSPITAL	\$17.85
			ELI	\$191.25
			ELLIS HOSPITAL	\$45.90
			FEDEX	\$16.96
			FITNESS FORUM PHYSICAL THERAPY	\$100.64
			FLORIDA PHYSICIANS MEDICAL GROUP	\$26.35
			HEALTHWORKS WNY LLP	\$479.40
			INDUSTRIAL MEDICAL ASSOCIATES PC	\$19,099.21
			INSTRUMENTATION ASSOCIATES INC	\$182.10
			LAKESHORE EMPLOYEE TESTING SERVICES INC	\$25.50
			LEGACY LABORATORY SERVICES	\$5.78
			LEWIS COUNTY GENERAL HOSPITAL	\$6.80
			MACNY	\$20.74
			MARLIN WAKESBERG	\$85.00
			MEDREADY MEDICAL GROUP	\$40.80
			MOUNTAIN MEDICAL URGENT CARE	\$53.55
			NORMAN J LESSWING PHD	\$391.00
			OCCUPATIONAL HEALTH CARE	\$43.35
			OCCUPATIONAL HEALTH CENTERS OF THE	\$15.90
			OCCUPATIONAL MEDICINE ASSOCIATES	\$102.00
			OCCUPATIONAL WELLNESS CENTER	\$77.35
			OSWEGO HOSPITAL	\$29.75
			PATRICIA J RIVERS	\$1,387.20
			PAUL S CURTIS MD PC	\$13.60
			PHYSICAL THERAPY PLUS	\$216.75
			SARATOGA LABS	\$44.20
			SMART DOCUMENTS SOLUTIONS LLC	\$4.53
			STERICYCLE INC	\$82.58
			ST MARY'S HOSPITAL	\$8.84
			THOMAS NICOLIA PT ASSOCIATES	\$476.00
			THOMPSON PUBLISHING GROUP INC	\$74.08

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
		UMMC CORPORATE HEALTH	\$46.75
		UNITED MEMORIAL MEDICAL CENTER	\$8.50
		WCA HOSPITAL	\$14.28
AG0493	Provide Administrative & Gener	PRO UNLIMITED INC	\$17,192.01
		BOMA	\$79.90
AG0495	Manage Real Estate (T&D)	PRO UNLIMITED INC	\$89.07
AG0690	Printing & Duplicating	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$295.39
AG0710	Manage Property Tax	PRO UNLIMITED INC	\$266.53
		ALBANY COUNTY	\$0.00
		ALLEGHANY COUNTY	\$170.00
		CAFTARAUGUS COUNTY	\$257.67
		CHAUTAUQUA COUNTY	\$255.00
		CLINTON COUNTY	\$13.60
		ESSEX COUNTY	\$215.73
		FULTON COUNTY	\$8.50
		HAMILTON COUNTY	\$85.00
		HERKIMER COUNTY	\$1.70
		JEFFERSON COUNTY	\$46.75
		MADISON COUNTY	\$119.00
		MONTGOMERY COUNTY	\$214.92
		NIAGARA COUNTY	\$255.34
		ONEIDA COUNTY	\$4.25
		ONTARIO COUNTY	\$208.63
		OSWEGO COUNTY	\$102.00
		WASHINGTON COUNTY	\$217.01
AG0730	Accounting Services	ACCOUNTEMPS	\$3,323.18
AG0838	IS Support - Customer Service	CENTRIC CONSULTING LLC	\$3,810.55
		COMPUTER TASK GROUP INC	\$945.91
		DYNAMIC CONSULTING	\$2,181.95
		SYSTEMS WEST COMPUTER RESOURCES	\$67,686.13
		TAC WORLDWIDE COMPANIES	\$261.12
		TECHNICAL AID CRYSTAL INC	\$2,034.56
AG0847	IS Support A&G	SYSTEMS WEST COMPUTER RESOURCES	\$9,301.55
AG0965	Two Way Radio - Maintenance	CUMMINS NORTHEAST INC	\$426.09
		EASTERN HEATING & COOLING INC	\$1,129.87
AG0990	Credit & Collections	PRO UNLIMITED INC	\$3,768.46
		E-OSCAR-WEB	\$102.66
		EQUIFAX INFORMATION SVCS LLC	\$19,343.22
		EQUIFAX MARKETING SERVICES	\$6,231.91
		NCO FINANCIAL SYSTEMS INC	\$311.68
		PACER SERVICE CENTER	\$155.61
		ROBERT M RAIAJCZAK JR PC	\$8,937.02
		SCHNEIDER & ASSOCIATES PLLC	\$31,228.28
		UTILITY ACCESS SOLUTIONS	\$8,123.62
		WESTERN UNION FINANCIAL SERVICES	\$2,596.71
AG1000	Customer Billing	COLDEN CORPORATION	\$1,015.16
AG1010	Respond to Customer Calls/Inqu	PRO UNLIMITED INC	\$269.89
		LANGUAGE LINE SERVICES	\$8,706.47
GM9000	Repair Tools - Gas	B LANN EQUIPMENT COMPANY INC	\$192.00
		CENTRAL PLASTICS COMPANY	\$337.73
		DEKATHERM INC	\$949.65
		EF TECHNOLOGIES INC	\$423.71
		MUELLER COMPANY	\$8,904.33
		OCE IMAGISTICS INC	\$258.00
		ROLFE INDUSTRIES INC	\$599.00
		ULC ROBOTICS	\$850.68
		VERMEER NORTHEAST	\$744.27
GO0135	Update Maps and Records locati	PRO UNLIMITED INC	\$282.20
GO9001	Supervise and Administer - Gas	ABLE TESTING AND INSPECTION INC	\$2,692.93
		HAUN WELDING SUPPLY INC	\$415.61
		RAMTECH SOFTWARE SOLUTIONS INC	\$18,954.00
		VIOLATIONS PROCESSING CENTER	\$77.55
GO9035	Perform Locating/Dig Safe-Gas	GROUND WORKS UTILITIES LLC	\$38,535.14
		OCE IMAGISTICS INC	\$50.00
		PREMIER UTILITY SERVICES LLC	\$1,378,612.26

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. D ONLY**

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit	AG0480	Employee Development	PRO UNLIMITED INC	\$1,852.27
			BOUNCES BY SUNSHINE INC	\$33.15
			HAMPDEN ENGINEERING CORPORATION	\$309.26
	GO0205	Attend Safety Meetings - Gas	SAFETY AWARENESS SOLUTIONS	\$2,056.00
	AG0255	Regulatory Legal Services	PRO UNLIMITED INC	\$997.02
	AG0650	MGP Relocations	COLDEN CORPORATION	\$773.89
			AALCO SERVICES	\$118.42
			ABSCOPE ENVIRONMENTAL INC	\$3,772.98
			OP-TECH ENVIRONMENTAL SERVICES INC	\$146.22
			S & W SERVICES INC	\$52.60
			WASTE MANAGEMENT OF NH INC	\$274.52
	AG0465	HR Transactional Services	CR FLETCHER ASSOCIATES INC	\$741.08
			PRO UNLIMITED INC	\$936.99
			MERCY WORKS	\$171.70
	AG0570	Roads & Pavement Maintenance	ASPLUNDH TREE EXPERT CO	\$449.85
			AALCO SERVICES	\$3,813.61
			BARTLETT TREE EXPERTS INC	\$1,661.58
			B&R DEVELOPMENT CORP	\$276.08
			HAZMAT ENVIRONMENTAL GROUP INC	\$123.01
			HITCHCOCK BUILDING AND GROUNDS INC	\$7,172.30
			HUEN ELECTRIC INC	\$1,496.00
			MARZANO PAVING INC	\$414.12
			MEXICO SMALL ENGINE SERVICE	\$310.48
			MULLEN INDUSTRIAL HANDLING CORP	\$35.45
			NEENAH FOUNDRY COMPANY	\$98.25
			SALT SPRINGS PAVING	\$140.27
			UNITED RENTALS	\$36.11
	GM0160	Tran Pipeln Integrity/Mandated	PRO UNLIMITED INC	\$522.84
			DEKATHERM INC	\$8,128.00
	AG0560	Structural/Roof Maintenance	JOSALL SYRACUSE INC	\$3,296.08
			AALCO SERVICES	\$509.07
			ALL TYPE PROFESSIONAL DOORS	\$450.74
			ANVIL FENCE & SUPPLY CO INC	\$469.72
			ARBON EQUIPMENT CORPORATION	\$31.74
			B & D GLASS CO INC	\$2,184.44
			B&R DEVELOPMENT CORP	\$1,237.77
			BUFFALO GLASS BLOCK COMPANY	\$746.13
			CAPITAL CONSTRUCTION CORPORATION	\$542.01
			CARPETS WHOLESALE INCORPORATED	\$1,441.94
			DIAMOND ROOFING COMPANY INC	\$100.98
			ECLIPSE OVERHEAD DOORS	\$126.31
			EFFICIENT TECHNOLOGIES INC	\$115.77
			GYPSUM WHOLESALE INC	\$77.85
			H & T INTERIOR SYSTEMS LLC	\$116.52
			JETT PAINTING INC	\$467.50
			LAWRENCE RIEBEN & SONS INC	\$908.90
			LPCIMINELLI CONSTRUCTION CORPORATION	\$3,291.20
			MADSEN OVERHEAD DOORS	\$171.29
			MID-STATE DOOR INC	\$619.65
			MULLEN INDUSTRIAL HANDLING CORP	\$148.30
			NEON GLASSWORKS	\$1,232.04
			OP-TECH ENVIRONMENTAL SERVICES INC	\$2,267.71
			OVERHEAD DOOR COMPANY OF WATERTOWN	\$651.99
			RAYNOR OVERHEAD DOOR SALES INC	\$1,572.50
			S D CARRUTHERS SONS INC	\$1,072.32
			SIGNAGE SYSTEMS	\$18.45
			TUFF-KOTE FLOORING LLC	\$2,076.21
	AG0665	Engineering Analysis/Project W	CLOUGH HARBOUR & ASSOCIATES LLP	\$245.24
	FR2000	Remove General Facility-Gas	ROOF SCAN INC	\$1,650.00
			STOHL ENVIRONMENTAL LLC	\$2,737.50
	AG0585	Security System Maintenance	JOSALL SYRACUSE INC	\$184.52
			ALL TYPE PROFESSIONAL DOORS	\$494.80
			ANVIL FENCE & SUPPLY CO INC	\$50.15
			D ARNOLD OVERHEAD DOOR LLC	\$559.18
			HAZMAT ENVIRONMENTAL GROUP INC	\$239.56

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			MID-STATE DOOR INC	\$70.69
			RAYNOR OVERHEAD DOOR SALES INC	\$1,891.01
			VIP STRUCTURES INC	\$84.46
			WAYNE-DALTON OF SYRACUSE	\$1,992.55
GO9096	Perform Special Project/Study		NORTHEAST GAS ASSOCIATION	\$146,505.00
			PRO UNLIMITED INC	\$25,000.38
			BOB TALHAM INC	\$33,373.84
			DEKATHERM INC	\$877,444.19
			GROUND WORKS UTILITIES LLC	\$1,336.28
			QUANTA TECHNOLOGY LLC	\$75,016.94
			WAYPOINT TECHNOLOGY GROUP	\$38,117.73
AG0545	Fire Protection/Life Safety		MC&S COMPANY	\$3,642.08
			ABC FIRE EXTINGUISHERS	\$165.72
			ALBANY FIRE PROTECTION INC	\$763.81
			CITY OF GLOVERSVILLE	\$6.80
			HUEN ELECTRIC INC	\$1,513.00
			J MCBAIN ELECTRIC INC	\$0.00
			M WALKER SPRINKLER COMPANY	\$297.48
			NORTH EAST FIRE PROTECTION SYSTEMS INC	\$61.85
			NOTIFIER OF NEW YORK INC	\$1,016.60
			RAYNOR OVERHEAD DOOR SALES INC	\$47.37
			SANDERS FIRE & SAFETY	\$315.42
			SYRACUSE FIRE DEPARTMENT	\$8.50
AG0100	Acquire/Maintain Environmental		CHAZEN ENGINEERING & LAND SURVEYING PC	\$3,895.37
GO5000	Connect/Disconnect Gas Meter		POWER HOUSE	\$487.92
GM0140	Maintain Miscellaneous Gas Fac		PRO UNLIMITED INC	\$16,090.36
			B LANN EQUIPMENT COMPANY INC	\$32.50
			DEKATHERM INC	\$31,668.51
			GROUND WORKS UTILITIES LLC	\$43,925.47
			HEATH CONSULTANTS INC	\$661.15
AG0831	IS Integration		ARIES GLOBAL LOGISTICS INC	\$300.00
AG0670	Mail & Courier		UNITED PARCEL SERVICE	\$1,443.70
			DUPLI ENVELOPE & GRAPHICS CORP	\$170.31
			MAILING REQUIREMENTS	\$85.00
GO0200	Perform Clerical - Gas		PRO UNLIMITED INC	\$16,343.05
AG0565	Other/Misc Maintenance		AAA EXTERMINATORS	\$40.39
			BURGER-2 WILDLIFE CONTROL	\$62.16
			RENTOKIL PEST CONTROL	\$809.78
			USDA, APHIS	\$665.55
AG0535	Electrical Maintenance		AALCO SERVICES	\$115.67
			ALOI MATERIALS HANDLING INC	\$36.72
			BRADY SYSTEMS	\$104.17
			HUEN ELECTRIC INC	\$2,457.10
			J MCBAIN ELECTRIC INC	\$1,186.11
			LPCIMINELLI CONSTRUCTION CORPORATION	\$3,291.20
			MULLEN INDUSTRIAL HANDLING CORP	\$198.54
			NEON GLASSWORKS	\$371.79
			SIMPLEX INC	\$537.42
AG0550	HVAC Maintenance		NATIONAL TRAFFIC SERVICE INC	\$4.64
			AALCO SERVICES	\$33.15
			BETLEM SERVICE	\$124,502.30
			BRADY SYSTEMS	\$440.79
			CARRIER CORPORATION	\$722.23
			COUNTY WIDE APPLIANCE	\$0.00
			DBR PLUMBING	\$43.35
			FAT FREE SYSTEMS INC	\$415.85
			GM HEWITT INC	\$129.48
			GREEN SCAPES INC	\$0.00
			INDECO CONTROLS	\$138.02
			KRELL DISTRIBUTION COMPANY INC	\$1,343.14
			MACK BROS BOILER & SHEET IRON	\$1,379.75
			M I S OF AMERICA INC	\$4,285.44
			PASCO AIR-CONDITIONING CORP	\$2,777.29
AG0555	Plumbing Maintenance		AALCO SERVICES	\$413.24
			APEX SEWER & DRAIN CLEANING INC	\$18.36



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Vendor
			BETLEM SERVICE
			BPI PIPING
			DBR PLUMBING
			DUKE'S PLUMBING & SEWER SERVICE INC
			KING'S MIDWAY
			LYLE LIGHT
			MEXICO SMALL ENGINE SERVICE
			M I S OF AMERICA INC
			OP-TECH ENVIRONMENTAL SERVICES INC
			PITCHER'S SEWER SERVICE INC
			ROTO-ROOTER SEWER SERVICE
			SCHARF PLUMBING & HEATING INC
AG0530	Waste Removal		COLDEN CORPORATION
			A & R INDUSTRIAL REPAIR INC
			HITCHCOCK BUILDING AND GROUNDS INC
			JOSEPH TRICHLO SERVICE
			OP-TECH ENVIRONMENTAL SERVICES INC
			WASTE HARMONICS LLC
AG0580	Snow Removal		NATIONAL TRAFFIC SERVICE INC
			ADIRONDACK SNOW REMOVAL
			BEST PAVING & SEAL COATING INC
			DAVIS CONSTRUCTION CO
			HITCHCOCK BUILDING AND GROUNDS INC
			INTEGRATED FACILITY SOLUTIONS
			INTERNATIONAL ROAD TECHNOLOGIES INC
			J DAVIS CONSTRUCTION LLC
			MEXICO SMALL ENGINE SERVICE
			PROLINE PROPERTY SERVICES
			SHAWN G GRANGER
			SKIP'S SERVICE STATION
			VAN SLYKE TRUCKING INC
			VIP STRUCTURES INC
			W W GRAINGER INC
GO0210	Attend Training Other Than Saf		PRO UNLIMITED INC
AG0290	Provide Security Services		PRO UNLIMITED INC
			AMC SECURITY OFFICER TRAINING
			FOSTER ASSOCIATES INC
			LEWIS UNIFORM COMPANY LLC
			SECURITAS SECURITY SYSTEMS USA INC
			SECURITY INTEGRATIONS INC
AG0525	Janitorial		GE CORPORATE CARD SERVICES
			AMERICAN
			JANITRONICS BUILDING SERVICES
			THOMPSON & JOHNSON EQUIPMENT CO INC
			WASTE HARMONICS LLC
			XPEDX
GO0100	Perform Business District Surv		PRO UNLIMITED INC
AG0040	Employee Communications		ARCOS INC
GM0125	Maintain Gas Right of Way		ASPLUNDH TREE EXPERT CO
GM0150	Perform Site Restoration - Gas		ASPLUNDH TREE EXPERT CO
			PRO UNLIMITED INC
			BOB TALHAM INC
			DAVID J GROVER INC
			GROUND WORKS UTILITIES LLC
			J K TOBIN CONSTRUCTION CO INC
			MEYERS LANDSCAPING
			R C LANDSCAPING & NURSERY INC
			THOMAS F FATONE
			WILLIAM J DYER & SONS INC
GM0110	Investigate Leak Maintenance o		PRO UNLIMITED INC
			AUSTIN PLUMBING
			CRISAFULLI BROTHERS PLUMBING & HEATING
			GROUND WORKS UTILITIES LLC
			J K TOBIN CONSTRUCTION CO INC
			MEYERS LANDSCAPING
			Total

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit			VAN SLYKE TRUCKING INC	\$2,114.40
	AG0575	Grounds Maintenance	NATIONAL TRAFFIC SERVICE INC	\$141.00
			BARTLETT TREE EXPERTS INC	\$827.12
			DENTCO	\$1,324.50
			HITCHCOCK BUILDING AND GROUNDS INC	\$6,015.65
			J&J LAWN AND TREE SERVICE	\$1,002.02
			MEXICO SMALL ENGINE SERVICE	\$6.43
			YARDSMITH	\$22,446.29
	AG1001	Mailing - Customer Service	BUFFALO ENVELOPE	\$30,113.85
			DONNELLEY MARKETING	\$514.88
			METAVANTE CORPORATION	\$26,474.96
			MOORE WALLACE	\$18,384.46
			MOORE WALLACE NORTH AMERICA INC	\$31,326.00
			PITNEY BOWES INC	\$65,681.28
			PITNEY BOWES MANAGEMENT SERVICES	\$91,531.58
	GM0120	Perform Leak Investigation & R	BOB TALHAM INC	\$153,245.33
			CRISAFULLI BROTHERS PLUMBING & HEATING	\$871.99
			DAVID J GROVER INC	\$330.19
			GROUND WORKS UTILITIES LLC	\$15,496.40
			JAKE BURNETT EXCAVATING INC	\$1,790.91
			J K TOBIN CONSTRUCTION CO INC	\$153,403.94
			MARZANO PAVING INC	\$17,122.50
			MEYERS LANDSCAPING	\$1,931.78
			R C LANDSCAPING & NURSERY INC	\$249.42
			THOMAS F FATONE	\$18,457.04
			T&T INC OF NY	\$162.00
	AG0680	Copier Equipment	BRADY SYSTEMS	\$50.10
			FAT FREE SYSTEMS INC	\$168.91
			UNITED RADIO INC	\$4.59
	AG0540	Elevator Maintenance	COMMISSIONER OF FINANCE	\$102.00
			DIVISION OF CODE ENFORCEMENT	\$93.50
			NATIONAL ELEVATOR INSPECTION SERVICES	\$410.56
	AG0645	Signage	J MCBAIN ELECTRIC INC	\$56.64
			M I S OF AMERICA INC	\$629.91
	GM0105	Repair/Install Corrosion Contr	PRO UNLIMITED INC	\$167.33
			DEKATHERM INC	\$9,206.00
			GROUND WORKS UTILITIES LLC	\$132,886.24
			HYDROVAC RESOURCES INC	\$3,707.75
			QUANTA TECHNOLOGY LLC	\$11,913.95
	GM0135	Repair Valve (Critical D P	PRO UNLIMITED INC	\$600.27
			GROUND WORKS UTILITIES LLC	\$6,069.29
			J K TOBIN CONSTRUCTION CO INC	\$5,294.51
	AG0900	Maintain Intellectual Property	ENERGY COUNCIL OF THE NORTHEAST	\$425.00
	GM5020	Repair Large Gas Meter	FISHER CONTROLS INTERNATIONAL INC	\$1,140.48
	AG0610	Water/Sewer Utilities	FRONTENAC CRYSTAL SPRINGS	\$317.41
			TOWN OF CLAY	\$1,196.46
	GM0115	Repair Gas Leak Maintenance of	PRO UNLIMITED INC	\$556.08
			GROUND WORKS UTILITIES LLC	\$75,029.71
			JOE'S OSBORNE STREET GARAGE, INC.	\$945.00
			TOWN OF LINCOLN	\$369.50
	GM0130	Repair Gas Regulator Station E	GROUND WORKS UTILITIES LLC	\$621.72
	GM0141	Maintain Miscellaneous Gas Fac	GROUND WORKS UTILITIES LLC	\$258.38
			MERIT ELECTRIC	\$598.64
			SHAMROCK SEWER SERVICES LLC	\$400.00
	GM0145	Retire Inactive Gas Service	PRO UNLIMITED INC	\$274.92
			GROUND WORKS UTILITIES LLC	\$6,453.37
	GM9005	Perform Yard Maintenance - Gas	GROUND WORKS UTILITIES LLC	\$9,035.87
			YARDSMITH	\$2,869.71
	GO0165	Inspect Critical Valve	GROUND WORKS UTILITIES LLC	\$6,171.32
	GO0191	Test Gas Facilities Maintenance	GROUND WORKS UTILITIES LLC	\$1,903.34
	GO5021	Leak Investigation Maintenance	GROUND WORKS UTILITIES LLC	\$185.95
	GO5065	Curb Box Inspection	J K TOBIN CONSTRUCTION CO INC	\$386.23
	AG0675	Warehouse/Dock Activities	MULLEN INDUSTRIAL HANDLING CORP	\$123.49
	AG0429	Lab Activities Gas	NYS DEPARTMENT OF HEALTH	\$361.33
	AG0515	Real Estate Records (T&D)	PRO UNLIMITED INC	\$90.93

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
	AG0825	Develop & Maintain Standards/P	PRO UNLIMITED INC	\$2,938.14
	GM0100	Inspect/Replace Curb Box	PRO UNLIMITED INC	\$3,863.92
	GM0117	Fitting Work Gas Mtr Bar&Riser	PRO UNLIMITED INC	\$634.02
	GO1000	LNG operating/maint. supv.	PRO UNLIMITED INC	\$682.55
	GO9090	Dispatch Crews - Gas	PRO UNLIMITED INC	\$2,511.93
	AG0630	Facilities Support Center	RAND-IMAGINIT TECHNOLOGIES	\$809.20
	GM3020	Maint District Regulator Stat	YARDSMITH	\$16,751.51
00036 Total				\$5,857,873.69
00099	AG0110	Environmental Site Assess & Re	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$2,573.96
			LIFE SCIENCE LABORATORIES INC	\$21.76
			PRO UNLIMITED INC	\$225.77
			ABSCOPE ENVIRONMENTAL INC	\$185,722.78
			BAKERCORP	\$1,196.10
			HERTZ EQUIPMENT RENTAL	\$296.48
			JANITRONICS BUILDING SERVICES	\$11.02
	AG0245	Corporate Matters/Contracts	PROFESSIONALS INC	\$5,114.71
			PRO UNLIMITED INC	\$7,006.08
			UPDA IE LEGAL INC	\$739.40
	AG0485	Provide Safety & Health Service	PROFESSIONALS INC	\$1,361.85
			ACCESS HEALTH SYSTEMS INC	\$627.30
			ADECCO HEALTH	\$1,087.63
			ADIRONDACK ENVIRONMENTAL SERVICE	\$1,029.78
			ANNALISA OSTERHOUT	\$1,332.80
			HEALTH RESOURCES CORPORATION	\$13,788.74
			HEALTHWORKS WNY LLP	\$4,558.42
			OCCU-HEALTH	\$15.30
			PATRICIA J RIVERS	\$40.80
			QUEST DIAGNOSTICS INC	\$8,739.86
			SOUTH VOLUSIA MEDICAL ASSOCIATES	\$35.70
			TRANSPORTATION ADVISOR INC	\$416.50
	AG0493	Provide Administrative & Gener	GE CORPORATE CARD SERVICES	-\$318.24
			PROFESSIONALS INC	\$977.88
			PRO UNLIMITED INC	\$284.74
	AG0730	Accounting Services	ACCOUNTEMPS	\$18,289.77
			PRO UNLIMITED INC	\$229.48
			ROBERT HALF FINANCE & ACCOUNTING	\$1,870.00
	AG0838	IS Support - Customer Service	PRO UNLIMITED INC	\$3,985.97
			AJILON CONSULTING	\$22,415.42
			BLACK AND VEATCH NEW YORK	\$17,702.82
			CENTRIC CONSULTING LLC	\$9,406.95
			COMFORCE INFORMATION TECH INC	\$724.75
			ISSI TECHNOLOGY PROFESSIONALS	\$25,925.94
			TEKSYSTEMS INC	\$4,204.20
	AG0847	IS Support A&G	AJILON CONSULTING	\$18,610.24
			EDI SPECIALISTS INC	\$5,153.42
			TEKSYSTEMS INC	\$7,593.31
	AG0855	Maintenance & Support	RED PLANET CONSULTING INC	\$504.90
	AG0880	Telecom & Network (Voice/Data)	AJILON CONSULTING	\$3,184.95
			TEKSYSTEMS INC	\$7.23
	AG0965	Two Way Radio - Maintenance	GE CORPORATE CARD SERVICES	\$306.00
			ALS CRITTER SOLUTIONS	\$527.00
			RENTOKIL PEST CONTROL	\$107.78
	AG0990	Credit & Collections	GE CORPORATE CARD SERVICES	\$6.71
			NATIONWIDE CREDIT INC	\$38,763.39
			PRO UNLIMITED INC	\$307.41
			MEAD WESTVACO CORPORATION	\$2,822.47
			NCO FINANCIAL SYSTEMS INC	\$369,920.91
	AG0992	Miscellaneous Customer Account	ISSI TECHNOLOGY PROFESSIONALS	\$749.70
	AG1000	Customer Billing	BOOKS FOR THE BLIND INC	\$272.00
	AG1010	Respond to Customer Calls/Inqu	ASPECT COMMUNICATIONS CORP	\$2,210.00
			DELL COMPUTER CORPORATION	\$4,393.46
			INSIGHT DIRECT INC	\$2,441.42
			LANGUAGE LINE SERVICES	\$8,059.23
			MICRO-TEL	\$169.15
			ROBERTS OFFICE FURNITURE BROKERS INC	\$25.70

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
	AG1012	Supervision - Customer Service	GENESYS TELECOMMUNICATION	\$440,862.60
	GM9000	Repair Tools - Gas	BASCOM-TURNER INSTRUMENTS INC	\$295.00
			HEATH CONSULTANTS INC	\$611.04
			ROBERT H FINKE & SONS INC	\$1,607.65
			UPSCO INC	\$1,610.55
			VERMEER NORTHEAST	\$17,362.85
	GO9000	Supervise and Administer - Gas	INTERNAL REVENUE SERVICE	\$66,462.00
	GO9001	Supervise and Administer - Gas	GE CORPORATE CARD SERVICES	\$58.64
			PRO UNLIMITED INC	\$57,304.08
			ABLE TESTING AND INSPECTION INC	\$2,720.00
			AJILON CONSULTING	\$124,354.03
			DAVIS INSPECTION SERVICE INC	\$4,108.00
	GO9035	Perform Locating/Dig Safe-Gas	BULWARK PROTECTIVE APPAREL	\$319.27
			GROUND WORKS UTILITIES LLC	\$2,837.63
			PREMIER UTILITY SERVICES LLC	\$528,911.63
	AG0480	Employee Development	B2P SYRACUSE	\$86.70
			ROBERTS OFFICE FURNITURE BROKERS INC	\$1,008.68
	GO0205	Attend Safety Meetings - Gas	AMERICAN RED CROSS OF NORTHEASTERN NY	\$414.00
	AG0255	Regulatory Legal Services	PROFESSIONALS INC	\$146.88
	AG0650	MGP Relocations	ADIRONDACK ENVIRONMENTAL SERVICE	\$42.25
			BENSON FARM EQUIPMENT INC	\$3,308.20
			ENVIRONMENTAL PRODUCTS AND SERVICES	\$225.23
	AG0570	Roads & Pavement Maintenance	GE CORPORATE CARD SERVICES	\$123.93
			ANVIL FENCE & SUPPLY CO INC	\$1,780.07
			HERTZ EQUIPMENT RENTAL	\$118.81
	GM0160	Tran Pipeln Integrity/Mandated	ABLE TESTING AND INSPECTION INC	\$995.00
			SUBURBAN PIPE LINE CO INC	\$89,699.61
			T D WILLIAMSON INC	\$4,320.00
	AG0560	Structural/Roof Maintenance	GE CORPORATE CARD SERVICES	\$2,520.65
			ABRAXAS INC	\$1,258.00
			ANVIL FENCE & SUPPLY CO INC	\$1,365.26
			BENSON FARM EQUIPMENT INC	\$1,558.90
	AG0665	Engineering Analysis/Project W	VIP STRUCTURES INC	\$449.06
	AG0585	Security System Maintenance	GE CORPORATE CARD SERVICES	\$1,850.79
			ANVIL FENCE & SUPPLY CO INC	\$9,991.19
			BUTLER FENCE COMPANY	\$4,155.89
			CUSWORTH DOOR AND WINDOW CO INC	\$402.70
	GO9096	Perform Special Project/Study	PRO UNLIMITED INC	\$31,676.70
			DEKATHERM INC	\$49,074.15
			SUBURBAN PIPE LINE CO INC	\$8,600.00
	AG0545	Fire Protection/Life Safety	GE CORPORATE CARD SERVICES	\$1,274.99
	GM0140	Maintain Miscellaneous Gas Fac	PRO UNLIMITED INC	\$8,720.81
			MEYERS LANDSCAPING	\$16,608.40
	GO9200	Perform Detail Design-Non Cap	TRC ENGINEERS LLC	\$5,959.40
	AG0670	Mail & Courier	NEOPOST	\$195.13
			UNITED PARCEL SERVICE	\$5.30
	GO0200	Perform Clerical - Gas	PRO UNLIMITED INC	\$622.70
	AG0565	Other/Misc Maintenance	GE CORPORATE CARD SERVICES	\$3,474.78
			RENTOKIL PEST CONTROL	\$1,279.39
	AG0535	Electrical Maintenance	GE CORPORATE CARD SERVICES	\$170.48
			J&M SCHAEFER INC	\$18.36
			CUMMINS NORTHEAST INC	\$3.44
			SOUTHWORTH MILTON INC	\$1,040.32
			WESCO DISTRIBUTION INC	\$1,067.74
	AG0550	HVAC Maintenance	GE CORPORATE CARD SERVICES	\$719.77
			BELLEM SERVICE	\$222.17
			CUMMINS NORTHEAST INC	\$145.76
			SIEMENS BUILDING TECHNOLOGIES INC	\$7,792.73
	AG0555	Plumbing Maintenance	GE CORPORATE CARD SERVICES	\$102.04
			ADIRONDACK ENVIRONMENTAL SERVICE	\$26.86
	AG0530	Waste Removal	ADIRONDACK ENVIRONMENTAL SERVICE	\$72.25
			WASTE HARMONICS LLC	\$22,088.84
	AG0580	Snow Removal	GE CORPORATE CARD SERVICES	\$45.58
			BEST PAVING & SEAL COATING INC	\$2,365.14
			BUTLER FENCE COMPANY	\$119.33

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			CARVER CONSTRUCTION INC	\$3,029.40
			EXECUTIVE PROPERTY MAINTENANCE	\$6,275.00
			GREENTHUMB NURSERY	\$25,163.40
			KENNETH A GARRY SERVICES	\$10,431.09
			SMITH CONSTRUCTION LLC	\$330.22
AG1005	Retail Access Services		AJILON CONSULTING	\$591.60
GO9105	Perform Engineering System Pla		PROFESSIONALS INC	\$3,169.01
			PRO UNLIMITED INC	\$10,099.46
			AJILON CONSULTING	\$21,824.85
GO0210	Attend Training Other Than Saf		ALBANY MARRIOTT	\$5,016.16
			PLS CONSULTING INC	\$5,670.53
AG0290	Provide Security Services		STAPLES BUSINESS ADVANTAGE	\$37.94
AG0525	Janitorial		GE CORPORATE CARD SERVICES	\$1,222.65
			BUTLER FENCE COMPANY	\$32.59
			JANITRONICS BUILDING SERVICES	\$188,053.07
			WASTE HARMONICS LLC	\$1,056.35
GO0100	Perform Business District Surv		PRO UNLIMITED INC	\$2,495.36
			AMTEK DATA CORPORATION	\$2,376.00
GM0125	Maintain Gas Right of Way		K W REESE INC	\$127,140.00
			LEWIS TREE SERVICE	\$100,831.67
			LEWIS TREE SERVICE INC	\$123,897.82
GM0150	Perform Site Restoration - Gas		PRO UNLIMITED INC	\$5,527.42
			BOB TALHAM INC	\$1,727.60
			BRANCK CONSTRUCTION	\$7,584.24
			DAVID J GROVER INC	\$7,507.64
			GREENTHUMB NURSERY	\$6,009.51
			GROUND WORKS UTILITIES LLC	\$311.10
			J & R CONTRACTING INC	\$2,041.64
			MARZANO PAVING INC	\$448.00
			MEYERS LANDSCAPING	\$13,791.14
			NORTH PAVING COMPANY INC	\$13,454.83
			RCA LANDSCAPING & NURSERY INC	\$631.95
			R C LANDSCAPING & NURSERY INC	\$17,866.01
			ROGER W CARTER CONTRACTING	\$1,509.86
			THOMAS F FATIONE	\$605.48
			WILLIAM J DYER & SONS INC	\$43,618.19
GM0110	Investigate Leak Maintenance o		PRO UNLIMITED INC	\$3,689.50
			MEYERS LANDSCAPING	\$1,839.74
			NORTH PAVING COMPANY INC	\$2,185.88
			R C LANDSCAPING & NURSERY INC	\$64.20
AG0575	Grounds Maintenance		GE CORPORATE CARD SERVICES	\$162.49
			D A COLLINS CONSTRUCTION CO INC	\$2,884.90
			HUMAN TECHNOLOGIES CORPORATION	\$3,924.76
			JANITRONICS BUILDING SERVICES	\$3,861.16
			J&J LAWN AND TREE SERVICE	\$1,564.90
			VERSATILE OFFICE & STORAGE INC	\$47.81
GO5036	Carbon Monoxide Investigation		BASCOM-TURNER INSTRUMENTS INC	\$50.00
AG1001	Mailing - Customer Service		BFS	\$651.78
			BOOKS FOR THE BLIND INC	\$1,895.84
			BUSINESS FORMS SPECIALISTS INC	\$7,939.63
			DONNELLEY MARKETING	\$517.68
			MEAD WEST VACO CORPORATION	\$30,529.60
			MONARCH INDUSTRIES	\$399.03
			PITNEY BOWES INC	\$5,604.81
			PITNEY BOWES MANAGEMENT SERVICES	\$78,932.18
GM0120	Perform Leak Investigation & R		PRO UNLIMITED INC	\$2,587.47
			BOB TALHAM INC	\$9,245.22
			BRANCK CONSTRUCTION	\$3,382.22
			DAVID J GROVER INC	\$8,287.95
			GREENTHUMB NURSERY	\$404.15
			J K TOBIN CONSTRUCTION CO INC	\$27,258.97
			J & R CONTRACTING INC	\$1,612.43
			MARZANO PAVING INC	\$1,288.00
			MEYERS LANDSCAPING	\$18,144.89
			NORTH PAVING COMPANY INC	\$23,835.41

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. D ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			RCA LANDSCAPING & NURSERY INC	\$339.94
			R C LANDSCAPING & NURSERY INC	\$6,433.86
			ROGER W CARTER CONTRACTING	\$3,472.28
			THOMAS F FATONE	\$43.24
			WILLIAM J DYER & SONS INC	\$386,407.44
	AG0540	Elevator Maintenance	SCHINDLER ELEVATOR CORP	\$9,425.39
	AG0645	Signage	CUMMINS NORTHEAST INC	\$475.36
			SOUTHWORTH MILTON INC	\$8,804.58
	GO0190	Test Gas Facilities Maintenance	DAVID J GROVER INC	\$203.90
	GO9127	Perform Transmission Building	DAVIS INSPECTION SERVICE INC	\$382.00
	GM0105	Repair/Install Corrosion Contr	PRO UNLIMITED INC	\$6,672.04
			PRO UNLIMITED INC	\$4,030.97
			GROUND WORKS UTILITIES LLC	\$1,733.61
			PRECISION PIPELINE SOLUTIONS LLC	\$86,075.00
			R C LANDSCAPING & NURSERY INC	\$56.17
			WILLIAM J DYER & SONS INC	\$254.99
	GM0135	Repair Valve (Critical D P	PRO UNLIMITED INC	\$548.08
			DEKA THERM INC	\$166,964.45
			MEYERS LANDSCAPING	\$303.85
			ROGER W CARTER CONTRACTING	\$422.64
	AG0655	Other Tenant Services	GE CORPORATE CARD SERVICES	\$52.06
	AG0035	Customer Communications - Non-	GLOBAL CONNECT	\$23.08
	AG0875	Systems Planning Strategy & E	GRAYBAR ELECTRIC COMPANY INC	\$105.52
	GM0115	Repair Gas Leak Maintenance of	PRO UNLIMITED INC	\$11,351.61
			GROUND WORKS UTILITIES LLC	\$3,270.01
			J K TOBIN CONSTRUCTION CO INC	\$24,502.50
	GM0141	Maintain Miscellaneous Gas Fac	PRO UNLIMITED INC	\$183.49
			JAMES V SPANO INC	\$378.00
			MEYERS LANDSCAPING	\$881.30
			WILLIAM J DYER & SONS INC	\$324.87
	GM0145	Retire Inactive Gas Service	PRO UNLIMITED INC	\$264.27
	GM9005	Perform Yard Maintenance - Gas	JANITRONICS BUILDING SERVICES	\$9,379.01
			J&J LAWN AND TREE SERVICE	\$4,379.57
	GO0165	Inspect Critical Valve	PRO UNLIMITED INC	\$310.87
	AG0836	IS Development - Customer Serv	ISSI TECHNOLOGY PROFESSIONALS	\$683.40
	GO5065	Curb Box Inspection	MEYERS LANDSCAPING	\$53.46
	GO0105	Inspect/Test Volume Correctors	MEYERS LANDSCAPING	\$462.24
	AG0429	Lab Activities Gas	PAUL MUELLER COMPANY	\$1,112.11
	AG0015	Communications with Media	PROFESSIONALS INC	\$12,081.89
	AG0635	Office Furniture	PROSOURCE OF ALBANY	\$1,905.83
			ROBERTS OFFICE FURNITURE BROKERS INC	\$2,578.80
	GM0100	Inspect/Replace Curb Box	PRO UNLIMITED INC	\$53.52
	GM0117	Fitting Work Gas Mtr Bar&Riser	PRO UNLIMITED INC	\$231.83
	AG0640	Moves & Relocations	ROBERTS OFFICE FURNITURE BROKERS INC	\$3,854.88
	GM0116	Repair Gas Leak Maintenance of	WILLIAM J DYER & SONS INC	\$83.53
00099 Total				\$4,112,246.91
00005	AG0530	Waste Removal	WASTE HARMONICS LLC	-\$22.95
	AG0645	Signage	CUMMINS NORTHEAST INC	\$218.23
00005 Total				\$195.28
	AG0565	Other/Misc Maintenance	GE CORPORATE CARD SERVICES	\$81.70
Total				\$81.70
Grand Total				\$9,970,397.58

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
00036	GE CORPORATE CARD SERVICES	AG0525	Janitorial	\$108.32
	UNITED PARCEL SERVICE	AG0670	Mail & Courier	\$1,443.70
	ACCOUNTTEMPS	AG0730	Accounting Services	\$3,323.18
	ASPLUNDH TREE EXPERT CO	AG0570	Roads & Pavement Maintenance	\$449.85
		GM0125	Maintain Gas Right of Way	\$177,407.09
		GM0150	Perform Site Restoration - Gas	\$53,249.92
	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$8,188.38
		AG0690	Printing & Duplicating	\$295.39
	CLOUGH HARBOUR & ASSOCIATES LLP	AG0665	Engineering Analysis/Project W	\$245.24
	COLDEN CORPORATION	AG1000	Customer Billing	\$1,015.16
		AG0650	MGP Relocations	\$773.89
		AG0530	Waste Removal	\$1,123.86
	CR FLETCHER ASSOCIATES INC	AG0465	HR Transactional Services	\$741.08
	EUREST DINING SERVICES	AG0485	Provide Safety & Health Serv	\$58.52
	JOSALL SYRACUSE INC	AG0560	Structural/Roof Maintenance	\$3,296.08
		AG0585	Security System Maintenance	\$184.52
	MC&S COMPANY	AG0545	Fire Protection/Life Safety	\$3,642.08
	NATIONAL TRAFFIC SERVICE INC	AG0550	HVAC Maintenance	\$4.64
		AG0580	Snow Removal	\$166.86
		AG0575	Grounds Maintenance	\$141.00
	NORTHEAST GAS ASSOCIATION	GO9096	Perform Special Project/Study	\$146,505.00
	POWER HOUSE	GO5000	Connect/Disconnect Gas Meter	\$487.92
	PRO UNLIMITED INC	AG0110	Environmental Site Assess & Re	\$228.12
		AG0245	Corporate Matters/Contracts	\$7,171.75
		AG0493	Provide Administrative & Gener	\$17,192.01
		AG0495	Manage Real Estate (T&D)	\$89.07
		AG0710	Manage Property Tax	\$266.53
		AG0990	Credit & Collections	\$3,768.46
		AG1010	Respond to Customer Calls/Inqu	\$269.89
		GO0135	Update Maps and Records locati	\$282.20
		AG0480	Employee Development	\$1,852.27
		AG0255	Regulatory Legal Services	\$997.02
		AG0465	HR Transactional Services	\$936.99
		GM0160	Tran Pipeln Integrity/Mandated	\$522.84
		GO9096	Perform Special Project/Study	\$25,000.38
		GM0140	Maintain Miscellaneous Gas Fac	\$16,090.36
		GO0200	Perform Clerical - Gas	\$16,343.05
		GO0210	Attend Training Other Than Saf	\$1,130.40
		AG0290	Provide Security Services	\$64.06
		GO0100	Perform Business District Surv	\$23,083.66
		GM0150	Perform Site Restoration - Gas	\$118.27
		GM0110	Investigate Leak Maintenance o	\$73.20
		GM0105	Repair/Install Corrosion Contr	\$167.33
		GM0135	Repair Valve (Critical D P	\$600.27
		GM0115	Repair Gas Leak Maintenance of	\$556.08
		GM0145	Retire Inactive Gas Service	\$274.92
		AG0515	Real Estate Records (T&D)	\$90.93
		AG0825	Develop & Maintain Standards/P	\$2,938.14
		GM0100	Inspect/Replace Curb Box	\$3,863.92
		GM0117	Fitting Work Gas Mtr Bar&Riser	\$634.02
		GO1000	LNG operating/maint. supv.	\$682.55
		GO9090	Dispatch Crews - Gas	\$2,511.93
	SYNAPSE ENGINEERING PLLC	AG0110	Environmental Site Assess & Re	\$9,468.58
	UPSTATE NEW YORK MANAGEMENT	AG0215	Economic Development Activitie	\$446.36
	AAA EXTERMINATORS	AG0565	Other/Misc Maintenance	\$40.39
	AALCO SERVICES	AG0650	MGP Relocations	\$118.42
		AG0570	Roads & Pavement Maintenance	\$3,813.61
		AG0560	Structural/Roof Maintenance	\$509.07
		AG0535	Electrical Maintenance	\$115.67
		AG0550	HVAC Maintenance	\$33.15
		AG0555	Plumbing Maintenance	\$413.24
	ABC FIRE EXTINGUISHERS	AG0545	Fire Protection/Life Safety	\$165.72
	ABLE TESTING AND INSPECTION INC	GO9001	Supervise and Administer - Gas	\$2,692.93
	ABSCOPE ENVIRONMENTAL INC	AG0110	Environmental Site Assess & Re	\$628,695.43
		AG0650	MGP Relocations	\$3,772.98

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	ACCESS HEALTH SYSTEMS INC	AG0485	Provide Safety & Health Servic	\$17.00
	ADIRONDACK SNOW REMOVAL	AG0580	Snow Removal	\$3,594.89
	ADLER TANK RENTALS	AG0110	Environmental Site Assess & Re	\$1,094.56
	ALBANY COUNTY	AG0710	Manage Property Tax	\$0.00
	ALBANY FIRE PROTECTION INC	AG0545	Fire Protection/Life Safety	\$763.81
	ALCOPRO INC	AG0485	Provide Safety & Health Servic	\$476.68
	ALICE HYDE MEDICAL CENTER	AG0485	Provide Safety & Health Servic	\$26.52
	ALLEGHANY COUNTY	AG0710	Manage Property Tax	\$170.00
	ALL TYPE PROFESSIONAL DOORS	AG0560	Structural/Roof Maintenance	\$450.74
		AG0585	Security System Maintenance	\$494.80
	ALOI MATERIALS HANDLING INC	AG0535	Electrical Maintenance	\$36.72
	AMC SECURITY OFFICER TRAINING	AG0290	Provide Security Services	\$161.77
	AMERICLEAN	AG0525	Janitorial	\$109.24
	ANVIL FENCE & SUPPLY CO INC	AG0560	Structural/Roof Maintenance	\$469.72
		AG0585	Security System Maintenance	\$50.15
	APEX SEWER & DRAIN CLEANING INC	AG0555	Plumbing Maintenance	\$18.36
	ARBON EQUIPMENT CORPORATION	AG0560	Structural/Roof Maintenance	\$31.74
	ARCOS INC	AG0040	Employee Communications	\$4,828.95
	ARIES GLOBAL LOGISTICS INC	AG0831	IS Integration	\$300.00
	A & R INDUSTRIAL REPAIR INC	AG0530	Waste Removal	\$82.63
	AUSTIN PLUMBING	GM0110	Investigate Leak Maintenance o	\$1,381.69
	BARTLETT TREE EXPERTS INC	AG0570	Roads & Pavement Maintenance	\$1,661.58
		AG0575	Grounds Maintenance	\$827.12
	BASSETT HEALTHCARE	AG0485	Provide Safety & Health Servic	\$7.48
	B & D GLASS CO INC	AG0560	Structural/Roof Maintenance	\$2,184.44
	BEST PAVING & SEAL COATING INC	AG0580	Snow Removal	\$1,330.39
	BETLEM SERVICE	AG0110	Environmental Site Assess & Re	\$76.22
		AG0550	HVAC Maintenance	\$124,502.30
		AG0555	Plumbing Maintenance	\$96.21
	B LANN EQUIPMENT COMPANY INC	GM9000	Repair Tools - Gas	\$192.00
		GM0140	Maintain Miscellaneous Gas Fac	\$32.50
	BOBBI H SMOROL	AG0110	Environmental Site Assess & Re	\$21.25
	BOB TALHAM INC	GO9096	Perform Special Project/Study	\$33,373.84
		GM0150	Perform Site Restoration - Gas	\$42,654.71
		GM0120	Perform Leak Investigation & R	\$153,245.33
	BOMA	AG0493	Provide Administrative & Gener	\$79.90
	BOUNCES BY SUNSHINE INC	AG0480	Employee Development	\$33.15
	BPI PIPING	AG0555	Plumbing Maintenance	\$256.63
	BRADY SYSTEMS	AG0535	Electrical Maintenance	\$104.17
		AG0550	HVAC Maintenance	\$440.79
		AG0680	Copier Equipment	\$50.10
	B&R DEVELOPMENT CORP	AG0570	Roads & Pavement Maintenance	\$276.08
		AG0560	Structural/Roof Maintenance	\$1,237.77
	BUFFALO DRILLING COMPANY INC	AG0110	Environmental Site Assess & Re	\$7,102.18
	BUFFALO ENVELOPE	AG1001	Mailing - Customer Service	\$30,113.85
	BUFFALO ERGONOMICS AND REHABILITATION	AG0485	Provide Safety & Health Servic	\$68.00
	BUFFALO GLASS BLOCK COMPANY	AG0560	Structural/Roof Maintenance	\$746.13
	BURGER-2 WILDLIFE CONTROL	AG0565	Other/Misc Maintenance	\$62.16
	C3 ENVIRONMENTAL LIMITED	AG0110	Environmental Site Assess & Re	\$5,909.14
	CANTON POTSDAM HOSPITAL	AG0485	Provide Safety & Health Servic	\$59.50
	CAPITAL CONSTRUCTION CORPORATION	AG0560	Structural/Roof Maintenance	\$542.01
	CARPETS WHOLESALE INCORPORATED	AG0560	Structural/Roof Maintenance	\$1,441.94
	CARRIER CORPORATION	AG0550	HVAC Maintenance	\$722.23
	CASCADE OCCUPATIONAL MEDICINE	AG0485	Provide Safety & Health Servic	\$11.05
	CATTARAUGUS COUNTY	AG0710	Manage Property Tax	\$257.67
	CENTER FOR OCCUPATIONAL HEALTH	AG0485	Provide Safety & Health Servic	\$83.13
	CENTRAL PLASTICS COMPANY	GM9000	Repair Tools - Gas	\$337.73
	CENTREX CLINICAL LABORATORIES	AG0485	Provide Safety & Health Servic	\$131.75
	CENTRIC CONSULTING LLC	AG0838	IS Support - Customer Service	\$3,810.55
	CHAUTAUQUA COUNTY	AG0710	Manage Property Tax	\$255.00
	CHAZEN ENGINEERING & LAND SURVEYING PC	AG0100	Acquire/Maintain Environmental	\$3,895.37
	CITY OF GLOVERSVILLE	AG0545	Fire Protection/Life Safety	\$6.80
	CLINTON COUNTY	AG0710	Manage Property Tax	\$13.60
	COLUMBIA MEMORIAL HOSPITAL	AG0485	Provide Safety & Health Servic	\$17.85
	COMMISSIONER OF FINANCE	AG0540	Elevator Maintenance	\$102.00



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	COMPASS ENVIRONMENTAL INC	AG0110	Environmental Site Assess & Re	\$253,452.23
	COMPUTER TASK GROUP INC	AG0838	IS Support - Customer Service	\$945.91
	COUNTY WIDE APPLIANCE	AG0550	HVAC Maintenance	\$0.00
	CRISAFULLI BROTHERS PLUMBING & HEATING	GM0110	Investigate Leak Maintenance o	\$539.35
		GM0120	Perform Leak Investigation & R	\$871.99
	CUMMINS NORTHEAST INC	AG0965	Two Way Radio - Maintenance	\$426.09
	CWM CHEMICAL SERVICES LLC	AG0110	Environmental Site Assess & Re	\$141.78
	D A COLLINS ENVIRONMENTAL	AG0110	Environmental Site Assess & Re	\$18,918.15
	D ARNOLD OVERHEAD DOOR LLC	AG0585	Security System Maintenance	\$559.18
	DAVID J GROVER INC	GM0150	Perform Site Restoration - Gas	\$617.77
		GM0120	Perform Leak Investigation & R	\$330.19
	DAVIS CONSTRUCTION CO	AG0580	Snow Removal	\$4,988.84
	DBR PLUMBING	AG0550	HVAC Maintenance	\$43.35
		AG0555	Plumbing Maintenance	\$1,957.06
	DEKATHERM INC	GM9000	Repair Tools - Gas	\$949.65
		GM0160	Tran Pipeln Integrity/Mandated	\$8,128.00
		GO9096	Perform Special Project/Study	\$877,444.19
		GM0140	Maintain Miscellaneous Gas Fac	\$31,668.51
		GM0105	Repair/Install Corrosion Contr	\$9,206.00
	DENTCO	AG0575	Grounds Maintenance	\$1,324.50
	DIAMOND ROOFING COMPANY INC	AG0560	Structural/Roof Maintenance	\$100.98
	DIVISION OF CODE ENFORCEMENT	AG0540	Elevator Maintenance	\$93.50
	DONNELLEY MARKETING	AG1001	Mailing - Customer Service	\$514.88
	DUKE'S PLUMBING & SEWER SERVICE INC	AG0555	Plumbing Maintenance	\$497.56
	DUPLI ENVELOPE & GRAPHICS CORP	AG0670	Mail & Courier	\$170.31
	DYNAMIC CONSULTING	AG0838	IS Support - Customer Service	\$2,181.95
	EARTH TECH INC	AG0110	Environmental Site Assess & Re	\$95,742.88
	EASTERN HEATING & COOLING INC	AG0965	Two Way Radio - Maintenance	\$1,129.87
	ECLIPSE OVERHEAD DOORS	AG0560	Structural/Roof Maintenance	\$126.31
	EFFICIENT TECHNOLOGIES INC	AG0560	Structural/Roof Maintenance	\$115.77
	EF TECHNOLOGIES INC	GM9000	Repair Tools - Gas	\$423.71
	ELJ	AG0485	Provide Safety & Health Servic	\$191.25
	ELLIS HOSPITAL	AG0485	Provide Safety & Health Servic	\$45.90
	ENERGY COUNCIL OF THE NORTHEAST	AG0900	Maintain Intellectual Property	\$425.00
	E-OSCAR-WEB	AG0990	Credit & Collections	\$102.66
	EQUIFAX INFORMATION SVCS LLC	AG0990	Credit & Collections	\$19,343.22
	EQUIFAX MARKETING SERVICES	AG0990	Credit & Collections	\$6,231.91
	ESSEX COUNTY	AG0710	Manage Property Tax	\$215.73
	FAT FREE SYSTEMS INC	AG0550	HVAC Maintenance	\$415.85
		AG0680	Copier Equipment	\$168.91
	FEDEX	AG0485	Provide Safety & Health Servic	\$16.96
	FISHER CONTROLS INTERNATIONAL INC	GM5020	Repair Large Gas Meter	\$1,140.48
	FITNESS FORUM PHYSICAL THERAPY	AG0485	Provide Safety & Health Servic	\$100.64
	FLORIDA PHYSICIANS MEDICAL GROUP	AG0485	Provide Safety & Health Servic	\$26.35
	FOSTER ASSOCIATES INC	AG0290	Provide Security Services	\$42.50
	FRONTENAC CRYSTAL SPRINGS	AG0610	Water/Sewer Utilities	\$317.41
	FULTON COUNTY	AG0710	Manage Property Tax	\$8.50
	GLOVERSVILLE-JOHNSTOWN JOINT WASTEWATER	AG0110	Environmental Site Assess & Re	\$33,567.22
	GM HEWITT INC	AG0550	HVAC Maintenance	\$129.48
	GREEN SCAPES INC	AG0550	HVAC Maintenance	\$0.00
	GROUND WORKS UTILITIES LLC	GO9035	Perform Locating/Dig Safe-Gas	\$38,535.14
		GO9096	Perform Special Project/Study	\$1,336.28
		GM0140	Maintain Miscellaneous Gas Fac	\$43,925.47
		GM0150	Perform Site Restoration - Gas	\$2,052.36
		GM0110	Investigate Leak Maintenance o	\$52,849.56
		GM0120	Perform Leak Investigation & R	\$15,496.40
		GM0105	Repair/Install Corrosion Contr	\$132,886.24
		GM0135	Repair Valve (Critical D P	\$6,069.29
		GM0115	Repair Gas Leak Maintenance of	\$75,029.71
		GM0130	Repair Gas Regulator Station E	\$621.72
		GM0141	Maintain Miscellaneous Gas Fac	\$258.38
		GM0145	Retire Inactive Gas Service	\$6,453.37
		GM9005	Perform Yard Maintenance - Gas	\$9,035.87
		GO0165	Inspect Critical Valve	\$6,171.32
		GO0191	Test Gas Facilities Maintenanc	\$1,903.34

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
		GO5021	Leak Investigation Maintenance	\$185.95
	GYPSUM WHOLESALERS INC	AG0560	Structural/Roof Maintenance	\$77.85
	HAMILTON COUNTY	AG0710	Manage Property Tax	\$85.00
	HAMPDEN ENGINEERING CORPORATION	AG0480	Employee Development	\$309.26
	HANSON AGGREGATES NEW YORK INC	AG0110	Environmental Site Assess & Re	\$3,428.80
	HAUN WELDING SUPPLY INC	GO9001	Supervise and Administer - Gas	\$415.61
	HAZMAT ENVIRONMENTAL GROUP INC	AG0570	Roads & Pavement Maintenance	\$123.01
		AG0585	Security System Maintenance	\$239.56
	HEALTHWORKS WNY LLP	AG0485	Provide Safety & Health Servic	\$479.40
	HEATH CONSULTANTS INC	GM0140	Maintain Miscellaneous Gas Fac	\$661.15
	HERKIMER COUNTY	AG0710	Manage Property Tax	\$1.70
	HITCHCOCK BUILDING AND GROUNDS INC	AG0570	Roads & Pavement Maintenance	\$7,172.30
		AG0530	Waste Removal	\$1,725.84
		AG0580	Snow Removal	\$38,741.04
		AG0575	Grounds Maintenance	\$6,015.65
	HJ BRANDELES CORP	AG0110	Environmental Site Assess & Re	\$141.72
	H & T INTERIOR SYSTEMS LLC	AG0560	Structural/Roof Maintenance	\$116.52
	HUEN ELECTRIC INC	AG0570	Roads & Pavement Maintenance	\$1,496.00
		AG0545	Fire Protection/Life Safety	\$1,513.00
		AG0535	Electrical Maintenance	\$2,457.10
	HYDROVAC RESOURCES INC	GM0105	Repair/Install Corrosion Contr	\$3,707.75
	INDEECO CONTROLS	AG0550	HVAC Maintenance	\$138.02
	INDUSTRIAL MEDICAL ASSOCIATES PC	AG0485	Provide Safety & Health Servic	\$19,099.21
	INSTRUMENTATION ASSOCIATES INC	AG0485	Provide Safety & Health Servic	\$182.10
	INTEGRATED FACILITY SOLUTIONS	AG0580	Snow Removal	\$8,038.09
	INTERNATIONAL ROAD TECHNOLOGIES INC	AG0580	Snow Removal	\$6.30
	JAKE BURNETT EXCAVATING INC	GM0120	Perform Leak Investigation & R	\$1,790.91
	JANITRONICS BUILDING SERVICES	AG0110	Environmental Site Assess & Re	\$91.80
		AG0525	Janitorial	\$146.70
	J DAVIS CONSTRUCTION LLC	AG0580	Snow Removal	\$1,059.40
	JEFFERSON COUNTY	AG0710	Manage Property Tax	\$46.75
	JETT PAINTING INC	AG0560	Structural/Roof Maintenance	\$467.50
	J&J LAWN AND TREE SERVICE	AG0575	Grounds Maintenance	\$1,002.02
	J K TOBIN CONSTRUCTION CO INC	GM0150	Perform Site Restoration - Gas	\$19,623.13
		GM0110	Investigate Leak Maintenance o	\$2,504.96
		GM0120	Perform Leak Investigation & R	\$153,403.94
		GM0135	Repair Valve (Critical D P	\$5,294.51
		GO5065	Curb Box Inspection	\$386.23
	J MCBAIN ELECTRIC INC	AG0545	Fire Protection/Life Safety	\$0.00
		AG0535	Electrical Maintenance	\$1,186.11
		AG0645	Signage	\$56.64
	JOE'S OSBORNE STREET GARAGE, INC.	GM0115	Repair Gas Leak Maintenance of	\$945.00
	JOSEPH TRICHILO SERVICE	AG0530	Waste Removal	\$992.29
	KING'S MIDWAY	AG0555	Plumbing Maintenance	\$113.83
	KRELL DISTRIBUTION COMPANY INC	AG0550	HVAC Maintenance	\$1,343.14
	LAKESHORE EMPLOYEE TESTING SERVICES INC	AG0485	Provide Safety & Health Servic	\$25.50
	LANGUAGE LINE SERVICES	AG1010	Respond to Customer Calls/Inqu	\$8,706.47
	LAWRENCE RIEBEN & SONS INC	AG0560	Structural/Roof Maintenance	\$908.90
	LEGACY LABORATORY SERVICES	AG0485	Provide Safety & Health Servic	\$5.78
	LEWIS COUNTY GENERAL HOSPITAL	AG0485	Provide Safety & Health Servic	\$6.80
	LEWIS UNIFORM COMPANY LLC	AG0290	Provide Security Services	\$19.89
	LPCIMINELLI CONSTRUCTION CORPORATION	AG0560	Structural/Roof Maintenance	\$3,291.20
		AG0535	Electrical Maintenance	\$3,291.20
	LYLE LIGHT	AG0555	Plumbing Maintenance	\$28.90
	MACK BROS BOILER & SHEET IRON	AG0550	HVAC Maintenance	\$1,379.75
	MACNY	AG0485	Provide Safety & Health Servic	\$20.74
	MADISON COUNTY	AG0710	Manage Property Tax	\$119.00
	MADSEN OVERHEAD DOORS	AG0560	Structural/Roof Maintenance	\$171.29
	MAILING REQUIREMENTS	AG0670	Mail & Courier	\$85.00
	MARTIN WAKESBERG	AG0485	Provide Safety & Health Servic	\$85.00
	MARZANO PAVING INC	AG0570	Roads & Pavement Maintenance	\$414.12
		GM0120	Perform Leak Investigation & R	\$17,122.50
	MEDREADY MEDICAL GROUP	AG0485	Provide Safety & Health Servic	\$40.80
	MERCY WORKS	AG0465	HR Transactional Services	\$171.70
	MERIT ELECTRIC	GM0141	Maintain Miscellaneous Gas Fac	\$598.64

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit	METAVANTE CORPORATION	AG1001	Mailing - Customer Service	\$26,474.96
	MEXICO SMALL ENGINE SERVICE	AG0570	Roads & Pavement Maintenance	\$310.48
		AG0555	Plumbing Maintenance	\$45.29
		AG0580	Snow Removal	\$122.87
		AG0575	Grounds Maintenance	\$6.43
	MEYERS LANDSCAPING	GM0150	Perform Site Restoration - Gas	\$1,168.42
		GM0110	Investigate Leak Maintenance o	\$72.22
		GM0120	Perform Leak Investigation & R	\$1,931.78
	MID-STATE DOOR INC	AG0560	Structural/Roof Maintenance	\$619.65
		AG0585	Security System Maintenance	\$70.69
	M I S OF AMERICA INC	AG0550	HVAC Maintenance	\$4,285.44
		AG0555	Plumbing Maintenance	\$52.23
		AG0645	Signage	\$629.91
	MONTGOMERY COUNTY	AG0710	Manage Property Tax	\$214.92
	MOORE WALLACE	AG1001	Mailing - Customer Service	\$18,384.46
	MOORE WALLACE NORTH AMERICA INC	AG1001	Mailing - Customer Service	\$31,326.00
	MOUNTAIN MEDICAL URGENT CARE	AG0485	Provide Safety & Health Servie	\$53.55
	MUELLER COMPANY	GM9000	Repair Tools - Gas	\$8,904.33
	MULLEN INDUSTRIAL HANDLING CORP	AG0570	Roads & Pavement Maintenance	\$35.45
		AG0560	Structural/Roof Maintenance	\$148.30
		AG0535	Electrical Maintenance	\$198.54
		AG0675	Warehouse/Dock Activities	\$123.49
	M WALKER SPRINKLER COMPANY	AG0545	Fire Protection/Life Safety	\$297.48
	NATIONAL ELEVATOR INSPECTION SERVICES	AG0540	Elevator Maintenance	\$410.56
	NCO FINANCIAL SYSTEMS INC	AG0990	Credit & Collections	\$311.68
	NEENAH FOUNDRY COMPANY	AG0570	Roads & Pavement Maintenance	\$98.25
	NEON GLASSWORKS	AG0560	Structural/Roof Maintenance	\$1,232.04
		AG0535	Electrical Maintenance	\$371.79
	NIAGARA COUNTY	AG0710	Manage Property Tax	\$255.34
	NORLITE CORPORATION	AG0110	Environmental Site Assess & Re	\$318.54
	NORMAN J LESSWING PHD	AG0485	Provide Safety & Health Service	\$391.00
	NORTH EAST FIRE PROTECTION SYSTEMS INC	AG0545	Fire Protection/Life Safety	\$61.85
	NOTIFIER OF NEW YORK INC	AG0545	Fire Protection/Life Safety	\$1,016.60
	NYS DEPARTMENT OF HEALTH	AG0429	Lab Activities Gas	\$361.33
	OCCUPATIONAL HEALTH CARE	AG0485	Provide Safety & Health Service	\$43.35
	OCCUPATIONAL HEALTH CENTERS OF THE	AG0485	Provide Safety & Health Service	\$15.90
	OCCUPATIONAL MEDICINE ASSOCIATES	AG0485	Provide Safety & Health Service	\$102.00
	OCCUPATIONAL WELLNESS CENTER	AG0485	Provide Safety & Health Service	\$77.35
	OCE IMAGISTICS INC	GM9000	Repair Tools - Gas	\$258.00
		GO9035	Perform Locating/Dig Safe-Gas	\$50.00
	ONEIDA COUNTY	AG0710	Manage Property Tax	\$4.25
	ONTARIO COUNTY	AG0710	Manage Property Tax	\$208.63
	OP-TECH ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$20,791.16
		AG0650	MGP Relocations	\$146.22
		AG0560	Structural/Roof Maintenance	\$2,267.71
		AG0555	Plumbing Maintenance	\$3,780.10
		AG0530	Waste Removal	\$3,998.93
	OSWEGO COUNTY	AG0710	Manage Property Tax	\$102.00
	OSWEGO HOSPITAL	AG0485	Provide Safety & Health Service	\$29.75
	OVERHEAD DOOR COMPANY OF WATERTOWN	AG0560	Structural/Roof Maintenance	\$651.99
	PACER SERVICE CENTER	AG0990	Credit & Collections	\$155.61
	PASCO AIR-CONDITIONING CORP	AG0550	HVAC Maintenance	\$2,777.29
	PATRICIA J RIVERS	AG0485	Provide Safety & Health Service	\$1,387.20
	PAUL S CURTIS MD PC	AG0485	Provide Safety & Health Service	\$13.60
	PHYSICAL THERAPY PLUS	AG0485	Provide Safety & Health Service	\$216.75
	PITCHER'S SEWER SERVICE INC	AG0555	Plumbing Maintenance	\$27.48
	PITNEY BOWES INC	AG1001	Mailing - Customer Service	\$65,681.28
	PITNEY BOWES MANAGEMENT SERVICES	AG1001	Mailing - Customer Service	\$91,531.58
	PREMIER UTILITY SERVICES LLC	GO9035	Perform Locating/Dig Safe-Gas	\$1,378,612.26
	PROLINE PROPERTY SERVICES	AG0580	Snow Removal	\$26,561.04
	QUANTA TECHNOLOGY LLC	GO9096	Perform Special Project/Study	\$75,016.94
		GM0105	Repair/Install Corrosion Contr	\$11,913.95
	RAMTECH SOFTWARE SOLUTIONS INC	GO9001	Supervise and Administer - Gas	\$18,954.00
	RAND-IMAGINIT TECHNOLOGIES	AG0630	Facilities Support Center	\$809.20
	RAYNOR OVERHEAD DOOR SALES INC	AG0560	Structural/Roof Maintenance	\$1,572.50

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit		AG0585	Security System Maintenance	\$1,891.01
		AG0545	Fire Protection/Life Safety	\$47.37
	R C LANDSCAPING & NURSERY INC	GM0150	Perform Site Restoration - Gas	\$675.59
		GM0120	Perform Leak Investigation & R	\$249.42
	RENTOKIL PEST CONTROL	AG0565	Other/Misc Maintenance	\$809.78
	RICCELLI ENTERPRISES LLC	AG0110	Environmental Site Assess & Re	\$1,175.84
	ROBERT M RATAJCZAK JR PC	AG0990	Credit & Collections	\$8,937.02
	ROLFE INDUSTRIES INC	GM9000	Repair Tools - Gas	\$599.00
	ROOF SCAN INC	FR2000	Remove General Facility-Gas	\$1,650.00
	ROTO-ROOTER SEWER SERVICE	AG0555	Plumbing Maintenance	-\$104.24
	SAFETY AWARENESS SOLUTIONS	GO0205	Attend Safety Meetings - Gas	\$2,056.00
	SALT SPRINGS PAVING	AG0570	Roads & Pavement Maintenance	\$140.27
	SANDERS FIRE & SAFETY	AG0545	Fire Protection/Life Safety	\$315.42
	SARATOGA LABS	AG0485	Provide Safety & Health Servie	\$44.20
	SCHARF PLUMBING & HEATING INC	AG0555	Plumbing Maintenance	\$52.44
	SCHNEIDER & ASSOCIATES PLLC	AG0990	Credit & Collections	\$31,228.28
	S D CARRUTHERS SONS INC	AG0560	Structural/Roof Maintenance	\$1,072.32
	SECURITAS SECURITY SYSTEMS USA INC	AG0290	Provide Security Services	\$39,600.22
	SECURITY INTEGRATIONS INC	AG0290	Provide Security Services	\$1,235.07
	SIAMROCK SEWER SERVICES LLC	GM0141	Maintain Miscellaneous Gas Fac	\$400.00
	SHAWN G GRANGER	AG0580	Snow Removal	\$2,861.10
	SIGNAGE SYSTEMS	AG0560	Structural/Roof Maintenance	\$18.45
	SIMPLEX INC	AG0535	Electrical Maintenance	\$537.42
	SKIP'S SERVICE STATION	AG0580	Snow Removal	\$80.78
	SMART DOCUMENTS SOLUTIONS LLC	AG0485	Provide Safety & Health Servie	\$4.53
	STERICYCLE INC	AG0485	Provide Safety & Health Servie	\$82.58
	ST MARY'S HOSPITAL	AG0485	Provide Safety & Health Servie	\$8.84
	STOHL ENVIRONMENTAL LLC	FR2000	Remove General Facility-Gas	\$2,737.50
	S & W SERVICES INC	AG0650	MGP Relocations	\$52.60
	SYRACUSE FIRE DEPARTMENT	AG0545	Fire Protection/Life Safety	\$8.50
	SYSTEMS WEST COMPUTER RESOURCES	AG0838	IS Support - Customer Service	\$67,686.13
		AG0847	IS Support A&G	\$9,301.55
	TAC WORLDWIDE COMPANIES	AG0838	IS Support - Customer Service	\$261.12
	TECHNICAL AID CRYSTAL INC	AG0838	IS Support - Customer Service	\$2,034.56
	THOMAS F F ATONE	GM0150	Perform Site Restoration - Gas	\$12,483.75
		GM0120	Perform Leak Investigation & R	\$18,457.04
	THOMAS NICOLLA PT ASSOCIATES	AG0485	Provide Safety & Health Servie	\$476.00
	THOMPSON & JOHNSON EQUIPMENT CO INC	AG0525	Janitorial	\$497.73
	THOMPSON PUBLISHING GROUP INC	AG0485	Provide Safety & Health Servie	\$74.08
	TOWN OF CLAY	AG0610	Water/Sewer Utilities	\$1,196.46
	TOWN OF LINCOLN	GM0115	Repair Gas Leak Maintenance of	\$369.50
	T&T INC OF NY	GM0120	Perform Leak Investigation & R	\$162.00
	TUFF-KOTE FLOORING LLC	AG0560	Structural/Roof Maintenance	\$2,076.21
	ULC ROBOTICS	GM9000	Repair Tools - Gas	\$850.68
	UMMC CORPORATE HEALTH	AG0485	Provide Safety & Health Servie	\$46.75
	UNITED INDUSTRIAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$461.61
	UNITED MEMORIAL MEDICAL CENTER	AG0485	Provide Safety & Health Servie	\$8.50
	UNITED RADIO INC	AG0680	Copier Equipment	\$4.59
	UNITED RENTALS	AG0570	Roads & Pavement Maintenance	\$36.11
	USDA, APHIS	AG0565	Other/Misc Maintenance	\$665.55
	UTILITY ACCESS SOLUTIONS	AG0990	Credit & Collections	\$8,123.62
	VAN SLYKE TRUCKING INC	AG0580	Snow Removal	\$10,667.16
		GM0110	Investigate Leak Maintenance o	\$2,114.40
	VERMEER NORTHEAST	GM9000	Repair Tools - Gas	\$744.27
	VIOLATIONS PROCESSING CENTER	GO9001	Supervise and Adminiister - Gas	\$77.55
	VIP STRUCTURES INC	AG0585	Security System Maintenance	\$84.46
		AG0580	Snow Removal	\$1,523.88
	WASHINGTON COUNTY	AG0710	Manage Property Tax	\$217.01
	WASTE HARMONICS LLC	AG0530	Waste Removal	\$12,063.64
		AG0525	Janitorial	\$1,613.99
	WASTE MANAGEMENT OF NH INC	AG0650	MGP Relocations	\$274.52
	WASTE MANAGEMENT OF NY LLC	AG0110	Environmental Site Assess & Re	\$5,430.02
	WAYNE-DALTON OF SYRACUSE	AG0585	Security System Maintenance	\$1,992.55
	WAYPOINT TECHNOLOGY GROUP	GO9096	Perform Special Project/Study	\$38,117.73
	WCA HOSPITAL	AG0485	Provide Safety & Health Servie	\$14.28

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. E ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	WESTERN UNION FINANCIAL SERVICES	AG0990	Credit & Collections	\$2,596.71
	WILLIAM J DYER & SONS INC	GM0150	Perform Site Restoration - Gas	\$178.39
	W W GRAINGER INC	AG0580	Snow Removal	\$61.74
	XPEDX	AG0525	Janitorial	\$126.88
	YARDSMITII	AG0575	Grounds Maintenance	\$22,446.29
		GM9005	Perform Yard Maintenance - Gas	\$2,869.71
		GM3020	Maint District Regulator Stat	\$16,751.51
00036 Total				\$5,857,873.69
00099	ASPECT COMMUNICATIONS CORP	AG1010	Respond to Customer Calls/Inqu	\$2,210.00
	DELL COMPUTER CORPORATION	AG1010	Respond to Customer Calls/Inqu	\$4,393.46
	GE CORPORATE CARD SERVICES	AG0493	Provide Administrative & Gener	-\$318.24
		AG0965	Two Way Radio - Maintenance	\$306.00
		AG0990	Credit & Collections	\$6.71
		GO9001	Supervise and Administer - Gas	\$58.64
		AG0570	Roads & Pavement Maintenance	\$123.93
		AG0560	Structural/Roof Maintenance	\$2,520.65
		AG0585	Security System Maintenance	\$1,850.79
		AG0545	Fire Protection/Life Safety	\$1,274.99
		AG0565	Other/Misc Maintenance	\$3,474.78
		AG0535	Electrical Maintenance	\$170.48
		AG0550	HVAC Maintenance	\$719.77
		AG0555	Plumbing Maintenance	\$102.04
		AG0580	Snow Removal	\$45.58
		AG0525	Janitorial	\$1,222.65
		AG0575	Grounds Maintenance	\$162.49
		AG0655	Other Tenant Services	\$52.06
	GRAYBAR ELECTRIC COMPANY INC	AG0875	Systems Planning Strategy & E	\$105.52
	J&M SCHAEFER INC	AG0535	Electrical Maintenance	\$18.36
	NEOPOST	AG0670	Mail & Courier	\$195.13
	UNITED PARCEL SERVICE	AG0670	Mail & Courier	\$5.30
	INSIGHT DIRECT INC	AG1010	Respond to Customer Calls/Inqu	\$2,441.42
	NATIONWIDE CREDIT INC	AG0990	Credit & Collections	\$38,763.39
	ACCONTEMP'S	AG0730	Accounting Services	\$18,289.77
	AMERICAN RED CROSS OF NORTHEASTERN NY	GO0205	Attend Safety Meetings - Gas	\$414.00
	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	AG0110	Environmental Site Assess & Re	\$2,573.96
	LIFE SCIENCE LABORATORIES INC	AG0110	Environmental Site Assess & Re	\$21.76
	PROFESSIONALS INC	AG0245	Corporate Matters/Contracts	\$5,114.71
		AG0485	Provide Safety & Health Serv	\$1,361.85
		AG0493	Provide Administrative & Gener	\$977.88
		AG0255	Regulatory Legal Services	\$146.88
		GO9105	Perform Engineering System Pla	\$3,169.01
		GM0105	Repair/Install Corrosion Contr	\$6,672.04
		AG0015	Communications with Media	\$12,081.89
	PRO UNLIMITED INC	AG0110	Environmental Site Assess & Re	\$225.77
		AG0245	Corporate Matters/Contracts	\$7,006.08
		AG0493	Provide Administrative & Gener	\$284.74
		AG0730	Accounting Services	\$229.48
		AG0838	IS Support - Customer Service	\$3,985.97
		AG0990	Credit & Collections	\$307.41
		GO9001	Supervise and Administer - Gas	\$57,304.08
		GO9096	Perform Special Project/Study	\$31,676.70
		GM0140	Maintain Miscellaneous Gas Fac	\$8,720.81
		GO0200	Perform Clerical - Gas	\$622.70
		GO9105	Perform Engineering System Pla	\$10,099.46
		GO0100	Perform Business District Surv	\$2,495.36
		GM0150	Perform Site Restoration - Gas	\$5,527.42
		GM0110	Investigate Leak Maintenance o	\$3,689.50
		GM0120	Perform Leak Investigation & R	\$2,587.47
		GM0105	Repair/Install Corrosion Contr	\$4,030.97
		GM0135	Repair Valve (Critical D P	\$548.08
		GM0115	Repair Gas Leak Maintenance of	\$11,351.61
		GM0141	Maintain Miscellaneous Gas Fac	\$183.49
		GM0145	Retire Inactive Gas Service	\$264.27
		GO0165	Inspect Critical Valve	\$310.87
		GM0100	Inspect/Replace Curb Box	\$53.52

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. E ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Vendor	Activity	Total
		GM0117	Fitting Work Gas Mtr Bar&Riser \$231.83
	TRC ENGINEERS LLC	GO9200	Perform Detail Design-Non Cap \$5,959.40
	ABLE TESTING AND INSPECTION INC	GO9001	Supervise and Administer - Gas \$2,720.00
		GM0160	Tran Pipeln Integrity/Mandated \$995.00
	ABRAXAS INC	AG0560	Structural/Roof Maintenance \$1,258.00
	ABSCOPE ENVIRONMENTAL INC	AG0110	Environmental Site Assess & Re \$185,722.78
	ACCESS HEALTH SYSTEMS INC	AG0485	Provide Safety & Health Servic \$627.30
	ADECCO HEALTH	AG0485	Provide Safety & Health Servic \$1,087.63
	ADIRONDACK ENVIRONMENTAL SERVICE	AG0485	Provide Safety & Health Servic \$1,029.78
		AG0650	MGP Relocations \$42.25
		AG0555	Plumbing Maintenance \$26.86
		AG0530	Waste Removal \$72.25
	AJILON CONSULTING	AG0838	IS Support - Customer Service \$22,415.42
		AG0847	IS Support A&G \$18,610.24
		AG0880	Telecom & Network (Voice/Data) \$3,184.95
		GO9001	Supervise and Administer - Gas \$124,354.03
		AG1005	Retail Access Services \$591.60
		GO9105	Perform Engineering System Pla \$21,824.85
	ALBANY MARRIOTT	GO0210	Attend Training Other Than Saf \$5,016.16
	ALS CRITTER SOLUTIONS	AG0965	Two Way Radio - Maintenance \$527.00
	AMTEK DATA CORPORATION	GO0100	Perform Business District Surv \$2,376.00
	ANNALISA OSTERHOUT	AG0485	Provide Safety & Health Servic \$1,332.80
	ANVIL FENCE & SUPPLY CO INC	AG0570	Roads & Pavement Maintenance \$1,780.07
		AG0560	Structural/Roof Maintenance \$1,365.26
		AG0585	Security System Maintenance \$9,991.19
	B2P SYRACUSE	AG0480	Employee Development \$86.70
	BAKERCORP	AG0110	Environmental Site Assess & Re \$1,196.10
	BASCOM-TURNER INSTRUMENTS INC	GM9000	Repair Tools - Gas \$295.00
		GO5036	Carbon Monoxide Investigation \$50.00
	BENSON FARM EQUIPMENT INC	AG0650	MGP Relocations \$3,308.20
		AG0560	Structural/Roof Maintenance \$1,558.90
	BEST PAVING & SEAL COATING INC	AG0580	Snow Removal \$2,365.14
	BETLEM SERVICE	AG0550	HVAC Maintenance \$222.17
	BFS	AG1001	Mailing - Customer Service \$651.78
	BLACK AND VEATCH NEW YORK	AG0838	IS Support - Customer Service \$17,702.82
	BOB TALHAM INC	GM0150	Perform Site Restoration - Gas \$1,727.60
		GM0120	Perform Leak Investigation & R \$9,245.22
	BOOKS FOR THE BLIND INC	AG1000	Customer Billing \$272.00
		AG1001	Mailing - Customer Service \$1,895.84
	BRANCK CONSTRUCTION	GM0150	Perform Site Restoration - Gas \$7,584.24
		GM0120	Perform Leak Investigation & R \$3,382.22
	BULWARK PROTECTIVE APPAREL	GO9035	Perform Locating/Dig Safe-Gas \$319.27
	BUSINESS FORMS SPECIALISTS INC	AG1001	Mailing - Customer Service \$7,939.63
	BUTLER FENCE COMPANY	AG0585	Security System Maintenance \$4,155.89
		AG0580	Snow Removal \$119.33
		AG0525	Janitorial \$32.59
	CARVER CONSTRUCTION INC	AG0580	Snow Removal \$3,029.40
	CENTRIC CONSULTING LLC	AG0838	IS Support - Customer Service \$9,406.95
	COMFORCE INFORMATION TECH INC	AG0838	IS Support - Customer Service \$724.75
	CUMMINS NORTHEAST INC	AG0535	Electrical Maintenance \$3.44
		AG0550	HVAC Maintenance \$145.76
		AG0645	Signage \$475.36
	CUSWORTH DOOR AND WINDOW CO INC	AG0585	Security System Maintenance \$402.70
	D A COLLINS CONSTRUCTION CO INC	AG0575	Grounds Maintenance \$2,884.90
	DAVID J GROVER INC	GM0150	Perform Site Restoration - Gas \$7,507.64
		GM0120	Perform Leak Investigation & R \$8,287.95
		GO0190	Test Gas Facilities Maintenan \$203.90
	DAVIS INSPECTION SERVICE INC	GO9001	Supervise and Administer - Gas \$4,108.00
		GO9127	Perform Transmission Building \$382.00
	DEKATHERM INC	GO9096	Perform Special Project/Study \$49,074.15
		GM0135	Repair Valve (Critical D P \$166,964.45
	DONNELLEY MARKETING	AG1001	Mailing - Customer Service \$517.68
	EDI SPECIALISTS INC	AG0847	IS Support A&G \$5,153.42
	ENVIRONMENTAL PRODUCTS AND SERVICES	AG0650	MGP Relocations \$225.23
	EXECUTIVE PROPERTY MAINTENANCE	AG0580	Snow Removal \$6,275.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	GENESYS TELECOMMUNICATION	AG1012	Supervision - Customer Service	\$440,862.60
	GLOBAL CONNECT	AG0035	Customer Communications - Non-	\$23.08
	GREENTHUMB NURSERY	AG0580	Snow Removal	\$25,163.40
		GM0150	Perform Site Restoration - Gas	\$6,009.51
		GM0120	Perform Leak Investigation & R	\$404.15
	GROUND WORKS UTILITIES LLC	GO9035	Perform Locating/Dig Safe-Gas	\$2,837.63
		GM0150	Perform Site Restoration - Gas	\$311.10
		GM0105	Repair/Install Corrosion Contr	\$1,733.61
		GM0115	Repair Gas Leak Maintenance of	\$3,270.01
	HEALTH RESOURCES CORPORATION	AG0485	Provide Safety & Health Servic	\$13,788.74
	HEALTHWORKS WNY LLP	AG0485	Provide Safety & Health Servic	\$4,558.42
	HEATH CONSULTANTS INC	GM9000	Repair Tools - Gas	\$611.04
	HERTZ EQUIPMENT RENTAL	AG0110	Environmental Site Assess & Re	\$296.48
		AG0570	Roads & Pavement Maintenance	\$118.81
	HUMAN TECHNOLOGIES CORPORATION	AG0575	Grounds Maintenance	\$3,924.76
	INTERNAL REVENUE SERVICE	GO9000	Supervise and Administer - Gas	\$66,462.00
	ISSI TECHNOLOGY PROFESSIONALS	AG0838	IS Support - Customer Service	\$25,925.94
		AG0992	Miscellaneous Customer Account	\$749.70
		AG0836	IS Development - Customer Serv	\$683.40
	JAMES V SPANO INC	GM0141	Maintain Miscellaneous Gas Fac	\$378.00
	JANITRONICS BUILDING SERVICES	AG0110	Environmental Site Assess & Re	\$11.02
		AG0525	Janitorial	\$188,053.07
		AG0575	Grounds Maintenance	\$3,861.16
		GM9005	Perform Yard Maintenance - Gas	\$9,379.01
	J&J LAWN AND TREE SERVICE	AG0575	Grounds Maintenance	\$1,564.90
		GM9005	Perform Yard Maintenance - Gas	\$4,379.57
	J K TOBIN CONSTRUCTION CO INC	GM0120	Perform Leak Investigation & R	\$27,258.97
		GM0115	Repair Gas Leak Maintenance of	\$24,502.50
	J & R CONTRACTING INC	GM0150	Perform Site Restoration - Gas	\$2,041.64
		GM0120	Perform Leak Investigation & R	\$1,612.43
	KENNETH A GARRY SERVICES	AG0580	Snow Removal	\$10,431.09
	K W REESE INC	GM0125	Maintain Gas Right of Way	\$127,140.00
	LANGUAGE LINE SERVICES	AG1010	Respond to Customer Calls/Inqu	\$8,059.23
	LEWIS TREE SERVICE	GM0125	Maintain Gas Right of Way	\$100,831.67
	LEWIS TREE SERVICE INC	GM0125	Maintain Gas Right of Way	\$123,897.82
	MARZANO PAVING INC	GM0150	Perform Site Restoration - Gas	\$448.00
		GM0120	Perform Leak Investigation & R	\$1,288.00
	MEAD WESTVACO CORPORATION	AG0990	Credit & Collections	\$2,822.47
		AG1001	Mailing - Customer Service	\$30,529.60
	MEYERS LANDSCAPING	GM0140	Maintain Miscellaneous Gas Fac	\$16,608.40
		GM0150	Perform Site Restoration - Gas	\$13,791.14
		GM0110	Investigate Leak Maintenance o	\$1,839.74
		GM0120	Perform Leak Investigation & R	\$18,144.89
		GM0135	Repair Valve (Critical D P	\$303.85
		GM0141	Maintain Miscellaneous Gas Fac	\$881.30
		GO5065	Curb Box Inspection	\$53.46
		GO0105	Inspect/Test Volume Correctors	\$462.24
	MICRO-TEL	AG1010	Respond to Customer Calls/Inqu	\$169.15
	MONARCH INDUSTRIES	AG1001	Mailing - Customer Service	\$399.03
	NCO FINANCIAL SYSTEMS INC	AG0990	Credit & Collections	\$369,920.91
	NORTH PAVING COMPANY INC	GM0150	Perform Site Restoration - Gas	\$13,454.83
		GM0110	Investigate Leak Maintenance o	\$2,185.88
		GM0120	Perform Leak Investigation & R	\$23,835.41
	OCCU-HEALTH	AG0485	Provide Safety & Health Servic	\$15.30
	PATRICIA J RIVERS	AG0485	Provide Safety & Health Servic	\$40.80
	PAUL MUELLER COMPANY	AG0429	Lab Activities Gas	\$1,112.11
	PITNEY BOWES INC	AG1001	Mailing - Customer Service	\$5,604.81
	PITNEY BOWES MANAGEMENT SERVICES	AG1001	Mailing - Customer Service	\$78,932.18
	PLS CONSULTING INC	GO0210	Attend Training Other Than Saf	\$5,670.53
	PRECISION PIPELINE SOLUTIONS LLC	GM0105	Repair/Install Corrosion Contr	\$86,075.00
	PREMIER UTILITY SERVICES LLC	GO9035	Perform Locating/Dig Safe-Gas	\$528,911.63
	PROSOURCE OF ALBANY	AG0635	Office Furniture	\$1,905.83
	QUEST DIAGNOSTICS INC	AG0485	Provide Safety & Health Servic	\$8,739.86
	RCA LANDSCAPING & NURSERY INC	GM0150	Perform Site Restoration - Gas	\$631.95
		GM0120	Perform Leak Investigation & R	\$339.94

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. E ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Deser	Total
Orig Business Unit	R C LANDSCAPING & NURSERY INC	GM0150	Perform Site Restoration - Gas	\$17,866.01
		GM0110	Investigate Leak Maintenance o	\$64.20
		GM0120	Perform Leak Investigation & R	\$6,433.86
		GM0105	Repair/Install Corrosion Contr	\$56.17
	RED PLANET CONSULTING INC	AG0855	Maintenance & Support	\$504.90
	RENTOKIL PEST CONTROL	AG0965	Two Way Radio - Maintenance	\$107.78
		AG0565	Other/Misc Maintenance	\$1,279.39
	ROBERT HALF FINANCE & ACCOUNTING	AG0730	Accounting Services	\$1,870.00
	ROBERT H FINKE & SONS INC	GM9000	Repair Tools - Gas	\$1,607.65
	ROBERTS OFFICE FURNITURE BROKERS INC	AG1010	Respond to Customer Calls/Inqu	\$25.70
		AG0480	Employee Development	\$1,008.68
		AG0635	Office Furniture	\$2,578.80
		AG0640	Moves & Relocations	\$3,854.88
	ROGER W CARTER CONTRACTING	GM0150	Perform Site Restoration - Gas	\$1,509.86
		GM0120	Perform Leak Investigation & R	\$3,472.28
		GM0135	Repair Valve (Critical D P	\$422.64
	SCHINDLER ELEVATOR CORP	AG0540	Elevator Maintenance	\$9,425.39
	SIEMENS BUILDING TECHNOLOGIES INC	AG0550	HVAC Maintenance	\$7,792.73
	SMITH CONSTRUCTION LLC	AG0580	Snow Removal	\$330.22
	SOUTH VOLUSIA MEDICAL ASSOCIATES	AG0485	Provide Safety & Health Servic	\$35.70
	SOUTHWORTH MILTON INC	AG0535	Electrical Maintenance	\$1,040.32
		AG0645	Signage	\$8,804.58
	STAPLES BUSINESS ADVANTAGE	AG0290	Provide Security Services	\$37.94
	SUBURBAN PIPE LINE CO INC	GM0160	Tran Pipeln Integrity/Mandated	\$89,699.61
		GO9096	Perform Special Project/Study	\$8,600.00
	T D WILLIAMSON INC	GM0160	Tran Pipeln Integrity/Mandated	\$4,320.00
	TEKSYSTEMS INC	AG0838	IS Support - Customer Service	\$4,204.20
		AG0847	IS Support A&G	\$7,593.31
		AG0880	Telecom & Network (Voice/Data)	\$7.23
	THOMAS F FATONE	GM0150	Perform Site Restoration - Gas	\$605.48
		GM0120	Perform Leak Investigation & R	\$43.24
	TRANSPORTATION ADVISOR INC	AG0485	Provide Safety & Health Servic	\$416.50
	UPDATE LEGAL INC	AG0245	Corporate Matters/Contracts	\$739.40
	UPSCO INC	GM9000	Repair Tools - Gas	\$1,610.55
	VERMEER NORTHEAST	GM9000	Repair Tools - Gas	\$17,362.85
	VERSATILE OFFICE & STORAGE INC	AG0575	Grounds Maintenance	\$47.81
	VIP STRUCTURES INC	AG0665	Engineering Analysis/Project W	\$449.06
	WASTE HARMONICS LLC	AG0530	Waste Removal	\$22,088.84
		AG0525	Janitorial	\$1,056.35
	WESCO DISTRIBUTION INC	AG0535	Electrical Maintenance	\$1,067.74
	WILLIAM J DYER & SONS INC	GM0150	Perform Site Restoration - Gas	\$43,618.19
		GM0120	Perform Leak Investigation & R	\$386,407.44
		GM0105	Repair/Install Corrosion Contr	\$254.99
		GM0141	Maintain Miscellaneous Gas Fac	\$324.87
		GM0116	Repair Gas Leak Maintenance of	\$83.53
00099 Total				\$4,112,246.91
00005	CUMMINS NORTHEAST INC	AG0645	Signage	\$218.23
	WASTE HARMONICS LLC	AG0530	Waste Removal	\$22.95
00005 Total				\$195.28
	GE CORPORATE CARD SERVICES	AG0565	Other/Misc Maintenance	\$81.70
Total				\$81.70
Grand Total				\$9,970,397.58



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Indirect Charges to Co 36 - Gas (AP Detail)****Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)****PART I. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
00036	AG0245	Corporate Matters/Contracts	\$0.00
	AG0485	Provide Safety & Health Servic	\$366.45
	AG0493	Provide Administrative & Gener	\$926.54
	AG0730	Accounting Services	\$957.83
	AG0838	IS Support - Customer Service	\$0.00
	AG0847	IS Support A&G	\$79.99
	AG0855	Maintenance & Support	\$6,987.15
	AG0885	Data Center Services	\$4,785.74
	AG0890	Provide Internal Customer Supp	\$1,768.05
	AG0965	Two Way Radio - Maintenance	\$0.00
	AG0992	Miscellaneous Customer Account	\$0.00
	AG1010	Respond to Customer Calls/Inqu	\$0.00
	DO9000	Misc Ops Supv and Admin	\$0.00
	AG0760	Operations Executive Services	\$935.30
	DO9110	Conduct Perform Analysis & Rep	\$0.00
	DO1100	Perform Distribution Overhead	\$0.00
	AG0480	Employee Development	\$202.31
	AG0858	IS Support - Transm Ops	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	\$0.00
	TO9130	Conduct Performance Analysis &	\$0.00
	AG0290	Provide Security Services	\$0.00
	AG0836	IS Development - Customer Serv	\$0.00
	AG1001	Mailing - Customer Service	\$0.00
	DO2140	Supv&Adm Dist Ops UG	\$0.00
	DO1155	Supervision & Administration D	\$0.00
	AG0465	HR Transactional Services	\$21,277.54
	AG0295	Sourcing	\$1,773.10
	AG0860	IT Executive Management & Over	\$3,156.39
	AG0085	Provide Regulatory Support	\$0.00
	AG0825	Develop & Maintain Standards/P	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	AG0565	Other/Misc Maintenance	\$226.52
	AG0025	Provide General Advertising	\$0.00
	AG0299	Process Payments	\$2,035.53
	AG0550	HVAC Maintenance	\$111.55
	AG0670	Mail & Courier	\$903.63
00036 Total			\$46,493.64
00099	AG0125	Program Administration	\$0.00
	AG0140	Commercial & Industrial Custom	\$0.00
	AG0245	Corporate Matters/Contracts	\$16.06
	AG0485	Provide Safety & Health Servic	\$46,708.86
	AG0493	Provide Administrative & Gener	\$43,731.86
	AG0730	Accounting Services	\$99,019.91
	AG0838	IS Support - Customer Service	\$15.05

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0847	IS Support A&G	\$238,142.23
	AG0855	Maintenance & Support	\$25,823.55
	AG0880	Telecom & Network (Voice/Data)	\$1.86
	AG0885	Data Center Services	\$26,280.28
	AG0890	Provide Internal Customer Supp	\$54,161.37
	AG0965	Two Way Radio - Maintenance	\$0.00
	AG0990	Credit & Collections	\$0.00
	AG0992	Miscellaneous Customer Account	\$0.00
	AG0994	Training - Customer Service	\$0.00
	AG1000	Customer Billing	\$0.00
	AG1010	Respond to Customer Calls/Inqu	\$0.00
	DO3000	Supervision & Administration D	\$0.00
	DO9000	Misc Ops Supv and Admin	\$0.00
	DO9090	Perform Reliability/Contingenc	\$0.00
	AG0760	Operations Executive Services	\$18,681.90
	DO9110	Conduct Perform Analysis & Rep	\$0.00
	AG0827	IS Support Customer Assistance	\$0.00
	DO1100	Perform Distribution Overhead	\$0.00
	AG0780	Electric Distribution Financia	\$0.00
	DM1000	Supv&Admin OH	\$0.00
	DO9120	Perform Special Project/Study-	\$0.00
	AG0480	Employee Development	\$219.38
	AG0851	IS Development - Distribution	\$0.00
	AG0858	IS Support - Transm Ops	\$0.00
	TO3000	Supervise & Administer Transmi	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	\$0.00
	TO9030	Attend Training Other Than Saf	\$0.00
	TO9130	Conduct Performance Analysis &	\$0.00
	AG0435	Meter Data Services Operations	\$3,409.13
	AG0105	Support Environmental Complian	\$891.23
	AG0290	Provide Security Services	\$0.00
	AG0745	Financial Exccutive Services	\$26,535.82
	AG0844	IS Development A&G	\$21,315.18
	AG0270	Audit Operations	\$5,945.22
	AG0015	Communications with Media	\$2,220.43
	AG0440	Conduct Aviation Operations	\$2,596.28
	AG0805	Corporate Finance	\$21.81
	AG0740	Develop Business Strategy & Pl	\$584.36
	AG0442	Airplane Operations & Maint	\$4,999.81
	AG0993	Supervision Customer Accounts	\$0.00
	AG0836	IS Development - Customer Serv	\$0.00
	AG1005	Retail Access Services	\$0.00
	AG1001	Mailing - Customer Service	\$0.00
	AG0324	Lab Admin & Genl Services	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	DO5095	Supervision & Administration E	\$0.00
	DO2140	Supv&Adm Dist Ops UG	\$0.00
	DO6000	Supervision & Administration D	\$0.00
	DO1155	Supervision & Administration D	\$0.00
	AG0410	Miscellaneous Field Investigat	\$0.00
	AG0490	Manage Labor Relations	\$406.68
	AG0470	HR Consulting/Knowledge-Based	\$47.89
	AG0465	HR Transactional Services	\$197,904.84
	AG0475	Compensation & Pension/Benefit	\$3,818.29
	AG0295	Sourcing	\$11,949.38
	AG0831	IS Integration	\$163,521.47
	AG0875	Systems Planning Strategy & E	\$3,569.98
	AG0800	Corporate Financial Planning	\$7,582.66
	AG0860	IT Executive Management & Over	\$2,902.19
	AG0865	Security	\$1,167.19
	AG0853	IS Support - Distribution Ops	\$0.00
	AG0755	IT Executive Services	\$1,361.26
	DO9025	Attend Training Other Than Saf	\$0.00
	DO9030	Attend Distribution Safety Tra	\$0.00
	AG0085	Provide Regulatory Support	\$0.00
	TO9450	Reliab, Plan & Standards Dev	\$0.00
	TO9100	Supv&Adm Transm Ops	\$0.00
	TM1291	Perform Vegetation Management	\$0.00
	AG0775	Transmission Financial Service	\$0.00
	AG0895	Research Develop & Demonstrat	\$17,066.30
	AG0825	Develop & Maintain Standards/P	\$3,856.10
	AG0960	Two Way Radio - Operations	\$8,437.62
	AG0035	Customer Communications - Non-	\$0.00
	DO9045	Attend Other Employee Meetings	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	AG1060	All Pensions	\$467.19
	AG1070	Post Retirement Benefit FAS106	\$463.60
	AG0040	Employee Communications	\$210.73
	AG0750	HR Executive Services	\$20.86
	AG0830	Systems Analysis Design & Sco	\$88.54
	DM3000	Supervision & Administration D	\$0.00
	AG0525	Janitorial	\$13,056.43
	DO2125	Perform Locating/Dig Safe - Di	\$0.00
	AG0141	Customer Service Retail Market	\$0.00
	AG0160	DSM - Program Implementation	\$0.00
	AG0200	DSM Planning	\$0.00
	DO9050	Perform Distribution Police Pr	\$0.00
	AG0575	Grounds Maintenance	\$1,617.34
	AG0635	Office Furniture	\$133.94

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)****Indirect Charges to Co 36 - Gas (AP Detail)****Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)****PART 1. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0380	Ship Receive & Process Meters	\$0.00
	DO5045	Perform Complex Metering Inspe	\$0.00
	AG0195	DSM General Evaluation Work	\$0.00
	AG0995	Revenue Protection	\$0.00
	AG0185	DSM Commercial & Industrial Ba	\$0.00
	TM3000	Supervise & Administer Transmi	\$0.00
	AG0130	Construction Management	\$0.00
	TO9370	Perform Technical Support Oper	\$0.00
	AG0610	Water/Sewer Utilities	\$2,826.17
	AG0615	General Asset Management	\$3.22
	AG0935	Non STN Fiber Optics - Mainten	\$0.00
	AG0640	Moves & Relocations	\$2,233.46
	AG0565	Other/Misc Maintenance	\$509.28
	AG0030	Customer Communications-Mandat	\$0.00
	AG0025	Provide General Advertising	\$0.00
	AG0100	Acquire/Maintain Environmental	\$0.00
	AG0445	Helicopter Operations & Maint	\$540.09
	AG0115	Policy Development & Administr	\$313.64
	DO9040	Attend Distribution Safety Mee	\$0.00
	AG0535	Electrical Maintenance	\$2,212.88
	AG0400	Test Live Line Tools	\$0.00
	AG0405	Test Boom Trucks	\$0.00
	DO3010	Grounds/Housekeeping-Distribut	\$0.00
	AG1094	Misc Other Employee Benefits	\$2.10
	AG0385	Test Rubber Gloves	\$0.00
	AG0299	Process Payments	\$85,510.60
	AG0300	Process Payments Default	\$77.34
	AG0846	IS Enhancement A&G	\$2,944.77
	AG0550	HVAC Maintenance	\$1,901.44
	AG0670	Mail & Courier	\$16,994.79
	AG0530	Waste Removal	\$1,470.68
	AG0560	Structural/Roof Maintenance	\$1,050.33
	AG0595	Electric Utilities	\$49,857.91
	AG0695	Duplicating & Copying	\$16.59
	AG0605	Fuel Oil Utilities	\$799.07
	AG0580	Snow Removal	\$6,646.02
	AG0680	Copier Equipment	\$441.73
	AG0685	Copier Paper & Supplies	\$50.52
	AG0650	MGP Relocations	\$103.42
	AG0555	Plumbing Maintenance	\$19.91
	AG0600	Gas Utilities	\$6,502.69
	AG0570	Roads & Pavement Maintenance	\$264.68
	AG0700	Records Management	\$2,892.09
	AG0660	Memo Billing/Managerial Acctng	\$218.51

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	AG0545	Fire Protection/Life Safety	\$2,235.15
	AG0645	Signage	\$54.67
	AG0585	Security System Maintenance	\$211.95
	AG0540	Elevator Maintenance	\$972.90
00099 Total			\$1,250,850.67
00010	AG1010	Respond to Customer Calls/Inqu	\$0.00
	AG0575	Grounds Maintenance	\$64.90
	AG0565	Other/Misc Maintenance	\$2.20
	AG0535	Electrical Maintenance	\$30.96
	AG0550	HVAC Maintenance	\$763.86
	AG0555	Plumbing Maintenance	\$13.30
00010 Total			\$875.22
00048	AG0485	Provide Safety & Health Servic	\$0.00
	AG0465	HR Transactional Services	\$159.28
00048 Total			\$159.28
00049	AG0855	Maintenance & Support	\$561.56
	DO1100	Perform Distribution Overhead	\$0.00
	AG0290	Provide Security Services	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	AG0950	STN Microwave & Fiber - Operat	\$0.00
00049 Total			\$561.56
00021	AG0760	Operations Executive Services	\$0.00
	AG0525	Janitorial	\$0.00
00021 Total			\$0.00
00005	AG0245	Corporate Matters/Contracts	\$0.00
	AG0485	Provide Safety & Health Servic	\$183.13
	AG0493	Provide Administrative & Gener	\$25.05
	AG0880	Telecom & Network (Voice/Data)	\$0.00
	AG0890	Provide Internal Customer Supp	\$50.11
	AG0965	Two Way Radio - Maintenance	\$0.00
	AG0990	Credit & Collections	\$0.00
	DO9000	Misc Ops Supv and Admin	\$0.00
	AG0760	Operations Executive Services	\$0.00
	AG0105	Support Environmental Complian	\$0.00
	AG0860	IT Executive Management & Over	\$75.79
	DO9025	Attend Training Other Than Saf	\$0.00
	AG0255	Regulatory Legal Services	\$0.00
	AG0085	Provide Regulatory Support	\$0.00
	AG0895	Research Develop & Demonstrat	\$0.00
	AG0960	Two Way Radio - Operations	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	DM3000	Supervision & Administration D	\$0.00
	DM1280	Environmental-Hazardous Waste	\$0.00
	AG0575	Grounds Maintenance	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. F ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Total
	DM3040	Substation Trouble Maintenance	\$0.00
	AG0550	HVAC Maintenance	\$250.10
	AG0670	Mail & Courier	\$2,492.27
	AG0560	Structural/Roof Maintenance	\$161.26
00005 Total			\$3,237.71
00041	DM1000	Supv&Admin OH	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	\$0.00
00041 Total			\$0.00
00004	AG0730	Accounting Services	\$959.21
	AG0855	Maintenance & Support	\$3,739.53
00004 Total			\$4,698.73
<b>Grand Total</b>			<b>\$1,306,876.81</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
00036	AG0245	Corporate Matters/Contracts	PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$0.00
	AG0485	Provide Safety & Health Servie	THE SUBURBAN GROUP	\$143.07
			PATRICIA J RIVERS	\$10.68
			COLDEN CORPORATION	\$212.71
	AG0493	Provide Administrative & Gener	PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$926.54
			CR FLETCHER ASSOCIATES INC	\$0.00
	AG0730	Accounting Services	PRO UNLIMITED INC	\$921.39
			THE SUBURBAN GROUP	\$36.44
	AG0838	IS Support - Customer Service	SYSTEMS WEST COMPUTER RESOURCES	\$0.00
	AG0847	IS Support A&G	THE SUBURBAN GROUP	\$79.99
	AG0855	Maintenance & Support	PRO UNLIMITED INC	\$6,809.71
			THE SUBURBAN GROUP	\$57.83
			XPEDIX	\$119.62
	AG0885	Data Center Services	ISSI TECHNOLOGY PROFESSIONALS	\$4,785.74
	AG0890	Provide Internal Customer Supp	THE SUBURBAN GROUP	\$1,768.05
	AG0965	Two Way Radio - Maintenance	THE SUBURBAN GROUP	\$0.00
	AG0992	Miscellaneous Customer Account	PRO UNLIMITED INC	\$0.00
	AG1010	Respond to Customer Calls/Inqu	PRO UNLIMITED INC	\$0.00
	DO9000	Misc Ops Supv and Admin	PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$0.00
	AG0760	Operations Executive Services	TOWN OF MANLIUS	\$935.30
	DO9110	Conduct Perform Analysis & Rep	PRO UNLIMITED INC	\$0.00
	DO1100	Perform Distribution Overhead	PRO UNLIMITED INC	\$0.00
			CENTRIC CONSULTING LLC	\$0.00
	AG0480	Employee Development	PRO UNLIMITED INC	\$202.31
	AG0858	IS Support - Transm Ops	COMPUTAPOLE INCORPORATED	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	THE SUBURBAN GROUP	\$0.00
	TO9130	Conduct Performance Analysis &	PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$0.00
	AG0290	Provide Security Services	SECURITAS SECURITY SYSTEMS USA INC	\$0.00
	AG0836	IS Development - Customer Serv	SYSTEMS WEST COMPUTER RESOURCES	\$0.00
	AG1001	Mailing - Customer Service	PITNEY BOWES INC	\$0.00
	DO2140	Supv&Adm Dist Ops UG	PRO UNLIMITED INC	\$0.00
	DO1155	Supervision & Administration D	PRO UNLIMITED INC	\$0.00
	AG0465	HR Transactional Services	PRO UNLIMITED INC	\$20,121.48
			CR FLETCHER ASSOCIATES INC	\$1,132.37
			THRIFTY CAR RENTAL	\$11.23
			SAFETY SOURCE NORTHEAST	\$12.45
	AG0295	Sourcing	CR FLETCHER ASSOCIATES INC	\$1,773.10
	AG0860	IT Executive Management & Over	THE SUBURBAN GROUP	\$3,156.39
	AG0085	Provide Regulatory Support	THE SUBURBAN GROUP	\$0.00
	AG0825	Develop & Maintain Standards/P	PRO UNLIMITED INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	MICRONET COMMUNICATIONS	\$0.00
	AG0565	Other/Misc Maintenance	BUILDERS SYSTEMS INC	\$226.52
	AG0025	Provide General Advertising	THE SUBURBAN GROUP	\$0.00
	AG0299	Process Payments	COMFORCE INFORMATION TECH INC	\$2,035.53
	AG0550	HVAC Maintenance	ORCUTT APPLIANCE REPAIR	\$111.55
	AG0670	Mail & Courier	UNITED PARCEL SERVICE	\$902.12
			FEDEX	\$1.51
00036 Total				\$46,493.64
00099	AG0125	Program Administration	SARATOGA SYSTEMS INC	\$0.00
	AG0140	Commercial & Industrial Custom	SARATOGA SYSTEMS INC	\$0.00
			COFFEE PAUSE	\$0.00
			ENERGY COUNCIL OF THE NORTHEAST	\$0.00
	AG0245	Corporate Matters/Contracts	THE SUBURBAN GROUP	\$0.00
			PROFESSIONALS INC	\$0.00
			UPDATE LEGAL INC	\$0.00
			MAFHEW BENDER & COMPANY INC	\$16.06
	AG0485	Provide Safety & Health Servie	THE SUBURBAN GROUP	\$9,926.47
			MICHAEL T ALI OSSO	\$384.82
			HEALTH RESOURCES CORPORATION	\$1,265.63
			AJILON CONSULTING	\$644.63
			POLAR CORPORATION	\$0.00

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Indirect Charges to Co 36 - Gas (AP Detail)

Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)

PART 1. G ONLY

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			SIGMA CONSULTANTS INC	\$10,161.45
			PROGRESSIVE BUSINESS PUBLICATIONS	\$45.57
			FITNESS EQUIPMENT ETC INC	\$0.00
			MEDICAL AFFILIATES OF CAPE COD	\$0.00
			OCCU-HEALTH	\$718.26
			THE OCCUPATIONAL HEALTH CENTER	\$11.04
			TRANSPORTATION ADVISOR INC	\$5.52
			AMERICAN BOARD OF DISABILITY ANALYSTS	\$31.17
			ANNA JAKES HOSPITAL	\$26.29
			ANNALISA OSTERHOUT	\$41.64
			BAYSTATE MARY LANE HOSPITAL	\$17.69
			BERKSHIRE MEDICAL CENTER INC	\$79.13
			CAMBRIDGE HEALTH ALLIANCE	\$65.88
			CARITAS GOOD SAMARITAN	\$92.99
			COMMUNITY MEDICAL PROFESSIONALS	\$205.06
			FALLON CLINIC INC	\$143.03
			FOLIO ASSOCIATES INC	\$112.51
			IRON MOUNTAIN RECORDS MANAGEMENT	\$185.39
			LRH OCCUPATIONAL HEALTH DEPARTMENT	\$1.33
			MCCARTHY REPORTING SERVICE	\$15.06
			MICHAEL A ERAMO LMT	\$11.74
			MILFORD EMERGENCY ASSOCIATES	\$38.69
			MOORE MEDICAL LLC	\$105.03
			NEWPORT HOSPITAL	\$96.81
			OCCUPATIONAL HEALTH CENTERS OF THE	\$115.84
			OCCUPATIONAL HEALTH SERVICES	\$116.30
			OCCUPATIONAL MEDICINE SERVICES	\$30.52
			PAUL A KEEFE MD	\$3,622.55
			POLAND SPRING WATER COMPANY	\$77.72
			QUADRANT HEALTH STRATEGIES INC	\$89.49
			SAINTS MEDICAL CENTER	\$18.70
			SOUTHCOST OCCUPATIONAL HEALTH	\$17.24
			SOUTH COUNTY HOSPITAL	\$76.13
			STURDY MEMORIAL HOSPITAL	\$12.71
			THOMSON HEALTHCARE DMS INC	\$8.00
			URGENT MEDICAL CARE	\$214.40
			WEBSTER SQUARE MEDICAL CENTER INC	\$102.12
			WELLNESS WORKS YOGA	\$35.94
			AAOHN	\$20.84
			ADIRONDACK ENVIRONMENTAL SERVICE	\$75.50
			ATHOL MEMORIAL HOSPITAL	\$26.49
			BRAINTREE REHABILITATION HOSPITAL	\$7.87
			BUTCH CHAGNON CERTIFIED RESCUE COURSES	\$74.24
			BWPO-DBA DEPARTMENT OF RADIOLOGY	\$10.56
			CANTON POTSDAM HOSPITAL	\$10.37
			CD PRACTICE ASSOCIATES INC	\$57.96
			CLIA LABORATORY PROGRAM	\$14.28
			COLDEN CORPORATION	\$199.35
			COLLINS SPORTS MEDICINE	\$17.78
			DOLPHIN SOFTWARE INC	\$5,663.17
			ELSEVIER	\$4.42
			ENVIRON INTERNATIONAL CORPORATION	\$8,500.53
			LANDRY'S BICYCLES	\$64.84
			LAWRENCE R BIRZON DC PT	\$755.21
			LIFESAVERS INC	\$7.00
			MARLBOROUGH HOSPITAL	\$6.19
			MASTERY TECHNOLOGIES INC	\$318.73
			MEDICAL RECORD ASSOCIATES INC	\$3.89
			MIRIAM HOSPITAL	\$6.13
			NANTUCKET COTTAGE HOSPITAL	\$16.22
			NATIONAL HEALTH VIDEO	\$462.74
			OCCUPATIONAL HEALTH CONNECTIONS INC	\$344.16
			OCEAN STATE HEARING AID CENTER INC	\$46.04
			OEM HEALTH INFORMATION INC	\$55.37
			POCONO MEDICAL CENTER	\$8.80



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			QUEST DIAGNOSTICS INC	\$30.76
			SALEM OCCUPATIONAL & ACUTE CARE	\$79.58
			SOUTHCOAST HOSPITALS GROUP	\$18.15
			STATE OF NEW HAMPSHIRE	\$11.12
			STERICYCLE INC	\$80.78
			THE STAYWELL COMPANY	\$18.99
			TRU-MED INC	\$5.54
			UNIVERSITY ORTHOPEDICS	\$650.75
			US HEALTHWORKS MEDICAL GRP FL INC	\$10.18
			US OCCUPATIONAL SAFETY SERVICES INC	\$8.56
			VALLEY HEALTH MEDICAL GROUP	\$5.71
			WESTERLY HOSPITAL	\$39.57
	AG0493	Provide Administrative & Gener	EXPRESS SYSTEMS INTEGRATION	\$4.65
			GE CORPORATE CARD SERVICES	\$104.81
			VERIZON WIRELESS	\$37.28
			STAPLES BUSINESS ADVANTAGE	\$23.74
			SARA IOGA SYSTEMS INC	\$0.00
			SORDILL CONSULTING SERVICES	\$0.00
			JUDGE TECHNICAL SERVICES INC	\$0.00
			PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$2,061.78
			NEXTEL COMMUNICATIONS	\$179.96
			GVA ADVANTIS	\$8,551.14
			JACK POWELL	\$190.44
			PA CONSULTING GROUP INC	\$0.00
			WIPRO LTD	\$288.38
			AJILON CONSULTING	\$1,965.53
			OFFICE ENVIRONMENTS OF NEW ENGLAND	\$75.40
			POLAR CORPORATION	-\$0.24
			SECURITAS SECURITY SYSTEMS USA INC	\$0.00
			PEABODY OFFICE FURNITURE CORP	\$0.00
			SAPPHIRE TECHNOLOGIES	\$3,877.27
			SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$1,599.92
			TEK ID INC	\$0.00
			CREATIVE GROUP	\$5,970.67
			NEW HORIZONS COMPUTER LEARNING CENTER	\$0.00
			ELEVATION EXHIBITS	\$0.00
			JAMES E HOGAN JR	\$0.00
			JONES LANG LASALLE	\$12,592.50
			PROGRESSIVE BUSINESS PUBLICATIONS	\$0.00
			CORENET GLOBAL INC	\$55.60
			KFORCE INC	\$3,019.46
			THE DESMOND HOTEL & CONFERENCE CENTER	\$247.95
			THRIFTY CAR RENTAL	\$26.66
			WORCESTER BUSINESS DEVELOPMENT CORP	\$273.89
			WORCESTER CLUB	\$154.20
			WORCESTER REGIONAL RESEARCH BUREAU	\$17.71
			WPI/CAREER DEVELOPMENT CENTER	\$880.66
			US POSTMASTER	\$77.68
			GLEN HARDY CATERING SERVICES	\$127.03
			THE COFFEE MAN	\$6.73
			WHITRIDGE ASSOCIATES INC	\$1,307.01
			SPRINT COMMUNICATIONS COMPANY LP	\$8.01
			STATE OF RHODE ISLAND	\$6.04
	AG0730	Accounting Services	VERIZON WIRELESS	\$11.70
			IKON OFFICE SOLUTIONS INC	\$9.70
			PRO UNLIMITED INC	\$8,311.78
			THE SUBURBAN GROUP	\$716.10
			MASSACHUSETTS DEPARTMENT OF REVENUE	\$449.81
			ROBERT HALF MANAGEMENT RESOURCES	\$58,409.86
			INTERNAL REVENUE SERVICE	\$2,597.62
			OFFICE ENVIRONMENTS OF NEW ENGLAND	\$288.93
			ACCOUNTemps	\$6,806.77
			ROBERT HALF FINANCE & ACCOUNTING	\$1,991.15
			ERNSI & YOUNG LLP	\$19,413.54

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit			EXCEPTIONAL AUTO BODY INC	\$12.95
	AG0838	IS Support - Customer Service	PRO UNLIMITED INC	\$0.00
			TEKSYSTEMS INC	\$0.00
			AJILON CONSULTING	\$0.00
			SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$15.05
			TRIAD EMPLOYMENT SERVICES	\$0.00
			ISSI TECHNOLOGY PROFESSIONALS	\$0.00
			RELIANCE SYSTEMS INC	\$0.00
	AG0847	IS Support A&G	EDI SPECIALISTS INC	\$8,442.57
			HYPERION SOLUTIONS CORP	\$147.66
			PRO UNLIMITED INC	\$17,207.97
			THE SUBURBAN GROUP	\$3,106.99
			SYNAPTIS	\$872.60
			WIPRO LTD	\$18,945.26
			AJILON CONSULTING	\$26,842.56
			OFFICE ENVIRONMENTS OF NEW ENGLAND	\$750.64
			SAPPHIRE TECHNOLOGIES	\$10,910.24
			SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$17,367.13
			CGI INFORMATION SYSTEMS & MANAGEMENT	\$8,406.29
			ELIASSEN GROUP INC	\$10,088.67
			FIRST CONSULTING INC	\$1,938.16
			KARU CONSULTING INC	\$19,795.22
			KFORCE INC	\$19,067.93
			INALIGN	\$200.26
			INTERNATIONAL PROGRAMMING & SYSTEMS INC	\$9,564.44
			OXFORD GLOBAL RESOURCES INC	\$1,190.31
			REMY CORPORATION	\$27,244.85
			SOURCEONE SOLUTIONS INC	\$15,975.78
			SULLIVAN AND COGLIANO DESIGNERS INC	\$10,088.66
			VOLT TECHNICAL RESOURCES	\$9,988.02
	AG0855	Maintenance & Support	MILLENNIUM INTERNATIONAL TECHNOLOGIES	\$1,656.69
			JUDGE TECHNICAL SERVICES INC	\$2,391.58
			PRO UNLIMITED INC	\$17,322.79
			THE SUBURBAN GROUP	\$3,071.71
			PROFESSIONALS INC	\$121.19
			LPM HOLDING COMPANY INC	\$6.56
			TRIAD EMPLOYMENT SERVICES	\$445.69
			CINTRA SOFTWARE AND SERVICES INC	\$796.86
			GRID IRON CAFE	\$10.47
	AG0880	Telecom & Network (Voice/Data)	CTISOFT SOFTWARE SOLUTIONS LLC	\$0.00
			TRINET SYSTEMS INC	\$0.00
			PRO UNLIMITED INC	\$0.00
			UTILITIES TELECOM COUNCIL	\$0.00
			TEKSYSTEMS INC	\$1.86
			CITY LOCK SERVICE & SUPPLY COMPANY	\$0.00
	AG0885	Data Center Services	AJILON CONSULTING	\$20,906.11
			LPM HOLDING COMPANY INC	\$20.36
			WHITRIDGE ASSOCIATES INC	\$743.25
			BRUNS-PAK	\$1,981.92
			MEDIA RECOVERY INC	\$1,002.58
			MAXIMA CONSULTING INC	\$1,626.06
	AG0890	Provide Internal Customer Supp	VITEC SOLUTIONS LLC	\$245.17
			NETIQ	\$2,594.40
			PRO UNLIMITED INC	\$2,467.88
			THE SUBURBAN GROUP	\$240.54
			AJILON CONSULTING	\$26,415.20
			SAPPHIRE TECHNOLOGIES	\$6,342.17
			ISSI TECHNOLOGY PROFESSIONALS	\$11.03
			INIACT TECHNOLOGY INC	\$3,882.90
			VISUAL TECHNOLOGIES CORPORATION	\$2,039.27
			WHITRIDGE ASSOCIATES INC	\$9,922.82
	AG0965	Two Way Radio - Maintenance	THE SUBURBAN GROUP	\$0.00
			TEKSYSTEMS INC	\$0.00
			RDC COMMUNICATIONS	\$0.00
			WORAD INCORPORATED	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
	AG0990	Credit & Collections	ROBERT HALF MANAGEMENT RESOURCES	\$0.00
			ACCOUNTEMPS	\$0.00
			PEABODY OFFICE FURNITURE CORP	\$0.00
			THE DUN & BRADSTREET COMPANY	\$0.00
			FAIR ISAAC CORPORATION	\$0.00
			MONTICELLO CONSULTING GROUP LTD	\$0.00
			NACM NEW ENGLAND INC	\$0.00
	AG0992	Miscellaneous Customer Account	PRO UNLIMITED INC	\$0.00
			AEROTEK ENERGY	\$0.00
			PROFESSIONALS INC	\$0.00
			AJILON CONSULTING	\$0.00
			PEABODY OFFICE FURNITURE CORP	\$0.00
			RENAUD ELECTRIC & COMMUNICATIONS INC	\$0.00
	AG0994	Training - Customer Service	EXPERIAN	\$0.00
			RENAUD ELECTRIC & COMMUNICATIONS INC	\$0.00
	AG1000	Customer Billing	SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$0.00
			PRO UNLIMITED INC	\$0.00
	AG1010	Respond to Customer Calls/Inqu	TRIAD EMPLOYMENT SERVICES	\$0.00
			ASPECT COMMUNICATIONS CORP	\$0.00
			B2P SYRACUSE	\$0.00
			THE SUBURBAN GROUP	\$0.00
			NEXTEL COMMUNICATIONS	\$0.00
			CENTRAL VERMONT COMMUNICATIONS	\$0.00
			PEABODY OFFICE FURNITURE CORP	\$0.00
			RENAUD ELECTRIC & COMMUNICATIONS INC	\$0.00
			CLEARTRON INC	\$0.00
			DATABANK IMX	\$0.00
			E L HARVEY AND SONS	\$0.00
			EOS APPROACH LLC	\$0.00
			GENESYS TELECOMMUNICATION	\$0.00
			INOVA CORPORATION	\$0.00
			INOVA SOLUTIONS	\$0.00
			INTERVOICE INC	\$0.00
			LANGUAGE LINE LLC	\$0.00
			LANGUAGE LINE SERVICES	\$0.00
			MICRO-TEL	\$0.00
			NCO FINANCIAL SYSTEMS INC	\$0.00
			OCE IMAGISTICS INC	\$0.00
			PITNEY BOWES INC	\$0.00
			TWENTY FIRST CENTURY COMMUNICATIONS INC	\$0.00
			UNITED STATES POSTAL SERVICE	\$0.00
			US POSTMASTER	\$0.00
	DO3000	Supervision & Administration D	JUDGE TECHNICAL SERVICES INC	\$0.00
			PRO UNLIMITED INC	\$0.00
			SARGENT AND LUNDY LLC	\$0.00
			THE SUBURBAN GROUP	\$0.00
			ARCH PAGING	\$0.00
			TANGIBL LLC	\$0.00
			TRIAD ENGINEERING CORP	\$0.00
	DO9000	Misc Ops Supv and Admin	PEABODY OFFICE FURNITURE CORP	\$0.00
			VERIZON WIRELESS	\$0.00
			PRO UNLIMITED INC	\$0.00
			THE SUBURBAN GROUP	\$0.00
			NEXTEL COMMUNICATIONS	\$0.00
			WIPRO LTD	\$0.00
			NAUM TRANSPORTATION SERVICES INC	\$0.00
			OFFICE ENVIRONMENTS OF NEW ENGLAND	\$0.00
			POLAR CORPORATION	\$0.00
			SECURITAS SECURITY SYSTEMS USA INC	\$0.00
			ADIRONDACK ADVANTAGE DRIVING SCHOOL	\$0.00
			MOBILE SATELLITE VENTURES LP	\$0.00
			RENAUD ELECTRIC & COMMUNICATIONS INC	\$0.00
	DO9090	Perform Reliability/Contingenc	NAUM TRANSPORTATION SERVICES INC	\$0.00
	AG0760	Operations Executive Services	DELL COMPUTER CORPORATION	\$20.43
			PRO UNLIMITED INC	\$2,623.84

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. G ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Vendor
			THE SUBURBAN GROUP
			MICHAEL T ALLOSO
			MASSACHUSETTS DEPARTMENT OF REVENUE
			HERB DUGGAN PAINTING & DECORATING INC
			INTERNAL REVENUE SERVICE
			LPM HOLDING COMPANY INC
			POLAR CORPORATION
			SECURITAS SECURITY SYSTEMS USA INC
			SIGMA CONSULTANTS INC
			TRIAD ENGINEERING CORP
			ACCOUNTIMPS
			PEABODY OFFICE FURNITURE CORP
			TRIAD EMPLOYMENT SERVICES
			PITNEY BOWES RESERVE ACCOUNT
			AVIS RENT A CAR SYSTEM INC
			TOWN OF MANLIUS
	DO9110	Conduct Perform Analysis & Rep	SARATOGA SYSTEMS INC
			PRO UNLIMITED INC
			QC COMMUNICATIONS
	AG0827	IS Support Customer Assistance	AJILON CONSULTING
	DO1100	Perform Distribution Overhead	DELL COMPUTER CORPORATION
			MILLENNIUM INTERNATIONAL TECHNOLOGIES
			JUDGE TECHNICAL SERVICES INC
			PRO UNLIMITED INC
			THE SUBURBAN GROUP
			AEROTEK ENERGY
			PROFESSIONALS INC
			CENTRIC CONSULTING LLC
			OSMOSE UTILITIES SERVICES INC
			SOFTWARE QUALITY ASSOCIATES LLC
			TRC ENGINEERS INC
			TRC ENGINEERS LLC
	AG0780	Electric Distribution Financia	PRO UNLIMITED INC
			MASSACHUSETTS DEPARTMENT OF REVENUE
			INTERNAL REVENUE SERVICE
	DM1000	Supv&Admin OH	ENVIRONMENTAL CONSULTANTS INC
			TECHNICAL NEEDS NORTH INC
	DO9120	Perform Special Project/Study-	BIOCOMPLIANCE INC
	AG0480	Employee Development	PRO UNLIMITED INC
			THE SUBURBAN GROUP
			ATC ASSOCIATES INC
			TRIAD EMPLOYMENT SERVICES
	AG0851	IS Development - Distribution	SYSTEMS AND MANAGEMENT CONSULTANTS INC
	AG0858	IS Support - Transm Ops	ASSURX INC
			MERCURI URVAL INC
	TO3000	Supervise & Administer Transmi	SARGENT AND LUNDY LLC
			THE SUBURBAN GROUP
			TANGIBL LLC
			TRIAD ENGINEERING CORP
	TO9000	Supv&Adm Trans Misc Ops	PRO UNLIMITED INC
			THE SUBURBAN GROUP
			R G VANDERWEIL ENGINEERS INC
			MASSACHUSETTS DEPARTMENT OF REVENUE
			FROST MANUFACTURING COMPANY
			HEBER ASSOCIATES
	TO9030	Attend Training Other Than Saf	B2P SYRACUSE
			THE SUBURBAN GROUP
			MASSACHUSETTS DEPARTMENT OF REVENUE
			INTERNAL REVENUE SERVICE
			WORLEYPARSONS GROUP INC
	TO9130	Conduct Performance Analysis &	EXPRESS SYSTEMS INTEGRATION
			B2P SYRACUSE
			THE SUBURBAN GROUP
			ROBERT HALF MANAGEMENT RESOURCES
			SIGMA CONSULTANTS INC

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas			
Orig Business Unit	Activity	Activity Descr	Vendor
			ACCOUNTEMPS
			Total
			\$0.00
	AG0435	Meter Data Services Operations	BRIDGE TECHNOLOGY SYSTEMS INC
			\$2,723.71
			PRECISION WEATHER SERVICE
			\$685.42
	AG0105	Support Environmental Complian	PRO UNLIMITED INC
			\$396.77
			LPM HOLDING COMPANY INC
			\$0.00
			OFFICE ENVIRONMENTS OF NEW ENGLAND
			\$0.00
			SIGMA CONSULTANTS INC
			\$437.80
			FLEET ENVIRONMENTAL SERVICES LLC
			\$0.00
			HAMEL'S CREATIVE CATERING
			\$0.00
			MIA LOUIK
			\$0.00
			THE DUN & BRADSTREET COMPANY
			\$0.00
			PATRICK ZEPHYR NATURE PHOTOGRAPHY
			\$56.67
	AG0290	Provide Security Services	SECURITAS SECURITY SYSTEMS USA INC
			\$0.00
			NATIONAL SECURITY/FIRE ALARM SYSTEMS
			\$0.00
	AG0745	Financial Executive Services	MASSACHUSETTS DEPARTMENT OF REVENUE
			\$0.00
			INTERNAL REVENUE SERVICE
			\$4,950.82
			MCKINSEY & COMPANY INC - UNITED STATES
			\$21,585.00
	AG0844	IS Development A&G	BUSINESS OBJECTS AMERICAS
			\$857.14
			PRO UNLIMITED INC
			\$289.56
			WIPRO LTD
			\$29.41
			AJILON CONSULTING
			\$2,522.61
			OFFICE ENVIRONMENTS OF NEW ENGLAND
			\$775.75
			ELIASSEN GROUP INC
			\$7,003.70
			FIRST CONSULTING INC
			\$7,777.61
			KFORCE INC
			\$2,059.41
	AG0270	Audit Operations	SHAW ENVIRONMENTAL INC
			\$3,233.24
			ROBERT HALF MANAGEMENT RESOURCES
			\$2,618.64
			ACL SERVICES LTD
			\$93.34
	AG0015	Communications with Media	INTERNAL REVENUE SERVICE
			\$2,220.43
	AG0440	Conduct Aviation Operations	FLOWER CITY GLASS COMPANY
			\$169.08
			HOUGHTON'S MACHINE SHOP
			\$63.48
			J B STAUFFER CONSTRUCTION COMPANY INC
			\$1,294.26
			KOSTER'S HARDWOOD FLOORS
			\$28.37
			UTILITIES/AVIATION SPECIALISTS INC
			\$1,041.08
	AG0805	Corporate Finance	PITNEY BOWES RESERVE ACCOUNT
			\$21.81
	AG0740	Develop Business Strategy & Pl	JUDGE TECHNICAL SERVICES INC
			\$0.00
			MASSACHUSETTS DEPARTMENT OF REVENUE
			\$0.00
			INTERNAL REVENUE SERVICE
			\$584.36
	AG0442	Airplane Operations & Maint	GE CORPORATE CARD SERVICES
			\$112.08
			DAVID MASSETT
			\$13.13
			FREDERICK A SMITH JR
			\$13.28
			FREDRIC R BURICH
			\$1,343.78
			MIKE TUMBILO
			\$593.09
			PAUL ALLEN
			\$406.98
			THE SERVICENTER INC
			\$1,965.42
			WERNER AERO INC
			\$552.04
	AG0993	Supervision Customer Accounts	B2P SYRACUSE
			\$0.00
			PRO UNLIMITED INC
			\$0.00
			PA CONSULTING GROUP INC
			\$0.00
			PROFESSIONALS INC
			\$0.00
			MASSACHUSETTS DEPARTMENT OF REVENUE
			\$0.00
			INTERNAL REVENUE SERVICE
			\$0.00
			PEABODY OFFICE FURNITURE CORP
			\$0.00
			HOMEOWN AUTOMOTIVE SERVICE & SALES INC
			\$0.00
	AG0836	IS Development - Customer Serv	EDI SPECIALISTS INC
			\$0.00
			PRO UNLIMITED INC
			\$0.00
			ISSI TECHNOLOGY PROFESSIONALS
			\$0.00
			RELANCE SYSTEMS INC
			\$0.00
	AG1005	Retail Access Services	PEABODY OFFICE FURNITURE CORP
			\$0.00
	AG1001	Mailing - Customer Service	PITNEY BOWES INC
			\$0.00
	AG0324	Lab Admin & Genl Services	LPM HOLDING COMPANY INC
			\$0.00
	DO5095	Supervision & Administration E	LPM HOLDING COMPANY INC
			\$0.00
	DO2140	Supv&Adm Dist Ops UG	PRO UNLIMITED INC
			\$0.00
			TRC ENGINEERS INC
			\$0.00
			TRC ENGINEERS LLC
			\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas					
Orig Business Unit	Activity	Activity Deser	Vendor	Total	
	DO6000	Supervision & Administration D	SECURITAS SECURITY SYSTEMS USA INC	\$0.00	
	DO1155	Supervision & Administration D	PRO UNLIMITED INC	\$0.00	
			TRC ENGINEERS INC	\$0.00	
			TRC ENGINEERS LLC	\$0.00	
AG0410	Miscellaneous Field Investigat	GE CORPORATE CARD SERVICES	\$0.00		
AG0490	Manage Labor Relations	LPM HOLDING COMPANY INC	\$21.03		
		ERIC J SCHMERTZ	\$36.72		
		G/L LTD	\$219.76		
		JOHN J PENDERGAST III ESQUIRE	\$9.79		
		LAWRENCE F HOLDEN JR PC	\$105.63		
		MCCARTHY REPORTING SERVICE	\$13.75		
AG0470	HR Consulting/Knowledge-Based	LPM HOLDING COMPANY INC	\$47.89		
AG0465	HR Transactional Services	PROFUND SYSTEMS INC	\$3,737.51		
		PRO UNLIMITED INC	\$41,302.65		
		THE SUBURBAN GROUP	\$1,557.83		
		CR FLETCHER ASSOCIATES INC	\$447.25		
		TOM'S MARKET CATERING	\$29.61		
		PROFESSIONALS INC	\$20.88		
		CREATIVE SERVICES INC	\$1,819.34		
		AJILON CONSULTING	\$1,000.16		
		ATC ASSOCIATES INC	\$554.72		
		TRIAD EMPLOYMENT SERVICES	\$799.38		
		PITNEY BOWES RESERVE ACCOUNT	\$31.44		
		E L HARVEY AND SONS	\$27.69		
		EOS APPROACH LLC	\$35.66		
		CINTAS DOCUMENT MANAGEMENT	\$1.85		
		MCCARTHY REPORTING SERVICE	\$34.18		
		ALTEC INDUSTRIES INC	\$222.31		
		CHAPMAN KELLY INC	\$39,022.89		
		COMFORT INN & SUITES - NORTH SYRACUSE NY	\$14.36		
		JON JAY ASSOCIATES INC	\$1,592.81		
		MERCER HUMAN RESOURCE CONSULTING INC	\$98,874.07		
		NORTHEAST GAS ASSOCIATION	\$2,548.66		
		PIPELINE SERVICES CORPORATION	\$110.02		
		PITNEY BOWES MANAGEMENT SERVICES	\$6.12		
		PLACEMENT PROS	\$3,084.44		
		TRANS UNION LLC	\$1,029.00		
		AG0475	Compensation & Pension/Benefit	AJILON CONSULTING	\$3,075.14
				UNITED STATES POSTAL SERVICE	\$6.98
				US POSTMASTER	\$329.60
				CLARK MAILING SERVICE INC	\$406.58
AG0295	Sourcing	JUDGE TECHNICAL SERVICES INC	\$1,917.83		
		PRO UNLIMITED INC	\$6,981.31		
		CR FLETCHER ASSOCIATES INC	\$330.68		
		TRIAD EMPLOYMENT SERVICES	\$942.32		
		THE DUN & BRADSTREET COMPANY	\$33.54		
		MANPOWER INC	\$1,743.70		
AG0831	IS Integration	VERIZON WIRELESS	\$104.37		
		BUSINESS OBJECTS AMERICAS	\$4,553.17		
		POWERPLAN CONSULTANTS INC	\$992.91		
		ACCENTURE LLP	\$73,923.59		
		PRO UNLIMITED INC	\$2,357.57		
		MERCER MANAGEMENT CONSULTING INC	\$18,130.03		
		AJILON CONSULTING	\$4,386.49		
		MASSACHUSETTS DEPARTMENT OF REVENUE	\$4,927.83		
		INTERNAL REVENUE SERVICE	\$26,345.57		
		ACCOMTEMPS	\$594.87		
		GRID IRON CAFE	\$23.31		
		KFORCE INC	\$126.92		
		DAVID PARNES PHOTOGRAPHY	\$216.81		
		INTERNATIONAL PROGRAMMING & SYSTEMS INC	\$1,787.08		
		NSTAR	\$20.05		
		OXFORD GLOBAL RESOURCES INC	\$22,659.18		
		VOLT TECHNICAL RESOURCES	\$2,371.73		
		AG0875	Systems Planning Strategy & E	VITEC SOLUTIONS LLC	\$3,331.27

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Indirect Charges to Co 36 - Gas (AP Detail)

Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)

PART I. G ONLY

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit			STRATEGIC COMPUTER SOLUTIONS	\$238.71
	AG0800	Corporate Financial Planning	THE SUBURBAN GROUP	\$4,220.35
			MASSACHUSETTS DEPARTMENT OF REVENUE	\$737.35
			ROBERT HALF MANAGEMENT RESOURCES	\$2,267.20
			INTERNAL REVENUE SERVICE	\$357.77
	AG0860	IT Executive Management & Over	THE SUBURBAN GROUP	\$344.94
			DOUBLETREE HOTEL BOSTON/WESTBOROUGH	\$79.46
			KFORCE INC	\$2,477.79
	AG0865	Security	KFORCE INC	\$1,167.19
	AG0853	IS Support - Distribution Ops	WIPRO LTD	\$0.00
			KEANE INC	\$0.00
			SAPPHIRE TECHNOLOGIES	\$0.00
			SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$0.00
	AG0755	IT Executive Services	MASSACHUSETTS DEPARTMENT OF REVENUE	\$924.96
			INTERNAL REVENUE SERVICE	\$436.30
	DO9025	Attend Training Other Than Saf	THE SIMPLEX GROUP INC	\$0.00
	DO9030	Attend Distribution Safety Tra	THE SUBURBAN GROUP	\$0.00
			TRIAD ENGINEERING CORP	\$0.00
			WORLEYPARSONS GROUP INC	\$0.00
			STONE & WEBSTER MASSACHUSETTS INC	\$0.00
	AG0085	Provide Regulatory Support	THE SUBURBAN GROUP	\$0.00
			CURRY PRINTING	\$0.00
			THE PROVIDENCE JOURNAL COMPANY	\$0.00
	TO9450	Reliab, Plan & Standards Dev	HMT INC	\$0.00
	TO9100	Supv&Adm Transm Ops	CREATIVE GROUP	\$0.00
			VERIZON	\$0.00
	TM1291	Perform Vegetation Management	R G VANDERWEIL ENGINEERS INC	\$0.00
	AG0775	Transmission Financial Service	THE SUBURBAN GROUP	\$0.00
			OFFICE ENVIRONMENTS OF NEW ENGLAND	\$0.00
	AG0895	Research Develop & Demonstrat	SOLAR ELECTRIC POWER ASSOCIATION	\$0.00
			SYRACUSE UNIVERSITY CASE CENTER	\$0.00
			ARIZONA STATE UNIVERSITY	\$4,378.00
			CLARKSON UNIVERSITY	\$11,967.27
			ELE FOUNDATION	\$437.80
			IEEE	\$283.22
			GERHARD FANDREYER ELECTRICAL SERVICES	\$0.00
			NEW ENERGY OPTIONS INC	\$0.00
			WORCESTER POLYTECHNIC INSTITUTE	\$0.00
	AG0825	Develop & Maintain Standards/P	PA CONSULTING GROUP INC	\$0.00
			PROFESSIONALS INC	\$3,856.10
	AG0960	Two Way Radio - Operations	TEKSYSTEMS INC	\$0.00
			RDC COMMUNICATIONS	\$0.00
			RCC CONSULTANTS INC	\$8,437.62
	AG0035	Customer Communications - Non-	LPM HOLDING COMPANY INC	\$0.00
			GLOBAL CONNECT	\$0.00
	DO9045	Attend Other Employee Meetings	JUDGE TECHNICAL SERVICES INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	GE CORPORATE CARD SERVICES	\$0.00
			TELMAR NETWORK TECHNOLOGY	\$0.00
			PRO UNLIMITED INC	\$0.00
			TEKSYSTEMS INC	\$0.00
			LPM HOLDING COMPANY INC	\$0.00
			RENAUD ELECTRIC & COMMUNICATIONS INC	\$0.00
			ARC MECHANICAL CONTRACTORS INC	\$0.00
			HAMPDEN COMMUNICATIONS CORPORATION	\$0.00
			JBH HELICOPTER SERVICES	\$0.00
			J H LYNCH AND SONS INC	\$0.00
			KINSLEY POWER SYSTEMS	\$0.00
			LAVOIES SERVICE STATION	\$0.00
			M I J A LANDSCAPING INC	\$0.00
			RUSSELL GUYER	\$0.00
			S B E INC	\$0.00
	AG1060	All Pensions	HEWITT ASSOCIATES LLC	\$467.19
	AG1070	Post Retirement Benefit FAS106	HEWITT ASSOCIATES LLC	\$463.60
	AG0040	Employee Communications	JACK POWELL	\$210.73
	AG0750	HR Executive Services	PITNEY BOWES RESERVE ACCOUNT	\$20.86

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I, G ONLY**

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit	AG0830	Systems Analysis Design & Sco	MASSACHUSETTS DEPARTMENT OF REVENUE SYSTEMS AND MANAGEMENT CONSULTANTS INC	\$88.54 \$0.00
	DM3000	Supervision & Administration D	GE CORPORATE CARD SERVICES	\$0.00
	AG0525	Janitorial	GE CORPORATE CARD SERVICES BRODIE INC UNIFIRST CORPORATION SUBURBAN CONTRACT CLEANING INC AMSAN NEW ENGLAND ENVIRONMENTAL HEALTH SERVICES INC KREBS SALES ROCHESTER MIDLAND CORP THOMPSON PEST CONTROL WALL SEPTIC SERVICE WORKPLACE ESSENTIALS INC/MA	\$6.68 \$0.00 \$0.00 \$10,962.65 \$302.13 \$210.55 \$21.37 \$180.72 \$80.80 \$17.63 \$1,273.89
	DO2125	Perform Locating/Dig Safe - Di	BULWARK PROTECTIVE APPAREL	\$0.00
	AG0141	Customer Service Retail Market	ENERGY INSIGHTS SOLAR ELECTRIC POWER ASSOCIATION	\$0.00 \$0.00
	AG0160	DSM - Program Implementation	PRO UNLIMITED INC ENERGY & RESOURCE SOLUTIONS INC	\$0.00 \$0.00
	AG0200	DSM Planning	E SOURCE COMPANIES LLC	\$0.00
	DO9050	Perform Distribution Police Pr	JASON BEICHNER JEREMY GULLO MARVIN CUMMINGS	\$0.00 \$0.00 \$0.00
	AG0575	Grounds Maintenance	D FOLEY LANDSCAPING INCORPORATED PAGE ELECTRICAL CORPORATION	\$1,593.70 \$23.64
	AG0635	Office Furniture	OFFICE ENVIRONMENTS OF NEW ENGLAND	\$133.94
	AG0380	Ship Receive & Process Meters	LPM HOLDING COMPANY INC O'HARA INDUSTRIAL SERVICES LLC STEARNS ELECTRIC INC	\$0.00 \$0.00 \$0.00
	DO5045	Perform Complex Metering Inspe	PRO UNLIMITED INC TRIAD EMPLOYMENT SERVICES	\$0.00 \$0.00
	AG0195	DSM General Evaluation Work	RLW ANALYTICS INC	\$0.00
	AG0995	Revenue Protection	SARATOGA SYSTEMS INC	\$0.00
	AG0185	DSM Commercial & Industrial Ba	VEOLIA ES TECHNICAL SOLUTIONS LLC	\$0.00
	TM3000	Supervise & Administer Transmi	GE CORPORATE CARD SERVICES	\$0.00
	AG0130	Construction Management	JUDGE TECHNICAL SERVICES INC	\$0.00
	TO9370	Perform Technical Support Oper	PRO UNLIMITED INC	\$0.00
	AG0610	Water/Sewer Utilities	HESS CORPORATION TOWN OF WESTBOROUGH	\$0.00 \$2,826.17
	AG0615	General Asset Management	JONES LANG LASALLE TOWN OF WESTBOROUGH	\$0.00 \$3.22
	AG0935	Non STN Fiber Optics - Mainten	PRO UNLIMITED INC	\$0.00
	AG0640	Moves & Relocations	HERB DUGGAN PAINTING & DECORATING INC OFFICE ENVIRONMENTS OF NEW ENGLAND RAINBOW MOVERS INC ATKINSON CARPET CO INC RENTACRATE LLC	\$297.96 \$354.03 \$0.00 \$1,572.78 \$8.69
	AG0565	Other/Misc Maintenance	GE CORPORATE CARD SERVICES THE COLONY DRAPERY CENTRE FULLER FLAG COMPANY UNITED RESTAURANT EQUIPMENT CO INC WALL SEPTIC SERVICE	\$3.69 \$0.00 \$79.52 \$392.29 \$33.78
	AG0030	Customer Communications-Mandat	THE SUBURBAN GROUP	\$0.00
	AG0025	Provide General Advertising	THE SUBURBAN GROUP	\$0.00
	AG0100	Acquire/Maintain Environmental	TRC ENVIRONMENTAL CORPORATION	\$0.00
	AG0445	Helicopter Operations & Maint	BELL HELICOPTER TEXTRON	\$540.09
	AG0115	Policy Development & Administr	INTERNAL REVENUE SERVICE	\$313.64
	DO9040	Attend Distribution Safety Mee	LPM HOLDING COMPANY INC	\$0.00
	AG0535	Electrical Maintenance	STEARNS ELECTRIC INC ELECTRONIC ENVIRONMENTS CORP PIPER ELECTRICAL INC RUSSELECTRIC INC	\$0.00 \$893.29 \$1,293.94 \$25.66
	AG0400	Test Live Line Tools	TECHNICAL AID CRYSTAL INC	\$0.00
	AG0405	Test Boom Trucks	TECHNICAL AID CRYSTAL INC	\$0.00
	DO3010	Grounds/Housekeeping-Distribut	THE SUBURBAN GROUP	\$0.00



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas	Activity	Activity Descr	Vendor	Total
Orig Business Unit				
	AG1094	Misc Other Employee Benefits	SECURITAS SECURITY SYSTEMS USA INC	\$2.10
	AG0385	Test Rubber Gloves	TECHNICAL AID CRYSTAL INC	\$0.00
			TECH AID	\$0.00
			G & L PLUMBING INC	\$0.00
	AG0299	Process Payments	ACCENTURE LLP	\$74,940.00
			PROFESSIONALS INC	\$9,027.26
			MEAD WESTVACO CORPORATION	\$58.91
			STAFFWORKS INC	\$1,484.42
	AG0300	Process Payments Default	EOS APPROACH LLC	\$77.34
	AG0846	IS Enhancement A&G	EDI SPECIALISTS INC	\$577.34
			ELIASSEN GROUP INC	\$2,267.71
			KFORCE INC	\$99.72
	AG0550	HVAC Maintenance	AIREX CORP	\$3.38
			BARCLAY WATER MANAGEMENT INC	\$480.05
			COCHRANE VENTILATION INCORPORATED	\$61.70
			NEW ENGLAND MECHANICAL SERVICES	\$600.76
			NORMAN ASSOCIATES INC	\$59.31
			ORCUTT APPLIANCE REPAIR	\$96.43
			POWER PRODUCTS INC	\$247.59
			SIEMENS BUILDING TECHNOLOGIES INC	\$352.23
	AG0670	Mail & Courier	NEOPOST	\$1.44
			UNITED PARCEL SERVICE	\$7,956.53
			STAPLES BUSINESS ADVANTAGE	\$55.21
			FEDEx	\$3.89
			PITNEY BOWES RESERVE ACCOUNT	\$1,431.58
			UNITED STATES POSTAL SERVICE	\$3,080.61
			US POSTMASTER	\$41.69
			IRON MOUNTAIN RECORDS MANAGEMENT	\$547.81
			PITNEY BOWES MANAGEMENT SERVICES	\$1,535.29
			A L LARSEN CO INC	\$28.91
			PEAK TECHNOLOGIES INC	\$38.16
			UPS FREIGHT SERVICES INC	\$5.65
			UPSTATE OFFICE EQUIPMENT INC	\$521.10
			US POSTAL SERVICE	\$1,746.92
	AG0530	Waste Removal	VEOLIA ES TECHNICAL SOLUTIONS LLC	\$12.35
			E L HARVEY AND SONS	\$697.03
			ALLIED WASTE SERVICES	\$761.30
	AG0560	Structural/Roof Maintenance	ATKINSON CARPET CO INC	\$697.15
			BONNER SHEET METAL CORP	\$287.74
			OVERHEAD DOOR CO OF WORCESTER INC	\$8.99
			SPECIALIZED ROOFING CO INC	\$56.45
	AG0595	Electric Utilities	BONNER SHEET METAL CORP	\$124.82
			CHARTER COMMUNICATIONS	\$83.74
			MASSACHUSETTS ELECTRIC (UTILITY BILLS)	\$10,028.12
			TRANSCANADA POWER MARKETING LTD	\$39,621.23
	AG0695	Duplicating & Copying	CURRY PRINTING	\$16.59
	AG0605	Fuel Oil Utilities	DENNIS K BURKE INC	\$799.07
	AG0580	Snow Removal	D FOLEY LANDSCAPING INCORPORATED	\$6,646.02
	AG0680	Copier Equipment	XEROX CORPORATION	\$42.69
			IKON OFFICE SOLUTIONS INC	\$11.40
			D FOLEY LANDSCAPING INCORPORATED	\$25.19
			EASTERN COPY PRODUCTS INC	\$362.45
	AG0685	Copier Paper & Supplies	PITNEY BOWES MANAGEMENT SERVICES	\$18.04
			EASTERN COPY PRODUCTS INC	\$32.48
	AG0650	MGP Relocations	FLEET ENVIRONMENTAL SERVICES LLC	\$103.42
	AG0555	Plumbing Maintenance	GE CORPORATE CARD SERVICES	\$3.02
			WALL SEPTIC SERVICE	\$16.89
	AG0600	Gas Utilities	HESS CORPORATION	\$5,537.85
			NSTAR	\$100.04
			NSTAR (UTILITY PAYMENTS)	\$864.81
	AG0570	Roads & Pavement Maintenance	H & N PAVEMENT MARKING	\$41.01
			WRIGHT CONSTRUCTION CORPORATION	\$223.67
	AG0700	Records Management	IRON MOUNTAIN RECORDS MANAGEMENT	\$2,892.09
	AG0660	Memo Billing/Managerial Acctng	NSTAR (UTILITY PAYMENTS)	\$218.51
	AG0545	Fire Protection/Life Safety	O'CONNELL FIRE PROTECTION INC	\$143.29

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**
**Indirect Charges to Co 36 - Gas (AP Detail)**
**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**
**PART 1. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
			SIEMENS BUILDING TECHNOLOGIES INC	\$599.30
			SIMPLEX TIME RECORDER CO	\$1,492.55
	AG0645	Signage	POWER PRODUCTS INC	\$54.67
	AG0585	Security System Maintenance	SECURITAS SECURITY SYSTEMS USA INC	\$211.95
	AG0540	Elevator Maintenance	STANLEY ELEVATOR COMPANY INC	\$972.90
00099 Total				\$1,250,850.67
00010	AG1010	Respond to Customer Calls/Inqu	TWENTY FIRST CENTURY COMMUNICATIONS INC	\$0.00
	AG0575	Grounds Maintenance	ASPLUNDH TREE EXPERT CO	\$64.90
	AG0565	Other/Misc Maintenance	W W GRAINGER INC	\$2.20
	AG0535	Electrical Maintenance	W W GRAINGER INC	\$30.96
	AG0550	HVAC Maintenance	BCM CONTROLS CORP	\$79.61
			THE TRANE COMPANY	\$684.25
	AG0555	Plumbing Maintenance	W W GRAINGER INC	\$13.30
00010 Total				\$875.22
00048	AG0485	Provide Safety & Health Servic	TRANSPORTATION ADVISOR INC	\$0.00
	AG0465	HR Transactional Services	NORTHEAST GAS ASSOCIATION	\$159.28
00048 Total				\$159.28
00049	AG0855	Maintenance & Support	JUDGE TECHNICAL SERVICES INC	\$561.56
	DO1100	Perform Distribution Overhead	JUDGE TECHNICAL SERVICES INC	\$0.00
	AG0290	Provide Security Services	SECURITAS SECURITY SYSTEMS USA INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	J H LYNCH AND SONS INC	\$0.00
	AG0950	STN Microwave & Fiber - Operat	THE DAVEY TREE EXPERT COMPANY	\$0.00
00049 Total				\$561.56
00021	AG0760	Operations Executive Services	POLAR CORPORATION	\$0.00
	AG0525	Janitorial	UNIFIRST CORPORATION	\$0.00
00021 Total				\$0.00
00005	AG0245	Corporate Matters/Contracts	THE SUBURBAN GROUP	\$0.00
	AG0485	Provide Safety & Health Servic	CHERRELL A SMITH	\$7.19
			JUDITH A DYER	\$47.95
			KATHLEEN KING	\$11.38
			KATHY HENDRIX	\$70.34
			DARLA J SHEA	\$3.08
			MARY JO VANBEEK	\$23.34
			SHERRY ROTONDO	\$4.11
			FLEET ELECTRICAL SERVICE INC	\$15.75
	AG0493	Provide Administrative & Geuer	THE SUBURBAN GROUP	\$25.05
	AG0880	Telecom & Network (Voice/Data)	TEKSYSTEMS INC	\$0.00
	AG0890	Provide Internal Customer Supp	THE SUBURBAN GROUP	\$50.11
	AG0965	Two Way Radio - Maintenance	RDC COMMUNICATIONS	\$0.00
	AG0990	Credit & Collections	ACCOMTEMP	\$0.00
	DO9000	Misc Ops Supv and Admin	THE DAVEY TREE EXPERT COMPANY	\$0.00
	AG0760	Operations Executive Services	HAMEL'S CREATIVE CATERING	\$0.00
	AG0105	Support Environmental Complian	CONECO ENGINEERS & SCIENTISTS INC	\$0.00
	AG0860	IT Executive Management & Over	THE SUBURBAN GROUP	\$75.79
	DO9025	Attend Training Other Than Saf	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$0.00
	AG0255	Regulatory Legal Services	PITNEY BOWES RESERVE ACCOUNT	\$0.00
	AG0085	Provide Regulatory Support	CURRY PRINTING	\$0.00
	AG0895	Research Develop & Demonstrat	BIGELOW ELECTRICAL COMPANY INC	\$0.00
	AG0960	Two Way Radio - Operations	TEKSYSTEMS INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	LEWIS TREE SERVICE INC	\$0.00
			FIRST LINE ASSOCIATES INC	\$0.00
	DM3000	Supervision & Administration D	LINC MECHANICAL LLC	\$0.00
	DM1280	Environmental-Hazardous Waste	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	\$0.00
	AG0575	Grounds Maintenance	LEWIS TREE SERVICE INC	\$0.00
	DM3040	Substation Trouble Maintenance	LINC MECHANICAL LLC	\$0.00
	AG0550	HVAC Maintenance	LINC MECHANICAL LLC	\$250.10
	AG0670	Mail & Courier	PITNEY BOWES RESERVE ACCOUNT	\$195.11
			PITNEY BOWES MANAGEMENT SERVICES	\$2,297.15
	AG0560	Structural/Roof Maintenance	OVERHEAD DOOR CO OF WORCESTER INC	\$161.26
00005 Total				\$3,237.71
00041	DM1000	Supv&Admin OH	TECHNICAL NEEDS NORTH INC	\$0.00
	AG0955	STN Microwave & Fiber - Mainte	THE DAVEY TREE EXPERT COMPANY	\$0.00
00041 Total				\$0.00
00004	AG0730	Accounting Services	PRO UNLIMITED INC	\$959.21
	AG0855	Maintenance & Support	PRO UNLIMITED INC	\$3,739.53

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. G ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Activity	Activity Descr	Vendor	Total
00004	Total			\$4,698.73
<b>Grand Total</b>				<b>\$1,306,876.81</b>

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
00036	UNITED PARCEL SERVICE	AG0670	Mail & Courier	\$902.12
	FEDEX	AG0670	Mail & Courier	\$1.51
	PRO UNLIMITED INC	AG0245	Corporate Matters/Contracts	\$0.00
		AG0493	Provide Administrative & Gener	\$0.00
		AG0730	Accounting Services	\$921.39
		AG0855	Maintenance & Support	\$6,809.71
		AG0992	Miscellaneous Customer Account	\$0.00
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		DO9110	Conduct Perform Analysis & Rep	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
		AG0480	Employee Development	\$202.31
		TO9130	Conduct Performance Analysis &	\$0.00
		DO2140	Supv&Adm Dist Ops UG	\$0.00
		DO1155	Supervision & Administration D	\$0.00
		AG0465	HR Transactional Services	\$20,121.48
		AG0825	Develop & Maintain Standards/P	\$0.00
	THE SUBURBAN GROUP	AG0245	Corporate Matters/Contracts	\$0.00
		AG0485	Provide Safety & Health Service	\$143.07
		AG0493	Provide Administrative & Gener	\$926.54
		AG0730	Accounting Services	\$36.44
		AG0847	IS Support A&G	\$79.99
		AG0855	Maintenance & Support	\$57.83
		AG0890	Provide Internal Customer Supp	\$1,768.05
		AG0965	Two Way Radio - Maintenance	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0860	IT Executive Management & Over	\$3,156.39
		AG0085	Provide Regulatory Support	\$0.00
		AG0025	Provide General Advertising	\$0.00
	CR FLETCHER ASSOCIATES INC	AG0493	Provide Administrative & Gener	\$0.00
		AG0465	HR Transactional Services	\$1,132.37
		AG0295	Sourcing	\$1,773.10
	XPEDIX	AG0855	Maintenance & Support	\$119.62
	SECURITAS SECURITY SYSTEMS USA INC	AG0290	Provide Security Services	\$0.00
	CENTRIC CONSULTING LLC	DO1100	Perform Distribution Overhead	\$0.00
	COMPUTAPOLE INCORPORATED	AG0858	IS Support - Transm Ops	\$0.00
	ISSI TECHNOLOGY PROFESSIONALS	AG0885	Data Center Services	\$4,785.74
	THRIFTY CAR RENTAL	AG0465	HR Transactional Services	\$11.23
	TOWN OF MANLIUS	AG0760	Operations Executive Services	\$935.30
	PITNEY BOWES INC	AG1001	Mailing - Customer Service	\$0.00
	SYSTEMS WEST COMPUTER RESOURCES	AG0838	IS Support - Customer Service	\$0.00
		AG0836	IS Development - Customer Serv	\$0.00
	MICRONET COMMUNICATIONS	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	PATRICIA J RIVERS	AG0485	Provide Safety & Health Service	\$10.68
	COLDEN CORPORATION	AG0485	Provide Safety & Health Service	\$212.71
	SAFETY SOURCE NORTHEAST	AG0465	HR Transactional Services	\$12.45
	COMFORCE INFORMATION TECH INC	AG0299	Process Payments	\$2,035.53
	BUILDERS SYSTEMS INC	AG0565	Other/Misc Maintenance	\$226.52
	ORCUTT APPLIANCE REPAIR	AG0550	HVAC Maintenance	\$111.55
00036 Total				\$46,493.64
00099	ASPECT COMMUNICATIONS CORP	AG1010	Respond to Customer Calls/Inqu	\$0.00
	CTISOFT SOFTWARE SOLUTIONS LLC	AG0880	Telecom & Network (Voice/Data)	\$0.00
	DELL COMPUTER CORPORATION	AG0760	Operations Executive Services	\$20.43
		DO1100	Perform Distribution Overhead	\$0.00
	EXPRESS SYSTEMS INTEGRATION	AG0493	Provide Administrative & Gener	\$4.65
		TO9130	Conduct Performance Analysis &	\$0.00
	GE CORPORATE CARD SERVICES	AG0493	Provide Administrative & Gener	\$104.81
		AG0442	Airplane Operations & Maint	\$112.08
		AG0410	Miscellaneous Field Investigat	\$0.00
		AG0955	STN Microwave & Fiber - Mainte	\$0.00
		DM3000	Supervision & Administration D	\$0.00
		AG0525	Janitorial	\$6.68
		TM3000	Supervise & Administer Transmi	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
		AG0565	Other/Misc Maintenance	\$3.69
		AG0555	Plumbing Maintenance	\$3.02
	NEOPOST	AG0670	Mail & Courier	\$1.44
	TELMAR NETWORK TECHNOLOGY	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	TRINET SYSTEMS INC	AG0880	Telecom & Network (Voice/Data)	\$0.00
	UNITED PARCEL SERVICE	AG0670	Mail & Courier	\$7,956.53
	VERIZON WIRELESS	AG0493	Provide Administrative & Gener	\$37.28
		AG0730	Accounting Services	\$11.70
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0831	IS Integration	\$104.37
	VITEC SOLUTIONS LLC	AG0890	Provide Internal Customer Supp	\$245.17
		AG0875	Systems Planning Strategy & E	\$3,331.27
	XEROX CORPORATION	AG0680	Copier Equipment	\$42.69
	STAPLES BUSINESS ADVANTAGE	AG0493	Provide Administrative & Gener	\$23.74
		AG0670	Mail & Courier	\$55.21
	IKON OFFICE SOLUTIONS INC	AG0730	Accounting Services	\$9.70
		AG0680	Copier Equipment	\$11.40
	SARATOGA SYSTEMS INC	AG0125	Program Administration	\$0.00
		AG0140	Commercial & Industrial Custom	\$0.00
		AG0493	Provide Administrative & Gener	\$0.00
		DO9110	Conduct Perform Analysis & Rep	\$0.00
		AG0995	Revenue Protection	\$0.00
	B2P SYRACUSE	AG1010	Respond to Customer Calls/Inqu	\$0.00
		TO9030	Attend Training Other Than Saf	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
	FEDEX	AG0670	Mail & Courier	\$3.89
	STRATEGIC COMPUTER SOLUTIONS	AG0875	Systems Planning Strategy & E	\$238.71
	ASSURX INC	AG0858	IS Support - Transm Ops	\$0.00
	MILLENNIUM INTERNATIONAL TECHNOLOGIES	AG0855	Maintenance & Support	\$1,656.69
		DO1100	Perform Distribution Overhead	\$0.00
	NETIQ	AG0890	Provide Internal Customer Supp	\$2,594.40
	RLW ANALYTICS INC	AG0195	DSM General Evaluation Work	\$0.00
	PROFUND SYSTEMS INC	AG0465	HR Transactional Services	\$3,737.51
	BUSINESS OBJECTS AMERICAS	AG0844	IS Development A&G	\$857.14
		AG0831	IS Integration	\$4,553.17
	EDI SPECIALISTS INC	AG0847	IS Support A&G	\$8,442.57
		AG0836	IS Development - Customer Serv	\$0.00
		AG0846	IS Enhancement A&G	\$577.34
	HYPERION SOLUTIONS CORP	AG0847	IS Support A&G	\$147.66
	POWERPLAN CONSULTANTS INC	AG0831	IS Integration	\$992.91
	SORDILL CONSULTING SERVICES	AG0493	Provide Administrative & Gener	\$0.00
	ACCENTURE LLP	AG0831	IS Integration	\$73,923.59
		AG0299	Process Payments	\$74,940.00
	HMT INC	TO9450	Reliab, Plan & Standards Dev	\$0.00
	JUDGE TECHNICAL SERVICES INC	AG0493	Provide Administrative & Gener	\$0.00
		AG0855	Maintenance & Support	\$2,391.58
		DO3000	Supervision & Administration ID	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
		AG0740	Develop Business Strategy & PI	\$0.00
		AG0295	Sourcing	\$1,917.83
		DO9045	Attend Other Employee Meetings	\$0.00
		AG0130	Construction Management	\$0.00
	PRO UNLIMITED INC	AG0493	Provide Administrative & Gener	\$0.00
		AG0730	Accounting Services	\$8,311.78
		AG0838	IS Support - Customer Service	\$0.00
		AG0847	IS Support A&G	\$17,207.97
		AG0855	Maintenance & Support	\$17,322.79
		AG0880	Telecom & Network (Voice/Data)	\$0.00
		AG0890	Provide Internal Customer Supp	\$2,467.88
		AG0992	Miscellaneous Customer Account	\$0.00
		AG1000	Customer Billing	\$0.00
		DO3000	Supervision & Administration ID	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0760	Operations Executive Services	\$2,623.84

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
		DO9110	Conduct Perform Analysis & Rep	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
		AG0780	Electric Distribution Financia	\$0.00
		AG0480	Employee Development	\$219.38
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		AG0105	Support Environmental Complian	\$396.77
		AG0844	IS Development A&G	\$289.56
		AG0993	Supervision Customer Accounts	\$0.00
		AG0836	IS Development - Customer Serv	\$0.00
		DO2140	Supv&Adm Dist Ops UG	\$0.00
		DO1155	Supervision & Administration D	\$0.00
		AG0465	HR Transactional Services	\$41,302.65
		AG0295	Sourcing	\$6,981.31
		AG0831	IS Integration	\$2,357.57
		AG0955	STN Microwave & Fiber - Mainte	\$0.00
		AG0160	DSM - Program Implementation	\$0.00
		DO5045	Perform Complex Metering Inspe	\$0.00
		TO9370	Perform Technical Support Oper	\$0.00
		AG0935	Non STN Fiber Optics - Mainten	\$0.00
	SARGENT AND LUNDY LLC	DO3000	Supervision & Administration D	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
	THE SUBURBAN GROUP	AG0245	Corporate Matters/Contracts	\$0.00
		AG0485	Provide Safety & Health Servic	\$9,926.47
		AG0493	Provide Administrative & Gener	\$2,061.78
		AG0730	Accounting Services	\$716.10
		AG0847	IS Support A&G	\$3,106.99
		AG0855	Maintenance & Support	\$3,071.71
		AG0890	Provide Internal Customer Supp	\$240.54
		AG0965	Two Way Radio - Maintenance	\$0.00
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO3000	Supervision & Administration D	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0760	Operations Executive Services	\$4.81
		DO1100	Perform Distribution Overhead	\$0.00
		AG0480	Employee Development	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		TO9030	Attend Training Other Than Saf	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0465	HR Transactional Services	\$1,557.83
		AG0800	Corporate Financial Planning	\$4,220.35
		AG0860	IT Executive Management & Over	\$344.94
		DO9030	Attend Distribution Safety Tra	\$0.00
		AG0085	Provide Regulatory Support	\$0.00
		AG0775	Transmission Financial Service	\$0.00
		AG0030	Customer Communications-Mandat	\$0.00
		AG0025	Provide General Advertising	\$0.00
		DO3010	Grounds/Housekeeping-Distribut	\$0.00
	BIOCOMPLIANCE INC	DO9120	Perform Special Project/Study-	\$0.00
	CR FLETCHER ASSOCIATES INC	AG0465	HR Transactional Services	\$447.25
		AG0295	Sourcing	\$330.68
	ENVIRONMENTAL CONSULTANTS INC	DM1000	Supv&Admin OH	\$0.00
	AEROTEK ENERGY	AG0992	Miscellaneous Customer Account	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
	ARCH PAGING	DO3000	Supervision & Administration D	\$0.00
	DOUBLETREE HOTEL BOSTON/WESTBOROUGH	AG0860	IT Executive Management & Over	\$79.46
	MICHAEL T ALLOSSO	AG0485	Provide Safety & Health Servic	\$384.82
		AG0760	Operations Executive Services	\$0.00
	R G VANDERWEIL ENGINEERS INC	TO9000	Supv&Adm Trans Misc Ops	\$0.00
		TM1291	Perform Vegetation Management	\$0.00
	TANGIBL LLC	DO3000	Supervision & Administration D	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
	NEXTEL COMMUNICATIONS	AG0493	Provide Administrative & Gener	\$179.96
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
	GVA ADVANTIS	AG0493	Provide Administrative & Gener	\$8,551.14
	HEALTH RESOURCES CORPORATION	AG0485	Provide Safety & Health Servic	\$1,265.63
	JACK POWELL	AG0493	Provide Administrative & Gener	\$190.44
		AG0040	Employee Communications	\$210.73
	SHAW ENVIRONMENTAL INC	AG0270	Audit Operations	\$3,233.24
	TOM'S MARKET CATERING	AG0465	HR Transactional Services	\$29.61
	UTILITIES TELECOM COUNCIL	AG0880	Telecom & Network (Voice/Data)	\$0.00
	PA CONSULTING GROUP INC	AG0493	Provide Administrative & Gener	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
		AG0825	Develop & Maintain Standards/P	\$0.00
	PROFESSIONALS INC	AG0245	Corporate Matters/Contracts	\$0.00
		AG0855	Maintenance & Support	\$121.19
		AG0992	Miscellaneous Customer Account	\$0.00
		DO1100	Perform Distribution Overhead	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
		AG0465	HR Transactional Services	\$20.88
		AG0825	Develop & Maintain Standards/P	\$3,856.10
		AG0299	Process Payments	\$9,027.26
	TEKSYSTEMS INC	AG0838	IS Support - Customer Service	\$0.00
		AG0880	Telecom & Network (Voice/Data)	\$1.86
		AG0965	Two Way Radio - Maintenance	\$0.00
		AG0960	Two Way Radio - Operations	\$0.00
		AG0955	STN Microwave & Fiber - Mainte	\$0.00
	CREATIVE SERVICES INC	AG0465	HR Transactional Services	\$1,819.34
	HEWITT ASSOCIATES LLC	AG1060	All Pensions	\$467.19
		AG1070	Post Retirement Benefit FAS106	\$463.60
	MERCER MANAGEMENT CONSULTING INC.	AG0831	IS Integration	\$18,130.03
	SYNAPTIS	AG0847	IS Support A&G	\$872.60
	WIPRO LTD	AG0493	Provide Administrative & Gener	\$288.38
		AG0847	IS Support A&G	\$18,945.26
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0844	IS Development A&G	\$29.41
		AG0853	IS Support - Distribution Ops	\$0.00
	AJILON CONSULTING	AG0485	Provide Safety & Health Servic	\$644.63
		AG0493	Provide Administrative & Gener	\$1,965.53
		AG0838	IS Support - Customer Service	\$0.00
		AG0847	IS Support A&G	\$26,842.56
		AG0885	Data Center Services	\$20,906.11
		AG0890	Provide Internal Customer Supp	\$26,415.20
		AG0992	Miscellaneous Customer Account	\$0.00
		AG0827	IS Support Customer Assistance	\$0.00
		AG0844	IS Development A&G	\$2,522.61
		AG0465	HR Transactional Services	\$1,000.16
		AG0475	Compensation & Pension/Benefit	\$3,075.14
		AG0831	IS Integration	\$4,386.49
	MASSACHUSETTS DEPARTMENT OF REVENUE	AG0730	Accounting Services	\$449.81
		AG0760	Operations Executive Services	\$940.74
		AG0780	Electric Distribution Financia	\$0.00
		TO9000	Supv&Adm Trans Misc Ops	\$0.00
		TO9030	Attend Training Other Than Saf	\$0.00
		AG0745	Financial Executive Services	\$0.00
		AG0740	Develop Business Strategy & Pl	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
		AG0831	IS Integration	\$4,927.83
		AG0800	Corporate Financial Planning	\$737.35
		AG0755	IT Executive Services	\$924.96
		AG0830	Systems Analysis Design & Sco	\$88.54
	ROBERT HALF MANAGEMENT RESOURCES	AG0730	Accounting Services	\$58,409.86
		AG0990	Credit & Collections	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0270	Audit Operations	\$2,618.64
		AG0800	Corporate Financial Planning	\$2,267.20
	CENTRAL VERMONT COMMUNICATIONS	AG1010	Respond to Customer Calls/Inqu	\$0.00
	HERB DUGGAN PAINTING & DECORATING INC	AG0760	Operations Executive Services	\$0.00
		AG0640	Moves & Relocations	\$297.96

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	INTERNAL REVENUE SERVICE	AG0730	Accounting Services	\$2,597.62
		AG0760	Operations Executive Services	\$13,985.79
		AG0780	Electric Distribution Financia	\$0.00
		TO9030	Attend Training Other Than Saf	\$0.00
		AG0745	Financial Executive Services	\$4,950.82
		AG0015	Communications with Media	\$2,220.43
		AG0740	Develop Business Strategy & Pl	\$584.36
		AG0993	Supervision Customer Accounts	\$0.00
		AG0831	IS Integration	\$26,345.57
		AG0800	Corporate Financial Planning	\$357.77
		AG0755	IT Executive Services	\$436.30
		AG0115	Policy Development & Administr	\$313.64
	LPM HOLDING COMPANY INC	AG0855	Maintenance & Support	\$6.56
		AG0885	Data Center Services	\$20.36
		AG0760	Operations Executive Services	\$49.23
		AG0105	Support Environmental Complian	\$0.00
		AG0324	Lab Admin & Genl Services	\$0.00
		DO5095	Supervision & Administration E	\$0.00
		AG0490	Manage Labor Relations	\$21.03
		AG0470	HR Consulting/Knowledge-Based	\$47.89
		AG0035	Customer Communications - Non-	\$0.00
		AG0955	STN Microwave & Fiber - Mainte	\$0.00
		AG0380	Ship Receive & Process Meters	\$0.00
		DO9040	Attend Distribution Safety Mee	\$0.00
	NAUM TRANSPORTATION SERVICES INC	DO9000	Misc Ops Supv and Admin	\$0.00
		DO9090	Perform Reliability/Contingenc	\$0.00
	OFFICE ENVIRONMENTS OF NEW ENGLAND	AG0493	Provide Administrative & Gener	\$75.40
		AG0730	Accounting Services	\$288.93
		AG0847	IS Support A&G	\$750.64
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0105	Support Environmental Complian	\$0.00
		AG0844	IS Development A&G	\$775.75
		AG0775	Transmission Financial Service	\$0.00
		AG0635	Office Furniture	\$133.94
		AG0640	Moves & Relocations	\$354.03
	POLAR CORPORATION	AG0485	Provide Safety & Health Serv	\$0.00
		AG0493	Provide Administrative & Gener	\$0.24
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0760	Operations Executive Services	\$0.00
	QC COMMUNICATIONS	DO9110	Conduct Perform Analysis & Rep	\$0.00
	SECURITAS SECURITY SYSTEMS USA INC	AG0493	Provide Administrative & Gener	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0760	Operations Executive Services	\$30.24
		AG0290	Provide Security Services	\$0.00
		DO6000	Supervision & Administration D	\$0.00
		AG1094	Misc Other Employee Benefits	\$2.10
		AG0585	Security System Maintenance	\$211.95
	SIGMA CONSULTANTS INC	AG0485	Provide Safety & Health Serv	\$10,161.45
		AG0760	Operations Executive Services	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0105	Support Environmental Complian	\$437.80
	TRIAD ENGINEERING CORP	DO3000	Supervision & Administration D	\$0.00
		AG0760	Operations Executive Services	\$0.00
		TO3000	Supervise & Administer Transmi	\$0.00
		DO9030	Attend Distribution Safety Tra	\$0.00
	ACQUANTEMS	AG0730	Accounting Services	\$6,806.77
		AG0990	Credit & Collections	\$0.00
		AG0760	Operations Executive Services	\$0.00
		TO9130	Conduct Performance Analysis &	\$0.00
		AG0831	IS Integration	\$594.87
	ADIRONDACK ADVANTAGE DRIVING SCHOOL	DO9000	Misc Ops Supv and Admin	\$0.00
	ATC ASSOCIATES INC	AG0480	Employee Development	\$0.00
		AG0465	HR Transactional Services	\$554.72
	BRODIE INC	AG0525	Janitorial	\$0.00
	BULWARK PROTECTIVE APPAREL	DO2125	Perform Locating/Dig Safe - Di	\$0.00



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	CENTRIC CONSULTING LLC	DO1100	Perform Distribution Overhead	\$0.00
	COFFEE PAUSE	AG0140	Commercial & Industrial Custom	\$0.00
	ENERGY COUNCIL OF THE NORTHEAST	AG0140	Commercial & Industrial Custom	\$0.00
	ENERGY INSIGHTS	AG0141	Customer Service Retail Market	\$0.00
	ENERGY & RESOURCE SOLUTIONS INC	AG0160	DSM - Program Implementation	\$0.00
	E SOURCE COMPANIES LLC	AG0200	DSM Planning	\$0.00
	JASON BEICHNER	DO9050	Perform Distribution Police Pr	\$0.00
	JEREMY GULLO	DO9050	Perform Distribution Police Pr	\$0.00
	KEANE INC	AG0853	IS Support - Distribution Ops	\$0.00
	MARVIN CUMMINGS	DO9050	Perform Distribution Police Pr	\$0.00
	MOBILE SATELLITE VENTURES LP	DO9000	Misc Ops Supv and Admin	\$0.00
	O'HARA INDUSTRIAL SERVICES LLC	AG0380	Ship Receive & Process Meters	\$0.00
	OSMOSE UTILITIES SERVICES INC	DO1100	Perform Distribution Overhead	\$0.00
	PEABODY OFFICE FURNITURE CORP	AG0493	Provide Administrative & Gener	\$0.00
		AG0990	Credit & Collections	\$0.00
		AG0992	Miscellaneous Customer Account	\$0.00
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO3000	Supervision & Administration D	\$0.00
		AG0760	Operations Executive Services	\$0.00
		AG0993	Supervision Customer Accounts	\$0.00
		AG1005	Retail Access Services	\$0.00
	RENAUD ELECTRIC & COMMUNICATIONS INC	AG0992	Miscellaneous Customer Account	\$0.00
		AG0994	Training - Customer Service	\$0.00
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		DO9000	Misc Ops Supv and Admin	\$0.00
		AG0955	STN Microwave & Fiber - Mainte	\$0.00
	SAPPHIRE TECHNOLOGIES	AG0493	Provide Administrative & Gener	\$3,877.27
		AG0847	IS Support A&G	\$10,910.24
		AG0890	Provide Internal Customer Supp	\$6,342.17
		AG0853	IS Support - Distribution Ops	\$0.00
	SOFTWARE QUALITY ASSOCIATES LLC	DO1100	Perform Distribution Overhead	\$0.00
	SOLAR ELECTRIC POWER ASSOCIATION	AG0895	Research Develop & Demonstrat	\$0.00
		AG0141	Customer Service Retail Market	\$0.00
	SYSTEMS AND MANAGEMENT CONSULTANTS INC	AG0493	Provide Administrative & Gener	\$1,599.92
		AG0838	IS Support - Customer Service	\$15.05
		AG0847	IS Support A&G	\$17,367.13
		AG0994	Training - Customer Service	\$0.00
		AG0851	IS Development - Distribution	\$0.00
		AG0853	IS Support - Distribution Ops	\$0.00
		AG0830	Systems Analysis Design & Sco	\$0.00
	TECHNICAL NEEDS NORTH INC	DM1000	Supv&Admin OH	\$0.00
	TEK ID INC	AG0493	Provide Administrative & Gener	\$0.00
	TRC ENGINEERS INC	DO1100	Perform Distribution Overhead	\$0.00
		DO2140	Supv&Adm Dist Ops UG	\$0.00
		DO1155	Supervision & Administration D	\$0.00
	TRC ENGINEERS LLC	DO1100	Perform Distribution Overhead	\$0.00
		DO2140	Supv&Adm Dist Ops UG	\$0.00
		DO1155	Supervision & Administration D	\$0.00
	TRIAD EMPLOYMENT SERVICES	AG0838	IS Support - Customer Service	\$0.00
		AG0855	Maintenance & Support	\$445.69
		AG1000	Customer Billing	\$0.00
		AG0760	Operations Executive Services	\$493.03
		AG0480	Employee Development	\$0.00
		AG0465	HR Transactional Services	\$799.38
		AG0295	Sourcing	\$942.32
		DO5045	Perform Complex Metering Inspe	\$0.00
	UNIFIRST CORPORATION	AG0525	Janitorial	\$0.00
	VEOLIA ES TECHNICAL SOLUTIONS LLC	AG0185	DSM Commercial & Industrial Ba	\$0.00
		AG0530	Waste Removal	\$12.35
	CREATIVE GROUP	AG0493	Provide Administrative & Gener	\$5,970.67
		TO9100	Supv&Adm Transm Ops	\$0.00
	CURRY PRINTING	AG0085	Provide Regulatory Support	\$0.00
		AG0695	Duplicating & Copying	\$16.59
	FROST MANUFACTURING COMPANY	TO9000	Supv&Adm Trans Misc Ops	\$0.00
	HEBER ASSOCIATES	TO9000	Supv&Adm Trans Misc Ops	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	MERCURI URVAL INC	AG0858	IS Support - Transm Ops	\$0.00
	NEW HORIZONS COMPUTER LEARNING CENTER	AG0493	Provide Administrative & Gener	\$0.00
	PITNEY BOWES RESERVE ACCOUNT	AG0760	Operations Executive Services	\$0.00
		AG0805	Corporate Finance	\$21.81
		AG0465	HR Transactional Services	\$31.44
		AG0750	HR Executive Services	\$20.86
		AG0670	Mail & Courier	\$1,431.58
	SYRACUSE UNIVERSITY CASE CENTER	AG0895	Research Develop & Demonstrat	\$0.00
	VERIZON	TO9100	Supv&Adm Transm Ops	\$0.00
	WORLEYPARSONS GROUP INC	TO9030	Attend Training Other Than Saf	\$0.00
		DO9030	Attend Distribution Safety Tra	\$0.00
	CITY LOCK SERVICE & SUPPLY COMPANY	AG0880	Telecom & Network (Voice/Data)	\$0.00
	ELEVATION EXHIBITS	AG0493	Provide Administrative & Gener	\$0.00
	FLEET ENVIRONMENTAL SERVICES LLC	AG0105	Support Environmental Complian	\$0.00
		AG0650	MGP Relocations	\$103.42
	HAMEL'S CREATIVE CATERING	AG0105	Support Environmental Complian	\$0.00
	HESS CORPORATION	AG0610	Water/Sewer Utilities	\$0.00
		AG0600	Gas Utilities	\$5,537.85
	JAMES E HOGAN JR	AG0493	Provide Administrative & Gener	\$0.00
	JONES LANG LASALLE	AG0493	Provide Administrative & Gener	\$12,592.50
		AG0615	General Asset Management	\$0.00
	MIA LOUIK	AG0105	Support Environmental Complian	\$0.00
	NATIONAL SECURITY/FIRE ALARM SYSTEMS	AG0290	Provide Security Services	\$0.00
	PROGRESSIVE BUSINESS PUBLICATIONS	AG0485	Provide Safety & Health Servic	\$45.57
		AG0493	Provide Administrative & Gener	\$0.00
	RAINBOW MOVERS INC	AG0640	Moves & Relocations	\$0.00
	RDC COMMUNICATIONS	AG0965	Two Way Radio - Maintenance	\$0.00
		AG0960	Two Way Radio - Operations	\$0.00
	SUBURBAN CONTRACT CLEANING INC	AG0525	Janitorial	\$10,962.65
	THE COLONY DRAPERY CENTRE	AG0565	Other/Misc Maintenance	\$0.00
	THE DUN & BRADSTREET COMPANY	AG0990	Credit & Collections	\$0.00
		AG0105	Support Environmental Complian	\$0.00
		AG0295	Sourcing	\$33.54
	THE PROVIDENCE JOURNAL COMPANY	AG0085	Provide Regulatory Support	\$0.00
	TRC ENVIRONMENTAL CORPORATION	AG0100	Acquire/Maintain Environmental	\$0.00
	UPDATE LEGAL INC	AG0245	Corporate Matters/Contracts	\$0.00
	WORAD INCORPORATED	AG0965	Two Way Radio - Maintenance	\$0.00
	ACL SERVICES LTD	AG0270	Audit Operations	\$93.34
	ARIZONA STATE UNIVERSITY	AG0895	Research Develop & Demonstrat	\$4,378.00
	AVIS RENT A CAR SYSTEM INC	AG0760	Operations Executive Services	\$215.98
	BELL HELICOPTER TEXTRON	AG0445	Helicopter Operations & Maint	\$540.09
	BRIDGE TECHNOLOGY SYSTEMS INC	AG0435	Meter Data Services Operations	\$2,723.71
	CGI INFORMATION SYSTEMS & MANAGEMENT	AG0847	IS Support A&G	\$8,406.29
	CINTRA SOFTWARE AND SERVICES INC	AG0855	Maintenance & Support	\$796.86
	CLARKSON UNIVERSITY	AG0895	Research Develop & Demonstrat	\$11,967.27
	CORENET GLOBAL INC	AG0493	Provide Administrative & Gener	\$55.60
	DAVID MASSETT	AG0442	Airplane Operations & Maint	\$13.13
	ELE FOUNDATION	AG0895	Research Develop & Demonstrat	\$437.80
	ELIASSEN GROUP INC	AG0847	IS Support A&G	\$10,088.67
		AG0844	IS Development A&G	\$7,003.70
		AG0846	IS Enhancement A&G	\$2,267.71
	FIRST CONSULTING INC	AG0847	IS Support A&G	\$1,938.16
		AG0844	IS Development A&G	\$7,777.61
	FLOWER CITY GLASS COMPANY	AG0440	Conduct Aviation Operations	\$169.08
	FREDERICK A SMITH JR	AG0442	Airplane Operations & Maint	\$13.28
	FREDRIC R BURTCH	AG0442	Airplane Operations & Maint	\$1,343.78
	GRID IRON CAFE	AG0855	Maintenance & Support	\$10.47
		AG0831	IS Integration	\$23.31
	HOUGHTON'S MACHINE SHOP	AG0440	Conduct Aviation Operations	\$63.48
	IEEE	AG0895	Research Develop & Demonstrat	\$283.22
	ISSI TECHNOLOGY PROFESSIONALS	AG0838	IS Support - Customer Service	\$0.00
		AG0890	Provide Internal Customer Supp	\$11.03
		AG0836	IS Development - Customer Serv	\$0.00
	J B STAUFFER CONSTRUCTION COMPANY INC	AG0440	Conduct Aviation Operations	\$1,294.26
	KARU CONSULTING INC	AG0847	IS Support A&G	\$19,795.22

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit	KFORCE INC	AG0493	Provide Administrative & Gener	\$3,019.46
		AG0847	IS Support A&G	\$19,067.93
		AG0844	IS Development A&G	\$2,059.41
		AG0831	IS Integration	\$126.92
		AG0860	IT Executive Management & Over	\$2,477.79
		AG0865	Security	\$1,167.19
		AG0846	IS Enhancement A&G	\$99.72
	KOSTER'S HARDWOOD FLOORS	AG0440	Conduct Aviation Operations	\$28.37
	MATTHEW BENDER & COMPANY INC	AG0245	Corporate Matters/Contracts	\$16.06
	MIKE TUMBILO	AG0442	Airplane Operations & Maint	\$593.09
	PATRICK ZEPHYR NATURE PHOTOGRAPHY	AG0105	Support Environmental Complian	\$56.67
	PAUL ALLEN	AG0442	Airplane Operations & Maint	\$406.98
	PRECISION WEATHER SERVICE	AG0435	Meter Data Services Operations	\$685.42
	RCC CONSULTANTS INC	AG0960	Two Way Radio - Operations	\$8,437.62
	THE DESMOND HOTEL & CONFERENCE CENTER	AG0493	Provide Administrative & Gener	\$247.95
	THE SERVICENTER INC	AG0442	Airplane Operations & Maint	\$1,965.42
	THIRTY CAR RENTAL	AG0493	Provide Administrative & Gener	\$26.66
	TOWN OF MANLIUS	AG0760	Operations Executive Services	\$317.83
	UTILITIES/AVIATION SPECIALISTS INC	AG0440	Conduct Aviation Operations	\$1,041.08
	WERNER AERO INC	AG0442	Airplane Operations & Maint	\$552.04
	WORCESTER BUSINESS DEVELOPMENT CORP	AG0493	Provide Administrative & Gener	\$273.89
	WORCESTER CLUB	AG0493	Provide Administrative & Gener	\$154.20
	WORCESTER REGIONAL RESEARCH BUREAU	AG0493	Provide Administrative & Gener	\$17.71
	WPI/CAREER DEVELOPMENT CENTER	AG0493	Provide Administrative & Gener	\$880.66
	CLEARTRAN INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	DATABANK IMX	AG1010	Respond to Customer Calls/Inqu	\$0.00
	E L HARVEY AND SONS	AG1010	Respond to Customer Calls/Inqu	\$0.00
		AG0465	HR Transactional Services	\$27.69
		AG0530	Waste Removal	\$697.03
	EOS APPROACH LLC	AG1010	Respond to Customer Calls/Inqu	\$0.00
		AG0465	HR Transactional Services	\$35.66
		AG0300	Process Payments Default	\$77.34
	EXPERIAN	AG0992	Miscellaneous Customer Account	\$0.00
	FAIR ISAAC CORPORATIOIN	AG0990	Credit & Collections	\$0.00
	GENESYS TELECOMMUNICATION	AG1010	Respond to Customer Calls/Inqu	\$0.00
	GLOBAL CONNECT	AG0035	Customer Communications - Non-	\$0.00
	HOMETOWN AUTOMOTIVE SERVICE & SALES INC	AG0993	Supervision Customer Accounts	\$0.00
	INOVA CORPORATION	AG1010	Respond to Customer Calls/Inqu	\$0.00
	INOVA SOLUTIONS	AG1010	Respond to Customer Calls/Inqu	\$0.00
	INTERVOICE INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	LANGUAGE LINE LLC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	LANGUAGE LINE SERVICES	AG1010	Respond to Customer Calls/Inqu	\$0.00
	MICRO-TEL	AG1010	Respond to Customer Calls/Inqu	\$0.00
	MONTICELLO CONSULTING GROUP LTD	AG0990	Credit & Collections	\$0.00
	NACM NEW ENGLAND INC	AG0990	Credit & Collections	\$0.00
	NCO FINANCIAL SYSTEMS INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	OCE IMAGISTICS INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	PITNEY BOWES INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
		AG1001	Mailing - Customer Service	\$0.00
	RELIANCE SYSTEMS INC	AG0838	IS Support - Customer Service	\$0.00
		AG0836	IS Development - Customer Serv	\$0.00
	TWENTY FIRST CENTURY COMMUNICATIONS INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	UNITED STATES POSTAL SERVICE	AG1010	Respond to Customer Calls/Inqu	\$0.00
		AG0475	Compensation & Pension/Benefit	\$6.98
		AG0670	Mail & Courier	\$3,080.61
	US POSTMASTER	AG0493	Provide Administrative & Gener	\$77.68
		AG1010	Respond to Customer Calls/Inqu	\$0.00
		AG0475	Compensation & Pension/Benefit	\$329.60
		AG0670	Mail & Courier	\$41.69
	GERHARD FANDREYER ELECTRICAL SERVICES	AG0895	Research Develop & Demonstrat	\$0.00
	NEW ENERGY OPTIONS INC	AG0895	Research Develop & Demonstrat	\$0.00
	STEARNS ELECTRIC INC	AG0380	Ship Receive & Process Meters	\$0.00
		AG0535	Electrical Maintenance	\$0.00
	STONE & WEBSTER MASSACHUSETTS INC	DO9030	Attend Distribution Safety Tra	\$0.00
	TECHNICAL AID CRYSTAL INC	AG0400	Test Live Line Tools	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit		AG0405	Test Boom Trucks	\$0.00
		AG0385	Test Rubber Gloves	\$0.00
	THE SIMPLEX GROUP INC	DO9025	Attend Training Other Than Saf	\$0.00
	WORCESTER POLYTECHNIC INSTITUTE	AG0895	Research Develop & Demonstrat	\$0.00
	FITNESS EQUIPMENT ETC INC	AG0485	Provide Safety & Health Servic	\$0.00
	MEDICAL AFFILIATES OF CAPE COD	AG0485	Provide Safety & Health Servic	\$0.00
	OCCU-HEALTH	AG0485	Provide Safety & Health Servic	\$718.26
	THE OCCUPATIONAL HEALTH CENTER	AG0485	Provide Safety & Health Servic	\$11.04
	TRANSPORTATION ADVISOR INC	AG0485	Provide Safety & Health Servic	\$5.52
	ROBERT HALF FINANCE & ACCOUNTING	AG0730	Accounting Services	\$1,991.15
	ARC MECHANICAL CONTRACTORS INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	HAMPDEN COMMUNICATIONS CORPORATION	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	JBH HELICOPTER SERVICES	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	J H LYNCH AND SONS INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	KINSLEY POWER SYSTEMS	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	LAVOIES SERVICE STATION	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	M I J A LANDSCAPING INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	RUSSELL GUYER	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	S B E INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	AMERICAN BOARD OF DISABILITY ANALYSTS	AG0485	Provide Safety & Health Servic	\$31.17
	ANNA JAQUES HOSPITAL	AG0485	Provide Safety & Health Servic	\$26.29
	ANNALISA OSTERHOUT	AG0485	Provide Safety & Health Servic	\$41.64
	BAYSTATE MARY LANE HOSPITAL	AG0485	Provide Safety & Health Servic	\$17.69
	BERKSHIRE MEDICAL CENTER INC	AG0485	Provide Safety & Health Servic	\$79.13
	CAMBRIDGE HEALTH ALLIANCE	AG0485	Provide Safety & Health Servic	\$65.88
	CARITAS GOOD SAMARITAN	AG0485	Provide Safety & Health Servic	\$92.99
	CINTAS DOCUMENT MANAGEMENT	AG0465	HR Transactional Services	\$1.85
	COMMUNITY MEDICAL PROFESSIONALS	AG0485	Provide Safety & Health Servic	\$205.06
	ERIC J SCHMERTZ	AG0490	Manage Labor Relations	\$36.72
	FALLON CLINIC INC	AG0485	Provide Safety & Health Servic	\$143.03
	FOLIO ASSOCIATES INC	AG0485	Provide Safety & Health Servic	\$112.51
	G/L LTD	AG0490	Manage Labor Relations	\$219.76
	IRON MOUNTAIN RECORDS MANAGEMENT	AG0485	Provide Safety & Health Servic	\$185.39
		AG0670	Mail & Courier	\$547.81
		AG0700	Records Management	\$2,892.09
	JOHN J PENDERGAST III ESQUIRE	AG0490	Manage Labor Relations	\$9.79
	LAWRENCE T HOLDEN JR PC	AG0490	Manage Labor Relations	\$105.63
	LRH OCCUPATIONAL HEALTH DEPARTMENT	AG0485	Provide Safety & Health Servic	\$1.33
	MCCARTHY REPORTING SERVICE	AG0485	Provide Safety & Health Servic	\$15.06
		AG0490	Manage Labor Relations	\$13.75
		AG0465	HR Transactional Services	\$34.18
	MICHAEL A ERAMO LMT	AG0485	Provide Safety & Health Servic	\$11.74
	MILFORD EMERGENCY ASSOCIATES	AG0485	Provide Safety & Health Servic	\$38.69
	MOORE MEDICAL LLC	AG0485	Provide Safety & Health Servic	\$105.03
	NEWPORT HOSPITAL	AG0485	Provide Safety & Health Servic	\$96.81
	OCCUPATIONAL HEALTH CENTERS OF THE	AG0485	Provide Safety & Health Servic	\$115.84
	OCCUPATIONAL HEALTH SERVICES	AG0485	Provide Safety & Health Servic	\$116.30
	OCCUPATIONAL MEDICINE SERVICES	AG0485	Provide Safety & Health Servic	\$30.52
	PAUL A KEEFE MD	AG0485	Provide Safety & Health Servic	\$3,622.55
	POLAND SPRING WATER COMPANY	AG0485	Provide Safety & Health Servic	\$77.72
	QUADRANT HEALTH STRATEGIES INC	AG0485	Provide Safety & Health Servic	\$89.49
	SAINTS MEDICAL CENTER	AG0485	Provide Safety & Health Servic	\$18.70
	SOUTHCOAST OCCUPATIONAL HEALTH	AG0485	Provide Safety & Health Servic	\$17.24
	SOUTH COUNTY HOSPITAL	AG0485	Provide Safety & Health Servic	\$76.13
	STURDY MEMORIAL HOSPITAL	AG0485	Provide Safety & Health Servic	\$12.71
	THOMSON HEALTHCARE DMS INC	AG0485	Provide Safety & Health Servic	\$8.00
	URGENT MEDICAL CARE	AG0485	Provide Safety & Health Servic	\$214.40
	WEBSTER SQUARE MEDICAL CENTER INC	AG0485	Provide Safety & Health Servic	\$102.12
	WELLNESS WORKS YOGA	AG0485	Provide Safety & Health Servic	\$35.94
	AAOHN	AG0485	Provide Safety & Health Servic	\$20.84
	ADIRONDACK ENVIRONMENTAL SERVICE	AG0485	Provide Safety & Health Servic	\$75.50
	ALTEC INDUSTRIES INC	AG0465	HR Transactional Services	\$222.31
	ATHOL MEMORIAL HOSPITAL	AG0485	Provide Safety & Health Servic	\$26.49
	BRAINTREE REHABILITATION HOSPITAL	AG0485	Provide Safety & Health Servic	\$7.87
	BUTCH CHAGNON CERTIFIED RESCUE COURSES	AG0485	Provide Safety & Health Servic	\$74.24

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit				
	BWPO-DBA DEPARTMENT OF RADIOLOGY	AG0485	Provide Safety & Health Servie	\$10.56
	CANTON POTSDAM HOSPITAL	AG0485	Provide Safety & Health Servie	\$10.37
	CD PRACTICE ASSOCIATES INC	AG0485	Provide Safety & Health Servie	\$57.96
	CHAPMAN KELLY INC	AG0465	HR Transactional Services	\$39,022.89
	CLARK MAILING SERVICE INC	AG0475	Compensation & Pension/Benefit	\$406.58
	CLIA LABORATORY PROGRAM	AG0485	Provide Safety & Health Servie	\$14.28
	COLDEN CORPORATION	AG0485	Provide Safety & Health Servie	\$199.35
	COLLINS SPORTS MEDICINE	AG0485	Provide Safety & Health Servie	\$17.78
	COMFORT INN & SUITES - NORTH SYRACUSE NY	AG0465	HR Transactional Services	\$14.36
	DOLPHIN SOFTWARE INC	AG0485	Provide Safety & Health Servie	\$5,663.17
	ELSEVIER	AG0485	Provide Safety & Health Servie	\$4.42
	ENVIRON INTERNATIONAL CORPORATION	AG0485	Provide Safety & Health Servie	\$8,500.53
	JON JAY ASSOCIATES INC	AG0465	HR Transactional Services	\$1,592.81
	LANDRY'S BICYCLES	AG0485	Provide Safety & Health Servie	\$64.84
	LAWRENCE R BIRZON DC PT	AG0485	Provide Safety & Health Servie	\$755.21
	LIFESAVERS INC	AG0485	Provide Safety & Health Servie	\$7.00
	MARLBOROUGH HOSPITAL	AG0485	Provide Safety & Health Servie	\$6.19
	MASTERY TECHNOLOGIES INC	AG0485	Provide Safety & Health Servie	\$318.73
	MEDICAL RECORD ASSOCIATES INC	AG0485	Provide Safety & Health Servie	\$3.89
	MERCER HUMAN RESOURCE CONSULTING INC	AG0465	HR Transactional Services	\$98,874.07
	MIRIAM HOSPITAL	AG0485	Provide Safety & Health Servie	\$6.13
	NANTUCKET COTTAGE HOSPITAL	AG0485	Provide Safety & Health Servie	\$16.22
	NATIONAL HEALTH VIDEO	AG0485	Provide Safety & Health Servie	\$462.74
	NORTHEAST GAS ASSOCIATION	AG0465	HR Transactional Services	\$2,548.66
	OCCUPATIONAL HEALTH CONNECTIONS INC	AG0485	Provide Safety & Health Servie	\$344.16
	OCEAN STATE HEARING AID CENTER INC	AG0485	Provide Safety & Health Servie	\$46.04
	OEM HEALTH INFORMATION INC	AG0485	Provide Safety & Health Servie	\$55.37
	PIPELINE SERVICES CORPORATION	AG0465	HR Transactional Services	\$110.02
	PITNEY BOWES MANAGEMENT SERVICES	AG0465	HR Transactional Services	\$6.12
		AG0670	Mail & Courier	\$1,535.29
		AG0685	Copier Paper & Supplies	\$18.04
	PLACEMENT PROS	AG0465	HR Transactional Services	\$3,084.44
	POCONO MEDICAL CENTER	AG0485	Provide Safety & Health Servie	\$8.80
	QUEST DIAGNOSTICS INC	AG0485	Provide Safety & Health Servie	\$30.76
	SALEM OCCUPATIONAL & ACUTE CARE	AG0485	Provide Safety & Health Servie	\$79.58
	SOUTHCOST HOSPITALS GROUP	AG0485	Provide Safety & Health Servie	\$18.15
	STATE OF NEW HAMPSHIRE	AG0485	Provide Safety & Health Servie	\$11.12
	STERICYCLE INC	AG0485	Provide Safety & Health Servie	\$80.78
	THE STAYWELL COMPANY	AG0485	Provide Safety & Health Servie	\$18.99
	TRANS UNION LLC	AG0465	HR Transactional Services	\$1,029.00
	TRU-MED INC	AG0485	Provide Safety & Health Servie	\$5.54
	UNIVERSITY ORTHOPEDICS	AG0485	Provide Safety & Health Servie	\$650.75
	US HEALTHWORKS MEDICAL GRP FL INC	AG0485	Provide Safety & Health Servie	\$10.18
	US OCCUPATIONAL SAFETY SERVICES INC	AG0485	Provide Safety & Health Servie	\$8.56
	VALLEY HEALTH MEDICAL GROUP	AG0485	Provide Safety & Health Servie	\$5.71
	WESTERLY HOSPITAL	AG0485	Provide Safety & Health Servie	\$39.57
	TECH AID	AG0385	Test Rubber Gloves	\$0.00
	MANPOWER INC	AG0295	Sourcing	\$1,743.70
	MEAD WESTVACO CORPORATION	AG0299	Process Payments	\$58.91
	STAFFWORKS INC	AG0299	Process Payments	\$1,484.42
	ATKINSON CARPET CO INC	AG0640	Moves & Relocations	\$1,572.78
		AG0560	Structural/Roof Maintenance	\$697.15
	DAVID PARNES PHOTOGRAPHY	AG0831	IS Integration	\$216.81
	ERNST & YOUNG LLP	AG0730	Accounting Services	\$19,413.54
	EXCEPTIONAL AUTO BODY INC	AG0730	Accounting Services	\$12.95
	GLEN HARDY CATERING SERVICES	AG0493	Provide Administrative & Gener	\$127.03
	INALIGN	AG0847	IS Support A&G	\$200.26
	INTACT TECHNOLOGY INC	AG0890	Provide Internal Customer Supp	\$3,882.90
	INTERNATIONAL PROGRAMMING & SYSTEMS INC	AG0847	IS Support A&G	\$9,564.44
		AG0831	IS Integration	\$1,787.08
	MCKINSEY & COMPANY INC - UNITED STATES	AG0745	Financial Executive Services	\$21,585.00
	NSTAR	AG0831	IS Integration	\$20.05
		AG0600	Gas Utilities	\$100.04
	OXFORD GLOBAL RESOURCES INC	AG0847	IS Support A&G	\$1,190.31
		AG0831	IS Integration	\$22,659.18

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART I. II ONLY**

Sum of Charged to NM - Gas	Vendor	Activity	Activity Descr	Total
Orig Business Unit	REMY CORPORATION	AG0847	IS Support A&G	\$27,244.85
	SOURCEONE SOLUTIONS INC	AG0847	IS Support A&G	\$15,975.78
	SULLIVAN AND COGLIANO DESIGNERS INC	AG0847	IS Support A&G	\$10,088.66
	THE COFFEE MAN	AG0493	Provide Administrative & Gener	\$6.73
	VISUAL TECHNOLOGIES CORPORATION	AG0890	Provide Internal Customer Supp	\$2,039.27
	VOLT TECHNICAL RESOURCES	AG0847	IS Support A&G	\$9,988.02
		AG0831	IS Integration	\$2,371.73
	WHITRIDGE ASSOCIATES INC	AG0493	Provide Administrative & Gener	\$1,307.01
		AG0885	Data Center Services	\$743.25
		AG0890	Provide Internal Customer Supp	\$9,922.82
	G & L PLUMBING INC	AG0385	Test Rubber Gloves	\$0.00
	BRUNS-PAK	AG0885	Data Center Services	\$1,981.92
	MEDIA RECOVERY INC	AG0885	Data Center Services	\$1,002.58
	AIREX CORP	AG0550	HVAC Maintenance	\$3.38
	A L LARSEN CO INC	AG0670	Mail & Courier	\$28.91
	ALLIED WASTE SERVICES	AG0530	Waste Removal	\$761.30
	AMSAN NEW ENGLAND	AG0525	Janitorial	\$302.13
	BARCLAY WATER MANAGEMENT INC	AG0550	HVAC Maintenance	\$480.05
	BONNER SHEET METAL CORP	AG0560	Structural/Roof Maintenance	\$287.74
		AG0595	Electric Utilities	\$124.82
	CHARTER COMMUNICATIONS	AG0595	Electric Utilities	\$83.74
	COCHRANE VENTILATION INCORPORATED	AG0550	HVAC Maintenance	\$61.70
	DENNIS K BURKE INC	AG0605	Fuel Oil Utilities	\$799.07
	D FOLEY LANDSCAPING INCORPORATED	AG0575	Grounds Maintenance	\$1,593.70
		AG0580	Snow Removal	\$6,646.02
		AG0680	Copier Equipment	\$25.19
	EASTERN COPY PRODUCTS INC	AG0680	Copier Equipment	\$362.45
		AG0685	Copier Paper & Supplies	\$32.48
	ELECTRONIC ENVIRONMENTS CORP	AG0535	Electrical Maintenance	\$893.29
	ENVIRONMENTAL HEALTH SERVICES INC	AG0525	Janitorial	\$210.55
	FULLER FLAG COMPANY	AG0565	Other/Misc Maintenance	\$79.52
	H & N PAVEMENT MARKING	AG0570	Roads & Pavement Maintenance	\$41.01
	KREBS SALES	AG0525	Janitorial	\$21.37
	MASSACHUSETTS ELECTRIC (UTILITY BILLS)	AG0595	Electric Utilities	\$10,028.12
	NEW ENGLAND MECHANICAL SERVICES	AG0550	HVAC Maintenance	\$600.76
	NORMAN ASSOCIATES INC	AG0550	HVAC Maintenance	\$59.31
	NSTAR (UTILITY PAYMENTS)	AG0600	Gas Utilities	\$864.81
		AG0660	Memo Billing/Managerial Acctng	\$218.51
	O'CONNELL FIRE PROTECTION INC	AG0545	Fire Protection/Life Safety	\$143.29
	ORCUTT APPLIANCE REPAIR	AG0550	HVAC Maintenance	\$96.43
	OVERHEAD DOOR CO OF WORCESTER INC	AG0560	Structural/Roof Maintenance	\$8.99
	PAGE ELECTRICAL CORPORATION	AG0575	Grounds Maintenance	\$23.64
	PEAK TECHNOLOGIES INC	AG0670	Mail & Courier	\$38.16
	PIPER ELECTRICAL INC	AG0535	Electrical Maintenance	\$1,293.94
	POWER PRODUCTS INC	AG0550	HVAC Maintenance	\$247.59
		AG0645	Signage	\$54.67
	RENTACRATE LLC	AG0640	Moves & Relocations	\$8.69
	ROCHESTER MIDLAND CORP	AG0525	Janitorial	\$180.72
	RUSSELECTRIC INC	AG0535	Electrical Maintenance	\$25.66
	SIEMENS BUILDING TECHNOLOGIES INC	AG0550	HVAC Maintenance	\$352.23
		AG0545	Fire Protection/Life Safety	\$599.30
	SIMPLEX TIME RECORDER CO	AG0545	Fire Protection/Life Safety	\$1,492.55
	SPECIALIZED ROOFING CO INC	AG0560	Structural/Roof Maintenance	\$56.45
	SPRINT COMMUNICATIONS COMPANY LP	AG0493	Provide Administrative & Gener	\$8.01
	STANLEY ELEVATOR COMPANY INC	AG0540	Elevator Maintenance	\$972.90
	STATE OF RHODE ISLAND	AG0493	Provide Administrative & Gener	\$6.04
	THOMPSON PEST CONTROL	AG0525	Janitorial	\$80.80
	TOWN OF WESTBOROUGH	AG0610	Water/Sewer Utilities	\$2,826.17
		AG0615	General Asset Management	\$3.22
	TRANSCANADA POWER MARKETING LTD	AG0595	Electric Utilities	\$39,621.23
	UNITED RESTAURANT EQUIPMENT CO INC	AG0565	Other/Misc Maintenance	\$392.29
	UPS FREIGHT SERVICES INC	AG0670	Mail & Courier	\$5.65
	UPSTATE OFFICE EQUIPMENT INC	AG0670	Mail & Courier	\$521.10
	US POSTAL SERVICE	AG0670	Mail & Courier	\$1,746.92
	WALL SEPTIC SERVICE	AG0525	Janitorial	\$17.63

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**
**Indirect Charges to Co 36 - Gas (AP Detail)**
**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**
**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Descr	Total
	WORKPLACE ESSENTIALS INC/MA WRIGHT CONSTRUCTION CORPORATION MAXIMA CONSULTING INC	AG0565	Other/Misc Maintenance	\$33.78
		AG0555	Plumbing Maintenance	\$16.89
		AG0525	Janitorial	\$1,273.89
		AG0570	Roads & Pavement Maintenance	\$223.67
		AG0885	Data Center Services	\$1,626.06
00099 Total				\$1,250,850.67
00010	TWENTY FIRST CENTURY COMMUNICATIONS INC	AG1010	Respond to Customer Calls/Inqu	\$0.00
	ASPLUNDH TREE EXPERT CO	AG0575	Grounds Maintenance	\$64.90
	BCM CONTROLS CORP	AG0550	HVAC Maintenance	\$79.61
	THE TRANE COMPANY	AG0550	HVAC Maintenance	\$684.25
	W W GRAINGER INC	AG0565	Other/Misc Maintenance	\$2.20
		AG0535	Electrical Maintenance	\$30.96
		AG0555	Plumbing Maintenance	\$13.30
00010 Total				\$875.22
00048	TRANSPORTATION ADVISOR INC	AG0485	Provide Safety & Health Servic	\$0.00
	NORTHEAST GAS ASSOCIATION	AG0465	HR Transactional Services	\$159.28
00048 Total				\$159.28
00049	JUDGE TECHNICAL SERVICES INC	AG0855	Maintenance & Support	\$561.56
		DO1100	Perform Distribution Overhead	\$0.00
	SECURITAS SECURITY SYSTEMS USA INC	AG0290	Provide Security Services	\$0.00
	THE DAVEY TREE EXPERT COMPANY	AG0950	STN Microwave & Fiber - Operat	\$0.00
	J H LYNCH AND SONS INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
00049 Total				\$561.56
00021	POLAR CORPORATION	AG0760	Operations Executive Services	\$0.00
	UNIFIRST CORPORATION	AG0525	Janitorial	\$0.00
00021 Total				\$0.00
00005	THE SUBURBAN GROUP	AG0245	Corporate Matters/Contracts	\$0.00
		AG0493	Provide Administrative & Gener	\$25.05
		AG0890	Provide Internal Customer Supp	\$50.11
		AG0860	IT Executive Management & Over	\$75.79
	CONECO ENGINEERS & SCIENTISTS INC	AG0105	Support Environmental Complian	\$0.00
	TEKSYSTEMS INC	AG0880	Telecom & Network (Voice/Data)	\$0.00
		AG0960	Two Way Radio - Operations	\$0.00
	ACCUENTEMPS	AG0990	Credit & Collections	\$0.00
	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	DO9025	Attend Training Other Than Saf	\$0.00
		DM1280	Environmental-Hazardous Waste	\$0.00
	LEWIS TREE SERVICE INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
		AG0575	Grounds Maintenance	\$0.00
	THE DAVEY TREE EXPERT COMPANY	DO9000	Misc Ops Supv and Admin	\$0.00
	CURRY PRINTING	AG0085	Provide Regulatory Support	\$0.00
	PITNEY BOWES RESERVE ACCOUNT	AG0255	Regulatory Legal Services	\$0.00
		AG0670	Mail & Courier	\$195.11
	HAMEL'S CREATIVE CATERING	AG0760	Operations Executive Services	\$0.00
	RDC COMMUNICATIONS	AG0965	Two Way Radio - Maintenance	\$0.00
	BIGELOW ELECTRICAL COMPANY INC	AG0895	Research Develop & Demonstrat	\$0.00
	LINC MECHANICAL LLC	DM3000	Supervision & Administration D	\$0.00
		DM3040	Substation Trouble Maintenance	\$0.00
		AG0550	HVAC Maintenance	\$250.10
	CHERRELL A SMITH	AG0485	Provide Safety & Health Servic	\$7.19
	JUDITH A DYER	AG0485	Provide Safety & Health Servic	\$47.95
	KATHLEEN KING	AG0485	Provide Safety & Health Servic	\$11.38
	KATHY HENDRIX	AG0485	Provide Safety & Health Servic	\$70.34
	FIRST LINE ASSOCIATES INC	AG0955	STN Microwave & Fiber - Mainte	\$0.00
	DARLA J SHEA	AG0485	Provide Safety & Health Servic	\$3.08
	MARY JO VANBEEK	AG0485	Provide Safety & Health Servic	\$23.34
	SHERRY ROTONDO	AG0485	Provide Safety & Health Servic	\$4.11
	FLEET ELECTRICAL SERVICE INC	AG0485	Provide Safety & Health Servic	\$15.75
	PITNEY BOWES MANAGEMENT SERVICES	AG0670	Mail & Courier	\$2,297.15
	OVERHEAD DOOR CO OF WORCESTER INC	AG0560	Structural/Roof Maintenance	\$161.26
00005 Total				\$3,237.71
00041	TECHNICAL NEEDS NORTH INC	DM1000	Supv&Admin OH	\$0.00
	THE DAVEY TREE EXPERT COMPANY	AG0955	STN Microwave & Fiber - Mainte	\$0.00
00041 Total				\$0.00
00004	PRO UNLIMITED INC	AG0730	Accounting Services	\$959.21
		AG0855	Maintenance & Support	\$3,739.53

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (AP Detail)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. H ONLY**

Sum of Charged to NM - Gas				
Orig Business Unit	Vendor	Activity	Activity Deser	Total
00004 Total				\$4,698.73
Grand Total				\$1,306,876.81



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1.1 ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
00036	AG0110	Environmental Site Assess & Re	6032_SB_6	1	-\$274,432.13
				12	\$274,432.13
	AG0290	Provide Security Services	6268_LL	11	-\$1,235.07
	AG0485	Provide Safety & Health Serv	6032_RM_6	3	\$8.50
				12	\$8.50
	AG0493	Provide Administrative & Gener	6032_RM_4	5	\$2,196.72
			7032_RM_1	3	\$6,958.18
	AG0730	Accounting Services	6032_RI_1	6	\$406.64
	AG0838	IS Support - Customer Service	6032_RI_1	2	\$0.00
	AG0990	Credit & Collections	6032_RM_1	7	\$44,277.79
			6032_RM_3	7	\$45,046.31
			6032_SB_6	1	-\$51,680.00
				12	\$51,680.00
			6007A_RM	1	\$20,470.82
				2	\$21,251.06
				3	\$16,984.94
				4	\$19,073.37
				5	\$19,614.56
				6	\$16,469.84
				7	\$19,721.53
				8	\$16,769.60
				9	\$13,132.69
				10	\$17,740.23
				11	\$24,044.69
				12	\$22,536.21
			6032_MC_5	7	\$43,292.00
				8	-\$43,292.00
			6032_SB_1	6	\$42,941.14
				7	-\$42,941.14
			7032_MJ_1	5	\$85,213.95
				6	-\$85,213.95
	AG1010	Respond to Customer Calls/Inqu	6032_RM_1	7	\$70,007.04
	AG1012	Supervision - Customer Service	6032_RM_4	3	-\$262,052.63
			6032_RI_3	8	-\$131,037.42
			6032_RM_5	5	-\$47,772.55
	GM9000	Repair Tools - Gas	6268	12	-\$5,512.51
			6268_LL	11	-\$790.44
			PA36617_2	5	\$0.00
			PA6268	3	-\$3,246.85
				4	-\$1,191.38
				5	-\$1,799.13
				6	-\$3,574.11
				7	-\$949.65
				8	-\$6,250.68
				9	-\$3,896.38
			6032_RM_4	3	\$0.00
			6032_RM_3	2	\$0.00
				7	\$0.00
	GO9000	Supervise and Administer - Gas	6032_RM_4	3	\$0.00
				5	-\$37,372.65
			6032_RM_3	2	\$0.00
			99404	2	-\$16,100.00
	GO9001	Supervise and Administer - Gas	6032_RM_5	8	\$0.00
	GO9035	Perform Locating/Dig Safe-Gas	6032_RM_3	2	\$0.00
				7	\$0.00
			6032_JR2	12	-\$90,000.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1.1 ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jml Id	Period	On Line JE
			6032_JR3	12	\$141,800.00
			6032_SB_10	12	-\$10,027.89
			7032_DA	9	\$120,347.95
			7032_NR1	6	-\$141,800.00
			7032_NR2	6	\$150,000.00
			8032_DA	5	\$172,942.72
				6	-\$172,942.72
	AG0550	HVAC Maintenance	6268_LL	10	-\$2,601.76
			PA6268	2	-\$1,343.14
				3	-\$367.07
				4	-\$83.44
				7	-\$266.39
				9	-\$655.73
			PA6268-3	1	-\$13,142.60
	AG0570	Roads & Pavement Maintenance	6268_LL	10	-\$4,960.75
			PA6268	4	-\$1,496.00
				6	-\$6,137.00
				9	-\$934.32
	AG0575	Grounds Maintenance	6268_LL	10	-\$2,884.90
	AG0560	Structural/Roof Maintenance	6268	12	-\$2,267.70
			6268_LL	10	-\$5,135.53
				11	-\$3,291.20
			PA6268	5	-\$3,903.03
				7	-\$185.30
			6032_RM_2	11	-\$90.43
	AG0580	Snow Removal	6268	12	-\$411.26
			6032_RM_1	1	-\$1,867.50
	GM0140	Maintain Miscellaneous Gas Fac	6032_RM_4	5	\$0.00
	GM0120	Perform Leak Investigation & R	6032_RM_4	3	\$0.00
			6032_RM_3	2	\$0.00
	GM5020	Repair Large Gas Meter	6032_RM_5	4	-\$1,140.48
	GM0105	Repair/Install Corrosion Contr	6032_RM_3	2	\$0.00
				7	\$0.00
	AG0555	Plumbing Maintenance	6268	12	-\$3,587.34
	AG0535	Electrical Maintenance	6268_LL	11	-\$4,008.48
			PA6268	6	-\$1,067.74
	GO9200	Perform Detail Design-Non Cap	7032_RM_1	3	-\$5,959.40
	GO9096	Perform Special Project/Study	6032_RM_2	1	\$0.00
				10	\$0.00
			6124_ME	1	\$0.00
				2	-\$22,256.25
				3	\$0.00
				4	-\$5,503.68
				5	-\$8,600.00
				6	\$0.00
				7	\$0.00
				8	\$0.00
				9	-\$136,955.00
				10	\$0.00
				11	-\$9,550.00
				12	\$0.00
			7032_RM_2	9	\$0.00
	GO0205	Attend Safety Meetings - Gas	6032_RM_3	2	\$0.00
	AG0825	Develop & Maintain Standards/P	6032_RM_4	5	-\$2,196.72
			6032_SB_3	1	-\$4,686.45
				12	\$4,686.45

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1.1 ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
	AG0545	Fire Protection/Life Safety	6268	12	-\$531.59
			PA6268	2	-\$1,513.00
	AG0585	Security System Maintenance	6268_LL	10	-\$5,718.92
			PA6268	5	-\$3,561.60
			6032_RM_2	11	-\$17.44
			99431	3	-\$35.80
	GO5000	Connect/Disconnect Gas Meter	6032_RM_4	3	-\$64.20
			6032_RM_3	2	\$0.00
	GM0160	Tran Pipeln Integrity/Mandated	6032_RM_3	7	\$20,900.00
	AG0650	MGP Relocations	6268_LL	10	-\$3,308.20
	AG0895	Research Develop & Demonstrat	6124_ME	10	\$0.00
	GM0115	Repair Gas Leak Maintenance of	6032_RM_3	2	\$0.00
	GM0150	Perform Site Restoration - Gas	6032_RM_4	3	\$0.00
				10	\$0.00
			6032_RM_3	2	\$0.00
	GM0135	Repair Valve (Critical D P	6032_RM_2	10	\$0.00
			6032_RM_3	2	\$0.00
	AG1001	Mailing - Customer Service	6032_RM_4	5	\$65,416.59
			6032_RM_2	12	\$18,966.91
			6032_SB_6	1	-\$12,758.42
				12	\$12,758.42
	AG0900	Maintain Intellectual Property	6032_RM_4	5	\$2,676.73
	GO9095	Perform Special Project/Study	6032_SB_10	12	-\$15,650.27
	AG0530	Waste Removal	6268	12	-\$2,754.54
			6268_LL	10	-\$72.25
			PA6268	9	-\$1,725.84
	AG0945	Non-STN Microwave - Maintenanc	6291	3	\$0.00
			6291A	3	\$53.23
	GM0125	Maintain Gas Right of Way	8032_RM_1	10	-\$9,037.19
	AG0635	Office Furniture	PA6268-3	1	-\$1,905.83
00036 Total					-\$146,475.52
00099	AG0015	Communications with Media	99617	12	\$0.00
	AG0290	Provide Security Services	99617	4	-\$128.11
	AG0740	Develop Business Strategy & PI	99618	12	\$0.00
	AG0745	Financial Executive Services	99617	5	\$0.00
				6	\$0.00
	AG0838	IS Support - Customer Service	99089	1	-\$8,632.03
				2	-\$2,064.48
				10	\$805.72
				11	-\$805.72
				12	\$10,696.51
			99617	7	-\$7,373.07
	AG0847	IS Support A&G	99089	1	-\$1,581.00
				2	-\$1,485.12
				12	\$3,066.12
	AG0880	Telecom & Network (Voice/Data)	99617	10	-\$3,314.35
	AG0990	Credit & Collections	99618	5	\$38,658.02
	GO9000	Supervise and Administer - Gas	99404	1	\$16,900.00
				2	\$33,200.00
				3	\$17,000.00
				4	\$12,900.00
				5	\$8,700.00
				10	\$16,500.00
				11	\$16,300.00
				12	\$16,700.00
	AG0560	Structural/Roof Maintenance	99617	5	-\$689.79

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Direct Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1.1 ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
	AG0830	Systems Analysis Design & Sco	99431	2	\$58.40
	AG0836	IS Development - Customer Serv	99089	1	-\$2,407.20
				12	\$2,407.20
00099 Total					\$165,411.10
Grand Total					\$18,935.58

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
00036	AG0880	Telecom & Network (Voice/Data)	99617	12	\$258.16
	AG1010	Respond to Customer Calls/Inqu	6032_RM_1	7	\$0.00
			6032_RM_3	7	\$0.00
00036 Total					\$258.16
00099	AG0015	Communications with Media	99404	4	\$1,120.77
				5	\$761.77
				6	\$753.02
				7	\$761.77
				8	\$770.53
				9	\$770.53
	AG0270	Audit Operations	99089	1	-\$437.80
				12	\$442.70
			99431	5	-\$11.21
	AG0290	Provide Security Services	99617	4	\$0.00
			05617	5	\$0.00
	AG0465	HR Transactional Services	99617	4	\$602.83
			99431	11	-\$103.11
	AG0475	Compensation & Pension/Benefit	99089	1	\$0.00
				2	-\$1,537.57
				12	\$1,589.51
	AG0493	Provide Administrative & Gener	99089	1	-\$1,306.62
				2	-\$1,115.08
				10	\$1,803.32
				11	\$1,803.32
				12	-\$6,569.24
			99617	2	-\$219.30
				3	\$0.00
				4	\$0.00
				6	\$575.79
				7	-\$575.79
			99618	5	\$0.00
				8	\$0.00
			99404	12	\$16,823.48
	AG0730	Accounting Services	99617	10	\$2,715.97
			99431	2	-\$202.64
				3	-\$294.85
			99404	1	\$703.25
				2	\$561.21
				3	\$1,141.05
				10	\$497.38
				11	\$523.56
				12	\$1,081.37
	AG0740	Develop Business Strategy & PI	99617	6	-\$5,728.54
				10	\$0.00
				11	\$0.00
			99404	1	\$1,602.35
				2	-\$1,602.35
				3	\$1,611.10
				4	\$1,681.15
				5	\$1,724.93
				6	\$1,742.44
				7	\$1,768.71
				8	\$1,794.98
				10	\$1,531.74
				11	\$1,593.72
				12	\$10,310.95

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
	AG0745	Financial Executive Services	99431	6	-\$78.80
			99404	5	\$4,929.63
				6	\$2,644.31
				7	\$2,688.09
				8	\$2,723.12
	AG0760	Operations Executive Services		9	\$2,696.85
			99617	6	-\$2,652.10
				12	\$0.00
			99431	1	\$0.00
				2	\$0.00
				3	-\$1,170.59
				8	\$0.00
				9	-\$240.79
			99404	1	\$0.00
				2	\$3,222.21
				3	\$0.00
				4	\$1,847.52
				5	\$1,900.05
				6	\$1,882.54
				7	\$1,908.81
				8	\$1,935.08
				9	\$3,695.03
				10	\$0.00
				11	\$0.00
				12	\$12,917.92
	AG0780	Electric Distribution Financia	99617	4	\$0.00
				10	\$0.00
			99431	5	\$0.00
			99404	1	\$0.00
				10	\$0.00
	AG0800	Corporate Financial Planning		12	\$0.00
			99617	12	\$2,356.02
			99431	2	-\$463.90
				3	-\$99.28
				5	-\$525.11
			99404	1	\$1,191.49
				2	\$1,200.13
				3	\$1,307.43
				4	\$1,355.54
				5	\$1,398.71
				6	\$1,444.22
				7	\$1,461.51
				8	\$1,487.46
	AG0827	IS Support Customer Assistance		10	\$1,134.38
				11	\$1,186.74
				12	\$6,978.08
	AG0831	IS Integration	99617	6	\$0.00
				7	\$0.00
				12	\$0.00
			99089	1	-\$1,702.62
				2	-\$6,130.14
				12	\$7,916.23
			99617	10	\$390.05
				11	\$11,784.71
				12	\$0.00
			99618	11	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
			99431	1	-\$7.68
				2	-\$1,613.18
				5	-\$714.30
				7	-\$1,049.87
			01617	6	-\$18,159.43
			99404	1	\$4,006.18
				2	\$4,040.71
				3	\$9,967.92
				4	\$4,049.35
				5	\$3,298.19
				6	\$2,853.84
				7	\$2,897.08
AG0836	IS Development - Customer Serv		99089	8	\$2,940.32
				9	\$2,914.38
				10	\$6,832.46
				11	\$3,987.78
				12	\$17,534.79
AG0836	IS Development - Customer Serv		99089	2	\$0.00
				3	\$0.00
			99617	3	\$0.00
				5	\$0.00
AG0838	IS Support - Customer Service		99089	1	\$0.00
				2	\$0.00
				3	\$0.00
				10	\$0.00
				11	\$15.05
				12	-\$15.05
			99617	7	\$0.00
			99618	8	\$0.00
				9	\$0.00
				12	\$0.00
AG0844	IS Development A&G		99089	1	-\$561.08
				12	\$567.36
			99617	10	\$2,124.96
				12	\$1,381.22
AG0847	IS Support A&G		99089	1	-\$5,094.92
				2	-\$14,530.97
				3	\$2,213.17
				4	-\$2,213.17
				10	\$805.71
				11	-\$539.56
				12	\$19,649.85
			99617	6	\$3,331.47
				7	-\$2,051.57
				8	\$619.89
				12	\$0.35
			99618	5	-\$714.90
				8	-\$10,909.05
				9	-\$1,716.37
AG0851	IS Development - Distribution		99089	1	\$0.00
				2	\$0.00
				12	\$0.00
			99617	2	\$0.00
AG0858	IS Support - Transm Ops		99089	12	\$0.00
				12	\$0.00

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
	AG0860	IT Executive Management & Over	99617	6	\$0.00
			99089	1	-\$360.64
				12	\$364.49
	AG0875	Systems Planning Strategy & E	99617	3	\$0.00
				6	\$0.00
			99089	1	\$0.00
	AG0880	Telecom & Network (Voice/Data)		2	\$0.00
				5	\$0.00
			99617	5	\$682.45
	AG0885	Data Center Services		7	\$0.58
				11	-\$6,768.17
				12	\$901.58
	AG0890	Provide Internal Customer Supp	99618	9	\$642.22
			99089	1	-\$607.01
				2	-\$1,985.86
	AG0990	Credit & Collections		12	\$2,621.84
			99617	12	\$1,910.70
			99089	1	\$0.00
	AG0992	Miscellaneous Customer Account		12	\$0.00
			99089	1	\$0.00
				12	\$0.00
	AG0993	Supervision Customer Accounts	99431	7	\$0.00
			99404	1	\$0.00
				2	\$0.00
				3	\$0.00
				4	\$0.00
				5	\$0.00
				6	\$0.00
				7	\$0.00
				8	\$0.00
				9	\$0.00
				10	\$0.00
				11	\$0.00
				12	\$0.00
	AG0994	Training - Customer Service	99618	5	\$0.00
	AG1001	Mailing - Customer Service	99089	1	\$0.00
				12	\$0.00
	AG1010	Respond to Customer Calls/Inqu	99089	1	\$0.00
				12	\$0.00
			99618	5	\$0.00
	DO1100	Perform Distribution Overhead	99431	5	\$0.00
			99617	1	\$0.00
				8	\$0.00
	DO9000	Misc Ops Supv and Admin		11	\$0.00
			99617	4	\$0.00
				6	\$0.00
	DO9110	Conduct Perform Analysis & Rep		12	\$0.00
			99618	5	\$0.00
			99617	6	\$0.00
	TO9000	Supv&Adm Trans Misc Ops	99089	1	\$0.00
				12	\$0.00
			99617	4	\$0.00



**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source	
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE	
	TO9030	Attend Training Other Than Saf	99404	12	\$0.00	
			99404	5	\$0.00	
				6	\$0.00	
				7	\$0.00	
				8	\$0.00	
	AG0853	IS Support - Distribution Ops	99089	9	\$0.00	
				1	\$0.00	
				2	\$0.00	
				3	\$0.00	
				4	\$0.00	
				10	\$0.00	
				11	\$0.00	
				12	\$0.00	
	AG0755	IT Executive Services	99617	2	\$0.00	
			99617	5	\$1,829.75	
				10	\$11.67	
	AG0485	Provide Safety & Health Serv	99617	11	-\$5,606.46	
				12	\$664.68	
				99431	10	\$34.91
					2	-\$13.03
					4	-\$5.13
					5	-\$0.64
					6	-\$8.01
					9	-\$9.34
	11	\$0.00				
	AG0825	Develop & Maintain Standards/P	99618	5	\$0.00	
	AG0040	Employee Communications	99617	11	-\$68.69	
	AG0895	Research Develop & Demonstrat	99617	4	\$1,532.30	
				8	\$6,567.00	
	AG0830	Systems Analysis Design & Sco	99431	2	-\$143.95	
				3	-\$80.47	
			99404	12	\$1,297.93	
	AG0260	Property Legal Services	99617	10	\$0.00	
	AG0299	Process Payments	99617	9	\$0.00	
	AG0595	Electric Utilities	99089	1	-\$3,351.82	
				12	\$3,499.09	
	AG0570	Roads & Pavement Maintenance	05176	3	\$368.40	
				99089	1	-\$116.77
					12	\$121.90
	AG0846	IS Enhancement A&G	99089	1	-\$629.33	
				10	\$1,681.59	
				11	-\$1,681.59	
				12	\$636.04	
	AG0550	HVAC Maintenance	99431	1	-\$25.04	
	AG0125	Program Administration	99617	6	\$0.00	
			99618	5	\$0.00	
	AG0486	Safety-Rent-Elim	99617	7	\$3,103.64	
AG0670	Mail & Courier	99617	10	-\$25.11		
AG0935	Non STN Fiber Optics - Mainten	99617	10	\$1,726.19		
AG0530	Waste Removal	99617	11	\$0.00		
AG0635	Office Furniture	99618	5	\$0.00		
00099 Total					\$163,133.32	
00010	AG0730	Accounting Services	10617	11	\$440.58	
00010 Total					\$440.58	
00005	AG0595	Electric Utilities	05176	9	-\$5.59	
00005 Total					-\$5.59	

**NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)**

**Indirect Charges to Co 36 - Gas (SUMMARY)**

**Response to Information Request: NM 33 PSC-33 DAG-2 (Case 08-G-0609)**

**PART 1. J ONLY**

Sum of Charged to NM - Gas					Journal Entry Source
Orig Business Unit	Activity	Activity Descr	Jrnl Id	Period	On Line JE
<b>Grand Total</b>					<b>\$163,826.47</b>



## DAG-11 # 1 through 5 Attachment Guide

### Attachment B

#### ANALYSIS<sup>1</sup> - HY 2007 Exp Type #110 Contractor Exp chgd to NM

Org level /

Page #   Description

#### **Summary**

- 1      Summary query, by Orib Bus, by high-level Org
- 3      SIR and portion of Integration (chgd to Depts)
- 4      Summary query, lower level down in Org

#### **Electric Distribution**

- 6      Initial memo
- 7      Initial profile
- 8      Vendor query
- 10     Journal query

#### **Shared Services**

Legal - see response to IR# DAG-14

- 14     Initial profile
- 15     Revised profile
- 16     Specific Journal pulled, for Collection Agent fees
- 18     Specific Journal pulled, for exp transfer
- 19     Vendor query
- 26     Journal query

#### **Gas Distribution (note: exp type #100 and # 110 done together)**

- 32     Initial memo
- 33     Initial profile
- 34     Revised profile - # 110 Gas
- 35     Revised profile - # 100 Gas
- 36     Vendor query - # 110
- 41     Journal query - #110
- 44     Vendor query - # 100
- 46     Journal query - #100

#### **Transmission**

- 48     Initial profile
- 49     Revised profile
- 50     Vendor query
- 53     Journal query

#### **Information Systems**

- 57     Initial profile
- 58     Revised profile
- 59     Vendor query
- 61     Journal query

#### **Group Reporting**

- 67     Profile
- 68     Vendor query

1 ANALYSIS was done using data queries on the books & records of the Company. Queries are not reports, they have filters and are used to review / analyze information. As such, numbers may not tie out to other "control totals" like reports would. In most cases, multiple queries were run to view certain detail about the HY 2007 actual expenses.

Attachment B

Exp Type<sup>#</sup> 110 Contractors

Expense Type 110 (Contractors) -  
Includes ALL Reg. Accounts & Activities, but Excludes SIR WU# 38360

Calendar Year	2007
Cost Category	Operating
Business Unit	36
Expense Type	110
O&M Function	(Multiple)
Charged Dept	(Multiple)

Excludes SIR 38360,  
USBR 10300, and  
Integration 10310 & 10320

Sum of Actual \$	Orig Bus Unit Descr	Orig Lev2	Orig Lev3	E/G	Electric/Other	Gas	Grand Total
Niagara Mohawk Power Corp							
		36	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 14,333,596.13	\$ 822,317.17	\$ 15,155,913.30
				CFO Dist & Generation	\$ 14,625,904.20		\$ 14,625,904.20
				SHES	\$ 884,175.46	\$ 69,959.78	\$ 954,135.24
				Customer Markets	\$ (1,191,456.30)	\$ (272,108.75)	\$ (1,463,565.05)
			Electric Dist & Generation Total		\$ 28,652,219.49	\$ 620,168.20	\$ 29,272,387.69
			Shared Services	Shared Services Exec	\$ 13,354,091.41		\$ 13,354,091.41
				Customer Financial Services	\$ 3,388,291.70	\$ 657,431.91	\$ 4,045,723.61
				Property Services	\$ 1,542,676.38	\$ 278,907.97	\$ 1,821,584.35
				HR Services	\$ 73,682.04	\$ 2,703.83	\$ 76,385.87
				Financial Services	\$ 10,416.77	\$ 2,559.78	\$ 12,976.55
				Supply Chain	\$ (484,311.54)	\$ (1,905.83)	\$ (486,217.37)
			Shared Services Total		\$ 17,884,846.76	\$ 939,697.66	\$ 18,824,544.42
			Transmission	Network Asset Mgmt	\$ 4,311,073.40	\$ 186,918.52	\$ 4,497,991.92
				Construction & Services	\$ 2,421,317.29		\$ 2,421,317.29
				Network Operations	\$ 123,376.88		\$ 123,376.88
				Transmission Finance	\$ 18,125.00		\$ 18,125.00
				Trans Regulation & Commercial	\$ 2,205.21		\$ 2,205.21
			Transmission Total		\$ 6,876,997.78	\$ 186,918.52	\$ 7,063,916.30
			Gas Distribution	Chief Operating Officer-Gas	\$ 2,347,685.89	\$ 2,776,161.77	\$ 5,123,847.66
			Gas Distribution Total		\$ 2,347,685.89	\$ 2,776,161.77	\$ 5,123,847.66
			Information Services	IS Electric Distribution, Gen	\$ 431,936.36	\$ 86,221.82	\$ 518,158.18
				IS Technology Office	\$ (123.91)		\$ (123.91)
			Information Services Total		\$ 431,812.45	\$ 86,221.82	\$ 518,034.27
			Group Reporting & Other	Legal & Regulation	\$ 41,944.35	\$ 8,168.76	\$ 50,113.11
				Human Resources	\$ 6,383.51	\$ 1,307.48	\$ 7,690.99
				External Affairs	\$ 1,771.93		\$ 1,771.93
			Group Reporting & Other Total		\$ 50,099.79	\$ 9,476.24	\$ 59,576.03
			Niagara Mohawk Power Corp Total		\$ 56,242,762.16	\$ 6,614,644.21	\$ 62,857,406.37
National Grid USA Service Co							
		99	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 12,722,896.53	\$ 914,771.10	\$ 13,637,667.63
				Customer Markets	\$ 4,629,620.37	\$ 919,805.36	\$ 5,549,425.73
				SHES	\$ 599,748.65	\$ 78,728.21	\$ 678,476.86
				CFO Dist & Generation	\$ 76,291.72	\$ 13,849.39	\$ 90,141.11
			Electric Dist & Generation Total		\$ 18,028,557.27	\$ 1,927,154.06	\$ 19,955,711.33
			Transmission	Network Asset Mgmt	\$ 5,376,378.64	\$ 331,765.34	\$ 5,708,143.98
				Construction & Services	\$ 5,387,705.01		\$ 5,387,705.01
				Transmission Mgmt	\$ 137,500.00		\$ 137,500.00
				Trans Regulation & Commercial	\$ 76,610.47		\$ 76,610.47
				Network Operations	\$ 48,081.71		\$ 48,081.71
				Transmission Finance	\$ 11,505.54		\$ 11,505.54
			Transmission Total		\$ 11,037,781.37	\$ 331,765.34	\$ 11,369,546.71
			Shared Services	Property Services	\$ 3,564,880.54	\$ 475,221.09	\$ 4,040,102.43
				HR Services	\$ 1,117,197.36	\$ 224,451.06	\$ 1,341,648.42
				Financial Services	\$ 1,011,678.66	\$ 202,788.50	\$ 1,214,467.16
				Customer Financial Services	\$ 907,497.45	\$ 137,153.48	\$ 1,044,650.93
				Shared Services Exec	\$ 770,444.68	\$ 8,180.22	\$ 778,624.90
				Supply Chain	\$ 667,896.44	\$ 38,439.84	\$ 706,336.28
			Shared Services Total		\$ 8,039,595.13	\$ 1,066,234.09	\$ 9,105,829.22
			Information Services	IS Technology Office	\$ 1,000,549.32	\$ 192,267.93	\$ 1,192,817.25
				IS Electric Distribution, Gen	\$ 850,263.03	\$ 129,451.40	\$ 979,714.43
				IS Finance, SS & Corporate	\$ 595,614.11	\$ 121,990.56	\$ 717,604.67
				IS Transmission	\$ 230,248.75		\$ 230,248.75
				IS Management	\$ 183,758.29	\$ 37,636.00	\$ 221,394.29
				IS Strategy Implementation	\$ 11,486.04	\$ 2,352.56	\$ 13,838.60
				IS Central Adjustments	\$ -	\$ -	\$ -
			Information Services Total		\$ 2,871,919.54	\$ 483,698.45	\$ 3,355,617.99
			Gas Distribution	Chief Operating Officer-Gas	\$ 706,711.34	\$ 1,383,127.05	\$ 2,089,838.39
			Gas Distribution Total		\$ 706,711.34	\$ 1,383,127.05	\$ 2,089,838.39
			Group Reporting & Other	External Affairs	\$ 149,175.48	\$ 28,944.47	\$ 178,119.95
				Mergers & Acquisitions	\$ 123,234.28	\$ 25,239.97	\$ 148,474.25
				Legal & Regulation	\$ 79,699.57	\$ 16,256.36	\$ 95,955.93
				CEO Executive	\$ 63,056.78	\$ 12,915.95	\$ 75,972.73
				Human Resources	\$ 25,042.57	\$ 5,292.90	\$ 30,335.47
				Internal Audit	\$ 13,209.80	\$ 2,705.65	\$ 15,915.45
				Business Development NA	\$ (14,885.12)		\$ (14,885.12)
			Group Reporting & Other Total		\$ 439,333.36	\$ 91,355.30	\$ 530,688.66
			#N/A	#N/A	\$ 365,880.00	\$ 74,940.00	\$ 440,820.00
			#N/A Total		\$ 365,880.00	\$ 74,940.00	\$ 440,820.00
			National Grid USA Service Co Total		\$ 41,489,778.01	\$ 5,470,275.19	\$ 46,960,053.20
National Grid Trans Services							
		21	Shared Services	Shared Services Exec	\$ 285,301.93		\$ 285,301.93
			Shared Services Total		\$ 285,301.93		\$ 285,301.93
			National Grid Trans Services Total		\$ 285,301.93		\$ 285,301.93
Massachusetts Electric Company							
		5	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 51,367.52		\$ 51,367.52
			Electric Dist & Generation Total		\$ 51,367.52		\$ 51,367.52
			Transmission	Network Asset Mgmt	\$ 18,564.29		\$ 18,564.29
			Transmission Total		\$ 18,564.29		\$ 18,564.29
			Shared Services	Property Services	\$ 2,459.00	\$ 195.28	\$ 2,654.28
			Shared Services Total		\$ 2,459.00	\$ 195.28	\$ 2,654.28
			Massachusetts Electric Company Total		\$ 72,390.81	\$ 195.28	\$ 72,586.09
Nantucket Electric Company							
		4	Transmission	Construction & Services	\$ 48,014.30		\$ 48,014.30
			Transmission Total		\$ 48,014.30		\$ 48,014.30
			Nantucket Electric Company Total		\$ 48,014.30		\$ 48,014.30
New England Power Company							
		10	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 26,769.20		\$ 26,769.20

Expense Type 110 (Contractors) -  
Includes ALL Reg. Accounts & Activities, but Excludes SIR WU# 38360

Calendar Year	2007
Cost Category	Operating
Business Unit	36
Expense Type	110
O&M Function	(Multiple)
Charged Dept	(Multiple)

Excludes SIR 38360,  
USBR 10300, and  
Integration 10310 & 10320

Sum of Actual \$				E/G	
Orig Bus Unit Descr	Orig Business	Orig Lev2	Orig Lev3	Electric/Other	Gas
New England Power Company	10	Electric Dist & Generation Total		\$ 26,769.20	\$ 26,769.20
		Gas Distribution	Chief Operating Officer-Gas	\$	\$
		Gas Distribution Total		\$	\$
New England Power Company Total				\$ 26,769.20	\$ 26,769.20
Narragansett Electric Company	49	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 25,440.89	\$ 25,440.89
		Electric Dist & Generation Total		\$ 25,440.89	\$ 25,440.89
Narragansett Electric Company Total				\$ 25,440.89	\$ 25,440.89
Granite State Electric Company	41	Electric Dist & Generation	Chief Oper Officer-Elec Dist	\$ 4,635.82	\$ 4,635.82
		Electric Dist & Generation Total		\$ 4,635.82	\$ 4,635.82
Granite State Electric Company Total				\$ 4,635.82	\$ 4,635.82
Grand Total				\$ 98,195,093.12	\$ 9,997,114.68
					\$ 108,192,207.80

SIR & INTEG.  
& USBR

7,223,967 1463,229 8,686,976  
105,419,060 11,460,124 116,879,184  
✓ ✓ ✓

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