

NIAGARA MOHAWK POWER CORPORATION
Response to Staff's First Set of Information Requests
Electric Utilities

Request:

Capital and O&M Programs

60. For each electric, common and O&M program change in the current year and subsequent four calendar years, provide:

- a) a detailed description of program;
- b) the actual and budgeted expenditure amounts for the last five historic years by program;
- c) both actual and planned units of work completed on annual basis for the last five years;
- d) a justification for the program change;
- e) a cost breakdown, and;
- f) the planned units of work to be completed in future annual periods.

Response:

- (a) See EIOP testimony pp. 65-81 of 116 for detailed descriptions of electric O&M program changes.
 - (i) Distribution Inspection Program – pp. 66-67;
 - (ii) Underground Network Inspection – pp. 67-69;
 - (iii) Transmission Tower Painting – pp. 76-78;
 - (iv) Transmission Footer Inspection and Repair – pp. 76-78; and
 - (v) Sub-transmission ROW Widening – pp. 79-80.
- (b) See Attachment 1, "IR-60 Attachment 1," for actual and historic expenditure amounts for programs and activities with spending during the prior five years.
- (c) See Attachment 2, "IR-60 Attachment 2," for actual and historic units for programs and activities with spending during the prior five years.
- (d) See response to (a), above.
- (e) See Exhibit __ (EIOP-12), for a summary of known and measureable O&M program cost changes from the Historic Test Year to Rate Year.
- (f) See response to (a), above.

Name of Respondent:
Kristine Mespelli

Date of Request: 5/14/12

Request No. DPS-52 (DAG-5)

Due Date: 5/24/12

NMPC Req. No. 52

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid -
Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel (RRP)

SUBJECT: Accounting Manual

Request:

(1) Please provide the Company's accounting manual, and any instructions that accompany it, that was in effect during the historic year 2011. This should include all billing pool and allocation code listings and descriptions for the National Grid USA and KeySpan Service companies.

(2) Please provide all updates to the accounting manual, and any instructions that accompany it, subsequent to December 2011 that have been implemented. This should include all updated billing pool and allocation code listings and descriptions for the National Grid USA and KeySpan Service companies.

Response:

(1) Please see Attachment 1 for the Niagara Mohawk accounting manual that was in effect during the Historic Test Year. This manual includes the bill pools that were in effect from April 1, 2011 – March 31, 2012 (page 323). Bill pools in effect from January 1, 2011 - March 31, 2011, can be found in Attachment 4 (page 28). In addition, please see Attachments 2 and 3, respectively, for the accounting policies in effect for the Historic Test Year for the service companies serving, primarily, legacy National Grid and legacy KeySpan companies. Attachment 5 contains the KeySpan allocation codes that were in effect during the Historic Test Year.

(2) Please see Attachment 4 for the bill pools for fiscal years 2011, 2012, and 2013. In addition, please see Attachment 5 for the KeySpan allocation codes for fiscal years 2011, 2012, and 2013.

Name of Respondent: Michael Wald

Date of Reply: May 24, 2012



List of Bill Pools

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	
00100 Total				100.000	
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	
00101 Total				100.000	
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	
00102 Total				100.000	
00150	00049	Narragansett Electric Company	DIST	95.000	Operating Co Segment Allocation - Narragansett Electric Transmission & Distribution
00150	00049	Narragansett Electric Company	TRAN	5.000	
00150 Total				100.000	
00200	00036	Niagara Mohawk Power	GAS	15.267	Gas Distribution Companies - Keyspan & Grid NE & NY
00200	00048	Narragansett Gas	GAS	10.528	
00200	01401	Boston Gas Company	GAS	22.816	
00200	01402	Essex County Gas Company	GAS	0.966	
00200	01403	Colonial Lowell Division	GAS	4.273	
00200	01406	EnergyNorth Company	GAS	2.111	
00200	01437	Keyspan Energy Delivery LI	GAS	15.778	
00200	01438	Keyspan Energy Delivery NY	GAS	28.261	
00200 Total				100.000	
00201	00004	Nantucket Electric	DIST	0.188	Electric Distribution and Generation - Keyspan & Grid
00201	00005	Massachusetts Electric	DIST	27.143	
00201	00036	Niagara Mohawk Power	DIST	42.334	
00201	00041	Granite State Electric	DIST	0.474	
00201	00049	Narragansett Electric	DIST	8.283	
00201	01434	Keyspan Electric Services, LLC	DIST	12.813	
00201	01435	Keyspan Generation Services, LLC	GEN	8.432	
00201	01446	Keyspan Glenwood Energy Center LLC	GEN	0.172	
00201	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.161	
00201 Total				100.000	
00202	00004	Nantucket Electric	DIST	0.121	Electric and Gas - No Transmission - Keyspan & Grid
00202	00005	Massachusetts Electric	DIST	17.549	
00202	00036	Niagara Mohawk Power	DIST	27.374	
00202	00036	Niagara Mohawk Power	GAS	5.396	
00202	00041	Granite State Electric	DIST	0.306	
00202	00048	Narragansett Gas	GAS	3.721	
00202	00049	Narragansett Electric	DIST	5.355	
00202	01401	Boston Gas Company	GAS	8.064	
00202	01402	Essex County Gas Company	GAS	0.341	
00202	01403	Colonial Lowell Division	GAS	1.510	
00202	01406	EnergyNorth Company	GAS	0.746	
00202	01434	Keyspan Electric Services, LLC	DIST	8.284	
00202	01435	Keyspan Generation Services, LLC	GEN	5.452	
00202	01437	Keyspan Energy Delivery LI	GAS	5.577	
00202	01438	Keyspan Energy Delivery NY	GAS	9.988	
00202	01446	Keyspan Glenwood Energy Center LLC	GEN	0.112	
00202	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.104	
00202 Total				100.000	
00203	00004	Nantucket Electric Company	DIST	0.206	Electric Distribution Companies - NE, NY & Keyspan
00203	00005	Massachusetts Electric	DIST	29.750	
00203	00036	Niagara Mohawk Power Corp	DIST	46.403	
00203	00041	Granite State Electric Company	DIST	0.519	
00203	00049	Narragansett Electric Company	DIST	9.078	
00203	01434	Keyspan Electric Services, LLC	DIST	14.044	
00203 Total				100.000	
00229	00004	Nantucket Electric Company	DIST	0.203	Electric & Gas Distribution Companies - NE & NY
00229	00005	Massachusetts Electric	DIST	29.336	
00229	00036	Niagara Mohawk Power Corp	DIST	45.757	
00229	00036	Niagara Mohawk Power Corp	GAS	9.020	
00229	00041	Granite State Electric Company	DIST	0.512	
00229	00048	Narragansett Gas Company	GAS	6.220	
00229	00049	Narragansett Electric Company	DIST	8.952	
00229 Total				100.000	
00230	00004	Nantucket Electric Company	DIST	0.448	Electric & Gas Distribution Companies - NE Only
00230	00005	Massachusetts Electric	DIST	64.869	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00230	00041	Granite State Electric Company	DIST	1.133	
00230	00048	Narragansett Gas Company	GAS	13.755	
00230	00049	Narragansett Electric Company	DIST	19.795	
00230 Total				100.000	
00231	00004	Nantucket Electric Company	DIST	0.239	Distribution Companies - NE & NY
00231	00005	Massachusetts Electric	DIST	34.611	
00231	00036	Niagara Mohawk Power Corp	DIST	53.984	
00231	00041	Granite State Electric Company	DIST	0.604	
00231	00049	Narragansett Electric Company	DIST	10.562	
00231 Total				100.000	
00232	00004	Nantucket Electric Company	DIST	0.520	Distribution Companies - NE
00232	00005	Massachusetts Electric	DIST	75.215	
00232	00041	Granite State Electric Company	DIST	1.313	
00232	00049	Narragansett Electric Company	DIST	22.952	
00232 Total				100.000	
00233	00005	Massachusetts Electric	TRAN	1.444	Transmission - NE & NY
00233	00010	New England Power Company	TRAN	33.390	
00233	00036	Niagara Mohawk Power Corp	TRAN	61.173	
00233	00049	Narragansett Electric Company	TRAN	3.993	
00233 Total				100.000	
00234	00005	Massachusetts Electric	TRAN	3.719	Transmission - NE
00234	00010	New England Power Company	TRAN	85.998	
00234	00049	Narragansett Electric Company	TRAN	10.283	
00234 Total				100.000	
00235	00004	Nantucket Electric Company	DIST	0.410	Utility Operating Companies NE
00235	00005	Massachusetts Electric	DIST	59.347	
00235	00010	New England Power Company	TRAN	7.759	
00235	00041	Granite State Electric Company	DIST	1.039	
00235	00048	Narragansett Gas Company	GAS	12.513	
00235	00049	Narragansett Electric Company	DIST	18.932	
00235 Total				100.000	
00236	00004	Nantucket Electric Company	DIST	0.183	Utility Operating Companies - NE & NY
00236	00005	Massachusetts Electric	DIST	26.454	
00236	00010	New England Power Company	TRAN	3.458	
00236	00036	Niagara Mohawk Power Corp	DIST	41.030	
00236	00036	Niagara Mohawk Power Corp	TRAN	6.307	
00236	00036	Niagara Mohawk Power Corp	GAS	8.088	
00236	00041	Granite State Electric Company	DIST	0.463	
00236	00048	Narragansett Gas Company	GAS	5.578	
00236	00049	Narragansett Electric Company	DIST	8.439	
00236 Total				100.000	
00237	00004	Nantucket Electric Company	DIST	0.468	Electric Transmission & Distribution - Grid NE only
00237	00005	Massachusetts Electric	DIST	67.835	
00237	00010	New England Power Company	TRAN	8.869	
00237	00041	Granite State Electric Company	DIST	1.188	
00237	00049	Narragansett Electric Company	DIST	21.640	
00237 Total				100.000	
00238	00004	Nantucket Electric Company	DIST	0.211	Utility Operating Companies - Grid Only NE & NY
00238	00005	Massachusetts Electric	DIST	30.642	
00238	00010	New England Power Company	TRAN	4.006	
00238	00036	Niagara Mohawk Power Corp	DIST	47.525	
00238	00036	Niagara Mohawk Power Corp	TRAN	7.305	
00238	00041	Granite State Electric Company	DIST	0.536	
00238	00049	Narragansett Electric Company	DIST	9.775	
00238 Total				100.000	
00239	00004	Nantucket Electric Company	DIST	0.114	Regulated Companies - Keyspan & National Grid - w Gas
00239	00005	Massachusetts Electric	DIST	16.477	
00239	00010	New England Power Company	TRAN	2.156	
00239	00036	Niagara Mohawk Power Corp	DIST	25.700	
00239	00036	Niagara Mohawk Power Corp	GAS	5.067	
00239	00036	Niagara Mohawk Power Corp	TRAN	3.951	
00239	00041	Granite State Electric Company	DIST	0.288	
00239	00048	Narragansett Gas Company	GAS	3.494	
00239	00049	Narragansett Electric Company	DIST	5.028	
00239	01401	Boston Gas Company	GAS	7.572	
00239	01402	Essex County Gas Company	GAS	0.320	
00239	01403	Colonial Lowell Division	GAS	1.418	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00239	01406	EnergyNorth Company	GAS	0.701	
00239	01434	Keyspan Electric Services, LLC	DIST	7.778	
00239	01435	Keyspan Generation Services, LLC	GEN	5.119	
00239	01437	Keyspan Energy Delivery LI	GAS	5.236	
00239	01438	Keyspan Energy Delivery NY	GAS	9.378	
00239	01446	Keyspan Glenwood Energy Center LLC	GEN	0.105	
00239	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.098	
00239 Total				100.000	
00240	00004	Nantucket Electric Company	DIST	0.170	Regulated Companies - Keyspan & National Grid - w/o Gas
00240	00005	Massachusetts Electric	DIST	24.662	
00240	00010	New England Power Company	TRAN	3.227	
00240	00036	Niagara Mohawk Power Corp	DIST	38.465	
00240	00036	Niagara Mohawk Power Corp	TRAN	5.913	
00240	00041	Granite State Electric Company	DIST	0.431	
00240	00049	Narragansett Electric Company	DIST	7.526	
00240	01434	Keyspan Electric Services, LLC	DIST	11.642	
00240	01435	Keyspan Generation Services, LLC	GEN	7.661	
00240	01446	Keyspan Glenwood Energy Center LLC	GEN	0.157	
00240	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.146	
00240 Total				100.000	
00241	00004	Nantucket Electric Company	DIST	0.131	Regulated Companies - Keyspan & National Grid - w Gas (BP 00239 w/o BU's 01434, 01435, 01446, & 01448)
00241	00005	Massachusetts Electric	DIST	18.962	
00241	00010	New England Power Company	TRAN	2.481	
00241	00036	Niagara Mohawk Power Corp	TRAN	4.546	
00241	00036	Niagara Mohawk Power Corp	DIST	29.575	
00241	00036	Niagara Mohawk Power Corp	GAS	5.830	
00241	00041	Granite State Electric Company	DIST	0.331	
00241	00048	Narragansett Gas Company	GAS	4.021	
00241	00049	Narragansett Electric Company	DIST	5.786	
00241	01401	Boston Gas Company	GAS	8.713	
00241	01402	Essex County Gas Company	GAS	0.369	
00241	01403	Colonial Lowell Division	GAS	1.632	
00241	01406	EnergyNorth Company	GAS	0.806	
00241	01437	Keyspan Energy Delivery LI	GAS	6.025	
00241	01438	Keyspan Energy Delivery NY	GAS	10.792	
00241 Total				100.000	
00242	00004	Nantucket Electric Company	DIST	0.123	Regulated Companies - Keyspan & National Grid - w Gas (BP 00239 w/o BU's 01434)
00242	00005	Massachusetts Electric	DIST	17.868	
00242	00010	New England Power Company	TRAN	2.338	
00242	00036	Niagara Mohawk Power Corp	TRAN	4.284	
00242	00036	Niagara Mohawk Power Corp	DIST	27.869	
00242	00036	Niagara Mohawk Power Corp	GAS	5.494	
00242	00041	Granite State Electric Company	DIST	0.312	
00242	00048	Narragansett Gas Company	GAS	3.789	
00242	00049	Narragansett Electric Company	DIST	5.452	
00242	01401	Boston Gas Company	GAS	8.210	
00242	01402	Essex County Gas Company	GAS	0.347	
00242	01403	Colonial Lowell Division	GAS	1.537	
00242	01406	EnergyNorth Company	GAS	0.760	
00242	01435	Keyspan Generation Services, LLC	GEN	5.550	
00242	01437	Keyspan Energy Delivery LI	GAS	5.678	
00242	01438	Keyspan Energy Delivery NY	GAS	10.169	
00242	01446	Keyspan Glenwood Energy Center LLC	GEN	0.114	
00242	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.106	
00242 Total				100.000	
00243	00005	Massachusetts Electric	TRAN	1.111	Utility Operating Companies - NE & NY TRAN, INTE, GEN
00243	00006	NE Hydro - Trans Electric Co	INTE	1.582	
00243	00008	New England Hydro - Trans Corp	INTE	2.044	
00243	00010	New England Power Company	TRAN	25.686	
00243	00020	New England Electric Trans Co	INTE	3.122	
00243	00049	Narragansett Electric Company	TRAN	3.071	
00243	01435	Keyspan Generation Services, LLC	GEN	60.975	
00243	01446	Keyspan Glenwood Energy Center LLC	GEN	1.247	
00243	01448	Keyspan Port Jefferson Energy Center LLC	GEN	1.162	
00243 Total				100.000	
00247	00004	Nantucket Electric Company	DIST	0.696	Customer Accounting Retails - NE
00247	00005	Massachusetts Electric	DIST	70.224	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00247	00041	Granite State Electric Company	DIST	2.343	
00247	00049	Narragansett Electric Company	DIST	26.737	
00247 Total				100.000	
00253	00004	Nantucket Electric Company	DIST	0.780	Engineering Distribution O&M
00253	00005	Massachusetts Electric	DIST	72.410	
00253	00041	Granite State Electric Company	DIST	2.550	
00253	00049	Narragansett Electric Company	DIST	24.260	
00253 Total				100.000	
00256	00004	Nantucket Electric Company	DIST	0.650	T&D Supervision
00256	00005	Massachusetts Electric	DIST	55.790	
00256	00010	New England Power Company	TRAN	21.380	
00256	00041	Granite State Electric Company	DIST	2.150	
00256	00049	Narragansett Electric Company	DIST	20.030	
00256 Total				100.000	
00272	00001	National Grid USA	OTH	0.645	All Company NE & NY - Service Based
00272	00004	Nantucket Electric Company	DIST	0.221	
00272	00005	Massachusetts Electric	DIST	33.785	
00272	00006	NE Hydro - Trans Electric Co	INTE	0.437	
00272	00008	New England Hydro - Trans Corp	INTE	0.072	
00272	00010	New England Power Company	TRAN	11.870	
00272	00020	New England Electric Trans Co	INTE	0.076	
00272	00036	Niagara Mohawk Power Corp	DIST	26.329	
00272	00036	Niagara Mohawk Power Corp	TRAN	3.607	
00272	00036	Niagara Mohawk Power Corp	GAS	6.132	
00272	00041	Granite State Electric Company	DIST	1.079	
00272	00048	Narragansett Gas Company	GAS	4.423	
00272	00049	Narragansett Electric Company	DIST	11.324	
00272 Total				100.000	
00282	00001	National Grid USA	OTH	25.000	Other Services - NE & NY
00282	00004	Nantucket Electric Company	DIST	0.137	
00282	00005	Massachusetts Electric	DIST	19.841	
00282	00010	New England Power Company	TRAN	2.594	
00282	00036	Niagara Mohawk Power Corp	DIST	30.773	
00282	00036	Niagara Mohawk Power Corp	TRAN	4.730	
00282	00036	Niagara Mohawk Power Corp	GAS	6.066	
00282	00041	Granite State Electric Company	DIST	0.347	
00282	00048	Narragansett Gas Company	GAS	4.183	
00282	00049	Narragansett Electric Company	DIST	6.329	
00282 Total				100.000	
00297	00005	Massachusetts Electric	DIST	30.996	Shared Telecommunication Expense
00297	00010	New England Power Company	TRAN	56.805	
00297	00041	Granite State Electric Company	DIST	7.379	
00297	00049	Narragansett Electric Company	DIST	4.820	
00297 Total				100.000	
00352	00001	National Grid USA	OTH	0.359	Human Resources - NE
00352	00004	Nantucket Electric Company	DIST	0.401	
00352	00005	Massachusetts Electric	DIST	42.798	
00352	00006	NE Hydro - Trans Electric Co	INTE	0.386	
00352	00008	New England Hydro - Trans Corp	INTE	0.037	
00352	00010	New England Power Company	TRAN	9.245	
00352	00020	New England Electric Trans Co	INTE	0.087	
00352	00036	Niagara Mohawk Power Corp	DIST	14.055	
00352	00036	Niagara Mohawk Power Corp	TRAN	1.925	
00352	00036	Niagara Mohawk Power Corp	GAS	3.273	
00352	00041	Granite State Electric Company	DIST	1.712	
00352	00048	Narragansett Gas Company	GAS	10.295	
00352	00049	Narragansett Electric Company	DIST	15.427	
00352 Total				100.000	
00353	00001	National Grid USA	OTH	0.198	Human Resources - NE & NY
00353	00004	Nantucket Electric Company	DIST	0.221	
00353	00005	Massachusetts Electric	DIST	23.584	
00353	00006	NE Hydro - Trans Electric Co	INTE	0.213	
00353	00008	New England Hydro - Trans Corp	INTE	0.020	
00353	00010	New England Power Company	TRAN	5.095	
00353	00036	Niagara Mohawk Power Corp	DIST	40.550	
00353	00036	Niagara Mohawk Power Corp	TRAN	5.555	
00353	00036	Niagara Mohawk Power Corp	GAS	9.444	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00353	00041	Granite State Electric Company	DIST	0.944	
00353	00048	Narragansett Gas Company	GAS	5.674	
00353	00049	Narragansett Electric Company	DIST	8.502	
00353 Total				100.000	
00354	00004	Nantucket Electric Company	DIST	0.147	Human Resources - Keyspan & National Grid
00354	00005	Massachusetts Electric	DIST	15.736	
00354	00036	Niagara Mohawk Power Corp	DIST	27.056	
00354	00036	Niagara Mohawk Power Corp	GAS	6.300	
00354	00036	Niagara Mohawk Power Corp	TRAN	3.706	
00354	00041	Granite State Electric Company	DIST	0.630	
00354	00048	Narragansett Gas Company	GAS	3.785	
00354	00049	Narragansett Electric Company	DIST	5.672	
00354	01401	Boston Gas Company	GAS	7.496	
00354	01402	Essex County Gas Company	GAS	0.431	
00354	01403	Colonial Gas Company	GAS	1.436	
00354	01406	EnergyNorth Natural Gas Inc.	GAS	0.709	
00354	01434	KeySpan Electric Services, LLC	DIST	7.487	
00354	01435	KeySpan Generation LLC	GEN	2.578	
00354	01436	KeySpan Energy Development Corp.	NREG	0.280	
00354	01437	KeySpan Gas East Corporation	GAS	5.014	
00354	01438	Brooklyn Union Gas Company	GAS	10.724	
00354	01444	KeySpan Energy Trading Services, LLC	GEN	0.062	
00354	01459	KeySpan Services Inc.	NREG	0.383	
00354	01471	Seneca Upshur Petroleum	NREG	0.368	
00354 Total				100.000	
00355	01401	Boston Gas Company	GAS	20.276	Number of Employees - Keyspan Only
00355	01402	Essex County Gas Company	GAS	1.167	
00355	01403	Colonial Gas Company	GAS	3.883	
00355	01406	EnergyNorth Natural Gas Inc.	GAS	1.919	
00355	01434	KeySpan Electric Services, LLC	DIST	20.252	
00355	01435	KeySpan Generation LLC	GEN	6.975	
00355	01436	KeySpan Energy Development Corp.	NREG	0.758	
00355	01437	KeySpan Gas East Corporation	GAS	13.563	
00355	01438	Brooklyn Union Gas Company	GAS	29.006	
00355	01444	KeySpan Energy Trading Services, LLC	GEN	0.169	
00355	01459	KeySpan Services Inc.	NREG	1.035	
00355	01471	Seneca Upshur Petroleum	NREG	0.997	
00355 Total				100.000	
00356	00004	Nantucket Electric	DIST	0.664	Electric Distribution NE Number of Employees
00356	00005	Massachusetts Electric	DIST	70.930	
00356	00041	Granite State Electric	DIST	2.838	
00356	00049	Narragansett Electric	DIST	25.568	
00356 Total				100.000	
00357	00048	Narragansett Gas	GAS	27.316	Gas NE Number of Employees
00357	01401	Boston Gas Company	GAS	54.092	
00357	01402	Essex County Gas Company	GAS	3.113	
00357	01403	Colonial Gas Company	GAS	10.360	
00357	01406	EnergyNorth Natural Gas Inc.	GAS	5.119	
00357 Total				100.000	
00358	00004	Nantucket Electric Company	DIST	0.578	
00358	00005	Massachusetts Electric	DIST	30.491	
00358	00036	Niagara Mohawk Power Corp	DIST	50.231	
00358	00036	Niagara Mohawk Power Corp	TRAN	6.850	
00358	00041	Granite State Electric Company	DIST	1.445	
00358	00049	Narragansett Electric Company	DIST	10.405	
00358 Total				100.000	
00375	00001	National Grid USA	OTH	0.237	Supply Chain Management Services
00375	00004	Nantucket Electric Company	DIST	0.682	
00375	00005	Massachusetts Electric	DIST	24.579	
00375	00006	NE Hydro - Trans Electric Co	INTE	2.877	
00375	00008	New England Hydro - Trans Corp	INTE	0.240	
00375	00010	New England Power Company	TRAN	3.990	
00375	00020	New England Electric Trans Co	INTE	0.690	
00375	00021	National Grid Trans Services	TRAN	0.018	
00375	00036	Niagara Mohawk Power Corp	DIST	37.175	
00375	00036	Niagara Mohawk Power Corp	TRAN	5.093	
00375	00036	Niagara Mohawk Power Corp	GAS	8.657	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00375	00041	Granite State Electric Company	DIST	1.190	
00375	00048	Narragansett Gas Company	GAS	4.633	
00375	00049	Narragansett Electric Company	DIST	9.909	
00375	00070	Wayfinder Group Inc.	OTH	0.030	
00375 Total				100.000	
00380	00004	Nantucket Electric Company	DIST	0.181	All Company NE & NY - O&M Based
00380	00005	Massachusetts Electric	DIST	26.217	
00380	00006	NE Hydro - Trans Electric Co	INTE	0.210	
00380	00008	New England Hydro - Trans Corp	INTE	0.271	
00380	00010	New England Power Company	TRAN	3.427	
00380	00020	New England Electric Trans Co	INTE	0.415	
00380	00021	National Grid Trans Services	TRAN	0.002	
00380	00036	Niagara Mohawk Power Corp	DIST	40.661	
00380	00036	Niagara Mohawk Power Corp	TRAN	6.250	
00380	00036	Niagara Mohawk Power Corp	GAS	8.016	
00380	00041	Granite State Electric Company	DIST	0.459	
00380	00048	Narragansett Gas Company	GAS	5.528	
00380	00049	Narragansett Electric Company	DIST	8.363	
00380 Total				100.000	
00381	00004	Nantucket Electric Company	DIST	0.401	All Company NE - O&M Based
00381	00005	Massachusetts Electric	DIST	58.166	
00381	00006	NE Hydro - Trans Electric Co	INTE	0.466	
00381	00008	New England Hydro - Trans Corp	INTE	0.602	
00381	00010	New England Power Company	TRAN	7.604	
00381	00020	New England Electric Trans Co	INTE	0.920	
00381	00021	National Grid Trans Services	TRAN	0.005	
00381	00041	Granite State Electric Company	DIST	1.018	
00381	00048	Narragansett Gas Company	GAS	12.264	
00381	00049	Narragansett Electric Company	DIST	18.554	
00381 Total				100.000	
00382	00004	Nantucket Electric Company	DIST	0.113	All Company Keyspan and National Grid
00382	00005	Massachusetts Electric	DIST	16.330	
00382	00006	NE Hydro - Trans Electric Co	INTE	0.132	
00382	00008	New England Hydro - Trans Corp	INTE	0.170	
00382	00010	New England Power Company	TRAN	2.137	
00382	00020	New England Electric Trans Co	INTE	0.260	
00382	00021	National Grid Trans Services	BDEV	0.001	
00382	00036	Niagara Mohawk Power Corp	DIST	25.472	
00382	00036	Niagara Mohawk Power Corp	GAS	5.021	
00382	00036	Niagara Mohawk Power Corp	TRAN	3.915	
00382	00041	Granite State Electric Company	DIST	0.285	
00382	00048	Narragansett Gas Company	GAS	3.463	
00382	00049	Narragansett Electric Company	DIST	4.983	
00382	01401	Boston Gas Company	GAS	7.504	
00382	01402	Essex County Gas Company	GAS	0.318	
00382	01403	Colonial Lowell Division	GAS	1.405	
00382	01406	EnergyNorth Company	GAS	0.694	
00382	01434	Keyspan Electric Services, LLC	DIST	7.709	
00382	01435	Keyspan Generation Services, LLC	GEN	5.073	
00382	01437	Keyspan Energy Delivery LI	GAS	5.189	
00382	01438	Keyspan Energy Delivery NY	GAS	9.294	
00382	01446	Keyspan Glenwood Energy Center LLC	GEN	0.104	
00382	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.097	
00382	01471	Seneca Upshur Petroleum	NREG	0.331	
00382 Total				100.000	
00383	01401	Boston Gas Company	GAS	19.895	All Company - Keyspan only
00383	01402	Essex County Gas Company	GAS	0.842	
00383	01403	Colonial Lowell Division	GAS	3.726	
00383	01406	EnergyNorth Company	GAS	1.841	
00383	01434	Keyspan Electric Services, LLC	DIST	20.438	
00383	01435	Keyspan Generation Services, LLC	GEN	13.449	
00383	01437	Keyspan Energy Delivery LI	GAS	13.758	
00383	01438	Keyspan Energy Delivery NY	GAS	24.641	
00383	01446	Keyspan Glenwood Energy Center LLC	GEN	0.275	
00383	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.256	
00383	01459	KeySpan Services Inc.	NREG	0.001	
00383	01471	Seneca Upshur Petroleum	NREG	0.878	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00383 Total				100.000	
00384	01434	Keyspan Electric Services LLC	DIST	59.767	O&M Keyspan LI Electric & Gas Distribution Companies
00384	01437	Keyspan Energy Delivery LI	GAS	40.233	
00384 Total				100.000	
00385	01401	Boston Gas Company	GAS	39.052	O&M Keyspan non-LI Gas Distribution Companies
00385	01402	Essex County Gas Company	GAS	1.653	
00385	01403	Colonial Lowell Division	GAS	7.313	
00385	01406	EnergyNorth Company	GAS	3.614	
00385	01438	Keyspan Energy Delivery NY	GAS	48.368	
00385 Total				100.000	
00386	01434	Keyspan Electric Services LLC	DIST	34.736	O&M All Keyspan NY Electric & Gas Distribution Companies
00386	01437	Keyspan Energy Delivery LI	GAS	23.383	
00386	01438	Keyspan Energy Delivery NY	GAS	41.881	
00386 Total				100.000	
00387	01401	Boston Gas Company	GAS	23.367	O&M All Keyspan Electric & Gas Distribution Companies
00387	01402	Essex County Gas Company	GAS	0.989	
00387	01403	Colonial Lowell Division	GAS	4.376	
00387	01406	EnergyNorth Company	GAS	2.162	
00387	01434	Keyspan Electric Services LLC	DIST	24.005	
00387	01437	Keyspan Energy Delivery LI	GAS	16.159	
00387	01438	Keyspan Energy Delivery NY	GAS	28.942	
00387 Total				100.000	
00388	00004	Nantucket Electric	DIST	0.129	O&M All Company Gas & Electric Distribution NG & KS
00388	00005	Massachusetts Electric	DIST	18.603	
00388	00036	Niagara Mohawk Power	DIST	29.016	
00388	00036	Niagara Mohawk Power	GAS	5.720	
00388	00041	Granite State Electric	DIST	0.325	
00388	00048	Narragansett Gas	GAS	3.945	
00388	00049	Narragansett Electric	DIST	5.677	
00388	01401	Boston Gas Company	GAS	8.549	
00388	01402	Essex County Gas Company	GAS	0.362	
00388	01403	Colonial Lowell Division	GAS	1.601	
00388	01406	EnergyNorth Company	GAS	0.791	
00388	01434	Keyspan Electric Services LLC	DIST	8.782	
00388	01437	Keyspan Energy Delivery LI	GAS	5.912	
00388	01438	Keyspan Energy Delivery NY	GAS	10.588	
00388 Total				100.000	
00389	00004	Nantucket Electric	DIST	0.322	O&M NE Electric & Gas Distribution NG & KS
00389	00005	Massachusetts Electric	DIST	46.533	
00389	00041	Granite State Electric	DIST	0.812	
00389	00048	Narragansett Gas	GAS	9.866	
00389	00049	Narragansett Electric	DIST	14.199	
00389	01401	Boston Gas Company	GAS	21.381	
00389	01402	Essex County Gas Company	GAS	0.905	
00389	01403	Colonial Lowell Division	GAS	4.004	
00389	01406	EnergyNorth Company	GAS	1.978	
00389 Total				100.000	
00390	00048	Narragansett Gas	GAS	25.872	O&M RI Gas Legacy NG & NE Gas KS
00390	01401	Boston Gas Company	GAS	56.068	
00390	01402	Essex County Gas Company	GAS	2.373	
00390	01403	Colonial Lowell Division	GAS	10.499	
00390	01406	EnergyNorth Company	GAS	5.188	
00390 Total				100.000	
00391	00041	Granite State Electric	DIST	29.110	O&M NH Electric & Gas Distribution
00391	01406	EnergyNorth Company	GAS	70.890	
00391 Total				100.000	
00392	00004	Nantucket Electric	DIST	0.440	O&M MA Electric & Gas Distribution
00392	00005	Massachusetts Electric	DIST	63.617	
00392	01401	Boston Gas Company	GAS	29.232	
00392	01402	Essex County Gas Company	GAS	1.237	
00392	01403	Colonial Lowell Division	GAS	5.474	
00392 Total				100.000	
00393	01401	Boston Gas Company	GAS	81.328	O&M MA Gas Distribution Legacy KS
00393	01402	Essex County Gas Company	GAS	3.442	
00393	01403	Colonial Lowell Division	GAS	15.230	
00393 Total				100.000	
00394	00048	Narragansett Gas	GAS	39.794	O&M RI Electric Transmission, Distribution and

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00394	00049	Narragansett Electric	TRAN	2.937	RI Gas
00394	00049	Narragansett Electric	DIST	57.269	
00394 Total				100.000	
00395	00036	Niagara Mohawk Power	GAS	25.744	O&M NY Gas Distribution
00395	01437	Keyspan Energy Delivery LI	GAS	26.605	
00395	01438	Keyspan Energy Delivery NY	GAS	47.651	
00395 Total				100.000	
00396	00036	Niagara Mohawk Power	DIST	52.098	O&M NY All Regulated
00396	00036	Niagara Mohawk Power	GAS	10.270	
00396	00036	Niagara Mohawk Power	TRAN	8.008	
00396	01437	Keyspan Energy Delivery LI	GAS	10.614	
00396	01438	Keyspan Energy Delivery NY	GAS	19.010	
00396 Total				100.000	
00397	01401	Boston Gas Company	GAS	75.636	O&M NE Gas Legacy KS
00397	01402	Essex County Gas Company	GAS	3.201	
00397	01403	Colonial Lowell Division	GAS	14.164	
00397	01406	EnergyNorth Company	GAS	6.999	
00397 Total				100.000	
00398	00004	Nantucket Electric	DIST	0.141	O&M All Company Gas & Electric Distribution NG & KS w/o BU 01434
00398	00005	Massachusetts Electric	DIST	20.395	
00398	00036	Niagara Mohawk Power	DIST	31.810	
00398	00036	Niagara Mohawk Power	GAS	6.271	
00398	00041	Granite State Electric	DIST	0.356	
00398	00048	Narragansett Gas	GAS	4.324	
00398	00049	Narragansett Electric	DIST	6.224	
00398	01401	Boston Gas Company	GAS	9.372	
00398	01402	Essex County Gas Company	GAS	0.397	
00398	01403	Colonial Lowell Division	GAS	1.755	
00398	01406	EnergyNorth Company	GAS	0.867	
00398	01437	Keyspan Energy Delivery LI	GAS	6.481	
00398	01438	Keyspan Energy Delivery NY	GAS	11.607	
00398 Total				100.000	
00399	01437	Keyspan Energy Delivery LI	GAS	35.829	O&M Gas Distribution
00399	01438	Keyspan Energy Delivery NY	GAS	64.171	
00399 Total				100.000	
00542	00004	Nantucket Electric Company	DIST	0.846	Rubber Gloves
00542	00005	Massachusetts Electric	DIST	63.661	
00542	00008	New England Hydro - Trans Corp	INTE	0.584	
00542	00010	New England Power Company	TRAN	4.320	
00542	00041	Granite State Electric Company	DIST	2.831	
00542	00049	Narragansett Electric Company	DIST	27.758	
00542 Total				100.000	
00601	00001	National Grid USA	OTH	0.045	Data Center
00601	00004	Nantucket Electric Company	DIST	0.329	
00601	00005	Massachusetts Electric	DIST	34.425	
00601	00006	NE Hydro - Trans Electric Co	INTE	0.038	
00601	00008	New England Hydro - Trans Corp	INTE	0.032	
00601	00010	New England Power Company	TRAN	0.767	
00601	00020	New England Electric Trans Co	INTE	0.005	
00601	00036	Niagara Mohawk Power Corp	DIST	40.143	
00601	00036	Niagara Mohawk Power Corp	TRAN	1.058	
00601	00036	Niagara Mohawk Power Corp	GAS	7.995	
00601	00041	Granite State Electric Company	DIST	1.135	
00601	00048	Narragansett Gas Company	GAS	0.888	
00601	00049	Narragansett Electric Company	DIST	13.140	
00601 Total				100.000	
00603	00001	National Grid USA	GAS	0.220	Reservoir Woods
00603	00001	National Grid USA	BDEV	0.390	
00603	00001	National Grid USA	OTH	0.224	
00603	00004	Nantucket Electric Company	DIST	0.130	
00603	00005	Massachusetts Electric	DIST	16.003	
00603	00005	Massachusetts Electric	TRAN	0.158	
00603	00006	NE Hydro - Trans Electric Co	INTE	0.024	
00603	00008	New England Hydro - Trans Corp	INTE	0.064	
00603	00010	New England Power Company	TRAN	4.809	
00603	00020	New England Electric Trans Co	INTE	0.002	
00603	00036	Niagara Mohawk Power Corp	DIST	25.254	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00603	00036	Niagara Mohawk Power Corp	TRAN	6.762	
00603	00036	Niagara Mohawk Power Corp	GAS	3.993	
00603	00041	Granite State Electric Company	DIST	0.454	
00603	00048	Narragansett Gas Company	GAS	2.951	
00603	00049	Narragansett Electric Company	DIST	5.466	
00603	00049	Narragansett Electric Company	TRAN	0.418	
00603	01401	Boston Gas Company	GAS	6.488	
00603	01403	Colonial Lowell Division	GAS	1.088	
00603	01406	EnergyNorth Company	GAS	0.582	
00603	01434	Keyspan Electric Services, LLC	DIST	8.456	
00603	01435	Keyspan Generation Services, LLC	GEN	1.451	
00603	01436	KeySpan Energy Development Corp.	NREG	0.014	
00603	01437	Keyspan Energy Delivery LI	GAS	4.895	
00603	01438	Keyspan Energy Delivery NY	GAS	9.563	
00603	01444	KeySpan Energy Trading Services, LLC	GEN	0.006	
00603	01446	Keyspan Glenwood Energy Center LLC	GEN	0.024	
00603	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.024	
00603	01459	KeySpan Services Inc.	NREG	0.003	
00603	01471	Seneca Upshur Petroleum	NREG	0.084	
00603 Total				100.000	
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	TRAN	2.838	
00604	00036	Niagara Mohawk Power Corp	GAS	4.825	
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	
00604 Total				100.000	
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	TRAN	4.805	
00605	00036	Niagara Mohawk Power Corp	GAS	8.168	
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	
00605 Total				100.000	
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	
00620 Total				100.000	
00628	00004	Nantucket Electric Company	DIST	0.686	Transportation Supervision - NE
00628	00005	Massachusetts Electric	DIST	55.855	
00628	00010	New England Power Company	TRAN	1.424	
00628	00041	Granite State Electric Company	DIST	2.584	
00628	00048	Narragansett Gas Company	GAS	20.411	
00628	00049	Narragansett Electric Company	DIST	19.040	

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments
00628 Total				100.000	
00629	00004	Nantucket Electric Company	DIST	0.265	Transportation Supervision - NE & NY
00629	00005	Massachusetts Electric	DIST	21.586	
00629	00010	New England Power Company	TRAN	0.550	
00629	00036	Niagara Mohawk Power Corp	DIST	44.783	
00629	00036	Niagara Mohawk Power Corp	TRAN	6.135	
00629	00036	Niagara Mohawk Power Corp	GAS	10.436	
00629	00041	Granite State Electric Company	DIST	0.999	
00629	00048	Narragansett Gas Company	GAS	7.888	
00629	00049	Narragansett Electric Company	DIST	7.358	
00629 Total				100.000	
00700	00004	Nantucket Electric Company	DIST	0.132	IN 2834 - Mail Bar Code
00700	00005	Massachusetts Electric	DIST	18.618	
00700	00036	Niagara Mohawk Power Corp	DIST	29.633	
00700	00036	Niagara Mohawk Power Corp	GAS	6.069	
00700	00041	Granite State Electric Company	DIST	0.506	
00700	00049	Narragansett Electric Company	DIST	6.169	
00700	01401	Boston Gas Company	GAS	8.965	
00700	01402	Essex County Gas Company	GAS	0.353	
00700	01403	Colonial Lowell Division	GAS	1.126	
00700	01406	EnergyNorth Company	GAS	0.960	
00700	01434	Keyspan Electric Services, LLC	DIST	8.662	
00700	01437	Keyspan Energy Delivery LI	GAS	6.410	
00700	01438	Keyspan Energy Delivery NY	GAS	12.397	
00700 Total				100.000	
00701	00004	Nantucket Electric Company	DIST	0.123	1242D - MTA Integ Strategic Plan
00701	00005	Massachusetts Electric	DIST	17.340	
00701	00010	New England Power Company	TRAN	2.297	
00701	00036	Niagara Mohawk Power Corp	DIST	25.036	
00701	00036	Niagara Mohawk Power Corp	GAS	4.927	
00701	00036	Niagara Mohawk Power Corp	TRAN	3.288	
00701	00041	Granite State Electric Company	DIST	0.472	
00701	00048	Narragansett Gas Company	GAS	4.563	
00701	00049	Narragansett Electric Company	DIST	5.746	
00701	01401	Boston Gas Company	GAS	8.350	
00701	01402	Essex County Gas Company	GAS	0.329	
00701	01403	Colonial Lowell Division	GAS	1.049	
00701	01406	EnergyNorth Company	GAS	0.894	
00701	01434	Keyspan Electric Services, LLC	DIST	8.068	
00701	01437	Keyspan Energy Delivery LI	GAS	5.971	
00701	01438	Keyspan Energy Delivery NY	GAS	11.547	
00701 Total				100.000	
00702	00048	Narragansett Gas Company	GAS	13.952	IN 1685 - Fortis Upgrade
00702	01401	Boston Gas Company	GAS	25.532	
00702	01402	Essex County Gas Company	GAS	1.007	
00702	01403	Colonial Lowell Division	GAS	3.208	
00702	01406	EnergyNorth Company	GAS	2.735	
00702	01437	Keyspan Energy Delivery LI	GAS	18.257	
00702	01438	Keyspan Energy Delivery NY	GAS	35.309	
00702 Total				100.000	

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00100	00036	Niagara Mohawk Power Corp	DIST	73.000	Operating Co Segment Allocation - NIMO	KEY - BILL POOLS UPDATED APRIL 2012 BLUE - New to Bill Pool RED - Removed from Bill Pool
00100	00036	Niagara Mohawk Power Corp	GAS	17.000	Distribution, Transmission & Gas	
00100	00036	Niagara Mohawk Power Corp	TRAN	10.000		
00100 Total				100.000		
00101	00036	Niagara Mohawk Power Corp	DIST	88.000	Operating Co Segment Allocation - NIMO	
00101	00036	Niagara Mohawk Power Corp	TRAN	12.000	Electric Transmission & Distribution	
00101 Total				100.000		
00102	00036	Niagara Mohawk Power Corp	DIST	83.000	Operating Co Segment Allocation - NIMO	
00102	00036	Niagara Mohawk Power Corp	GAS	17.000	Electric Distribution & Gas	
00102 Total				100.000		
00150	00049	Narragansett Electric Company	DIST	95.000	Operating Co Segment Allocation - Narragansett	
00150	00049	Narragansett Electric Company	TRAN	5.000	Electric Transmission & Distribution	
00150 Total				100.000		
00200	00036	Niagara Mohawk Power	GAS	14.098	Gas Distribution Companies - Keyspan & Grid NE & NY	New Bill Pool November 2007 O&M combined with Keyspan Gas only
00200	00048	Narragansett Gas	GAS	8.989		
00200	01401	Boston Gas Company	GAS	23.957		
00200	01402	Essex County Gas Company	GAS	1.172		
00200	01403	Colonial Lowell Division	GAS	4.137		
00200	01406	EnergyNorth Company	GAS	2.484		
00200	01437	Keyspan Energy Delivery LI	GAS	16.744		
00200	01438	Keyspan Energy Delivery NY	GAS	28.419		
00200 Total				100.000		
00201	00004	Nantucket Electric	DIST	0.233	Electric Distribution and Generation - Keyspan & Grid	O&M combined with Keyspan Electric DIST and GEN
00201	00005	Massachusetts Electric	DIST	26.866		
00201	00036	Niagara Mohawk Power	DIST	42.278		
00201	00041	Granite State Electric	DIST	0.665		
00201	00049	Narragansett Electric	DIST	8.369		
00201	01434	Keyspan Electric Services, LLC	DIST	13.473		
00201	01435	Keyspan Generation Services, LLC	GEN	7.663		
00201	01446	Keyspan Glenwood Energy Center LLC	GEN	0.258		
00201	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.195		
00201 Total				100.000		
00202	00004	Nantucket Electric	DIST	0.148	Electric and Gas - No Transmission - Keyspan & Grid	O&M combined with Keyspan electric and gas no transmission
00202	00005	Massachusetts Electric	DIST	16.995		
00202	00036	Niagara Mohawk Power	DIST	26.743		
00202	00036	Niagara Mohawk Power	GAS	5.180		
00202	00041	Granite State Electric	DIST	0.421		
00202	00048	Narragansett Gas	GAS	3.303		
00202	00049	Narragansett Electric	DIST	5.294		
00202	01401	Boston Gas Company	GAS	8.802		
00202	01402	Essex County Gas Company	GAS	0.431		
00202	01403	Colonial Lowell Division	GAS	1.520		
00202	01406	EnergyNorth Company	GAS	0.913		
00202	01434	Keyspan Electric Services, LLC	DIST	8.523		
00202	01435	Keyspan Generation Services, LLC	GEN	4.848		
00202	01437	Keyspan Energy Delivery LI	GAS	6.152		
00202	01438	Keyspan Energy Delivery NY	GAS	10.441		
00202	01446	Keyspan Glenwood Energy Center LLC	GEN	0.163		
00202	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.123		
00202 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00203	00004	Nantucket Electric Company	DIST	0.254	Electric Distribution Companies - NE, NY & Keyspan	O&M combined with Keyspan Electric DIST only
00203	00005	Massachusetts Electric	DIST	29.239		
00203	00036	Niagara Mohawk Power Corp	DIST	46.012		
00203	00041	Granite State Electric Company	DIST	0.724		
00203	00049	Narragansett Electric Company	DIST	9.108		
00203	01434	Keyspan Electric Services, LLC	DIST	14.663		
00203 Total				100.000		
00229	00004	Nantucket Electric Company	DIST	0.254	Electric & Gas Distribution Companies - NE & NY	O&M Electric and Gas Distribution Companies - NE & NY
00229	00005	Massachusetts Electric	DIST	29.260		
00229	00036	Niagara Mohawk Power Corp	DIST	46.044		
00229	00036	Niagara Mohawk Power Corp	GAS	8.917		
00229	00041	Granite State Electric Company	DIST	0.724		
00229	00048	Narragansett Gas Company	GAS	5.686		
00229	00049	Narragansett Electric Company	DIST	9.115		
00229 Total				100.000		
00230	00004	Nantucket Electric Company	DIST	0.564	Electric & Gas Distribution Companies - NE Only	O&M Electric and Gas Distribution Companies - NE only
00230	00005	Massachusetts Electric	DIST	64.967		
00230	00041	Granite State Electric Company	DIST	1.808		
00230	00048	Narragansett Gas Company	GAS	12.624		
00230	00049	Narragansett Electric Company	DIST	20.237		
00230 Total				100.000		
00231	00004	Nantucket Electric Company	DIST	0.297	Distribution Companies - NE & NY	O&M Electric Distribution Companies - NE & NY
00231	00005	Massachusetts Electric	DIST	34.263		
00231	00036	Niagara Mohawk Power Corp	DIST	53.919		
00231	00041	Granite State Electric Company	DIST	0.848		
00231	00049	Narragansett Electric Company	DIST	10.673		
00231 Total				100.000		
00232	00004	Nantucket Electric Company	DIST	0.646	Distribution Companies - NE	O&M Electric Distribution Companies - NE only
00232	00005	Massachusetts Electric	DIST	74.353		
00232	00041	Granite State Electric Company	DIST	1.840		
00232	00049	Narragansett Electric Company	DIST	23.161		
00232 Total				100.000		
00233	00005	Massachusetts Electric	TRAN	1.889	Transmission - NE & NY	O&M Transmission - NE & NY
00233	00010	New England Power Company	TRAN	39.516		
00233	00036	Niagara Mohawk Power Corp	TRAN	51.500		
00233	00049	Narragansett Electric Company	TRAN	7.095		
00233 Total				100.000		
00234	00005	Massachusetts Electric	TRAN	3.895	Transmission - NE	New May 2011
00234	00010	New England Power Company	TRAN	81.477		
00234	00049	Narragansett Electric Company	TRAN	14.628		
00234 Total				100.000		
00235	00004	Nantucket Electric Company	DIST	0.510	Utility Operating Companies NE	O&M Utility Operating Companies NE
00235	00005	Massachusetts Electric	DIST	58.925		
00235	00010	New England Power Company	TRAN	8.051		
00235	00041	Granite State Electric Company	DIST	1.461		
00235	00048	Narragansett Gas Company	GAS	11.376		
00235	00049	Narragansett Electric Company	DIST	18.236		
00235	00049	Narragansett Electric Company	TRAN	1.441		
00235 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00236	00004	Nantucket Electric Company	DIST	0.232	Utility Operating Companies - NE & NY	O&M Utility Operating Companies - NE & NY
00236	00005	Massachusetts Electric	DIST	26.733		
00236	00010	New England Power Company	TRAN	3.652		
00236	00036	Niagara Mohawk Power Corp	DIST	41.795		
00236	00036	Niagara Mohawk Power Corp	GAS	8.094		
00236	00036	Niagara Mohawk Power Corp	TRAN	4.744		
00236	00041	Granite State Electric Company	DIST	0.662		
00236	00048	Narragansett Gas Company	GAS	5.161		
00236	00049	Narragansett Electric Company	DIST	8.273		
00236	00049	Narragansett Electric Company	TRAN	0.654		
00236 Total				100.000		
00237	00004	Nantucket Electric Company	DIST	0.575	Electric Transmission & Distribution - Grid NE only	O&M Electric Transmission & Distribution - NE
00237	00005	Massachusetts Electric	DIST	66.489		
00237	00010	New England Power Company	TRAN	9.085		
00237	00041	Granite State Electric Company	DIST	1.648		
00237	00049	Narragansett Electric Company	DIST	20.577		
00237	00049	Narragansett Electric Company	TRAN	1.626		
00237 Total				100.000		
00238	00004	Nantucket Electric Company	DIST	0.267	Utility Operating Companies - Grid Only NE & NY	O&M Electric Transmission & Distribution - NE & NY
00238	00005	Massachusetts Electric	DIST	30.818		
00238	00010	New England Power Company	TRAN	4.211		
00238	00036	Niagara Mohawk Power Corp	DIST	48.181		
00238	00036	Niagara Mohawk Power Corp	TRAN	5.469		
00238	00041	Granite State Electric Company	DIST	0.764		
00238	00049	Narragansett Electric Company	DIST	9.537		
00238	00049	Narragansett Electric Company	TRAN	0.753		
00238 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00239	00004	Nantucket Electric Company	DIST	0.140	Regulated Companies - Keyspan & National Grid - w Gas	O&M combined with Keyspan regulated companies w/GAS
00239	00005	Massachusetts Electric	DIST	16.130		
00239	00010	New England Power Company	TRAN	2.211		
00239	00036	Niagara Mohawk Power Corp	DIST	25.383		
00239	00036	Niagara Mohawk Power Corp	GAS	4.916		
00239	00036	Niagara Mohawk Power Corp	TRAN	2.881		
00239	00041	Granite State Electric Company	DIST	0.399		
00239	00048	Narragansett Gas Company	GAS	3.134		
00239	00049	Narragansett Electric Company	DIST	5.025		
00239	01401	Boston Gas Company	GAS	8.353		
00239	01402	Essex County Gas Company	GAS	0.409		
00239	01403	Colonial Lowell Division	GAS	1.443		
00239	01406	EnergyNorth Company	GAS	0.866		
00239	01434	Keyspan Electric Services, LLC	DIST	8.089		
00239	01435	Keyspan Generation Services, LLC	GEN	4.601		
00239	01437	Keyspan Energy Delivery LI	GAS	5.839		
00239	01438	Keyspan Energy Delivery NY	GAS	9.909		
00239	01446	Keyspan Glenwood Energy Center LLC	GEN	0.155		
00239	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.117		
00239 Total				100.000		
00240	00004	Nantucket Electric Company	DIST	0.215	Regulated Companies - Keyspan & National Grid - w/o Gas	O&M combined with Keyspan regulated companies without GAS
00240	00005	Massachusetts Electric	DIST	24.765		
00240	00010	New England Power Company	TRAN	3.395		
00240	00036	Niagara Mohawk Power Corp	DIST	38.972		
00240	00036	Niagara Mohawk Power Corp	TRAN	4.424		
00240	00041	Granite State Electric Company	DIST	0.613		
00240	00049	Narragansett Electric Company	DIST	7.715		
00240	01434	Keyspan Electric Services, LLC	DIST	12.420		
00240	01435	Keyspan Generation Services, LLC	GEN	7.064		
00240	01446	Keyspan Glenwood Energy Center LLC	GEN	0.238		
00240	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.179		
00240 Total				100.000		
00241	00004	Nantucket Electric Company	DIST	0.161	Regulated Companies - Keyspan & National Grid - w Gas (BP 00239 w/o BU's 01434, 01435, 01446, & 01448)	New May 2011
00241	00005	Massachusetts Electric	DIST	18.532		
00241	00010	New England Power Company	TRAN	2.540		
00241	00036	Niagara Mohawk Power Corp	DIST	29.163		
00241	00036	Niagara Mohawk Power Corp	GAS	5.648		
00241	00036	Niagara Mohawk Power Corp	TRAN	3.311		
00241	00041	Granite State Electric Company	DIST	0.459		
00241	00048	Narragansett Gas Company	GAS	3.601		
00241	00049	Narragansett Electric Company	DIST	5.773		
00241	01401	Boston Gas Company	GAS	9.597		
00241	01402	Essex County Gas Company	GAS	0.470		
00241	01403	Colonial Lowell Division	GAS	1.657		
00241	01406	EnergyNorth Company	GAS	0.995		
00241	01437	Keyspan Energy Delivery LI	GAS	6.708		
00241	01438	Keyspan Energy Delivery NY	GAS	11.385		
00241 Total				100.000		
00242	00004	Nantucket Electric Company	DIST	0.152	Regulated Companies - Keyspan & National Grid - w Gas (BP 00239 w/o BU's 01434)	New May 2011
00242	00005	Massachusetts Electric	DIST	17.550		
00242	00010	New England Power Company	TRAN	2.406		
00242	00036	Niagara Mohawk Power Corp	DIST	27.618		
00242	00036	Niagara Mohawk Power Corp	GAS	5.348		
00242	00036	Niagara Mohawk Power Corp	TRAN	3.135		
00242	00041	Granite State Electric Company	DIST	0.434		
00242	00048	Narragansett Gas Company	GAS	3.410		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00242	00049	Narragansett Electric Company	DIST	5.467		
00242	01401	Boston Gas Company	GAS	9.089		
00242	01402	Essex County Gas Company	GAS	0.445		
00242	01403	Colonial Lowell Division	GAS	1.570		
00242	01406	EnergyNorth Company	GAS	0.942		
00242	01435	Keyspan Generation Services, LLC	GEN	5.006		
00242	01437	Keyspan Energy Delivery LI	GAS	6.352		
00242	01438	Keyspan Energy Delivery NY	GAS	10.781		
00242	01446	Keyspan Glenwood Energy Center LLC	GEN	0.168		
00242	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.127		
00242 Total				100.000		
00243	00005	Massachusetts Electric	TRAN	1.329	Utility Operating Companies - NE & NY TRAN, INTE, GEN	New May 2011
00243	00006	NE Hydro - Trans Electric Co	INTE	1.361		
00243	00008	New England Hydro - Trans Corp	INTE	1.984		
00243	00010	New England Power Company	TRAN	27.806		
00243	00020	New England Electric Trans Co	INTE	1.248		
00243	00049	Narragansett Electric Company	TRAN	4.992		
00243	01435	Keyspan Generation Services, LLC	GEN	57.863		
00243	01446	Keyspan Glenwood Energy Center LLC	GEN	1.947		
00243	01448	Keyspan Port Jefferson Energy Center LLC	GEN	1.470		
00243 Total				100.000		
00247	00004	Nantucket Electric Company	DIST	0.696	Customer Accounting Retails - NE	Customer Accounting Retails # of Customers - NE
00247	00005	Massachusetts Electric	DIST	70.224		
00247	00041	Granite State Electric Company	DIST	2.343		
00247	00049	Narragansett Electric Company	DIST	26.737		
00247 Total				100.000		
00253	00004	Nantucket Electric Company	DIST	0.780	Engineering Distribution O&M	Budgeted Engineering Distribution O&M
00253	00005	Massachusetts Electric	DIST	72.410		
00253	00041	Granite State Electric Company	DIST	2.550		
00253	00049	Narragansett Electric Company	DIST	24.260		
00253 Total				100.000		
00256	00004	Nantucket Electric Company	DIST	0.650	T&D Supervision	Budgeted T&D Supervision
00256	00005	Massachusetts Electric	DIST	55.790		
00256	00010	New England Power Company	TRAN	21.380		
00256	00041	Granite State Electric Company	DIST	2.150		
00256	00049	Narragansett Electric Company	DIST	20.030		
00256 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00272	00001	National Grid USA	OTH	1.080	All Company NE & NY - Service Based	All Company NE & NY - Service Based
00272	00004	Nantucket Electric Company	DIST	0.194		
00272	00005	Massachusetts Electric	DIST	25.253		
00272	00006	NE Hydro - Trans Electric Co	INTE	0.317		
00272	00008	New England Hydro - Trans Corp	INTE	0.088		
00272	00010	New England Power Company	TRAN	16.054		
00272	00020	New England Electric Trans Co	INTE	0.187		
00272	00036	Niagara Mohawk Power Corp	DIST	24.361		
00272	00036	Niagara Mohawk Power Corp	GAS	5.673		
00272	00036	Niagara Mohawk Power Corp	TRAN	3.337		
00272	00041	Granite State Electric Company	DIST	0.726		
00272	00048	Narragansett Gas Company	GAS	5.600		
00272	00049	Narragansett Electric Company	DIST	17.130		
00272 Total				100.000		
00282	00001	National Grid USA	OTH	25.000	Other Services - NE & NY	Other Services - NE & NY
00282	00004	Nantucket Electric Company	DIST	0.174		
00282	00005	Massachusetts Electric	DIST	20.050		
00282	00010	New England Power Company	TRAN	2.739		
00282	00036	Niagara Mohawk Power Corp	DIST	31.345		
00282	00036	Niagara Mohawk Power Corp	GAS	6.071		
00282	00036	Niagara Mohawk Power Corp	TRAN	3.558		
00282	00041	Granite State Electric Company	DIST	0.497		
00282	00048	Narragansett Gas Company	GAS	3.871		
00282	00049	Narragansett Electric Company	DIST	6.205		
00282	00049	Narragansett Electric Company	TRAN	0.490		
00282 Total				100.000		
00297	00005	Massachusetts Electric	DIST	30.996	Shared Telecommunication Expense	Shared Telecommunication Expense
00297	00010	New England Power Company	TRAN	56.805		
00297	00041	Granite State Electric Company	DIST	7.379		
00297	00049	Narragansett Electric Company	DIST	4.820		
00297 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00352	00001	National Grid USA	OTH	0.560	Human Resources - NE	Human Resources - NE - Basis # of Employees
00352	00004	Nantucket Electric Company	DIST	0.410		
00352	00005	Massachusetts Electric	DIST	44.875		
00352	00006	NE Hydro - Trans Electric Co	INTE	0.364		
00352	00008	New England Hydro - Trans Corp	INTE	0.029		
00352	00010	New England Power Company	TRAN	8.826		
00352	00020	New England Electric Trans Co	INTE	0.042		
00352	00036	Niagara Mohawk Power Corp	DIST	11.950		
00352	00036	Niagara Mohawk Power Corp	GAS	2.783		
00352	00036	Niagara Mohawk Power Corp	TRAN	1.637		
00352	00041	Granite State Electric Company	DIST	1.412		
00352	00048	Narragansett Gas Company	GAS	10.647		
00352	00049	Narragansett Electric Company	DIST	15.642		
00352	00049	Narragansett Electric Company	TRAN	0.823		
00352 Total				100.000		
00353	00001	National Grid USA	OTH	0.303	Human Resources - NE & NY	Human Resources - NE & NY - Basis # of Employees
00353	00004	Nantucket Electric Company	DIST	0.222		
00353	00005	Massachusetts Electric	DIST	24.253		
00353	00006	NE Hydro - Trans Electric Co	INTE	0.197		
00353	00008	New England Hydro - Trans Corp	INTE	0.015		
00353	00010	New England Power Company	TRAN	4.770		
00353	00036	Niagara Mohawk Power Corp	DIST	40.021		
00353	00036	Niagara Mohawk Power Corp	GAS	9.320		
00353	00036	Niagara Mohawk Power Corp	TRAN	5.483		
00353	00041	Granite State Electric Company	DIST	0.763		
00353	00048	Narragansett Gas Company	GAS	5.754		
00353	00049	Narragansett Electric Company	DIST	8.454		
00353	00049	Narragansett Electric Company	TRAN	0.445		
00353 Total				100.000		
00354	00004	Nantucket Electric Company	DIST	0.145	Human Resources - Keyspan & National Grid	Keyspan and National Combined number of employees
00354	00005	Massachusetts Electric	DIST	15.919		
00354	00036	Niagara Mohawk Power Corp	DIST	26.270		
00354	00036	Niagara Mohawk Power Corp	GAS	6.118		
00354	00036	Niagara Mohawk Power Corp	TRAN	3.599		
00354	00041	Granite State Electric Company	DIST	0.501		
00354	00048	Narragansett Gas Company	GAS	3.777		
00354	00049	Narragansett Electric Company	DIST	5.549		
00354	00049	Narragansett Electric Company	TRAN	0.292		
00354	01401	Boston Gas Company	GAS	7.820		
00354	01402	Essex County Gas Company	GAS	0.473		
00354	01403	Colonial Gas Company	GAS	1.518		
00354	01406	EnergyNorth Natural Gas Inc.	GAS	0.808		
00354	01434	KeySpan Electric Services, LLC	DIST	8.040		
00354	01435	KeySpan Generation LLC	GEN	2.737		
00354	01436	KeySpan Energy Development Corp.	NREG	0.244		
00354	01437	KeySpan Gas East Corporation	GAS	5.172		
00354	01438	Brooklyn Union Gas Company	GAS	10.564		
00354	01444	KeySpan Energy Trading Services, LLC	GEN	0.051		
00354	01459	KeySpan Services Inc.	NREG	0.403		
00354	01471	Seneca Upshur Petroleum	NREG	-		
00354 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00355	01401	Boston Gas Company	GAS	20.673	Number of Employees - Keyspan Only	
00355	01402	Essex County Gas Company	GAS	1.252		
00355	01403	Colonial Gas Company	GAS	4.012		
00355	01406	EnergyNorth Natural Gas Inc.	GAS	2.135		
00355	01434	KeySpan Electric Services, LLC	DIST	21.252		
00355	01435	KeySpan Generation LLC	GEN	7.235		
00355	01436	KeySpan Energy Development Corp.	NREG	0.644		
00355	01437	KeySpan Gas East Corporation	GAS	13.673		
00355	01438	Brooklyn Union Gas Company	GAS	27.924		
00355	01444	KeySpan Energy Trading Services, LLC	GEN	0.134		
00355	01459	KeySpan Services Inc.	NREG	1.066		
00355	01471	Seneca Upshur Petroleum	NREG	-		
00355 Total				100.000		
00356	00004	Nantucket Electric	DIST	0.649	Electric Distribution NE Number of Employees	New June 2009
00356	00005	Massachusetts Electric	DIST	71.048		
00356	00041	Granite State Electric	DIST	2.235		
00356	00049	Narragansett Electric	DIST	24.765		
00356	00049	Narragansett Electric	TRAN	1.303		
00356 Total				100.000		
00357	00048	Narragansett Gas	GAS	26.235	Gas NE Number of Employees	New June 2009
00357	01401	Boston Gas Company	GAS	54.322		
00357	01402	Essex County Gas Company	GAS	3.289		
00357	01403	Colonial Gas Company	GAS	10.544		
00357	01406	EnergyNorth Natural Gas Inc.	GAS	5.610		
00357 Total				100.000		
00358	00004	Nantucket Electric Company	DIST	0.578		Aerial Devices
00358	00005	Massachusetts Electric	DIST	30.491		
00358	00036	Niagara Mohawk Power Corp	DIST	50.231		
00358	00036	Niagara Mohawk Power Corp	TRAN	6.850		
00358	00041	Granite State Electric Company	DIST	1.445		
00358	00049	Narragansett Electric Company	DIST	10.405		
00358 Total				100.000		
00375	00001	National Grid USA	OTH	0.237	Supply Chain Management Services	Supply Chain Management Services
00375	00004	Nantucket Electric Company	DIST	0.682		
00375	00005	Massachusetts Electric	DIST	24.579		
00375	00006	NE Hydro - Trans Electric Co	INTE	2.877		
00375	00008	New England Hydro - Trans Corp	INTE	0.240		
00375	00010	New England Power Company	TRAN	3.990		
00375	00020	New England Electric Trans Co	INTE	0.690		
00375	00021	National Grid Trans Services	TRAN	0.018		
00375	00036	Niagara Mohawk Power Corp	DIST	37.175		
00375	00036	Niagara Mohawk Power Corp	GAS	8.657		
00375	00036	Niagara Mohawk Power Corp	TRAN	5.093		
00375	00041	Granite State Electric Company	DIST	1.190		
00375	00048	Narragansett Gas Company	GAS	4.633		
00375	00049	Narragansett Electric Company	DIST	9.909		
00375	00070	Wayfinder Group Inc.	OTH	0.030		
00375 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00380	00004	Nantucket Electric Company	DIST	0.230	All Company NE & NY - O&M Based	All Company NE & NY - O&M Based
00380	00005	Massachusetts Electric	DIST	26.573		
00380	00006	NE Hydro - Trans Electric Co	INTE	0.177		
00380	00008	New England Hydro - Trans Corp	INTE	0.258		
00380	00010	New England Power Company	TRAN	3.631		
00380	00020	New England Electric Trans Co	INTE	0.162		
00380	00021	National Grid Trans Services	TRAN	0.001		
00380	00036	Niagara Mohawk Power Corp	DIST	41.544		
00380	00036	Niagara Mohawk Power Corp	GAS	8.046		
00380	00036	Niagara Mohawk Power Corp	TRAN	4.716		
00380	00041	Granite State Electric Company	DIST	0.658		
00380	00048	Narragansett Gas Company	GAS	5.130		
00380	00049	Narragansett Electric Company	DIST	8.224		
00380	00049	Narragansett Electric Company	TRAN	0.650		
00380 Total				100.000		
00381	00004	Nantucket Electric Company	DIST	0.504	All Company NE - O&M Based	All Company NE - O&M Based
00381	00005	Massachusetts Electric	DIST	58.151		
00381	00006	NE Hydro - Trans Electric Co	INTE	0.388		
00381	00008	New England Hydro - Trans Corp	INTE	0.565		
00381	00010	New England Power Company	TRAN	7.946		
00381	00020	New England Electric Trans Co	INTE	0.355		
00381	00021	National Grid Trans Services	TRAN	0.003		
00381	00041	Granite State Electric Company	DIST	1.442		
00381	00048	Narragansett Gas Company	GAS	11.227		
00381	00049	Narragansett Electric Company	DIST	19.419		
00381 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00382	00004	Nantucket Electric Company	DIST	0.139	All Company Keyspan and National Grid	O&M combined with Keyspan all company spread NG & KS
00382	00005	Massachusetts Electric	DIST	16.049		
00382	00006	NE Hydro - Trans Electric Co	INTE	0.108		
00382	00008	New England Hydro - Trans Corp	INTE	0.157		
00382	00010	New England Power Company	TRAN	2.200		
00382	00020	New England Electric Trans Co	INTE	0.099		
00382	00021	National Grid Trans Services	BDEV	0.001		
00382	00036	Niagara Mohawk Power Corp	DIST	25.254		
00382	00036	Niagara Mohawk Power Corp	GAS	4.891		
00382	00036	Niagara Mohawk Power Corp	TRAN	2.867		
00382	00041	Granite State Electric Company	DIST	0.397		
00382	00048	Narragansett Gas Company	GAS	3.119		
00382	00049	Narragansett Electric Company	DIST	4.999		
00382	01401	Boston Gas Company	GAS	8.312		
00382	01402	Essex County Gas Company	GAS	0.407		
00382	01403	Colonial Lowell Division	GAS	1.435		
00382	01406	EnergyNorth Company	GAS	0.862		
00382	01434	Keyspan Electric Services, LLC	DIST	8.049		
00382	01435	Keyspan Generation Services, LLC	GEN	4.578		
00382	01436	KeySpan Energy Development Corp.	NREG	0.133		
00382	01437	Keyspan Energy Delivery LI	GAS	5.809		
00382	01438	Keyspan Energy Delivery NY	GAS	9.860		
00382	01446	Keyspan Glenwood Energy Center LLC	GEN	0.154		
00382	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.116		
00382	01459	KeySpan Services Inc.	NREG	0.005		
00382	01471	Seneca Upshur Petroleum	NREG	-		
00382 Total				100.000		
00383	01401	Boston Gas Company	GAS	20.926	All Company - Keyspan only	O&M combined with Keyspan - All Keyspan companies only
00383	01402	Essex County Gas Company	GAS	1.024		
00383	01403	Colonial Lowell Division	GAS	3.614		
00383	01406	EnergyNorth Company	GAS	2.170		
00383	01434	Keyspan Electric Services, LLC	DIST	20.264		
00383	01435	Keyspan Generation Services, LLC	GEN	11.526		
00383	01436	KeySpan Energy Development Corp.	NREG	0.334		
00383	01437	Keyspan Energy Delivery LI	GAS	14.626		
00383	01438	Keyspan Energy Delivery NY	GAS	24.822		
00383	01446	Keyspan Glenwood Energy Center LLC	GEN	0.388		
00383	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.293		
00383	01459	KeySpan Services Inc.	NREG	0.013		
00383	01471	Seneca Upshur Petroleum	NREG	-		
00383 Total				100.000		
00384	01434	Keyspan Electric Services LLC	DIST	58.080	O&M Keyspan LI Electric & Gas Distribution Companies	New June 2009
00384	01437	Keyspan Energy Delivery LI	GAS	41.920		
00384 Total				100.000		
00385	01401	Boston Gas Company	GAS	39.816	O&M Keyspan non-LI Gas Distribution Companies	New June 2009
00385	01402	Essex County Gas Company	GAS	1.948		
00385	01403	Colonial Lowell Division	GAS	6.876		
00385	01406	EnergyNorth Company	GAS	4.129		
00385	01438	Keyspan Energy Delivery NY	GAS	47.231		
00385 Total				100.000		
00386	01434	Keyspan Electric Services LLC	DIST	33.935	O&M All Keyspan NY Electric & Gas Distribution Companies	New June 2009
00386	01437	Keyspan Energy Delivery LI	GAS	24.494		
00386	01438	Keyspan Energy Delivery NY	GAS	41.571		
00386 Total				100.000		
00387	01401	Boston Gas Company	GAS	23.930	O&M All Keyspan Electric & Gas Distribution Companies	
00387	01402	Essex County Gas Company	GAS	1.171		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00387	01403	Colonial Lowell Division	GAS	4.132		New June 2009
00387	01406	EnergyNorth Company	GAS	2.481		
00387	01434	Keyspan Electric Services LLC	DIST	23.173		
00387	01437	Keyspan Energy Delivery LI	GAS	16.726		
00387	01438	Keyspan Energy Delivery NY	GAS	28.387		
00387 Total				100.000		
00388	00004	Nantucket Electric	DIST	0.156	O&M All Company Gas & Electric Distribution NG & KS	New June 2009
00388	00005	Massachusetts Electric	DIST	17.915		
00388	00036	Niagara Mohawk Power	DIST	28.192		
00388	00036	Niagara Mohawk Power	GAS	5.460		
00388	00041	Granite State Electric	DIST	0.443		
00388	00048	Narragansett Gas	GAS	3.481		
00388	00049	Narragansett Electric	DIST	5.581		
00388	01401	Boston Gas Company	GAS	9.278		
00388	01402	Essex County Gas Company	GAS	0.454		
00388	01403	Colonial Lowell Division	GAS	1.602		
00388	01406	EnergyNorth Company	GAS	0.962		
00388	01434	Keyspan Electric Services LLC	DIST	8.985		
00388	01437	Keyspan Energy Delivery LI	GAS	6.485		
00388	01438	Keyspan Energy Delivery NY	GAS	11.006		
00388 Total				100.000		
00389	00004	Nantucket Electric	DIST	0.322	O&M NE Electric & Gas Distribution NG & KS	New June 2009
00389	00005	Massachusetts Electric	DIST	46.533		
00389	00041	Granite State Electric	DIST	0.812		
00389	00048	Narragansett Gas	GAS	9.866		
00389	00049	Narragansett Electric	DIST	14.199		
00389	01401	Boston Gas Company	GAS	21.381		
00389	01402	Essex County Gas Company	GAS	0.905		
00389	01403	Colonial Lowell Division	GAS	4.004		
00389	01406	EnergyNorth Company	GAS	1.978		
00389 Total				100.000		
00390	00048	Narragansett Gas	GAS	22.065	O&M RI Gas Legacy NG & NE Gas KS	New June 2009
00390	01401	Boston Gas Company	GAS	58.805		
00390	01402	Essex County Gas Company	GAS	2.877		
00390	01403	Colonial Lowell Division	GAS	10.155		
00390	01406	EnergyNorth Company	GAS	6.098		
00390 Total				100.000		
00391	00041	Granite State Electric	DIST	31.543	O&M NH Electric & Gas Distribution	New June 2009
00391	01406	EnergyNorth Company	GAS	68.457		
00391 Total				100.000		
00392	00004	Nantucket Electric	DIST	0.529	O&M MA Electric & Gas Distribution	New June 2009
00392	00005	Massachusetts Electric	DIST	60.925		
00392	01401	Boston Gas Company	GAS	31.553		
00392	01402	Essex County Gas Company	GAS	1.544		
00392	01403	Colonial Lowell Division	GAS	5.449		
00392 Total				100.000		
00393	01401	Boston Gas Company	GAS	81.859	O&M MA Gas Distribution Legacy KS	New June 2009
00393	01402	Essex County Gas Company	GAS	4.005		
00393	01403	Colonial Lowell Division	GAS	14.136		
00393 Total				100.000		
00394	00048	Narragansett Gas	GAS	36.634	O&M RI Electric Transmission, Distribution and RI Gas	New June 2009
00394	00049	Narragansett Electric	DIST	58.726		
00394	00049	Narragansett Electric	TRAN	4.640		
00394 Total				100.000		
00395	00036	Niagara Mohawk Power	GAS	23.790	O&M NY Gas Distribution	New June 2009
00395	01437	Keyspan Energy Delivery LI	GAS	28.255		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00395	01438	Keyspan Energy Delivery NY	GAS	47.955		
00395 Total				100.000		
00396	00036	Niagara Mohawk Power	DIST	51.878	O&M NY All Regulated	New June 2009
00396	00036	Niagara Mohawk Power	GAS	10.047		
00396	00036	Niagara Mohawk Power	TRAN	5.889		
00396	01437	Keyspan Energy Delivery LI	GAS	11.933		
00396	01438	Keyspan Energy Delivery NY	GAS	20.253		
00396 Total				100.000		
00397	01401	Boston Gas Company	GAS	75.455	O&M NE Gas Legacy KS	New November 2009
00397	01402	Essex County Gas Company	GAS	3.691		
00397	01403	Colonial Lowell Division	GAS	13.030		
00397	01406	EnergyNorth Company	GAS	7.824		
00397 Total				100.000		
00398	00004	Nantucket Electric	DIST	0.171	O&M All Company Gas & Electric Distribution NG & KS w/o BU 01434	New May 2011
00398	00005	Massachusetts Electric	DIST	19.684		
00398	00036	Niagara Mohawk Power	DIST	30.975		
00398	00036	Niagara Mohawk Power	GAS	5.999		
00398	00041	Granite State Electric	DIST	0.487		
00398	00048	Narragansett Gas	GAS	3.825		
00398	00049	Narragansett Electric	DIST	6.132		
00398	01401	Boston Gas Company	GAS	10.194		
00398	01402	Essex County Gas Company	GAS	0.499		
00398	01403	Colonial Lowell Division	GAS	1.760		
00398	01406	EnergyNorth Company	GAS	1.057		
00398	01437	Keyspan Energy Delivery LI	GAS	7.125		
00398	01438	Keyspan Energy Delivery NY	GAS	12.092		
00398 Total				100.000		
00399	01437	Keyspan Energy Delivery LI	GAS	37.075	O&M Gas Distribution	New May 2011
00399	01438	Keyspan Energy Delivery NY	GAS	62.925		
00399 Total				100.000		
00542	00004	Nantucket Electric Company	DIST	0.846	Rubber Gloves	Rubber Gloves
00542	00005	Massachusetts Electric	DIST	63.661		
00542	00008	New England Hydro - Trans Corp	INTE	0.584		
00542	00010	New England Power Company	TRAN	4.320		
00542	00041	Granite State Electric Company	DIST	2.831		
00542	00049	Narragansett Electric Company	DIST	27.758		
00542 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00601	00001	National Grid USA	OTH	0.045	Data Center	Data Center
00601	00004	Nantucket Electric Company	DIST	0.329		
00601	00005	Massachusetts Electric	DIST	34.425		
00601	00006	NE Hydro - Trans Electric Co	INTE	0.038		
00601	00008	New England Hydro - Trans Corp	INTE	0.032		
00601	00010	New England Power Company	TRAN	0.767		
00601	00020	New England Electric Trans Co	INTE	0.005		
00601	00036	Niagara Mohawk Power Corp	DIST	40.143		
00601	00036	Niagara Mohawk Power Corp	GAS	7.995		
00601	00036	Niagara Mohawk Power Corp	TRAN	1.058		
00601	00041	Granite State Electric Company	DIST	1.135		
00601	00048	Narragansett Gas Company	GAS	0.888		
00601	00049	Narragansett Electric Company	DIST	13.140		
00601 Total				100.000		
00603	00001	National Grid USA	GAS	-	Reservoir Woods	New August 2009
00603	00001	National Grid USA	BDEV	-		
00603	00001	National Grid USA	OTH	1.963		
00603	00004	Nantucket Electric Company	DIST	0.167		
00603	00005	Massachusetts Electric	DIST	20.395		
00603	00005	Massachusetts Electric	TRAN	-		
00603	00006	NE Hydro - Trans Electric Co	INTE	0.196		
00603	00008	New England Hydro - Trans Corp	INTE	0.082		
00603	00010	New England Power Company	TRAN	7.582		
00603	00020	New England Electric Trans Co	INTE	0.046		
00603	00036	Niagara Mohawk Power Corp	DIST	20.160		
00603	00036	Niagara Mohawk Power Corp	GAS	3.755		
00603	00036	Niagara Mohawk Power Corp	TRAN	3.400		
00603	00041	Granite State Electric Company	DIST	0.584		
00603	00048	Narragansett Gas Company	GAS	3.631		
00603	00049	Narragansett Electric Company	DIST	6.257		
00603	00049	Narragansett Electric Company	TRAN	0.259		
00603	00070	Wayfinder Group Inc.	OTH	0.006		
00603	01401	Boston Gas Company	GAS	6.300		
00603	01403	Colonial Lowell Division	GAS	1.054		
00603	01406	EnergyNorth Company	GAS	0.610		
00603	01434	Keyspan Electric Services, LLC	DIST	8.093		
00603	01435	Keyspan Generation Services, LLC	GEN	1.853		
00603	01436	KeySpan Energy Development Corp.	NREG	0.165		
00603	01437	Keyspan Energy Delivery LI	GAS	4.861		
00603	01438	Keyspan Energy Delivery NY	GAS	7.770		
00603	01444	KeySpan Energy Trading Services, LLC	GEN	0.041		
00603	01446	Keyspan Glenwood Energy Center LLC	GEN	0.060		
00603	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.065		
00603	01459	KeySpan Services Inc.	NREG	0.196		
00603	01460	KeySpan Energy Corp Billing BU	OTH	0.449		
00603	01471	Seneca Upshur Petroleum	NREG	-		
00603 Total				100.000		
00604	00001	National Grid USA	OTH	1.179	Facilities - Building & Grounds	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		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
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		
00604 Total				100.000		
00605	00001	National Grid USA	OTH	0.033	Mid-Range Servers	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	35.076		
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	-		
00605	00095	Metrowest Realty LLC	OTH	0.004		
00605 Total				100.000		
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		
00620 Total				100.000		

Fiscal Year 2013 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00628	00004	Nantucket Electric Company	DIST	0.790	Transportation Supervision - NE	Transportation Supervision - NE only
00628	00005	Massachusetts Electric	DIST	55.869		
00628	00010	New England Power Company	TRAN	1.467		
00628	00041	Granite State Electric Company	DIST	2.709		
00628	00048	Narragansett Gas Company	GAS	20.203		
00628	00049	Narragansett Electric Company	DIST	18.962	Transportation Supervision - NE & NY	Transportation Supervision - NE & NY
00628	Total			100.000		
00629	00004	Nantucket Electric Company	DIST	0.307		
00629	00005	Massachusetts Electric	DIST	21.701		
00629	00010	New England Power Company	TRAN	0.570		
00629	00036	Niagara Mohawk Power Corp	DIST	44.652		
00629	00036	Niagara Mohawk Power Corp	GAS	10.390		
00629	00036	Niagara Mohawk Power Corp	TRAN	6.116		
00629	00041	Granite State Electric Company	DIST	1.052		
00629	00048	Narragansett Gas Company	GAS	7.847		
00629	00049	Narragansett Electric Company	DIST	7.365		
00629	Total			100.000		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
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		
00100 Total				100.000		
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		
00101 Total				100.000		
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		
00102 Total				100.000		
00150	00049	Narragansett Electric Company	DIST	95.000	Operating Co Segment Allocation - Narragansett Electric Transmission & Distribution	
00150	00049	Narragansett Electric Company	TRAN	5.000		
00150 Total				100.000		
00200	00036	Niagara Mohawk Power	GAS	15.267	Gas Distribution Companies - Keyspan & Grid NE & NY	New Bill Pool November 2007 O&M combined with Keyspan Gas only
00200	00048	Narragansett Gas	GAS	10.528		
00200	01401	Boston Gas Company	GAS	22.816		
00200	01402	Essex County Gas Company	GAS	0.966		
00200	01403	Colonial Lowell Division	GAS	4.273		
00200	01406	EnergyNorth Company	GAS	2.111		
00200	01437	Keyspan Energy Delivery LI	GAS	15.778		
00200	01438	Keyspan Energy Delivery NY	GAS	28.261		
00200 Total				100.000		
00201	00004	Nantucket Electric	DIST	0.188	Electric Distribution and Generation - Keyspan & Grid	O&M combined with Keyspan Electric DIST and GEN
00201	00005	Massachusetts Electric	DIST	27.143		
00201	00036	Niagara Mohawk Power	DIST	42.334		
00201	00041	Granite State Electric	DIST	0.474		
00201	00049	Narragansett Electric	DIST	8.283		
00201	01434	Keyspan Electric Services, LLC	DIST	12.813		
00201	01435	Keyspan Generation Services, LLC	GEN	8.432		
00201	01446	Keyspan Glenwood Energy Center LLC	GEN	0.172		
00201	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.161		
00201 Total				100.000		
00202	00004	Nantucket Electric	DIST	0.121	Electric and Gas - No Transmission - Keyspan & Grid	O&M combined with Keyspan electric and gas no transmission
00202	00005	Massachusetts Electric	DIST	17.549		
00202	00036	Niagara Mohawk Power	DIST	27.374		
00202	00036	Niagara Mohawk Power	GAS	5.396		
00202	00041	Granite State Electric	DIST	0.306		
00202	00048	Narragansett Gas	GAS	3.721		
00202	00049	Narragansett Electric	DIST	5.355		
00202	01401	Boston Gas Company	GAS	8.064		
00202	01402	Essex County Gas Company	GAS	0.341		
00202	01403	Colonial Lowell Division	GAS	1.510		
00202	01406	EnergyNorth Company	GAS	0.746		
00202	01434	Keyspan Electric Services, LLC	DIST	8.284		
00202	01435	Keyspan Generation Services, LLC	GEN	5.452		
00202	01437	Keyspan Energy Delivery LI	GAS	5.577		
00202	01438	Keyspan Energy Delivery NY	GAS	9.988		
00202	01446	Keyspan Glenwood Energy Center LLC	GEN	0.112		
00202	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.104		
00202 Total				100.000		
00203	00004	Nantucket Electric Company	DIST	0.206	Electric Distribution Companies - NE, NY & Keyspan	O&M combined with Keyspan Electric DIST only
00203	00005	Massachusetts Electric	DIST	29.750		
00203	00036	Niagara Mohawk Power Corp	DIST	46.403		
00203	00041	Granite State Electric Company	DIST	0.519		
00203	00049	Narragansett Electric Company	DIST	9.078		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00203	01434	Keyspan Electric Services, LLC	DIST	14.044		
00203 Total				100.000		
00229	00004	Nantucket Electric Company	DIST	0.203	Electric & Gas Distribution Companies - NE & NY	O&M Electric and Gas Distribution Companies - NE & NY
00229	00005	Massachusetts Electric	DIST	29.336		
00229	00036	Niagara Mohawk Power Corp	DIST	45.757		
00229	00036	Niagara Mohawk Power Corp	GAS	9.020		
00229	00041	Granite State Electric Company	DIST	0.512		
00229	00048	Narragansett Gas Company	GAS	6.220		
00229	00049	Narragansett Electric Company	DIST	8.952		
00229 Total				100.000		
00230	00004	Nantucket Electric Company	DIST	0.448	Electric & Gas Distribution Companies - NE Only	O&M Electric and Gas Distribution Companies - NE only
00230	00005	Massachusetts Electric	DIST	64.869		
00230	00041	Granite State Electric Company	DIST	1.133		
00230	00048	Narragansett Gas Company	GAS	13.755		
00230	00049	Narragansett Electric Company	DIST	19.795		
00230 Total				100.000		
00231	00004	Nantucket Electric Company	DIST	0.239	Distribution Companies - NE & NY	O&M Electric Distribution Companies - NE & NY
00231	00005	Massachusetts Electric	DIST	34.611		
00231	00036	Niagara Mohawk Power Corp	DIST	53.984		
00231	00041	Granite State Electric Company	DIST	0.604		
00231	00049	Narragansett Electric Company	DIST	10.562		
00231 Total				100.000		
00232	00004	Nantucket Electric Company	DIST	0.520	Distribution Companies - NE	O&M Electric Distribution Companies - NE only
00232	00005	Massachusetts Electric	DIST	75.215		
00232	00041	Granite State Electric Company	DIST	1.313		
00232	00049	Narragansett Electric Company	DIST	22.952		
00232 Total				100.000		
00233	00005	Massachusetts Electric	TRAN	1.444	Transmission - NE & NY	O&M Transmission - NE & NY
00233	00010	New England Power Company	TRAN	33.390		
00233	00036	Niagara Mohawk Power Corp	TRAN	61.173		
00233	00049	Narragansett Electric Company	TRAN	3.993		
00233 Total				100.000		
00234	00005	Massachusetts Electric	TRAN	3.719	Transmission - NE	New May 2011
00234	00010	New England Power Company	TRAN	85.998		
00234	00049	Narragansett Electric Company	TRAN	10.283		
00234 Total				100.000		
00235	00004	Nantucket Electric Company	DIST	0.410	Utility Operating Companies NE	O&M Utility Operating Companies NE
00235	00005	Massachusetts Electric	DIST	59.347		
00235	00010	New England Power Company	TRAN	7.759		
00235	00041	Granite State Electric Company	DIST	1.039		
00235	00048	Narragansett Gas Company	GAS	12.513		
00235	00049	Narragansett Electric Company	DIST	18.932		
00235 Total				100.000		
00236	00004	Nantucket Electric Company	DIST	0.183	Utility Operating Companies NE	O&M Utility Operating Companies - NE & NY
00236	00005	Massachusetts Electric	DIST	26.454		
00236	00010	New England Power Company	TRAN	3.458		
00236	00036	Niagara Mohawk Power Corp	DIST	41.030		
00236	00036	Niagara Mohawk Power Corp	TRAN	6.307		
00236	00036	Niagara Mohawk Power Corp	GAS	8.088		
00236	00041	Granite State Electric Company	DIST	0.463		
00236	00048	Narragansett Gas Company	GAS	5.578		
00236	00049	Narragansett Electric Company	DIST	8.439		
00236 Total				100.000		
00237	00004	Nantucket Electric Company	DIST	0.468		
00237	00005	Massachusetts Electric	DIST	67.835		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00237	00010	New England Power Company	TRAN	8.869		O&M Electric Transmission & Distribution - NE
00237	00041	Granite State Electric Company	DIST	1.188		
00237	00049	Narragansett Electric Company	DIST	21.640		
00237 Total				100.000		
00238	00004	Nantucket Electric Company	DIST	0.211		O&M Electric Transmission & Distribution - NE & NY
00238	00005	Massachusetts Electric	DIST	30.642		
00238	00010	New England Power Company	TRAN	4.006		
00238	00036	Niagara Mohawk Power Corp	DIST	47.525		
00238	00036	Niagara Mohawk Power Corp	TRAN	7.305		O&M combined with Keyspan regulated companies w/GAS
00238	00041	Granite State Electric Company	DIST	0.536		
00238	00049	Narragansett Electric Company	DIST	9.775		
00238 Total				100.000		
00239	00004	Nantucket Electric Company	DIST	0.114		O&M combined with Keyspan regulated companies w/GAS
00239	00005	Massachusetts Electric	DIST	16.477		
00239	00010	New England Power Company	TRAN	2.156		
00239	00036	Niagara Mohawk Power Corp	DIST	25.700		
00239	00036	Niagara Mohawk Power Corp	GAS	5.067		O&M combined with Keyspan regulated companies without GAS
00239	00036	Niagara Mohawk Power Corp	TRAN	3.951		
00239	00041	Granite State Electric Company	DIST	0.288		
00239	00048	Narragansett Gas Company	GAS	3.494		
00239	00049	Narragansett Electric Company	DIST	5.028		
00239	01401	Boston Gas Company	GAS	7.572		
00239	01402	Essex County Gas Company	GAS	0.320		
00239	01403	Colonial Lowell Division	GAS	1.418		
00239	01406	EnergyNorth Company	GAS	0.701		
00239	01434	Keyspan Electric Services, LLC	DIST	7.778		
00239	01435	Keyspan Generation Services, LLC	GEN	5.119		
00239	01437	Keyspan Energy Delivery LI	GAS	5.236		
00239	01438	Keyspan Energy Delivery NY	GAS	9.378		
00239	01446	Keyspan Glenwood Energy Center LLC	GEN	0.105		
00239	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.098		
00239 Total				100.000		
00240	00004	Nantucket Electric Company	DIST	0.170		O&M combined with Keyspan regulated companies without GAS
00240	00005	Massachusetts Electric	DIST	24.662		
00240	00010	New England Power Company	TRAN	3.227		
00240	00036	Niagara Mohawk Power Corp	DIST	38.465		
00240	00036	Niagara Mohawk Power Corp	TRAN	5.913		New May 2011
00240	00041	Granite State Electric Company	DIST	0.431		
00240	00049	Narragansett Electric Company	DIST	7.526		
00240	01434	Keyspan Electric Services, LLC	DIST	11.642		
00240	01435	Keyspan Generation Services, LLC	GEN	7.661		
00240	01446	Keyspan Glenwood Energy Center LLC	GEN	0.157		
00240	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.146		
00240 Total				100.000		
00241	00004	Nantucket Electric Company	DIST	0.131		
00241	00005	Massachusetts Electric	DIST	18.962		
00241	00010	New England Power Company	TRAN	2.481		
00241	00036	Niagara Mohawk Power Corp	TRAN	4.546		
00241	00036	Niagara Mohawk Power Corp	DIST	29.575		
00241	00036	Niagara Mohawk Power Corp	GAS	5.830		
00241	00041	Granite State Electric Company	DIST	0.331		
00241	00048	Narragansett Gas Company	GAS	4.021		
00241	00049	Narragansett Electric Company	DIST	5.786		
00241	01401	Boston Gas Company	GAS	8.713		
00241	01402	Essex County Gas Company	GAS	0.369		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00241	01403	Colonial Lowell Division	GAS	1.632		
00241	01406	EnergyNorth Company	GAS	0.806		
00241	01437	Keyspan Energy Delivery LI	GAS	6.025		
00241	01438	Keyspan Energy Delivery NY	GAS	10.792		
00241 Total				100.000		
00242	00004	Nantucket Electric Company	DIST	0.123		
00242	00005	Massachusetts Electric	DIST	17.868		
00242	00010	New England Power Company	TRAN	2.338		New May 2011
00242	00036	Niagara Mohawk Power Corp	TRAN	4.284		
00242	00036	Niagara Mohawk Power Corp	DIST	27.869		
00242	00036	Niagara Mohawk Power Corp	GAS	5.494		
00242	00041	Granite State Electric Company	DIST	0.312		
00242	00048	Narragansett Gas Company	GAS	3.789		
00242	00049	Narragansett Electric Company	DIST	5.452		
00242	01401	Boston Gas Company	GAS	8.210		
00242	01402	Essex County Gas Company	GAS	0.347		
00242	01403	Colonial Lowell Division	GAS	1.537		
00242	01406	EnergyNorth Company	GAS	0.760		
00242	01435	Keyspan Generation Services, LLC	GEN	5.550		
00242	01437	Keyspan Energy Delivery LI	GAS	5.678		
00242	01438	Keyspan Energy Delivery NY	GAS	10.169		
00242	01446	Keyspan Glenwood Energy Center LLC	GEN	0.114		
00242	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.106		
00242 Total				100.000		
00243	00005	Massachusetts Electric	TRAN	1.111		
00243	00006	NE Hydro - Trans Electric Co	INTE	1.582		
00243	00008	New England Hydro - Trans Corp	INTE	2.044		
00243	00010	New England Power Company	TRAN	26.686		New May 2011
00243	00020	New England Electric Trans Co	INTE	3.122		
00243	00049	Narragansett Electric Company	TRAN	3.071		
00243	01435	Keyspan Generation Services, LLC	GEN	60.975		
00243	01446	Keyspan Glenwood Energy Center LLC	GEN	1.247		
00243	01448	Keyspan Port Jefferson Energy Center LLC	GEN	1.182		
00243 Total				100.000		
00247	00004	Nantucket Electric Company	DIST	0.696		
00247	00005	Massachusetts Electric	DIST	70.224		
00247	00041	Granite State Electric Company	DIST	2.343		
00247	00049	Narragansett Electric Company	DIST	26.737		Customer Accounting Retails # of Customers - NE
00247 Total				100.000		
00253	00004	Nantucket Electric Company	DIST	0.780		
00253	00005	Massachusetts Electric	DIST	72.410		
00253	00041	Granite State Electric Company	DIST	2.550		Budgeted Engineering Distribution O&M
00253	00049	Narragansett Electric Company	DIST	24.260		
00253 Total				100.000		
00256	00004	Nantucket Electric Company	DIST	0.650		
00256	00005	Massachusetts Electric	DIST	55.790		
00256	00010	New England Power Company	TRAN	21.380		Budgeted T&D Supervision
00256	00041	Granite State Electric Company	DIST	2.150		
00256	00049	Narragansett Electric Company	DIST	20.030		
00256 Total				100.000		
00272	00001	National Grid USA	OTH	0.645		
00272	00004	Nantucket Electric Company	DIST	0.221		
00272	00005	Massachusetts Electric	DIST	33.785		
00272	00006	NE Hydro - Trans Electric Co	INTE	0.437		
00272	00008	New England Hydro - Trans Corp	INTE	0.072		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00272	00010	New England Power Company	TRAN	11.870		All Company NE & NY - Service Based
00272	00020	New England Electric Trans Co	INTE	0.076		
00272	00036	Niagara Mohawk Power Corp	DIST	26.329		
00272	00036	Niagara Mohawk Power Corp	TRAN	3.607		
00272	00036	Niagara Mohawk Power Corp	GAS	6.132		
00272	00041	Granite State Electric Company	DIST	1.079		
00272	00048	Narragansett Gas Company	GAS	4.423		
00272	00049	Narragansett Electric Company	DIST	11.324		
00272 Total				100.000		
00282	00001	National Grid USA	OTH	25.000		Other Services - NE & NY
00282	00004	Nantucket Electric Company	DIST	0.137		
00282	00005	Massachusetts Electric	DIST	19.841		
00282	00010	New England Power Company	TRAN	2.594		
00282	00036	Niagara Mohawk Power Corp	DIST	30.773		
00282	00036	Niagara Mohawk Power Corp	TRAN	4.730		
00282	00036	Niagara Mohawk Power Corp	GAS	6.066		
00282	00041	Granite State Electric Company	DIST	0.347		
00282	00048	Narragansett Gas Company	GAS	4.183		
00282	00049	Narragansett Electric Company	DIST	6.329		
00282 Total				100.000		
00297	00005	Massachusetts Electric	DIST	30.996		Shared Telecommunication Expense
00297	00010	New England Power Company	TRAN	56.805		
00297	00041	Granite State Electric Company	DIST	7.379		
00297	00049	Narragansett Electric Company	DIST	4.820		
00297 Total				100.000		
00352	00001	National Grid USA	OTH	0.359	Human Resources - NE	Human Resources - NE - Basis # of Employees
00352	00004	Nantucket Electric Company	DIST	0.401		
00352	00005	Massachusetts Electric	DIST	42.798		
00352	00006	NE Hydro - Trans Electric Co	INTE	0.386		
00352	00008	New England Hydro - Trans Corp	INTE	0.037		
00352	00010	New England Power Company	TRAN	9.245		
00352	00020	New England Electric Trans Co	INTE	0.087		
00352	00036	Niagara Mohawk Power Corp	DIST	14.055		
00352	00036	Niagara Mohawk Power Corp	TRAN	1.925		
00352	00036	Niagara Mohawk Power Corp	GAS	3.273		
00352	00041	Granite State Electric Company	DIST	1.712		Human Resources - NE & NY - Basis # of Employees
00352	00048	Narragansett Gas Company	GAS	10.295		
00352	00049	Narragansett Electric Company	DIST	15.427		
00352 Total				100.000		
00353	00001	National Grid USA	OTH	0.198		
00353	00004	Nantucket Electric Company	DIST	0.221		
00353	00005	Massachusetts Electric	DIST	23.584		
00353	00006	NE Hydro - Trans Electric Co	INTE	0.213		
00353	00008	New England Hydro - Trans Corp	INTE	0.020		
00353	00010	New England Power Company	TRAN	5.095		
00353	00036	Niagara Mohawk Power Corp	DIST	40.550		Keyspan and National Combined number of employees
00353	00036	Niagara Mohawk Power Corp	TRAN	5.555		
00353	00036	Niagara Mohawk Power Corp	GAS	9.444		
00353	00041	Granite State Electric Company	DIST	0.944		
00353	00048	Narragansett Gas Company	GAS	5.674		
00353	00049	Narragansett Electric Company	DIST	8.502		
00353 Total				100.000		
00354	00004	Nantucket Electric Company	DIST	0.147		
00354	00005	Massachusetts Electric	DIST	15.736		
00354	00036	Niagara Mohawk Power Corp	DIST	27.056		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00354	00036	Niagara Mohawk Power Corp	GAS	6.300		
00354	00036	Niagara Mohawk Power Corp	TRAN	3.706		
00354	00041	Granite State Electric Company	DIST	0.630		
00354	00048	Narragansett Gas Company	GAS	3.785		
00354	00049	Narragansett Electric Company	DIST	5.672		
00354	01401	Boston Gas Company	GAS	7.496		
00354	01402	Essex County Gas Company	GAS	0.431		
00354	01403	Colonial Gas Company	GAS	1.436		
00354	01406	EnergyNorth Natural Gas Inc.	GAS	0.709		
00354	01434	KeySpan Electric Services, LLC	DIST	7.487		
00354	01435	KeySpan Generation LLC	GEN	2.578		
00354	01436	KeySpan Energy Development Corp.	NREG	0.280		
00354	01437	KeySpan Gas East Corporation	GAS	5.014		
00354	01438	Brooklyn Union Gas Company	GAS	10.724		
00354	01444	KeySpan Energy Trading Services, LLC	GEN	0.062		
00354	01459	KeySpan Services Inc.	NREG	0.383		
00354	01471	Seneca Upshur Petroleum	NREG	0.368		
00354	Total			100.000		
00355	01401	Boston Gas Company	GAS	20.276		
00355	01402	Essex County Gas Company	GAS	1.167		
00355	01403	Colonial Gas Company	GAS	3.883		
00355	01406	EnergyNorth Natural Gas Inc.	GAS	1.919		
00355	01434	KeySpan Electric Services, LLC	DIST	20.252		
00355	01435	KeySpan Generation LLC	GEN	6.975		
00355	01436	KeySpan Energy Development Corp.	NREG	0.758		
00355	01437	KeySpan Gas East Corporation	GAS	13.563		
00355	01438	Brooklyn Union Gas Company	GAS	29.006		
00355	01444	KeySpan Energy Trading Services, LLC	GEN	0.169		
00355	01459	KeySpan Services Inc.	NREG	1.035		
00355	01471	Seneca Upshur Petroleum	NREG	0.997		
00355	Total			100.000		
00356	00004	Nantucket Electric	DIST	0.664		New June 2009
00356	00005	Massachusetts Electric	DIST	70.930		
00356	00041	Granite State Electric	DIST	2.838		
00356	00049	Narragansett Electric	DIST	25.568		
00356	Total			100.000		
00357	00048	Narragansett Gas	GAS	27.316		
00357	01401	Boston Gas Company	GAS	54.092		New June 2009
00357	01402	Essex County Gas Company	GAS	3.113		
00357	01403	Colonial Gas Company	GAS	10.360		
00357	01406	EnergyNorth Natural Gas Inc.	GAS	5.119		
00357	Total			100.000		
00358	00004	Nantucket Electric Company	DIST	0.578		
00358	00005	Massachusetts Electric	DIST	30.491		
00358	00036	Niagara Mohawk Power Corp	DIST	50.231		Aerial Devices
00358	00036	Niagara Mohawk Power Corp	TRAN	6.850		
00358	00041	Granite State Electric Company	DIST	1.445		
00358	00049	Narragansett Electric Company	DIST	10.405		
00358	Total			100.000		
00375	00001	National Grid USA	OTH	0.237		
00375	00004	Nantucket Electric Company	DIST	0.682		
00375	00005	Massachusetts Electric	DIST	24.579		Supply Chain Management Services
00375	00006	NE Hydro - Trans Electric Co	INTE	2.877		
00375	00008	New England Hydro - Trans Corp	INTE	0.240		
00375	00010	New England Power Company	TRAN	3.990		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00375	00020	New England Electric Trans Co	INTE	0.690		
00375	00021	National Grid Trans Services	TRAN	0.018		
00375	00036	Niagara Mohawk Power Corp	DIST	37.175		
00375	00036	Niagara Mohawk Power Corp	TRAN	5.093		
00375	00036	Niagara Mohawk Power Corp	GAS	8.657		
00375	00041	Granite State Electric Company	DIST	1.190		
00375	00048	Narragansett Gas Company	GAS	4.633		
00375	00049	Narragansett Electric Company	DIST	9.909		
00375	00070	Wayfinder Group Inc.	OTH	0.030		
00375 Total				100.000		
00380	00004	Nantucket Electric Company	DIST	0.181		
00380	00005	Massachusetts Electric	DIST	26.217		
00380	00006	NE Hydro - Trans Electric Co	INTE	0.210		
00380	00008	New England Hydro - Trans Corp	INTE	0.271		
00380	00010	New England Power Company	TRAN	3.427		
00380	00020	New England Electric Trans Co	INTE	0.415		
00380	00021	National Grid Trans Services	TRAN	0.002		
00380	00036	Niagara Mohawk Power Corp	DIST	40.661		
00380	00036	Niagara Mohawk Power Corp	TRAN	6.250		
00380	00036	Niagara Mohawk Power Corp	GAS	8.016		
00380	00041	Granite State Electric Company	DIST	0.459		
00380	00048	Narragansett Gas Company	GAS	5.528		
00380	00049	Narragansett Electric Company	DIST	8.363		
00380 Total				100.000		
00381	00004	Nantucket Electric Company	DIST	0.401		
00381	00005	Massachusetts Electric	DIST	58.166		
00381	00006	NE Hydro - Trans Electric Co	INTE	0.466		
00381	00008	New England Hydro - Trans Corp	INTE	0.802		
00381	00010	New England Power Company	TRAN	7.604		
00381	00020	New England Electric Trans Co	INTE	0.920		
00381	00021	National Grid Trans Services	TRAN	0.005		
00381	00041	Granite State Electric Company	DIST	1.018		
00381	00048	Narragansett Gas Company	GAS	12.264		
00381	00049	Narragansett Electric Company	DIST	18.554		
00381 Total				100.000		
00382	00004	Nantucket Electric Company	DIST	0.113		
00382	00005	Massachusetts Electric	DIST	16.330		
00382	00006	NE Hydro - Trans Electric Co	INTE	0.132		
00382	00008	New England Hydro - Trans Corp	INTE	0.170		
00382	00010	New England Power Company	TRAN	2.137		
00382	00020	New England Electric Trans Co	INTE	0.280		
00382	00021	National Grid Trans Services	BDEV	0.001		
00382	00036	Niagara Mohawk Power Corp	DIST	25.472		
00382	00036	Niagara Mohawk Power Corp	GAS	5.021		
00382	00036	Niagara Mohawk Power Corp	TRAN	3.915		
00382	00041	Granite State Electric Company	DIST	0.285		
00382	00048	Narragansett Gas Company	GAS	3.463		
00382	00049	Narragansett Electric Company	DIST	4.983		
00382	01401	Boston Gas Company	GAS	7.504		
00382	01402	Essex County Gas Company	GAS	0.318		
00382	01403	Colonial Lowell Division	GAS	1.405		
00382	01406	EnergyNorth Company	GAS	0.694		
00382	01434	Keyspan Electric Services, LLC	DIST	7.709		
00382	01435	Keyspan Generation Services, LLC	GEN	5.073		
00382	01437	Keyspan Energy Delivery LI	GAS	5.189		

All Company NE & NY - O&M Based

All Company NE - O&M Based

O&M combined with Keyspan all company spread NG & KS

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00382	01438	Keyspan Energy Delivery NY	GAS	9.294		
00382	01446	Keyspan Glenwood Energy Center LLC	GEN	0.104		
00382	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.097		
00382	01471	Seneca Upshur Petroleum	NREG	0.331		
00382	Total			100.000		
00383	01401	Boston Gas Company	GAS	19.895		
00383	01402	Essex County Gas Company	GAS	0.842		
00383	01403	Colonial Lowell Division	GAS	3.726		
00383	01406	EnergyNorth Company	GAS	1.841		
00383	01434	Keyspan Electric Services, LLC	DIST	20.438		
00383	01435	Keyspan Generation Services, LLC	GEN	13.449		
00383	01437	Keyspan Energy Delivery LI	GAS	13.758		
00383	01438	Keyspan Energy Delivery NY	GAS	24.641		
00383	01446	Keyspan Glenwood Energy Center LLC	GEN	0.275		
00383	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.256		
00383	01459	KeySpan Services Inc.	NREG	0.001		
00383	01471	Seneca Upshur Petroleum	NREG	0.878		
00383	Total			100.000		
00384	01434	Keyspan Electric Services LLC	DIST	59.767		
00384	01437	Keyspan Energy Delivery LI	GAS	40.233		
00384	Total			100.000		
00385	01401	Boston Gas Company	GAS	39.052		
00385	01402	Essex County Gas Company	GAS	1.653		
00385	01403	Colonial Lowell Division	GAS	7.313		
00385	01406	EnergyNorth Company	GAS	3.614		
00385	01438	Keyspan Energy Delivery NY	GAS	48.368		
00385	Total			100.000		
00386	01434	Keyspan Electric Services LLC	DIST	34.736		
00386	01437	Keyspan Energy Delivery LI	GAS	23.383		
00386	01438	Keyspan Energy Delivery NY	GAS	41.881		
00386	Total			100.000		
00387	01401	Boston Gas Company	GAS	23.367		
00387	01402	Essex County Gas Company	GAS	0.989		
00387	01403	Colonial Lowell Division	GAS	4.376		
00387	01406	EnergyNorth Company	GAS	2.162		
00387	01434	Keyspan Electric Services LLC	DIST	24.005		
00387	01437	Keyspan Energy Delivery LI	GAS	16.159		
00387	01438	Keyspan Energy Delivery NY	GAS	28.942		
00387	Total			100.000		
00388	00004	Nantucket Electric	DIST	0.129		
00388	00005	Massachusetts Electric	DIST	18.603		
00388	00036	Niagara Mohawk Power	DIST	29.016		
00388	00036	Niagara Mohawk Power	GAS	5.720		
00388	00041	Granite State Electric	DIST	0.325		
00388	00048	Narragansett Gas	GAS	3.945		
00388	00049	Narragansett Electric	DIST	5.677		
00388	01401	Boston Gas Company	GAS	8.549		
00388	01402	Essex County Gas Company	GAS	0.362		
00388	01403	Colonial Lowell Division	GAS	1.601		
00388	01406	EnergyNorth Company	GAS	0.791		
00388	01434	Keyspan Electric Services LLC	DIST	8.782		
00388	01437	Keyspan Energy Delivery LI	GAS	5.912		
00388	01438	Keyspan Energy Delivery NY	GAS	10.588		
00388	Total			100.000		
00389	00004	Nantucket Electric	DIST	0.322		

O&M combined with Keyspan - All Keyspan companies only

New June 2009

New June 2009

New June 2009

O&M All Keyspan Electric & Gas Distribution Companies

New June 2009

New June 2009

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00389	00005	Massachusetts Electric	DIST	46.533		New June 2009
00389	00041	Granite State Electric	DIST	0.812		
00389	00048	Narragansett Gas	GAS	9.866		
00389	00049	Narragansett Electric	DIST	14.199		
00389	01401	Boston Gas Company	GAS	21.381		
00389	01402	Essex County Gas Company	GAS	0.905		
00389	01403	Colonial Lowell Division	GAS	4.004		
00389	01406	EnergyNorth Company	GAS	1.978		
00389	Total			100.000		
00390	00048	Narragansett Gas	GAS	25.872		New June 2009
00390	01401	Boston Gas Company	GAS	56.068		
00390	01402	Essex County Gas Company	GAS	2.373		
00390	01403	Colonial Lowell Division	GAS	10.499		
00390	01406	EnergyNorth Company	GAS	5.188		
00390	Total			100.000		
00391	00041	Granite State Electric	DIST	29.110		New June 2009
00391	01406	EnergyNorth Company	GAS	70.890		
00391	Total			100.000		
00392	00004	Nantucket Electric	DIST	0.440		New June 2009
00392	00005	Massachusetts Electric	DIST	63.617		
00392	01401	Boston Gas Company	GAS	29.232		
00392	01402	Essex County Gas Company	GAS	1.237		
00392	01403	Colonial Lowell Division	GAS	5.474		
00392	Total			100.000		
00393	01401	Boston Gas Company	GAS	81.328		New June 2009
00393	01402	Essex County Gas Company	GAS	3.442		
00393	01403	Colonial Lowell Division	GAS	15.230		
00393	Total			100.000		
00394	00048	Narragansett Gas	GAS	39.794	O&M RI Electric Transmission, Distribution and RI Gas	New June 2009
00394	00049	Narragansett Electric	TRAN	2.937		
00394	00049	Narragansett Electric	DIST	57.269		
00394	Total			100.000		
00395	00036	Niagara Mohawk Power	GAS	25.744		New June 2009
00395	01437	Keyspan Energy Delivery LI	GAS	26.605		
00395	01438	Keyspan Energy Delivery NY	GAS	47.651		
00395	Total			100.000		
00396	00036	Niagara Mohawk Power	DIST	52.098		New June 2009
00396	00036	Niagara Mohawk Power	GAS	10.270		
00396	00036	Niagara Mohawk Power	TRAN	8.008		
00396	01437	Keyspan Energy Delivery LI	GAS	10.614		
00396	01438	Keyspan Energy Delivery NY	GAS	19.010		
00396	Total			100.000		
00397	01401	Boston Gas Company	GAS	75.636		New November 2009
00397	01402	Essex County Gas Company	GAS	3.201		
00397	01403	Colonial Lowell Division	GAS	14.164		
00397	01406	EnergyNorth Company	GAS	6.999		
00397	Total			100.000		
00398	00004	Nantucket Electric	DIST	0.141		New May 2011
00398	00005	Massachusetts Electric	DIST	20.395		
00398	00036	Niagara Mohawk Power	DIST	31.810		
00398	00036	Niagara Mohawk Power	GAS	6.271		
00398	00041	Granite State Electric	DIST	0.356		
00398	00048	Narragansett Gas	GAS	4.324		
00398	00049	Narragansett Electric	DIST	6.224		
00398	01401	Boston Gas Company	GAS	9.372		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00398	01402	Essex County Gas Company	GAS	0.397		
00398	01403	Colonial Lowell Division	GAS	1.755		
00398	01406	EnergyNorth Company	GAS	0.867		
00398	01437	Keyspan Energy Delivery LI	GAS	6.481		
00398	01438	Keyspan Energy Delivery NY	GAS	11.607		
00398	Total			100.000		
00399	01437	Keyspan Energy Delivery LI	GAS	35.829		New May 2011
00399	01438	Keyspan Energy Delivery NY	GAS	64.171		
00399	Total			100.000		
00542	00004	Nantucket Electric Company	DIST	0.846		Rubber Gloves
00542	00005	Massachusetts Electric	DIST	63.661		
00542	00008	New England Hydro - Trans Corp	INTE	0.584		
00542	00010	New England Power Company	TRAN	4.320		
00542	00041	Granite State Electric Company	DIST	2.831		
00542	00049	Narragansett Electric Company	DIST	27.758		
00542	Total			100.000		
00601	00001	National Grid USA	OTH	0.045		
00601	00004	Nantucket Electric Company	DIST	0.329		
00601	00005	Massachusetts Electric	DIST	34.425		
00601	00006	NE Hydro - Trans Electric Co	INTE	0.038		
00601	00008	New England Hydro - Trans Corp	INTE	0.032		
00601	00010	New England Power Company	TRAN	0.767		
00601	00020	New England Electric Trans Co	INTE	0.005		Data Center
00601	00036	Niagara Mohawk Power Corp	DIST	40.143		
00601	00036	Niagara Mohawk Power Corp	TRAN	1.058		
00601	00036	Niagara Mohawk Power Corp	GAS	7.995		
00601	00041	Granite State Electric Company	DIST	1.135		
00601	00048	Narragansett Gas Company	GAS	0.888		
00601	00049	Narragansett Electric Company	DIST	13.140		
00601	Total			100.000		
00603	00001	National Grid USA	GAS	0.220		New August 2009
00603	00001	National Grid USA	BDEV	0.390		
00603	00001	National Grid USA	OTH	0.224		
00603	00004	Nantucket Electric Company	DIST	0.130		
00603	00005	Massachusetts Electric	DIST	16.003		
00603	00005	Massachusetts Electric	TRAN	0.158		
00603	00006	NE Hydro - Trans Electric Co	INTE	0.024		
00603	00008	New England Hydro - Trans Corp	INTE	0.064		
00603	00010	New England Power Company	TRAN	4.809		
00603	00020	New England Electric Trans Co	INTE	0.002		
00603	00036	Niagara Mohawk Power Corp	DIST	25.254		
00603	00036	Niagara Mohawk Power Corp	TRAN	6.762		
00603	00036	Niagara Mohawk Power Corp	GAS	3.993		
00603	00041	Granite State Electric Company	DIST	0.454		
00603	00048	Narragansett Gas Company	GAS	2.951		
00603	00049	Narragansett Electric Company	DIST	5.466		
00603	00049	Narragansett Electric Company	TRAN	0.418		
00603	01401	Boston Gas Company	GAS	6.488		
00603	01403	Colonial Lowell Division	GAS	1.088		
00603	01406	EnergyNorth Company	GAS	0.582		
00603	01434	Keyspan Electric Services, LLC	DIST	8.456		
00603	01435	Keyspan Generation Services, LLC	GEN	1.451		
00603	01436	KeySpan Energy Development Corp.	NREG	0.014		
00603	01437	Keyspan Energy Delivery LI	GAS	4.895		
00603	01438	Keyspan Energy Delivery NY	GAS	9.563		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00603	01444	KeySpan Energy Trading Services, LLC	GEN	0.006	Facilities - Building & Grounds	Facilities - Building & Grounds
00603	01446	Keyspan Glenwood Energy Center LLC	GEN	0.024		
00603	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.024		
00603	01459	KeySpan Services Inc.	NREG	0.003		
00603	01471	Seneca Upshur Petroleum	NREG	0.084		
00603 Total				100.000		
00604	00001	National Grid USA	OTH	1.179		
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	TRAN	2.838		
00604	00036	Niagara Mohawk Power Corp	GAS	4.825		
00604	00041	Granite State Electric Company	DIST	1.311	Mid-Range Servers	Mid-Range Servers
00604	00048	Narragansett Gas Company	GAS	3.606		
00604	00049	Narragansett Electric Company	DIST	11.271		
00604	00070	Wayfinder Group Inc.	OTH	0.024		
00604 Total				100.000		
00605	00001	National Grid USA	OTH	0.033		
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	TRAN	4.805		
00605	00036	Niagara Mohawk Power Corp	GAS	8.168		
00605	00041	Granite State Electric Company	DIST	0.927	Transportation Supervision - NE only	Transportation Supervision - NE only
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		
00605 Total				100.000		
00620	00004	Nantucket Electric Company	DIST	1.270		
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		
00620 Total				100.000		
00628	00004	Nantucket Electric Company	DIST	0.686		
00628	00005	Massachusetts Electric	DIST	55.855		
00628	00010	New England Power Company	TRAN	1.424		
00628	00041	Granite State Electric Company	DIST	2.584		
00628	00048	Narragansett Gas Company	GAS	20.411		
00628	00049	Narragansett Electric Company	DIST	19.040		
00628 Total				100.000		
00629	00004	Nantucket Electric Company	DIST	0.265		

Fiscal Year 2012 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	Percent	Comments	Notes
00629	00005	Massachusetts Electric	DIST	21.586		
00629	00010	New England Power Company	TRAN	0.550		
00629	00036	Niagara Mohawk Power Corp	DIST	44.783		Transportation Supervision - NE & NY
00629	00036	Niagara Mohawk Power Corp	TRAN	6.135		
00629	00036	Niagara Mohawk Power Corp	GAS	10.436		
00629	00041	Granite State Electric Company	DIST	0.999		
00629	00048	Narragansett Gas Company	GAS	7.888		
00629	00049	Narragansett Electric Company	DIST	7.358		
00629 Total				100.000		
00700	00004	Nantucket Electric Company	DIST	0.132		New February 2011
00700	00005	Massachusetts Electric	DIST	18.618		
00700	00036	Niagara Mohawk Power Corp	DIST	29.633		
00700	00036	Niagara Mohawk Power Corp	GAS	6.089		IN 2834-Mail Bar Code
00700	00041	Granite State Electric Company	DIST	0.506		
00700	00049	Narragansett Electric Company	DIST	6.169		
00700	01401	Boston Gas Company	GAS	8.965		
00700	01402	Essex County Gas Company	GAS	0.353		
00700	01403	Colonial Lowell Division	GAS	1.126		
00700	01406	EnergyNorth Company	GAS	0.960		
00700	01434	Keyspan Electric Services, LLC	DIST	8.662		
00700	01437	Keyspan Energy Delivery LI	GAS	6.410		
00700	01438	Keyspan Energy Delivery NY	GAS	12.397		
00700 Total				100.000		
00701	00004	Nantucket Electric Company	DIST	0.123		New February 2011
00701	00005	Massachusetts Electric	DIST	17.340		
00701	00010	New England Power Company	TRAN	2.297		
00701	00036	Niagara Mohawk Power Corp	DIST	25.036		1242D-MTA Integ Strategic Plan
00701	00036	Niagara Mohawk Power Corp	GAS	4.927		
00701	00036	Niagara Mohawk Power Corp	TRAN	3.288		
00701	00041	Granite State Electric Company	DIST	0.472		
00701	00048	Narragansett Gas Company	GAS	4.563		
00701	00049	Narragansett Electric Company	DIST	5.746		
00701	01401	Boston Gas Company	GAS	8.350		
00701	01402	Essex County Gas Company	GAS	0.329		
00701	01403	Colonial Lowell Division	GAS	1.049		
00701	01406	EnergyNorth Company	GAS	0.894		
00701	01434	Keyspan Electric Services, LLC	DIST	8.068		
00701	01437	Keyspan Energy Delivery LI	GAS	5.971		
00701	01438	Keyspan Energy Delivery NY	GAS	11.547		
00701 Total				100.000		
00702	00048	Narragansett Gas Company	GAS	13.952		New February 2011
00702	01401	Boston Gas Company	GAS	25.532		
00702	01402	Essex County Gas Company	GAS	1.007		
00702	01403	Colonial Lowell Division	GAS	3.208		
00702	01406	EnergyNorth Company	GAS	2.735		IN 1685-Fortis Upgrade
00702	01437	Keyspan Energy Delivery LI	GAS	18.257		
00702	01438	Keyspan Energy Delivery NY	GAS	35.309		
00702 Total				100.000		

Fiscal Year 2011 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00200	00036	Niagara Mohawk Power	GAS	13.092%	13.066%	0.026%	O&M combined with Keyspan Gas only
00200	00048	Narragansett Gas	GAS	12.125%	10.031%	2.095%	
00200	01401	Boston Gas Company	GAS	22.189%	21.213%	0.976%	
00200	01402	Essex County Gas Company	GAS	0.875%	0.804%	0.071%	
00200	01403	Colonial Lowell Division	GAS	2.788%	3.619%	-0.831%	
00200	01406	EnergyNorth Company	GAS	2.377%	1.946%	0.431%	
00200	01437	Keyspan Energy Delivery LI	GAS	15.867%	16.718%	-0.851%	
00200	01438	Keyspan Energy Delivery NY	GAS	30.686%	32.603%	-1.917%	
00200 Total				100.000%	100.000%	0.000%	
00201	00004	Nantucket Electric	DIST	0.196%	0.212%	-0.016%	O&M combined with Keyspan Electric DIST and GEN
00201	00005	Massachusetts Electric	DIST	27.563%	26.612%	0.951%	
00201	00036	Niagara Mohawk Power	DIST	39.796%	40.682%	-0.886%	
00201	00041	Granite State Electric	DIST	0.750%	0.759%	-0.009%	
00201	00049	Narragansett Electric	DIST	9.133%	9.085%	0.048%	
00201	01434	Keyspan Electric Services LLC	DIST	12.824%	13.720%	-0.897%	
00201	01435	Keyspan Generation Services LLC	GEN	9.395%	8.561%	0.834%	
00201	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00201	01446	Keyspan Glenwood Energy Center L	GEN	0.164%	0.181%	-0.017%	
00201	01448	Keyspan Port Jefferson Energy Cent	GEN	0.180%	0.188%	-0.008%	
00201	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00201 Total				100.000%	100.000%	0.000%	
00202	00004	Nantucket Electric	DIST	0.122%	0.133%	-0.010%	O&M combined with Keyspan electric and gas no transmission
00202	00005	Massachusetts Electric	D / T	17.247%	16.696%	0.551%	
00202	00036	Niagara Mohawk Power	DIST	24.902%	25.524%	-0.622%	
00202	00036	Niagara Mohawk Power	GAS	4.900%	4.868%	0.032%	
00202	00041	Granite State Electric	D / T	0.469%	0.476%	-0.007%	
00202	00048	Narragansett Gas	GAS	4.538%	3.737%	0.801%	
00202	00049	Narragansett Electric	D / T	5.715%	5.700%	0.015%	
00202	01401	Boston Gas Company	GAS	8.305%	7.904%	0.400%	
00202	01402	Essex County Gas Company	GAS	0.327%	0.300%	0.028%	
00202	01403	Colonial Lowell Division	GAS	1.044%	1.349%	-0.305%	
00202	01406	EnergyNorth Company	GAS	0.890%	0.725%	0.165%	

Fiscal Year 2011 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00202	01434	Keyspan Electric Services LLC	DIST	8.024%	8.608%	-0.584%	
00202	01435	Keyspan Generation Services LLC	GEN	5.879%	5.371%	0.508%	
00202	01437	Keyspan Energy Delivery LI	GAS	5.938%	6.229%	-0.291%	
00202	01438	Keyspan Energy Delivery NY	GAS	11.484%	12.148%	-0.664%	
00202	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00202	01446	Keyspan Glenwood Energy Center L	GEN	0.103%	0.114%	-0.011%	
00202	01448	Keyspan Port Jefferson Energy Cent	GEN	0.113%	0.118%	-0.005%	
00202	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00202 Total				100.000%	100.000%	0.000%	
00203	00004	Nantucket Electric	DIST	0.217%	0.232%	-0.016%	O&M combined with Keyspan Electric DIST only
00203	00005	Massachusetts Electric	DIST	30.537%	29.221%	1.315%	
00203	00036	Niagara Mohawk Power	DIST	44.090%	44.671%	-0.581%	
00203	00041	Granite State Electric	DIST	0.831%	0.833%	-0.003%	
00203	00049	Narragansett Electric	DIST	10.118%	9.976%	0.142%	
00203	01434	Keyspan Electric Services LLC	DIST	14.208%	15.066%	-0.858%	
00203 Total				100.000%	100.000%	0.000%	
00229	00004	Nantucket Electric Company	DIST	0.211%	0.232%	-0.021%	O&M Electric and Gas Distribution Companies - NE & NY
00229	00005	Massachusetts Electric	DIST	29.792%	29.223%	0.569%	
00229	00036	Niagara Mohawk Power Corp	DIST	42.727%	44.152%	-1.425%	
00229	00036	Niagara Mohawk Power Corp	GAS	8.751%	9.043%	-0.292%	
00229	00041	Granite State Electric Company	DIST	0.810%	0.833%	-0.023%	
00229	00048	Narragansett Gas Company	GAS	7.839%	6.541%	1.298%	
00229	00049	Narragansett Electric Company	DIST	9.871%	9.976%	-0.105%	
00229 Total				100.001%	100.000%	0.001%	
00230	00004	Nantucket Electric Company	DIST	0.436%	0.497%	-0.061%	O&M Electric and Gas Distribution Companies - NE only
00230	00005	Massachusetts Electric	DIST	61.396%	62.433%	-1.037%	
00230	00041	Granite State Electric Company	DIST	1.670%	1.780%	-0.110%	
00230	00048	Narragansett Gas Company	GAS	16.155%	13.976%	2.179%	
00230	00049	Narragansett Electric Company	DIST	20.344%	21.314%	-0.970%	
00230 Total				100.001%	100.000%	0.001%	
00231	00004	Nantucket Electric Company	DIST	0.253%	0.274%	-0.021%	O&M Electric Distribution Companies - NE & NY
00231	00005	Massachusetts Electric	DIST	35.594%	34.405%	1.189%	

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Niagara Mohawk Power Corporation
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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00231	00036	Niagara Mohawk Power Corp	DIST	51.392%	52.595%	-1.203%	
00231	00041	Granite State Electric Company	DIST	0.968%	0.981%	-0.013%	
00231	00049	Narragansett Electric Company	DIST	11.794%	11.745%	0.049%	
00231 Total				100.001%	100.000%	0.001%	
00232	00004	Nantucket Electric Company	DIST	0.519%	0.577%	-0.058%	O&M Electric Distribution Companies - NE only
00232	00005	Massachusetts Electric	DIST	73.227%	72.577%	0.650%	
00232	00041	Granite State Electric Company	DIST	1.992%	2.069%	-0.077%	
00232	00049	Narragansett Electric Company	DIST	24.263%	24.777%	-0.514%	
00232 Total				100.001%	100.000%	0.001%	
00233	00005	Massachusetts Electric	TRAN	2.387%	1.500%	0.887%	O&M Transmission - NE & NY
00233	00010	New England Power Company	TRAN	37.747%	40.510%	-2.763%	
00233	00036	Niagara Mohawk Power Corp	TRAN	54.026%	54.013%	0.013%	
00233	00049	Narragansett Electric Company	TRAN	5.841%	3.977%	1.864%	
00233 Total				100.001%	100.000%	0.001%	
00235	00004	Nantucket Electric Company	DIST	0.403%	0.448%	-0.045%	O&M Utility Operating Companies NE
00235	00005	Massachusetts Electric	DIST	56.294%	56.612%	-0.318%	
00235	00010	New England Power Company	TRAN	7.426%	8.647%	-1.222%	
00235	00041	Granite State Electric Company	DIST	1.545%	1.626%	-0.081%	
00235	00048	Narragansett Gas Company	GAS	14.689%	12.601%	2.088%	
00235	00049	Narragansett Electric Company	DIST	19.642%	20.065%	-0.423%	
00235 Total				100.000%	100.000%	0.000%	
00236	00004	Nantucket Electric Company	DIST	0.195%	0.209%	-0.015%	O&M Utility Operating Companies - NE & NY
00236	00005	Massachusetts Electric	DIST	27.189%	26.457%	0.731%	
00236	00010	New England Power Company	TRAN	3.586%	4.041%	-0.455%	
00236	00036	Niagara Mohawk Power Corp	DIST	37.743%	38.884%	-1.141%	
00236	00036	Niagara Mohawk Power Corp	TRAN	5.170%	5.327%	-0.156%	
00236	00036	Niagara Mohawk Power Corp	GAS	8.789%	9.055%	-0.266%	
00236	00041	Granite State Electric Company	DIST	0.746%	0.760%	-0.014%	
00236	00048	Narragansett Gas Company	GAS	7.095%	5.889%	1.205%	
00236	00049	Narragansett Electric Company	DIST	9.487%	9.377%	0.109%	
00236 Total				100.000%	100.000%	0.000%	
00237	00004	Nantucket Electric Company	DIST	0.473%	0.513%	-0.040%	O&M Electric Transmission &

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Niagara Mohawk Power Corporation
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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00237	00005	Massachusetts Electric	DIST	65.987%	64.774%	1.213%	Distribution - NE
00237	00010	New England Power Company	TRAN	8.704%	9.894%	-1.190%	
00237	00041	Granite State Electric Company	DIST	1.811%	1.861%	-0.050%	
00237	00049	Narragansett Electric Company	DIST	23.024%	22.958%	0.067%	
00237 Total				100.000%	100.000%	0.000%	
00238	00004	Nantucket Electric Company	DIST	0.219%	0.232%	-0.014%	O&M Electric Transmission & Distribution - NE & NY
00238	00005	Massachusetts Electric	DIST	30.523%	29.356%	1.166%	
00238	00010	New England Power Company	TRAN	4.026%	4.484%	-0.458%	
00238	00036	Niagara Mohawk Power Corp	DIST	47.295%	48.118%	-0.823%	
00238	00036	Niagara Mohawk Power Corp	TRAN	6.449%	6.561%	-0.112%	
00238	00041	Granite State Electric Company	DIST	0.838%	0.843%	-0.006%	
00238	00049	Narragansett Electric Company	DIST	10.650%	10.405%	0.245%	
00238 Total				100.000%	100.000%	0.000%	
00239	00004	Nantucket Electric	DIST	0.116%	0.125%	-0.009%	O&M combined with Keyspan regulated companies w/GAS
00239	00005	Massachusetts Electric	D / T	16.339%	15.755%	0.584%	
00239	00010	New England Power	TRAN	2.165%	2.415%	-0.250%	
00239	00036	Niagara Mohawk Power	DIST	23.591%	24.086%	-0.494%	
00239	00036	Niagara Mohawk Power	GAS	4.642%	4.594%	0.048%	
00239	00036	Niagara Mohawk Power	TRAN	3.098%	3.220%	-0.121%	
00239	00041	Granite State Electric	D / T	0.444%	0.449%	-0.005%	
00239	00048	Narragansett Gas	GAS	4.299%	3.527%	0.772%	
00239	00049	Narragansett Electric	D / T	5.414%	5.379%	0.035%	
00239	01401	Boston Gas Company	GAS	7.867%	7.459%	0.409%	
00239	01402	Essex County Gas Company	GAS	0.310%	0.283%	0.028%	
00239	01403	Colonial Lowell Division	GAS	0.989%	1.273%	-0.284%	
00239	01406	EnergyNorth Company	GAS	0.843%	0.684%	0.159%	
00239	01434	Keyspan Electric Services LLC	DIST	7.602%	8.123%	-0.521%	
00239	01435	Keyspan Generation Services LLC	GEN	5.570%	5.069%	0.501%	
00239	01437	Keyspan Energy Delivery LI	GAS	5.626%	5.878%	-0.252%	
00239	01438	Keyspan Energy Delivery NY	GAS	10.880%	11.464%	-0.583%	
00239	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00239	01446	Keyspan Glenwood Energy Center LI	GEN	0.097%	0.107%	-0.010%	

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Niagara Mohawk Power Corporation
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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00239	01448	Keyspan Port Jefferson Energy Cent	GEN	0.107%	0.111%	-0.004%	O&M combined with Keyspan regulated companies without GAS
00239	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00239 Total				100.000%	100.000%	0.000%	
00240	00004	Nantucket Electric	DIST	0.180%	0.193%	-0.014%	
00240	00005	Massachusetts Electric	D / T	25.315%	24.299%	1.016%	
00240	00010	New England Power	TRAN	3.354%	3.724%	-0.371%	
00240	00036	Niagara Mohawk Power	DIST	36.551%	37.147%	-0.596%	
00240	00036	Niagara Mohawk Power	TRAN	4.800%	4.966%	-0.165%	
00240	00041	Granite State Electric	D / T	0.689%	0.693%	-0.004%	
00240	00049	Narragansett Electric	D / T	8.388%	8.296%	0.093%	
00240	01434	Keyspan Electric Services LLC	DIST	11.778%	12.528%	-0.750%	
00240	01435	Keyspan Generation Services LLC	GEN	8.629%	7.817%	0.812%	
00240	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00240	01446	Keyspan Glenwood Energy Center L	GEN	0.151%	0.166%	-0.015%	
00240	01448	Keyspan Port Jefferson Energy Cent	GEN	0.166%	0.172%	-0.006%	
00240	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00240 Total				100.000%	100.000%	0.000%	
00247	00004	Nantucket Electric Company	DIST	0.697%	0.699%	-0.002%	Customer Accounting Retails NE
00247	00005	Massachusetts Electric	DIST	70.224%	70.172%	0.052%	
00247	00041	Granite State Electric Company	DIST	2.343%	2.344%	-0.001%	
00247	00049	Narragansett Electric Company	DIST	26.737%	26.785%	-0.048%	
00247 Total				100.001%	100.000%	0.001%	
00253	00004	Nantucket Electric Company	DIST	0.780%	0.780%	0.000%	Budgeted Engineering Distribution O&M
00253	00005	Massachusetts Electric	DIST	72.410%	72.410%	0.000%	
00253	00041	Granite State Electric Company	DIST	2.550%	2.550%	0.000%	
00253	00049	Narragansett Electric Company	DIST	24.260%	24.260%	0.000%	
00253 Total				100.000%	100.000%	0.000%	
00256	00004	Nantucket Electric Company	DIST	0.650%	0.650%	0.000%	Budgeted T&D Supervision
00256	00005	Massachusetts Electric	DIST	55.790%	55.790%	0.000%	
00256	00010	New England Power Company	TRAN	21.380%	21.380%	0.000%	
00256	00041	Granite State Electric Company	DIST	2.150%	2.150%	0.000%	
00256	00049	Narragansett Electric Company	DIST	20.030%	20.030%	0.000%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00256 Total				100.000%	100.000%	0.000%	
00272	00001	National Grid USA	OTH	1.233%	1.233%	0.000%	All Company NE & NY - Service Based
00272	00004	Nantucket Electric Company	DIST	0.281%	0.281%	0.000%	
00272	00005	Massachusetts Electric	DIST	33.813%	33.813%	0.000%	
00272	00006	NE Hydro - Trans Electric Co	INTE	0.566%	0.566%	0.000%	
00272	00008	New England Hydro - Trans Corp	INTE	0.139%	0.139%	0.000%	
00272	00010	New England Power Company	TRAN	11.126%	11.126%	0.000%	
00272	00020	New England Electric Trans Co	INTE	0.081%	0.081%	0.000%	
00272	00021	National Grid Trans Services	OTH	0.000%	0.000%	0.000%	
00272	00036	Niagara Mohawk Power Corp	DIST	23.895%	23.895%	0.000%	
00272	00036	Niagara Mohawk Power Corp	TRAN	3.273%	3.273%	0.000%	
00272	00036	Niagara Mohawk Power Corp	GAS	5.565%	5.565%	0.000%	
00272	00037	Opinac	OTH	0.000%	0.000%	0.000%	
00272	00041	Granite State Electric Company	DIST	1.232%	1.232%	0.000%	
00272	00048	Narragansett Gas Company	GAS	4.862%	4.862%	0.000%	
00272	00049	Narragansett Electric Company	DIST	13.929%	13.929%	0.000%	
00272	00070	Wayfinder Group Inc.	OTH	0.000%	0.000%	0.000%	
00272	00071	Valley Appliance & Merchandise	OTH	0.002%	0.002%	0.000%	
00272	00082	Grid America Holdings	OTH	0.000%	0.000%	0.000%	
00272	00085	NEES Energy, Inc.	OTH	0.001%	0.001%	0.000%	
00272	00086	EUA Energy Investment	OTH	0.001%	0.001%	0.000%	
00272	00095	Metrowest Realty LLC	OTH	0.001%	0.001%	0.000%	
00272 Total				100.000%	100.000%	0.000%	
00282	00001	National Grid USA	OTH	25.000%	25.000%	0.000%	Other Services - NE & NY
00282	00004	Nantucket Electric Company	DIST	0.146%	0.157%	-0.011%	
00282	00005	Massachusetts Electric	DIST	20.391%	19.843%	0.548%	
00282	00010	New England Power Company	TRAN	2.690%	3.031%	-0.341%	
00282	00036	Niagara Mohawk Power Corp	DIST	28.307%	29.163%	-0.856%	
00282	00036	Niagara Mohawk Power Corp	TRAN	3.878%	3.995%	-0.117%	
00282	00036	Niagara Mohawk Power Corp	GAS	6.592%	6.791%	-0.199%	
00282	00041	Granite State Electric Company	DIST	0.560%	0.570%	-0.010%	
00282	00048	Narragansett Gas Company	GAS	5.321%	4.417%	0.904%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00282	00049	Narragansett Electric Company	DIST	7.115%	7.033%	0.082%	
00282 Total				100.000%	100.000%	0.000%	
00297	00005	Massachusetts Electric	DIST	26.049%	26.139%	-0.090%	Shared Telecommunication Expense
00297	00010	New England Power Company	TRAN	60.908%	60.477%	0.431%	
00297	00041	Granite State Electric Company	DIST	7.864%	7.991%	-0.127%	
00297	00049	Narragansett Electric Company	DIST	5.180%	5.393%	-0.213%	
00297 Total				100.001%	100.000%	0.001%	
00352	00001	National Grid USA	OTH	0.269%	0.869%	-0.600%	Human Resources - NE
00352	00004	Nantucket Electric Company	DIST	0.438%	0.471%	-0.033%	
00352	00005	Massachusetts Electric	DIST	41.901%	44.278%	-2.377%	
00352	00006	NE Hydro - Trans Electric Co	INTE	0.420%	0.420%	0.000%	
00352	00008	New England Hydro - Trans Corp	INTE	0.145%	0.045%	0.100%	
00352	00010	New England Power Company	TRAN	9.740%	7.040%	2.700%	
00352	00020	New England Electric Trans Co	INTE	0.035%	0.035%	0.000%	
00352	00036	Niagara Mohawk Power Corp	DIST	14.030%	12.497%	1.533%	
00352	00036	Niagara Mohawk Power Corp	TRAN	1.922%	1.712%	0.210%	
00352	00036	Niagara Mohawk Power Corp	GAS	3.267%	2.910%	0.357%	
00352	00041	Granite State Electric Company	DIST	1.412%	1.552%	-0.140%	
00352	00048	Narragansett Gas Company	GAS	10.226%	10.974%	-0.748%	
00352	00049	Narragansett Electric Company	DIST	16.192%	17.197%	-1.005%	
00352	00070	Wayfinder Group Inc.	OTH	0.000%	0.000%	0.000%	
00352 Total				99.997%	100.000%	-0.003%	
00353	00001	National Grid USA	OTH	0.190%	0.470%	-0.280%	Human Resources - NE & NY
00353	00004	Nantucket Electric Company	DIST	0.250%	0.250%	0.000%	
00353	00005	Massachusetts Electric	DIST	23.580%	23.870%	-0.290%	
00353	00006	NE Hydro - Trans Electric Co	INTE	0.240%	0.230%	0.010%	
00353	00008	New England Hydro - Trans Corp	INTE	0.040%	0.020%	0.020%	
00353	00010	New England Power Company	TRAN	5.480%	3.790%	1.690%	
00353	00020	New England Electric Trans Co	INTE	0.030%	0.020%	0.010%	
00353	00036	Niagara Mohawk Power Corp	DIST	39.858%	40.398%	-0.540%	
00353	00036	Niagara Mohawk Power Corp	TRAN	5.460%	5.534%	-0.074%	
00353	00036	Niagara Mohawk Power Corp	GAS	9.282%	9.408%	-0.126%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00353	00041	Granite State Electric Company	DIST	0.800%	0.830%	-0.030%	
00353	00048	Narragansett Gas Company	GAS	5.730%	5.910%	-0.180%	
00353	00049	Narragansett Electric Company	DIST	9.090%	9.270%	-0.180%	
00353	00070	Wayfinder Group Inc.	OTH	0.000%	0.000%	0.000%	
00353 Total				100.030%	100.000%	0.030%	
00354	00004	Nantucket Electric	DIST	0.159%	0.158%	0.001%	Keyspan and National Combined number of employees
00354	00005	Massachusetts Electric	D / T	11.889%	12.502%	-0.613%	
00354	00036	Niagara Mohawk	DIST	28.020%	27.784%	0.236%	
00354	00036	Niagara Mohawk	GAS	6.525%	6.470%	0.055%	
00354	00036	Niagara Mohawk	TRAN	3.838%	3.806%	0.032%	
00354	00041	Granite State Electric	D / T	0.347%	0.375%	-0.028%	
00354	00048	Narragansett Gas	GAS	3.884%	3.750%	0.134%	
00354	00049	Narragansett Electric	D / T	4.320%	4.302%	0.017%	
00354	01401	Boston Gas Company	GAS	8.362%	8.328%	0.034%	
00354	01403	Colonial Gas Company	GAS	1.585%	1.579%	0.006%	
00354	01406	EnergyNorth Natural Gas Inc.	GAS	0.812%	0.809%	0.003%	
00354	01434	KeySpan Electric Services, LLC	DIST	8.768%	8.733%	0.035%	
00354	01435	KeySpan Generation LLC	GEN	3.250%	3.237%	0.013%	
00354	01436	KeySpan Energy Development Corp.	OTH	0.030%	0.030%	0.000%	
00354	01437	Keyspan Energy Delivery LI	GAS	5.965%	5.940%	0.024%	
00354	01438	Keyspan Energy Delivery NY	GAS	11.820%	11.772%	0.048%	
00354	01442	KeySpan Ravenswood Services Corp.	GEN	0.000%	0.000%	0.000%	
00354	01444	KeySpan Energy Trading Services, L	OTH	0.069%	0.069%	0.000%	
00354	01458	KeySpan Energy Supply LLC	GEN	0.000%	0.000%	0.000%	
00354	01459	KeySpan Services Inc.	OTH	0.020%	0.020%	0.000%	
00354	01471	Seneca Upshur Petroleum	OTH	0.337%	0.336%	0.001%	
00354 Total				100.000%	100.000%	0.000%	
00355	01401	Boston Gas Company	GAS	20.708%	20.386%	0.321%	Keyspan number of employees
00355	01403	Colonial Gas Company	GAS	4.110%	3.865%	0.245%	
00355	01406	EnergyNorth Natural Gas Inc.	GAS	1.941%	1.981%	-0.040%	
00355	01434	KeySpan Electric Services, LLC	DIST	20.685%	21.377%	-0.692%	
00355	01435	KeySpan Generation LLC	GEN	7.466%	7.923%	-0.457%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00355	01436	KeySpan Energy Development Corp.	OTH	0.434%	0.072%	0.361%	
00355	01437	KeySpan Gas East Corporation	GAS	13.562%	14.541%	-0.979%	
00355	01438	Brooklyn Union Gas Company	GAS	28.744%	28.816%	-0.072%	
00355	01442	KeySpan Ravenswood Services Corp.	GEN	0.000%	0.000%	0.000%	
00355	01444	KeySpan Energy Trading Services, LLC	OTH	0.160%	0.169%	-0.009%	
00355	01458	KeySpan Energy Supply LLC	GEN	0.000%	0.000%	0.000%	
00355	01459	KeySpan Services Inc.	OTH	1.142%	0.048%	1.093%	
00355	01471	Seneca Upshur Petroleum	OTH	1.050%	0.821%	0.229%	
00355 Total				100.000%	100.000%	0.000%	
00356	00004	Nantucket Electric	DIST	0.873%	0.722%	0.151%	Electric Distribution NE number of employees
00356	00005	Massachusetts Electric	DIST	69.688%	69.723%	-0.035%	
00356	00041	Granite State Electric	DIST	2.352%	2.479%	-0.127%	
00356	00049	Narragansett Electric	DIST	27.088%	27.076%	0.011%	
00356 Total				100.000%	100.000%	0.000%	
00357	00048	Narragansett Gas	GAS	26.522%	25.921%	0.601%	Gas NE number of employees
00357	01401	Boston Gas Company	GAS	57.104%	57.572%	-0.467%	
00357	01403	Colonial Gas Company	GAS	10.825%	10.914%	-0.089%	
00357	01406	EnergyNorth Natural Gas Inc.	GAS	5.548%	5.593%	-0.045%	
00357 Total				100.000%	100.000%	0.000%	
00358	00001	National Grid USA	OTH	0.000%	0.000%	0.000%	Aerial Devices
00358	00004	Nantucket Electric Company	DIST	0.578%	0.578%	0.000%	
00358	00005	Massachusetts Electric	DIST	30.491%	30.491%	0.000%	
00358	00036	Niagara Mohawk Power Corp	DIST	50.231%	50.231%	0.000%	
00358	00036	Niagara Mohawk Power Corp	TRAN	6.850%	6.850%	0.000%	
00358	00041	Granite State Electric Company	DIST	1.445%	1.445%	0.000%	
00358	00049	Narragansett Electric Company	DIST	10.405%	10.405%	0.000%	
00358 Total				100.000%	100.000%	0.000%	
00375	00001	National Grid USA	OTH	0.237%	0.237%	0.000%	Supply Chain Management Services
00375	00004	Nantucket Electric Company	DIST	0.682%	0.682%	0.000%	
00375	00005	Massachusetts Electric	DIST	24.575%	24.575%	0.000%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00375	00006	NE Hydro - Trans Electric Co	INTE	2.876%	2.876%	0.000%	
00375	00008	New England Hydro - Trans Corp	INTE	0.240%	0.240%	0.000%	
00375	00010	New England Power Company	TRAN	3.990%	3.990%	0.000%	
00375	00020	New England Electric Trans Co	INTE	0.690%	0.690%	0.000%	
00375	00021	National Grid Trans Services	TRAN	0.018%	0.018%	0.000%	
00375	00036	Niagara Mohawk Power Corp	DIST	37.171%	37.171%	0.000%	
00375	00036	Niagara Mohawk Power Corp	TRAN	5.092%	5.092%	0.000%	
00375	00036	Niagara Mohawk Power Corp	GAS	8.656%	8.656%	0.000%	
00375	00041	Granite State Electric Company	DIST	1.189%	1.189%	0.000%	
00375	00048	Narragansett Gas Company	GAS	4.632%	4.632%	0.000%	
00375	00049	Narragansett Electric Company	DIST	9.907%	9.907%	0.000%	
00375	00070	Wayfinder Group Inc.	OTH	0.030%	0.030%	0.000%	
00375	00085	NEES Energy, Inc.	OTH	0.007%	0.007%	0.000%	
00375	00086	EUA Energy Investment	OTH	0.004%	0.004%	0.000%	
00375	00095	Metrowest Realty LLC	OTH	0.004%	0.004%	0.000%	
00375 Total				100.000%	100.000%	0.000%	
00380	00004	Nantucket Electric Company	DIST	0.194%	0.207%	-0.013%	All Company NE & NY - O&M Based
00380	00005	Massachusetts Electric	DIST	27.046%	26.183%	0.863%	
00380	00006	NE Hydro - Trans Electric Co	INTE	0.178%	0.270%	-0.092%	
00380	00008	New England Hydro - Trans Corp	INTE	0.319%	0.713%	-0.394%	
00380	00010	New England Power Company	TRAN	3.568%	3.999%	-0.431%	
00380	00020	New England Electric Trans Co	INTE	0.026%	0.025%	0.001%	
00380	00021	NGUSA Transmission	TRAN	0.003%	0.002%	0.001%	
00380	00036	Niagara Mohawk Power Corp	DIST	37.544%	38.478%	-0.934%	
00380	00036	Niagara Mohawk Power Corp	TRAN	5.143%	5.271%	-0.128%	
00380	00036	Niagara Mohawk Power Corp	GAS	8.743%	8.961%	-0.218%	
00380	00041	Granite State Electric Company	DIST	0.742%	0.752%	-0.010%	
00380	00048	Narragansett Gas Company	GAS	7.057%	5.828%	1.229%	
00380	00049	Narragansett Electric Company	DIST	9.437%	9.280%	0.157%	
00380	00070	Wayfinder Group Inc.	OTH	0.002%	0.002%	0.000%	
00380	00071	Valley Appliance & Merchandise	OTH	0.000%	0.029%	-0.029%	
00380 Total				100.002%	100.000%	0.002%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00381	00004	Nantucket Electric Company	DIST	0.399%	0.438%	-0.039%	All Company NE - O&M Based
00381	00005	Massachusetts Electric	DIST	55.682%	55.363%	0.319%	
00381	00006	NE Hydro - Trans Electric Co	INTE	0.366%	0.572%	-0.206%	
00381	00008	New England Hydro - Trans Corp	INTE	0.656%	1.509%	-0.853%	
00381	00010	New England Power Company	TRAN	7.345%	8.457%	-1.112%	
00381	00020	New England Electric Trans Co	INTE	0.053%	0.054%	-0.001%	
00381	00021	NGUSA Transmission	TRAN	0.006%	0.005%	0.001%	
00381	00041	Granite State Electric Company	DIST	1.528%	1.591%	-0.063%	
00381	00048	Narragansett Gas Company	GAS	14.530%	12.323%	2.207%	
00381	00049	Narragansett Electric Company	DIST	19.429%	19.623%	-0.194%	
00381	00070	Wayfinder Group Inc.	OTH	0.004%	0.004%	0.000%	
00381	00071	Valley Appliance & Merchandise	OTH	0.000%	0.061%	-0.061%	
00381 Total				99.998%	100.000%	-0.002%	
00382	00004	Nantucket Electric	DIST	0.115%	0.124%	-0.009%	O&M combined with Keyspan all company spread NG & KS
00382	00005	Massachusetts Electric	D / T	16.262%	15.585%	0.677%	
00382	00006	NEHTECI-MA Hydro	INTE	0.108%	0.162%	-0.054%	
00382	00008	NEHTC-NH Hydro	INTE	0.193%	0.427%	-0.234%	
00382	00010	New England Power	TRAN	2.154%	2.389%	-0.234%	
00382	00020	NEET	INTE	0.015%	0.015%	0.000%	
00382	00021	NGUSA Transmission	BDEV	0.002%	0.001%	0.000%	
00382	00036	Niagara Mohawk Power	DIST	23.480%	23.825%	-0.345%	
00382	00036	Niagara Mohawk Power	GAS	4.620%	4.544%	0.076%	
00382	00036	Niagara Mohawk Power	TRAN	3.084%	3.185%	-0.101%	
00382	00041	Granite State Electric	D / T	0.442%	0.444%	-0.002%	
00382	00048	Narragansett Gas	GAS	4.279%	3.489%	0.790%	
00382	00049	Narragansett Electric	D / T	5.388%	5.321%	0.068%	
00382	00070	Wayfinder	OTH	0.001%	0.001%	0.000%	
00382	00071	VAMCO	OTH	0.000%	0.000%	0.000%	
00382	01401	Boston Gas Company	GAS	7.830%	7.378%	0.452%	
00382	01402	Essex County Gas Company	GAS	0.309%	0.280%	0.029%	
00382	01403	Colonial Lowell Division	GAS	0.984%	1.259%	-0.275%	
00382	01406	EnergyNorth Company	GAS	0.839%	0.677%	0.162%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00382	01434	Keyspan Electric Services LLC	DIST	7.566%	8.035%	-0.469%	
00382	01435	Keyspan Generation Services LLC	GEN	5.543%	5.014%	0.529%	
00382	01436	Keyspan Energy Development	OTH	-0.001%	0.078%	-0.079%	
00382	01437	Keyspan Energy Delivery LI	GAS	5.599%	5.815%	-0.215%	
00382	01438	Keyspan Energy Delivery NY	GAS	10.829%	11.340%	-0.511%	
00382	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00382	01446	Keyspan Glenwood Energy Center LI	GEN	0.097%	0.106%	-0.009%	
00382	01448	Keyspan Port Jefferson Energy Cent	GEN	0.106%	0.110%	-0.004%	
00382	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00382	01459	Keyspan Services Inc	OTH	0.002%	0.006%	-0.005%	
00382	01471	Seneca Upshur Petroleum	OTH	0.152%	0.351%	-0.198%	
00382	01563	Keyspan E&P Joint Venture 50%	OTH	0.000%	0.040%	-0.040%	
00382 Total				100.000%	100.000%	0.000%	
00383	01401	Boston Gas Company	GAS	19.647%	18.223%	1.424%	O&M combined with Keyspan - All Keyspan companies only
00383	01402	Essex County Gas Company	GAS	0.775%	0.691%	0.084%	
00383	01403	Colonial Lowell Division	GAS	2.469%	3.109%	-0.640%	
00383	01406	EnergyNorth Company	GAS	2.105%	1.671%	0.433%	
00383	01434	Keyspan Electric Services LLC	DIST	18.984%	19.846%	-0.862%	
00383	01435	Keyspan Generation Services LLC	GEN	13.908%	12.383%	1.525%	
00383	01436	Keyspan Energy Development	OTH	-0.002%	0.193%	-0.195%	
00383	01437	Keyspan Energy Delivery LI	GAS	14.049%	14.361%	-0.312%	
00383	01438	Keyspan Energy Delivery NY	GAS	27.170%	28.007%	-0.838%	
00383	01442	Keyspan Ravenswood Services, LLC	GEN	0.000%	0.000%	0.000%	
00383	01446	Keyspan Glenwood Energy Center LI	GEN	0.243%	0.262%	-0.019%	
00383	01448	Keyspan Port Jefferson Energy Cent	GEN	0.267%	0.272%	-0.005%	
00383	01458	Keyspan Energy Supply Inc	GEN	0.000%	0.000%	0.000%	
00383	01459	Keyspan Services Inc	OTH	0.005%	0.016%	-0.011%	
00383	01471	Seneca Upshur Petroleum	OTH	0.382%	0.866%	-0.484%	
00383	01563	Keyspan E&P Joint Venture 50%	OTH	0.000%	0.099%	-0.099%	
00383 Total				100.000%	100.000%	0.000%	
00384	01434	Keyspan Electric Services LLC	DIST	57.470%	58.017%	-0.547%	O&M Keyspan LI Electric and Gas Distribution companies
00384	01437	Keyspan Energy Delivery LI	GAS	42.530%	41.983%	0.547%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00384 Total				100.000%	100.000%	0.000%	
00385	01401	Boston Gas Company	GAS	37.663%	35.247%	2.416%	O&M All Keyspan non-LI Gas distribution companies
00385	01402	Essex County Gas Company	GAS	1.485%	1.336%	0.149%	
00385	01403	Colonial Lowell Division	GAS	4.733%	6.014%	-1.281%	
00385	01406	EnergyNorth Company	GAS	4.034%	3.233%	0.802%	
00385	01438	Keyspan Energy Delivery NY	GAS	52.085%	54.171%	-2.086%	
00385 Total				100.000%	100.000%	0.000%	
00386	01434	Keyspan Electric Services LLC	DIST	31.533%	31.899%	-0.366%	O&M All Keyspan NY Electric and Gas distribution companies
00386	01437	Keyspan Energy Delivery LI	GAS	23.336%	23.083%	0.253%	
00386	01438	Keyspan Energy Delivery NY	GAS	45.130%	45.017%	0.113%	
00386 Total				100.000%	100.000%	0.000%	
00387	01401	Boston Gas Company	GAS	23.060%	21.212%	1.848%	O&M All Keyspan Electric and Gas distribution companies
00387	01402	Essex County Gas Company	GAS	0.909%	0.804%	0.105%	
00387	01403	Colonial Lowell Division	GAS	2.898%	3.619%	-0.721%	
00387	01406	EnergyNorth Company	GAS	2.470%	1.946%	0.525%	
00387	01434	Keyspan Electric Services LLC	DIST	22.282%	23.101%	-0.819%	
00387	01437	Keyspan Energy Delivery LI	GAS	16.490%	16.717%	-0.227%	
00387	01438	Keyspan Energy Delivery NY	GAS	31.890%	32.601%	-0.711%	
00387 Total				100.000%	100.000%	0.000%	
00388	00004	Nantucket Electric	DIST	0.126%	0.136%	-0.010%	O&M All Company Gas and Electric distribution NG & KS
00388	00005	Massachusetts Electric	DIST	17.748%	17.070%	0.678%	
00388	00036	Niagara Mohawk Power	DIST	28.248%	28.686%	-0.438%	
00388	00036	Niagara Mohawk Power	GAS	5.786%	5.875%	-0.090%	
00388	00041	Granite State Electric	DIST	0.483%	0.487%	-0.004%	
00388	00048	Narragansett Gas	GAS	4.670%	3.821%	0.849%	
00388	00049	Narragansett Electric	DIST	5.881%	5.828%	0.053%	
00388	01401	Boston Gas Company	GAS	8.546%	8.081%	0.465%	
00388	01402	Essex County Gas Company	GAS	0.337%	0.306%	0.031%	
00388	01403	Colonial Lowell Division	GAS	1.074%	1.379%	-0.305%	
00388	01406	EnergyNorth Company	GAS	0.915%	0.741%	0.174%	
00388	01434	Keyspan Electric Services LLC	DIST	8.258%	8.801%	-0.543%	
00388	01437	Keyspan Energy Delivery LI	GAS	6.111%	6.369%	-0.258%	

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Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00388	01438	Keyspan Energy Delivery NY	GAS	11.818%	12.420%	-0.602%	
00388 Total				100.000%	100.000%	0.000%	
00389	00004	Nantucket Electric	DIST	0.317%	0.359%	-0.042%	O&M NE Electric & Gas distribution NG & KS
00389	00005	Massachusetts Electric	DIST	44.616%	45.101%	-0.485%	
00389	00041	Granite State Electric	DIST	1.213%	1.286%	-0.073%	
00389	00048	Narragansett Gas	GAS	11.740%	10.096%	1.644%	
00389	00049	Narragansett Electric	DIST	14.784%	15.397%	-0.614%	
00389	01401	Boston Gas Company	GAS	21.483%	21.351%	0.132%	
00389	01402	Essex County Gas Company	GAS	0.847%	0.809%	0.038%	
00389	01403	Colonial Lowell Division	GAS	2.700%	3.643%	-0.943%	
00389	01406	EnergyNorth Company	GAS	2.301%	1.958%	0.343%	
00389 Total				100.000%	100.000%	0.000%	
00390	00048	Narragansett Gas	GAS	30.047%	26.668%	3.379%	O&M RI Gas legacy NG and NE Gas legacy KS
00390	01401	Boston Gas Company	GAS	54.985%	56.399%	-1.414%	
00390	01402	Essex County Gas Company	GAS	2.168%	2.137%	0.031%	
00390	01403	Colonial Lowell Division	GAS	6.909%	9.623%	-2.713%	
00390	01406	EnergyNorth Company	GAS	5.890%	5.173%	0.717%	
00390 Total				100.000%	100.000%	0.000%	
00391	00041	Granite State Electric	DIST	34.526%	39.639%	-5.113%	O&M NH Electric & Gas distribution
00391	01406	EnergyNorth Company	GAS	65.474%	60.361%	5.113%	
00391 Total				100.000%	100.000%	0.000%	
00392	00004	Nantucket Electric	DIST	0.452%	0.504%	-0.051%	O&M MA Electric and Gas distribution
00392	00005	Massachusetts Electric	DIST	63.772%	63.288%	0.484%	
00392	01401	Boston Gas Company	GAS	30.707%	29.961%	0.745%	
00392	01402	Essex County Gas Company	GAS	1.211%	1.136%	0.075%	
00392	01403	Colonial Lowell Division	GAS	3.859%	5.112%	-1.253%	
00392 Total				100.000%	100.000%	0.000%	
00393	01401	Boston Gas Company	GAS	85.830%	82.746%	3.084%	O&M MA Gas distribution legacy KS
00393	01402	Essex County Gas Company	GAS	3.385%	3.136%	0.249%	
00393	01403	Colonial Lowell Division	GAS	10.785%	14.118%	-3.333%	
00393 Total				100.000%	100.000%	0.000%	
00394	00048	Narragansett Gas	GAS	42.786%	38.575%	4.211%	O&M RI Electric

Fiscal Year 2011 Bill Pool Allocations

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DAG-5

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00394	00049	Narragansett Electric	TRAN	3.333%	2.593%	0.740%	transmission, distribution and RI gas
00394	00049	Narragansett Electric	DIST	53.880%	58.831%	-4.951%	
00394 Total				100.000%	100.000%	0.000%	
00395	00036	Niagara Mohawk Power	GAS	21.951%	20.943%	1.007%	O&M NY gas distribution
00395	01437	Keyspan Energy Delivery LI	GAS	26.602%	26.797%	-0.195%	
00395	01438	Keyspan Energy Delivery NY	GAS	51.447%	52.259%	-0.812%	
00395 Total				100.000%	100.000%	0.000%	
00396	00036	Niagara Mohawk Power	DIST	49.315%	48.914%	0.402%	O&M NY all regulated
00396	00036	Niagara Mohawk Power	GAS	9.704%	9.330%	0.374%	
00396	00036	Niagara Mohawk Power	TRAN	6.476%	6.539%	-0.062%	
00396	01437	Keyspan Energy Delivery LI	GAS	11.760%	11.938%	-0.177%	
00396	01438	Keyspan Energy Delivery NY	GAS	22.744%	23.280%	-0.537%	
00396 Total				100.000%	100.000%	0.000%	
00397	01401	Boston Gas Company	GAS	78.603%	76.909%	1.694%	O&M NE Gas legacy KS
00397	01402	Essex County Gas Company	GAS	3.100%	2.915%	0.185%	
00397	01403	Colonial Lowell Division	GAS	9.877%	13.122%	-3.245%	
00397	01406	EnergyNorth Company	GAS	8.420%	7.054%	1.366%	
00397 Total				100.000%	100.000%	0.000%	
00542	00004	Nantucket Electric Company	DIST	0.850%	0.930%	-0.080%	Rubber Gloves
00542	00005	Massachusetts Electric	DIST	63.660%	66.350%	-2.690%	
00542	00008	New England Hydro - Trans Corp	INTE	0.580%	0.560%	0.020%	
00542	00010	New England Power Company	TRAN	4.320%	4.100%	0.220%	
00542	00041	Granite State Electric Company	DIST	2.830%	3.070%	-0.240%	
00542	00049	Narragansett Electric Company	DIST	27.760%	24.990%	2.770%	
00542 Total				100.000%	100.000%	0.000%	
00601	00001	National Grid USA	OTH	0.045%	0.045%	0.000%	Data Center
00601	00004	Nantucket Electric Company	DIST	0.329%	0.329%	0.000%	
00601	00005	Massachusetts Electric	DIST	34.425%	34.425%	0.000%	
00601	00006	NE Hydro - Trans Electric Co	INTE	0.038%	0.038%	0.000%	
00601	00008	New England Hydro - Trans Corp	INTE	0.032%	0.032%	0.000%	
00601	00010	New England Power Company	TRAN	0.767%	0.767%	0.000%	
00601	00020	New England Electric Trans Co	INTE	0.005%	0.005%	0.000%	

Fiscal Year 2011 Bill Pool Allocations

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DAG-5

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00601	00021	NG Transmission Services	TRAN	0.000%	0.000%	0.000%	
00601	00021	NG Transmission Services	INTE	0.000%	0.000%	0.000%	
00601	00036	Niagara Mohawk Power Corp	DIST	40.143%	40.143%	0.000%	
00601	00036	Niagara Mohawk Power Corp	TRAN	1.058%	1.058%	0.000%	
00601	00036	Niagara Mohawk Power Corp	GAS	7.995%	7.995%	0.000%	
00601	00041	Granite State Electric Company	DIST	1.135%	1.135%	0.000%	
00601	00048	Narragansett Gas Company	GAS	0.888%	0.888%	0.000%	
00601	00049	Narragansett Electric Company	DIST	13.140%	13.140%	0.000%	
00601	00070	Wayfinder Group Inc.	OTH	0.000%	0.000%	0.000%	
00601	00071	Valley Appliance & Merchandise	OTH	0.000%	0.000%	0.000%	
00601	00085	NEES Energy, Inc.	OTH	0.000%	0.000%	0.000%	
00601	00095	Metrowest	OTH	0.000%	0.000%	0.000%	
00601 Total				100.000%	100.000%	0.000%	
00603	00001	National Grid USA	GAS	0.220%	0.220%	0.000%	Reservoir Woods Facility
00603	00001	National Grid USA	BDEV	0.390%	0.390%	0.000%	
00603	00001	National Grid USA	OTH	0.224%	0.224%	0.000%	
00603	00004	Nantucket Electric	DIST	0.130%	0.130%	0.000%	
00603	00005	Massachusetts Electric	DIST	16.003%	16.003%	0.000%	
00603	00005	Massachusetts Electric	TRAN	0.158%	0.158%	0.000%	
00603	00006	NE Hydro - Trans Electric Co	INTE	0.024%	0.024%	0.000%	
00603	00008	New England Hydro - Trans Corp	INTE	0.064%	0.064%	0.000%	
00603	00010	New England Power Company	TRAN	4.809%	4.809%	0.000%	
00603	00020	New England Electric Trans Co	INTE	0.002%	0.002%	0.000%	
00603	00036	Niagara Mohawk Power Corp	DIST	25.254%	25.254%	0.000%	
00603	00036	Niagara Mohawk Power Corp	TRAN	6.762%	6.762%	0.000%	
00603	00036	Niagara Mohawk Power Corp	GAS	3.993%	3.993%	0.000%	
00603	00041	Granite State Electric Company	DIST	0.454%	0.454%	0.000%	
00603	00048	Narragansett Gas Company	GAS	2.951%	2.951%	0.000%	
00603	00049	Narragansett Electric Company	DIST	5.466%	5.466%	0.000%	
00603	00049	Narragansett Electric Company	TRAN	0.418%	0.418%	0.000%	
00603	01401	Boston Gas Company	GAS	6.488%	6.488%	0.000%	
00603	01403	Colonial Lowell Division	GAS	1.088%	1.088%	0.000%	

Fiscal Year 2011 Bill Pool Allocations

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DAG-5

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00603	01406	EnergyNorth Company	GAS	0.582%	0.582%	0.000%	
00603	01434	Keyspan Electric Services LLC	DIST	8.456%	8.456%	0.000%	
00603	01435	Keyspan Generation Services LLC	GEN	1.451%	1.451%	0.000%	
00603	01436	Keyspan Energy Development	OTH	0.014%	0.014%	0.000%	
00603	01437	Keyspan Energy Delivery LI	GAS	4.895%	4.895%	0.000%	
00603	01438	Keyspan Energy Delivery NY	GAS	9.563%	9.563%	0.000%	
00603	01444	KeySpan Energy Trading Services, LLC	OTH	0.006%	0.006%	0.000%	
00603	01446	Keyspan Glenwood Energy Center LLC	GEN	0.024%	0.024%	0.000%	
00603	01448	Keyspan Port Jefferson Energy Center LLC	GEN	0.024%	0.024%	0.000%	
00603	01459	Keyspan Services Inc	OTH	0.003%	0.003%	0.000%	
00603	01471	Seneca Upshur Petroleum	OTH	0.084%	0.084%	0.000%	
00603 Total				100.000%	100.000%	0.000%	
00604	00001	National Grid USA	OTH	1.179%	1.179%	0.000%	Facilities - Building & Grounds
00604	00004	Nantucket Electric Company	DIST	0.410%	0.410%	0.000%	
00604	00005	Massachusetts Electric	DIST	27.879%	27.879%	0.000%	
00604	00006	NE Hydro - Trans Electric Co	INTE	0.846%	0.846%	0.000%	
00604	00008	New England Hydro - Trans Corp	INTE	0.182%	0.182%	0.000%	
00604	00010	New England Power Company	TRAN	24.697%	24.697%	0.000%	
00604	00020	New England Electric Trans Co	INTE	0.211%	0.211%	0.000%	
00604	00036	Niagara Mohawk Power Corp	DIST	20.720%	20.720%	0.000%	
00604	00036	Niagara Mohawk Power Corp	TRAN	2.838%	2.838%	0.000%	
00604	00036	Niagara Mohawk Power Corp	GAS	4.825%	4.825%	0.000%	
00604	00041	Granite State Electric Company	DIST	1.311%	1.311%	0.000%	
00604	00048	Narragansett Gas Company	GAS	3.606%	3.606%	0.000%	
00604	00049	Narragansett Electric Company	DIST	11.271%	11.271%	0.000%	
00604	00070	Wayfinder Group Inc.	OTH	0.024%	0.024%	0.000%	
00604 Total				100.000%	100.000%	0.000%	
00605	00001	National Grid USA	OTH	0.033%	0.033%	0.000%	Mid-Range Servers
00605	00004	Nantucket Electric Company	DIST	0.283%	0.283%	0.000%	
00605	00004	Nantucket Electric Company	TRAN	0.000%	0.000%	0.000%	

Fiscal Year 2011 Bill Pool Allocations

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DAG-5

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00605	00005	Massachusetts Electric	DIST	30.939%	30.939%	0.000%	
00605	00005	Massachusetts Electric	TRAN	0.023%	0.023%	0.000%	
00605	00006	NE Hydro - Trans Electric Co	INTE	0.492%	0.492%	0.000%	
00605	00008	New England Hydro - Trans Corp	INTE	0.411%	0.411%	0.000%	
00605	00010	New England Power Company	TRAN	3.900%	3.900%	0.000%	
00605	00020	New England Electric Trans Co	INTE	0.126%	0.126%	0.000%	
00605	00021	National Grid Trans Services	TRAN	0.005%	0.005%	0.000%	
00605	00036	Niagara Mohawk Power Corp	DIST	35.075%	35.075%	0.000%	
00605	00036	Niagara Mohawk Power Corp	TRAN	4.805%	4.805%	0.000%	
00605	00036	Niagara Mohawk Power Corp	GAS	8.168%	8.168%	0.000%	
00605	00041	Granite State Electric Company	DIST	0.927%	0.927%	0.000%	
00605	00041	Granite State Electric Company	TRAN	0.000%	0.000%	0.000%	
00605	00048	Narragansett Gas Company	GAS	3.735%	3.735%	0.000%	
00605	00049	Narragansett Electric Company	DIST	10.982%	10.982%	0.000%	
00605	00049	Narragansett Electric Company	TRAN	0.087%	0.087%	0.000%	
00605	00070	Wayfinder Group Inc.	OTH	0.004%	0.004%	0.000%	
00605	00071	Valley Appliance & Merchandise	OTH	0.000%	0.000%	0.000%	
00605	00085	NEES Energy, Inc.	OTH	0.001%	0.001%	0.000%	
00605	00095	Metrowest Realty LLC	OTH	0.004%	0.004%	0.000%	
00605 Total				100.000%	100.000%	0.000%	
00628	00004	Nantucket Electric Company	DIST	0.703%	0.703%	0.000%	Transportation Supervision - NE only
00628	00005	Massachusetts Electric	DIST	55.874%	55.923%	-0.049%	
00628	00010	New England Power Company	TRAN	1.598%	1.657%	-0.059%	
00628	00041	Granite State Electric Company	DIST	2.664%	2.610%	0.054%	
00628	00048	Narragansett Gas Company	GAS	19.712%	19.227%	0.485%	
00628	00049	Narragansett Electric Company	DIST	19.446%	19.880%	-0.434%	
00628 Total				99.997%	100.000%	-0.003%	
00629	00004	Nantucket Electric Company	DIST	0.289%	0.270%	0.019%	Transportation Supervision - NE &
00629	00005	Massachusetts Electric	DIST	21.666%	21.660%	0.006%	
00629	00010	New England Power Company	TRAN	0.620%	0.640%	-0.020%	
00629	00036	Niagara Mohawk Power Corp	DIST	44.673%	44.720%	-0.047%	
00629	00036	Niagara Mohawk Power Corp	TRAN	6.120%	6.126%	-0.006%	

Fiscal Year 2011 Bill Pool Allocations

Bill Pool	Bus Unit	BU Description	Segment	2011	2010	Diff (11-10)	Comments
00629	00036	Niagara Mohawk Power Corp	GAS	10.403%	10.414%	-0.011%	
00629	00041	Granite State Electric Company	DIST	1.034%	1.010%	0.024%	
00629	00048	Narragansett Gas Company	GAS	7.649%	7.460%	0.189%	
00629	00049	Narragansett Electric Company	DIST	7.546%	7.700%	-0.154%	
00629 Total				100.000%	100.000%	0.000%	
Grand Total				#####	#####		

Niagara Mohawk Power Corp.
Historical Electric O&M Spending

Pre-filing IR-60
Attachment 1

(000's)	FY2008 Budget	FY2008 Spend	FY 2009 Budget	FY 2009 Spend	FY2010 Budget	FY2010 Spend	FY2011 Budget	FY2011 Spend	FY2012 Budget	FY2012 Spend
Distribution Inspection										
Inspection Program (Note 1)	NA	\$ 1,560	NA	\$ 7,907	NA	\$ 9,873	NA	\$ 13,765	NA	\$ 7,780
UG Network Inspections (Note 2)	NA		NA		NA		NA		NA	\$ 219
Vegetation Mgmt										
Sub-T ROW widening (Note 3)	NA	\$ 889	NA	\$ 2,197	NA	\$ 2,526	NA	\$ 2,746	NA	\$ 1,157
Trans Maintenance										
Tower Painting	\$ 2,860	\$ 2,998	\$ 3,273	\$ 1,242	\$ 3,465	\$ 496	\$ 3,294	\$ 18	\$ 2,163	\$ -
Footer inspection /repair	\$ 200	\$ 1,331	\$ 3,364	\$ 2,021	\$ 1,930	\$ 2,397	\$ 2,624	\$ 1,723	\$ 2,530	\$ 2,283

Note 1 - Budget data for FY2008 through FY2012 for this program are not presented because the Company does not maintain the requested budgets at this level of detail. The 2010 Electric Rate Case rate allowance for this program was \$11,745 million.

Note 2 - Budget data for FY2008 through FY2012 for this activity are not presented because the Company does not maintain the requested budgets at this level of detail. Actual spending for this activity is not tracked at this level of detail. FY2012 Spend is estimated based on the number of network vaults inspected, estimated manhours per unit inspected, and applicable wage and overhead rates. Note that \$0.219 million is a corrected amount and the \$0.301 million HTY estimate reflected in the EIOP testimony (pp. 67-69) and Exhibit __ (EIOP-12) is incorrect.

Note 3 - Budget data for FY2008 through FY2012 for this activity are not presented because the Company does not maintain the requested budgets at this level of detail.

Niagara Mohawk Power Corp.
Historical Electric O&M Units

Pre-filing IR-60
Attachment 2

	FY2008 Planned	FY2008 Completed	FY 2009 Planned	FY 2009 Completed	FY2010 Planned	FY2010 Completed	FY2011 Planned	FY2011 Completed	FY2012 Planned	FY2012 Completed
Distribution Inspection										
Inspection Program (Note 1)	NA									
UG Network Inspections (Note 2)	NA									586
Vegetation Mgmt										
Sub-T ROW widening (miles)	140	101	200	166	200	196	136	150	66	66
Trans Maintenance										
Tower Painting (towers)	1,700	1,620	1,330	852	1,327	155	1,349	0	1,349	0
Footer inspection /repair (towers)	1,000	995	1,000	1,054	974	902	1,012	914	1,069	1,082

Note 1 - Number of "units" not applicable for distribution inspection program.

Note 2 - Planned and Completed units not tracked at this level of detail. FY2012 units completed for UG Network Inspections estimated based upon total number of vaults for East and West and 20% of Central.

NIAGARA MOHAWK POWER CORPORATION
Response to Staff's First Set of Information Requests
Electric Utilities

Request:

Customer Service Issues

Electric 85. For the last three rate years, state separately the annual electric expenditures on core outreach and education activities (i.e., activities not related to retail choice). Briefly describe the core outreach and education activities undertaken in each rate year, including, but not limited to the following: customer rights and responsibilities, use of life support equipment, gas and electric safety (including Call Before You Dig), tree maintenance, infrastructure investment, what to do in an emergency, what to do during an outage, access to storm information and tracking and service restoration times, how to lower utility bills, how to get help paying bills/assistance programs, seasonal campaigns (e.g., summer electric demand reduction /keeping cool), renewable energy/green power,, and energy efficiency. Explain the reasons for any large variations (i.e., differences of greater than +/- 20%), either in total or in any individual activity, in the expenditures from year to year.

Response:

Please see Attachment 1 which provides a summary of outreach and education expenditures separated for Electric and Gas, calendar years 2009-2011. The expenditures were developed by including all charges to the Marketing Department's work units involved with the core outreach and education activities. National Grid does not track detailed outreach and education expenses by program for either electric or gas.

The main driver of variances in Attachment 1, page 1, total electric costs are due to:

Calendar year 2009- 2010 variances are largely due to creative service agency fees and advertising placement costs charged to electric for National Grid's "3%" campaign. This campaign helped educate customers on the programs offered by National Grid to help save energy costs.

Calendar year 2010-2011 variances are largely due to creative agency fees and extensive customer analysis to help National Grid understand and develop more effective methods to communicate and educate our customers. This resulted in our current strategic direction of regionalizing our processes and communications to speak much more "locally" to our customers, adopting our new "Here with you. Here for you." outreach and education culture.

The main driver of variances in Attachment 1 , page 2, total gas costs are due to:

Calendar Year 2009-2010 variances are largely due to 2009 media (newspaper, television and radio) advertisement purchases throughout National Grid's upstate NY territory to directly support the "3%" campaign. These outreach and education activities helped educate customers on the programs offered by National Grid to help save energy costs.

Calendar year 2010 – 2011 variances are largely due to National Grid's execution of the previous year's media buys in 2010, which significantly decrease 2010's expenses. As mentioned above, expenses in 2011 rose largely because National Grid worked with creative agencies to develop more effective methods to communicate with and educate our customers, resulting in our adoption of our new "Here with you. Here for you." outreach and education culture.

Name of Respondent:
Iliana Williams

**NIMO Electric Marketing Expenses
Calendar Years 2009-2011**

100	921000	A&G-Office Supplies	224,340	98,558	(27,017)	295,881
	923000	A&G-Outside Services Employed	36,750	11,425	(9,579)	38,596
100 Total			261,090	109,984	(36,596)	334,478
110	588000	Misc Ops Supv and Admin		49,250		49,250
	901000	Supervision Customer Accounts	44,547	6,037	859	51,443
	903000	Respond to Customer Calls/Inqu			9,079	9,079
	912000	Sales Expense - Product Develo	1,668		109,711	111,379
	921000	A&G-Office Supplies	93,981	557,054	266,105	917,140
	923000	A&G-Outside Services Employed	20,505	88,378	28,692	137,576
	930110	A&G-Institutional/Goodwill Adv	295	589	536,529	537,413
110 Total			160,996	701,308	950,975	1,813,280
150	912000	Sales Expense - Product Develo		529		529
	921000	A&G-Office Supplies	5,769	1,178	1,272	8,219
	930110	A&G-Institutional/Goodwill Adv	(229,882)	12,120	44,135	(173,627)
150 Total			(224,113)	13,827	45,408	(164,878)
200	901000	Training - Customer Service			519	519
	912000	Sales Expense - Product Develo			19,036	19,036
	921000	A&G-Office Supplies	18,250	24,660	13,231	56,142
		HR Consulting/Knowledge-Based Provide Administrative & Gener		979	218 3,733	218 4,711
	930110	A&G-Institutional/Goodwill Adv			5,881	5,881
200 Total			18,250	25,639	42,618	86,507
300	569100	A&G-Office Supplies		10		10
	912000	Sales Expense - Product Develo			200	200
	921000	A&G-Office Supplies		181		181
300 Total				191	200	391
350	921000	A&G-Office Supplies	452	2,328		2,780
350 Total			452	2,328		2,780
400	901000	Supervision Customer Accounts	6,938			6,938
	912000	Sales Expense - Product Develo			301	301
	921000	A&G-Office Supplies	79,038	7,056	9,277	95,372
		Telecom & Network (Voice/Data)		351	724	1,075
	928000	Regulatory Filing Activities	105			105
	930110	A&G-Institutional/Goodwill Adv	6,097		142	6,239
400 Total			92,179	7,407	10,444	110,030
401	912000	Sales Expense - Product Develo		479	104,539	105,018
	921000	A&G-Office Supplies	48,603	155,160	63,886	267,650
	923000	A&G-Outside Services Employed	11,598	8,902		20,501
	930110	A&G-Institutional/Goodwill Adv	261,767	319,701	19,994	601,461
401 Total			321,968	484,242	188,419	994,629
405	912000	Sales Expense - Product Develo			102,010	102,010
405 Total					102,010	102,010
408	912000	Sales Expense - Product Develo			54	54
	921000	A&G-Office Supplies	12,691	689	2,202	15,582
408 Total			12,691	689	2,257	15,636

409	921000	A&G-Office Supplies	1,890	239	266	2,395
409 Total			1,890	239	266	2,395
410	921000	A&G-Office Supplies	8	24	10	42
410 Total			8	24	10	42
500	921000	A&G-Office Supplies	2,901	7,794	13,088	23,783
500 Total			2,901	7,794	13,088	23,783
A70	586000	Eng/Devl Mtring Schemes-Dis			5	5
	903000	Respond to Customer Calls/Inqu			726	726
	912000	Sales Expense - Product Develo			981	981
	921000	A&G-Office Supplies Provide Administrative & Gener	345	2,752	1,633	4,730
	923000	A&G-Outside Services Employed	37	50	149	149
	930110	A&G-Institutional/Goodwill Adv	23		266	88
A70 Total			406	2,802	3,760	6,968
B01	912000	Sales Expense - Product Develo			12,598	12,598
	920000	A&G Salaries	70,484	82,703	41,838	195,025
	930110	A&G-Institutional/Goodwill Adv			2,817	2,817
B01 Total			70,484	82,703	57,253	210,440
B02	912000	Sales Expense - Product Develo			576	576
	920000	A&G Salaries		4,019	639	4,658
	930110	A&G-Institutional/Goodwill Adv			128	128
B02 Total				4,019	1,343	5,363
B03	912000	Sales Expense - Product Develo			14,996	14,996
	920000	A&G Salaries	72,843	70,238	46,136	189,216
	930110	A&G-Institutional/Goodwill Adv			3,979	3,979
B03 Total			72,843	70,238	65,111	208,191
B05	912000	Sales Expense - Product Develo			16,729	16,729
	920000	A&G Salaries	140,015	121,043	60,726	321,783
	930110	A&G-Institutional/Goodwill Adv			3,478	3,478
B05 Total			140,015	121,043	80,933	341,990
B06	912000	Sales Expense - Product Develo			16,619	16,619
	920000	A&G Salaries	137,963	134,273	61,221	333,457
	930110	A&G-Institutional/Goodwill Adv			3,719	3,719
B06 Total			137,963	134,273	81,559	353,795
B07	912000	Sales Expense - Product Develo			1,845	1,845
	920000	A&G Salaries	13,617	12,322	7,470	33,409
	930110	A&G-Institutional/Goodwill Adv			360	360
B07 Total			13,617	12,322	9,676	35,615
B08	912000	Sales Expense - Product Develo			496	496
	920000	A&G Salaries		3,874	2,487	6,361
	930110	A&G-Institutional/Goodwill Adv			44	44
B08 Total				3,874	3,027	6,901
B09	912000	Sales Expense - Product Develo			5,834	5,834
	920000	A&G Salaries	52,774	53,193	32,114	138,081
	930110	A&G-Institutional/Goodwill Adv			988	988
B09 Total			52,774	53,193	38,936	144,903
M10	586000	Eng/Devl Mtring Schemes-Dis			75	75
	912000	Sales Expense - Product Develo		59	8,638	8,696
	921000	A&G-Office Supplies Provide Administrative & Gener	11,095	15,163	11,693	37,951
	930110	A&G-Institutional/Goodwill Adv			1,779	1,779
M10 Total			11,095	15,222	22,487	48,804
M13	912000	Sales Expense - Product Develo			5,623	5,623
M13 Total					5,623	5,623
M20	921000	A&G-Office Supplies	48	9		57

M20 Total			48	9	57
M50	921000	A&G-Office Supplies	10	1	11
M50 Total			10	1	11
P10	920000	A&G Salaries	1		1
P10 Total			1		1
P15	593000	Maintain Fully Dressed Distrib		600	600
	912000	Sales Expense - Product Develo		73,077	73,077
	920000	A&G Salaries	535,284	487,790	238,281
		Provide Administrative & Gener	31,905	30,105	61,404
	930110	A&G-Institutional/Goodwill Adv		17,290	17,290
P15 Total			567,189	517,895	390,651
P20	920000	A&G Salaries	662	2,540	163
P20 Total			662	2,540	163
P25	912000	Sales Expense - Product Develo		45	45
	920000	A&G Salaries	111	384	495
		Provide Administrative & Gener		75	75
	930110	A&G-Institutional/Goodwill Adv		3	3
P25 Total			111	506	617
P26	920000	A&G Salaries		(52)	(52)
		Provide Administrative & Gener		37	37
P26 Total				(52)	(15)
P30	916000	Sales Expense - Miscellaneous		80	80
	920000	A&G Salaries	17,229	8,326	2,976
P30 Total			17,229	8,406	2,976
P50	593000	Maintain Fully Dressed Distrib		1,344	1,344
	912000	Sales Expense - Product Develo		9,799	9,799
	920000	A&G Salaries	83,460	85,422	34,544
		Provide Administrative & Gener	5,565	5,063	10,568
	930110	A&G-Institutional/Goodwill Adv		1,918	1,918
P50 Total			89,026	90,485	58,173
T10	921000	A&G-Office Supplies	634		634
T10 Total			634		634
M15	921000	A&G-Office Supplies		38	38
M15 Total				38	38
404	921000	A&G-Office Supplies		21	21
404 Total				21	21
Grand Total			1,822,418	2,472,704	2,141,314

Note: Data based on work units 13510, 19420, 92038, 92051, 92169, 92207, 92208, 92249 and 92269.

**NIMO Gas Marketing Expenses
Calendar Years 2009-2011**

100	913000	Sales-Advertising Expense	50,326			50,326
	921000	A&G-Office Supplies	562,681	27,812	(7,662)	582,831
	923000	A&G-Outside Services Employed	26,808	2,788	(2,336)	27,260
100 Total			639,814	30,600	(9,997)	660,416
105	921000	A&G-Office Supplies			2,030	2,030
105 Total					2,030	2,030
110	901000	Supervision Customer Accounts	13,232	1,900	255	15,387
	903000	Respond to Customer Calls/Inqu			1,860	1,860
	912000	Sales Expense - Product Develo	470	18,316	122,793	141,579
	913000	Sales-Advertising Expense	25,175	81,994	37,701	144,871
	921000	A&G-Office Supplies	441,087	490,237	181,014	1,112,338
	923000	A&G-Outside Services Employed	4,433	23,557	6,875	34,865
	930110	A&G-Institutional/Goodwill Adv	72	155	118,308	118,535
110 Total			484,469	616,160	468,806	1,569,435
150	912000	Sales Expense - Product Develo	881	7,290		8,171
	921000	A&G-Office Supplies	2,448	692	312	3,452
	930110	A&G-Institutional/Goodwill Adv	(55,327)	2,955	12,497	(39,875)
150 Total			(51,998)	10,937	12,808	(28,252)
200	912000	Sales Expense - Product Develo	3,148	4,892	6,546	14,586
	921000	A&G-Office Supplies	6,386	9,791	3,947	20,124
		HR Consulting/Knowledge-Based			45	45
		Provide Administrative & Gener		200	423	623
	930110	A&G-Institutional/Goodwill Adv			1,137	1,137
200 Total			9,534	14,883	12,098	36,516
300	912000	Sales Expense - Product Develo	10	106	65	181
	921000	A&G-Office Supplies		51		51
300 Total			10	157	65	233
350	912000	Sales Expense - Product Develo	58			58
	921000	A&G-Office Supplies	126	660		786
350 Total			184	660		844
400	901000	Supervision Customer Accounts	2,095			2,095
	912000	Sales Expense - Product Develo	977	(19,350)	(4,545)	(22,918)
	913000	Sales-Advertising Expense	368,664			368,664
	921000	A&G-Office Supplies	109,571	2,884	3,154	115,609
		Telecom & Network (Voice/Data)		72	129	201
	930110	A&G-Institutional/Goodwill Adv	1,471		26	1,498
400 Total			482,778	(16,395)	(1,236)	465,148
401	912000	Sales Expense - Product Develo	81	4,776	206,488	211,345
	913000	Sales-Advertising Expense	1,034,249	(280,444)	320,466	1,074,271
	921000	A&G-Office Supplies	14,113	57,351	19,116	90,580
	923000	A&G-Outside Services Employed	2,842	2,525		5,366
	930110	A&G-Institutional/Goodwill Adv	64,136	78,251	7,581	149,967
401 Total			1,115,420	(137,542)	553,652	1,531,530
405	912000	Sales Expense - Product Develo			29,411	29,411
	913000	Sales-Advertising Expense	20,290	43,942	14,590	78,821
	921000	A&G-Office Supplies		38,372	37,893	76,265
405 Total			20,290	82,314	81,893	184,496
408	912000	Sales Expense - Product Develo		146	18	163
	921000	A&G-Office Supplies	3,109	182	377	3,668

408 Total			3,109	327	394	3,831
409	912000	Sales Expense - Product Develo		175	120	295
	921000	A&G-Office Supplies	503	67	150	720
409 Total			503	242	270	1,015
410	912000	Sales Expense - Product Develo	9	18		28
	913000	Sales-Advertising Expense	2			2
	921000	A&G-Office Supplies	19	26	2	48
410 Total			31	45	2	78
500	912000	Sales Expense - Product Develo	734			734
	921000	A&G-Office Supplies	2,126	2,198	39,432	43,757
500 Total			2,861	2,198	39,432	44,491
A31	912000	Sales Expense - Product Develo	2,000	(2,000)		-
A31 Total			2,000	(2,000)		-
A32	912000	Sales Expense - Product Develo	1,061			1,061
A32 Total			1,061			1,061
A33	912000	Sales Expense - Product Develo	800			800
A33 Total			800			800
A70	903000	Respond to Customer Calls/Inqu			149	149
	912000	Sales Expense - Product Develo	33	58	1,996	2,087
	913000	Sales-Advertising Expense		2,667	150	2,817
	921000	A&G-Office Supplies	2,678	737	3,583	6,998
		Provide Administrative & Gener			30	30
	923000	A&G-Outside Services Employed	9	14		23
A70	930110	A&G-Institutional/Goodwill Adv	6		50	55
A70 Total			2,726	3,477	5,958	12,161
B01	912000	Sales Expense - Product Develo	25,162	31,751	40,895	97,808
	920000	A&G Salaries	21,571	36,716	18,343	76,630
	930110	A&G-Institutional/Goodwill Adv			659	659
B01 Total			46,733	68,466	59,897	175,097
B02	912000	Sales Expense - Product Develo		1,667	536	2,203
	920000	A&G Salaries		1,810	6	1,815
	930110	A&G-Institutional/Goodwill Adv			30	30
B02 Total				3,477	571	4,048
B03	912000	Sales Expense - Product Develo	26,507	26,439	45,057	98,003
	920000	A&G Salaries	22,377	31,112	20,924	74,413
	930110	A&G-Institutional/Goodwill Adv			953	953
B03 Total			48,885	57,550	66,934	173,369
B05	912000	Sales Expense - Product Develo	51,484	50,873	57,687	160,044
	913000	Sales-Advertising Expense	-			-
	920000	A&G Salaries	45,609	54,355	25,967	125,931
	930110	A&G-Institutional/Goodwill Adv			795	795
B05 Total			97,094	105,228	84,449	286,771
B06	912000	Sales Expense - Product Develo	46,668	49,868	56,981	153,518
	920000	A&G Salaries	43,529	59,452	26,880	129,860
	930110	A&G-Institutional/Goodwill Adv			869	869
B06 Total			90,197	109,320	84,730	284,247
B07	912000	Sales Expense - Product Develo	5,443	3,933	6,867	16,244
	920000	A&G Salaries	3,792	5,391	3,383	12,565
	930110	A&G-Institutional/Goodwill Adv			84	84
B07 Total			9,235	9,324	10,334	28,893
B08	912000	Sales Expense - Product Develo		1,656	2,157	3,813

	920000	A&G Salaries	1,735	1,065	2,800
	930110	A&G-Institutional/Goodwill Adv		9	9
B08 Total			3,391	3,230	6,622
B09	912000	Sales Expense - Product Develo	20,697	17,893	25,843
	920000	A&G Salaries	15,489	23,380	14,087
	930110	A&G-Institutional/Goodwill Adv		222	222
B09 Total			36,186	41,272	40,152
M10	912000	Sales Expense - Product Develo	6,664	1,387	1,369
	913000	Sales-Advertising Expense		83	83
	921000	A&G-Office Supplies	2,988	7,396	5,202
		Provide Administrative & Gener		364	364
	930110	A&G-Institutional/Goodwill Adv		57	57
M10 Total			9,652	8,866	6,992
M13	913000	Sales-Advertising Expense		103	103
	921000	A&G-Office Supplies	997	2,778	2,149
M13 Total			997	2,881	2,149
M20	921000	A&G-Office Supplies	12	2	14
M20 Total			12	2	14
M50	921000	A&G-Office Supplies	2	0	3
M50 Total			2	0	3
P10	920000	A&G Salaries	0		0
P10 Total			0		0
P15	912000	Sales Expense - Product Develo	191,788	189,551	233,942
	920000	A&G Salaries	163,876	220,132	105,965
		Provide Administrative & Gener	6,579	6,166	9,905
	930110	A&G-Institutional/Goodwill Adv		4,073	4,073
P15 Total			362,244	415,848	353,884
P20	912000	Sales Expense - Product Develo		59	59
	920000	A&G Salaries	173	621	46
P20 Total			173	621	105
P25	912000	Sales Expense - Product Develo		136	136
	920000	A&G Salaries	31	239	269
		Provide Administrative & Gener		13	13
	930110	A&G-Institutional/Goodwill Adv		1	1
P25 Total			31	388	419
P26	920000	A&G Salaries		(13)	(13)
		Provide Administrative & Gener		6	6
P26 Total				(13)	6
P30	912000	Sales Expense - Product Develo	865	1,811	70
	913000	Sales-Advertising Expense	-		-
	916000	Sales Expense - Miscellaneous		640	640
	920000	A&G Salaries	11,118	4,892	1,978
P30 Total			11,983	7,343	2,048
P50	912000	Sales Expense - Product Develo	31,089	31,726	33,861
	920000	A&G Salaries	24,890	37,887	15,474
		Provide Administrative & Gener	1,147	1,037	1,691
	930110	A&G-Institutional/Goodwill Adv		447	447
P50 Total			57,126	70,650	51,472
T10	912000	Sales Expense - Product Develo	163	102	64
	921000	A&G-Office Supplies	175		175
T10 Total			338	102	64
M15	912000	Sales Expense - Product Develo		19	19
	921000	A&G-Office Supplies		10	10
M15 Total				29	29
404	921000	A&G-Office Supplies		6	6
404 Total				6	6
Grand Total			3,484,480	1,510,429	1,933,583

Note: Data based on work units 13510, 19420, 92038, 92051, 92169, 92207, 92208, 92249 and 92269.

NIAGARA MOHAWK POWER CORPORATION
Response to Staff's First Set of Information Requests
Gas Utilities

Request:

Customer Service Issues

171. For the last three rate years, state separately the annual gas expenditures on core outreach and education activities (i.e., activities not related to retail choice). Briefly describe the core outreach and education activities undertaken in each rate year, including, but not limited to the following: customer rights and responsibilities, use of life support equipment, gas safety (including Call Before You Dig), infrastructure investment, what to do in an emergency, what to do during an outage, access to service restoration times, how to lower utility bills, how to get help paying bills/assistance programs, seasonal campaigns (i.e., winter natural gas prices/staying warm), renewable energy/green power,, and energy efficiency. Explain the reasons for any large variations (i.e., differences of greater than +/- 20%), either in total or in any individual activity, in the expenditures from year to year.

Response:

Please see the Company's response to Electric question 85.

Name of Respondent:

Iliana Williams

Date of Request: May 4, 2012
Due Date: May 14, 2012

Request No. DPS-5(RMD-5)
NMPC Req. No. NM-5

NIAGARA MOHAWK POWER CORPORATION
Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power
Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Richard Davi

TO: Revenue Requirements Panel

SUBJECT: Productivity Adjustment

Request: Page 161 of Book #12 identifies a rate year productivity adjustment of \$5.516 million for electric and \$ 0.987 million for gas. Relative to this line item please provide the following:

- A. Brief overview of how the Company calculated the rate year productivity adjustment.
- B. Does the productivity adjustment proposed in this rate case differ from the calculation in the Company's most recent electric (C. 10-E-0500) and gas cases (C. 08-G-0609)?
- C. If yes to either in question B. what is the basis for the change?
- D. Identify what components of labor, benefits and payroll taxes are included in the Company's rate year productivity adjustment.
- E. Supporting calculation for the rate year productivity adjustment for both electric and gas.

Response:

Part A. The productivity adjustment proposed by the Company was calculated by applying a 1% annual reduction to total labor and payroll tax expense for the years beginning with the Historic Test Year through the Rate Year ending March 31, 2014 and Data Years ending March 31, 2015 and 2016. The 1% reduction is cumulative such that the reduction to labor and payroll tax in the years following the first year is greater than 1% due to the cumulative effect of the previous year's reductions.

Part B. The 1% cumulative productivity adjustment proposed in this case was calculated using the same model used to calculate the 1% cumulative productivity adjustment in the electric case 10-E-0500. The productivity adjustment calculated in the gas case 08-G-0609 did not use the same

model but applied the same calculation of a 1% cumulative reduction to total labor and payroll tax.

Part C. n/a

Part D. The productivity adjustment was calculated on total labor, including base pay, overtime, premiums and upgrades, variable pay and miscellaneous pay. The productivity adjustment also used total payroll tax expense calculated on total labor expense from Exhibit ____ (RRP-3), Schedule 31.

Part E. Exhibit ____ (RRP-11), Workpaper to Exhibit ____ (RRP-3), Schedule 36, Workpaper 1 (Book 18 pg 251), provides the calculation of the proposed productivity adjustment. Lines 1 – 85 of the workpaper calculates the 1% productivity adjustment on labor and lines 86 – 102 calculate the 1% productivity adjustment on payroll tax. Attachment 1 to DPS- 5 (RMD-5) to this response provides a copy of Exhibit ____ (RRP-11), Schedule 36, Workpaper 1, with more descriptive line notes showing exactly where the labor amounts are located in Exhibit ____ (RRP-3), Schedule 31, and where the tax amounts are located in Exhibit ____ (RRP-11), Workpaper to Exhibit ____ (RRP-5), Schedule 2.

The productivity adjustment calculation starts with total expense labor by Provider Company, as shown on the lines labeled “Unadjusted Labor” (taken from Exhibit ____ (RRP-3), Schedule 31, pgs 20, 24, 28 and 36, line 8, as noted). The workpaper then calculates the “Labor Adjusted for Productivity” amount in the year ending March 31, 2013 by reducing the Unadjusted Labor amount by 1% of the Historic Test Year amount. For the Rate Year ending March 31, 2014 and Data Years 2015 and 2016, the Labor Adjusted for Productivity is calculated by taking the rate of increase from year to year for unadjusted labor, subtracting 1% from that rate, and applying the resulting rate of increase to the previous years Labor Adjusted for Productivity. The 1% productivity adjustment dollar amount for each year is calculated by taking the difference between the Unadjusted Labor amount and the Labor Adjusted for Productivity amount for each year. This same calculation is applied to payroll taxes to get the 1% productivity adjustment on payroll taxes.

Please note that the Rate Year 2014 payroll tax amount used in calculating the productivity adjustment is different by approximately \$0.470 million for electric and \$.068 million for gas from the amounts on Exhibit ____ (RRP-11), Workpaper to RRP-5, Schedule 2. This will be corrected in the Company’s Correction and Updates filing and will result in an increase in the productivity adjustment of approximately \$.005 million in electric and \$.001 million in gas.

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component - Corrections and Updates
Productivity Adjustment
(\$000's)

	Adjusted Historic Year Ending December 31, 2011	Test Year Ending March 31, 2013	Rate Year Ending March 31, 2014	Data Year Ending March 31, 2015	Data Year Ending March 31, 2016
1 Niagara Mohawk Power Corp.			3.89%	2.58%	2.58%
2 <u>Unadjusted Labor</u>				2.581276%	
3 Electric	189,446.3	194,901.2	202,480.8	207,707.4	213,069.7
4 Gas	32,201.7	33,132.5	34,428.9	35,315.4	36,224.8
5 Total Regular & Variable Pay	221,648.1	228,033.7	236,909.7	243,022.8	249,294.6
6					
7 <u>Labor Adjusted for Productivity</u>		0.98155%	1.96301%	2.96677%	
8 Electric		193,006.7	198,582.6	201,722.8	204,913.4
9 Gas		32,810.5	33,766.2	34,297.9	34,838.2
10 Total Regular & Variable Pay		225,817.2	232,348.8	236,020.7	239,751.5
11					
12 1% Productivity Adjustment					
13 Electric		(1,894.5)	(3,898.2)	(5,984.7)	(8,156.4)
14 Gas		(322.0)	(662.7)	(1,017.4)	(1,386.6)
15 Total		(2,216.5)	(4,560.9)	(7,002.1)	(9,543.0)
16					
17					
18 National Grid USA Service Co.					
19 <u>Unadjusted Labor</u>					
20 Electric	60,160.8	61,535.3	60,195.9	61,987.2	63,831.9
21 Gas	7,317.2	7,484.6	7,345.2	7,563.6	7,788.5
22 Total Regular & Variable Pay	67,478.0	69,019.9	67,541.1		
23					
24 <u>Labor Adjusted for Productivity</u>					
25 Electric		60,933.7	58,998.1	60,163.7	61,352.5
26 Gas		7,411.4	7,199.3	7,341.4	7,486.3
27 Total Regular & Variable Pay		68,345.1	66,197.3	67,505.1	68,838.8
28					
29 1% Productivity Adjustment					
30 Electric		(601.6)	(1,197.9)	(1,823.5)	(2,479.4)
31 Gas		(73.2)	(145.9)	(222.3)	(302.3)
32 Total		(674.8)	(1,343.8)	(2,045.7)	(2,781.7)
33					
34					
35 KS Service Co.					
36 <u>Unadjusted Labor</u>					
37 Electric	15,499.2	15,848.5	15,522.2	15,987.4	16,466.5
38 Gas	6,075.1	6,213.9	6,196.0	6,380.4	6,570.2
39 Total Regular & Variable Pay	21,574.3	22,062.4	21,718.2	22,367.8	23,036.8
40					
41 <u>Labor Adjusted for Productivity</u>					
42 Electric		15,693.5	15,213.4	15,517.3	15,827.2
43 Gas		6,153.1	6,073.9	6,193.9	6,316.2
44 Total Regular & Variable Pay		21,846.7	21,287.3	21,711.2	22,143.4
45					
46 1% Productivity Adjustment					
47 Electric		(155.0)	(308.7)	(470.1)	(639.4)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component - Corrections and Updates
Productivity Adjustment
(\$000's)

	Adjusted Historic Year Ending December 31, 2011	Test Year Ending March 31, 2013	Rate Year Ending March 31, 2014	Data Year Ending March 31, 2015	Data Year Ending March 31, 2016
48 Gas		(60.8)	(122.1)	(186.5)	(254.0)
49 Total		(215.7)	(430.8)	(656.6)	(893.4)
50					
51					
52 <u>All Other Companies</u>					
53 <u>Unadjusted Labor</u>					
54 Electric	(13,270.2)	(13,611.8)	(14,138.8)	(14,502.7)	(14,876.1)
55 Gas	(482.4)	(494.8)	(514.0)	(527.2)	(540.8)
56 Total Regular & Variable Pay	(13,752.6)	(14,106.6)	(14,652.8)	(15,030.0)	(15,416.9)
57					
58 <u>Labor Adjusted for Productivity</u>					
59 Electric		(13,479.1)	(13,866.2)	(14,084.4)	(14,306.2)
60 Gas		(490.0)	(504.1)	(512.0)	(520.1)
61 Total Regular & Variable Pay		(13,969.1)	(14,370.3)	(14,596.4)	(14,826.2)
62					
63 <u>1% Productivity Adjustment</u>					
64 Electric		132.7	272.6	418.3	569.9
65 Gas		4.8	9.9	15.2	20.7
66 Total		137.5	282.5	433.5	590.6
67					
68					
69 <u>Total Labor</u>					
70 <u>Unadjusted Labor</u>					
71 Electric	251,836.1	258,673.2	264,060.1	271,179.3	278,492.1
72 Gas	45,111.6	46,336.2	47,456.1	48,732.1	50,042.8
73 Total Regular & Variable Pay	296,947.7	305,009.3	311,516.2	319,911.4	328,534.9
74					
75 <u>Labor Adjusted for Productivity</u>					
76 Electric		256,154.8	258,927.9	263,319.3	267,786.9
77 Gas		45,885.0	46,535.3	47,321.2	48,120.6
78 Total Regular & Variable Pay		302,039.9	305,463.2	310,640.5	315,907.5
79					
80 <u>1% Productivity Adjustment</u>					
81 Electric		(2,518.4)	(5,132.2)	(7,859.9)	(10,705.2)
82 Gas		(451.1)	(920.8)	(1,411.0)	(1,922.2)
83 Total		(2,969.5)	(6,053.0)	(9,270.9)	(12,627.4)
84					
85					
86 <u>Total Payroll Taxes</u>					
87 <u>Unadjusted Payroll Taxes</u>					
88 Electric	17,596.5	18,074.2	18,450.6	19,259.8	19,586.0
89 Gas	3,050.3	3,133.1	3,208.8	3,337.1	3,394.4
90 Total Payroll Tax Expense		21,207.3	21,659.4	22,596.8	22,980.4
91					
92 <u>Payroll Tax Adjusted for Productivity</u>					
93 Electric		17,898.3	18,092.0	18,704.5	18,834.3
94 Gas		3,102.6	3,146.5	3,240.8	3,264.2
95 Total Regular & Variable Pay		21,000.8	21,238.5	21,945.4	22,098.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component - Corrections and Updates
Productivity Adjustment
(\$000's)

	Adjusted Historic Year Ending December 31, 2011	Test Year Ending March 31, 2013	Rate Year Ending March 31, 2014	Data Year Ending March 31, 2015	Data Year Ending March 31, 2016
96					
97	1% <u>Productivity Adjustment</u>				
98	Electric	(176.0)	(358.6)	(555.3)	(751.7)
99	Gas	(30.5)	(62.3)	(96.2)	(130.3)
100	Total	(206.5)	(420.9)	(651.5)	(882.0)
101					
102					
103	<u>Total Productivity Adjustment</u>				
104	1% <u>Productivity Adjustment</u>				
105	Electric	(2,694.3)	(5,490.8)	(8,415.2)	(11,456.9)
106	Gas	(481.6)	(983.1)	(1,507.2)	(2,052.4)
107	Total	(3,175.9)	(6,473.9)	(9,922.4)	(13,509.4)

Line Notes

3 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 8
4 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 21
8 (((Line 3 same Yr / Line 3 prev Yr) - 1%) + 1) x Line 8 prev Yr
9 (((Line 4 same Yr / Line 4 prev Yr) - 1%) + 1) x Line 9 prev Yr
13 Line 8 - Line 3
14 Line 9 - Line 4
20 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 8
21 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 21
25 (((Line 20 same Yr / Line 20 prev Yr) - 1%) + 1) x Line 25 prev Yr
26 (((Line 21 same Yr / Line 21 prev Yr) - 1%) + 1) x Line 26 prev Yr
30 Line 25 - Line 20
31 Line 26 - Line 21
37 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 8
38 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 21
42 (((Line 37 same Yr / Line 37 prev Yr) - 1%) + 1) x Line 42 prev Yr
43 (((Line 38 same Yr / Line 38 prev Yr) - 1%) + 1) x Line 43 prev Yr
47 Line 42 - Line 37
48 Line 43 - Line 38
54 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 8

55 Exhibit RRP-3, Schedule 31, pg 20, pg 24, pg 28, pg 32, Line 21
59 (((Line 54 same Yr / Line 54 prev Yr) - 1%) + 1) x Line 59 prev Yr
60 (((Line 55 same Yr / Line 55 prev Yr) - 1%) + 1) x Line 60 prev Yr
64 Line 59 - Line 54
65 Line 60 - Line 55
71 Line 3 + Line 20 + Line 37 + Line 54
72 Line 4 + Line 21 + Line 38 + Line 55
76 Line 8 + Line 25 + Line 42 + Line 59
77 Line 9 + Line 26 + Line 43 + Line 60
81 Line 13 + Line 30 + Line 47 + Line 64
82 Line 14 + Line 31 + Line 48 + Line 65
88 Exhibit RRP-11, Workpapers to RRP-5, Schedule 2, Workpaper 1, Page 1 & 2, Line 7
89 Exhibit RRP-11, Workpapers to RRP-5, Schedule 2, Workpaper 1, Page 1 & 2, Line 7
93 (((Line 88 same Yr / Line 88 prev Yr) - 1%) + 1) x Line 93 prev Yr
94 (((Line 89 same Yr / Line 89 prev Yr) - 1%) + 1) x Line 94 prev Yr
98 Line 93 - Line 88
99 Line 94 - Line 89
105 Line 81 + Line 98
106 Line 82 + Line 99

Date of Request: May 9, 2012
Due Date: May 21, 2012

Request No. DPS-12(LMR-1)

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Lisa Rosi
TO: Charles Willard
SUBJECT: SIR costs

Request:

1. On page 3 of 19, company witness Willard states the open sites include 44 active former MGP sites, 9 active company operating sites and 13 sites owned by third parties where the company shares some level of responsibility; (a) Provide a detailed list of each of these sites, describe the costs being incurred and the circumstances that led up to these costs being incurred. (b) Provide workpapers and other support that detail the site expenditures for investigation or remediation related activities for each of the sites listed in (a).
2. On page 14 of 19, company witness Willard discusses the company forecasts total SIR spend to be a combined \$42 million. Provide the workpapers and other support for how the costs projections are determined for each site.

Response:

1(a). The detailed list of each of the sites referenced in company witness Willard's testimony, including total to date spend (up to March 31, 2012), is provided as Attachment 1 to DPS-12. The sites were also provided, along with a description of the current status, in Exhibit __ (CFW-1). The costs being incurred for these sites are associated with investigation and remediation costs ("response costs") for the former manufactured gas plant ("MGP") sites and the operating sites. In the context of the sites owned or operated by third parties, Niagara Mohawk has an alleged historical nexus to the sites and is identified as a potentially responsible party ("PRP" sites). At such sites, the Company typically does not have lead responsibility and is either a member of a PRP group which is formed to implement the DEC or EPA-required investigation and remediation, is evaluating the possibility of negotiating a settlement, or is defending an action in litigation. Prior to agreeing to join a PRP group or to settle, Niagara Mohawk evaluates its alleged nexus to the site and attempts to negotiate a fair and equitable outcome, in the context of the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA" or "Superfund").

The circumstances that led up to these costs being incurred are as follows: 1) in the case of the MGP sites - Consent Orders; 2) in the case of the operating sites - DEC and the Company entering into agreements (spill file numbers or Resource Conservation and Recovery Act [RCRA] Corrective Measures) to evaluate and remediate potential impacts associated with Company operations; and 3) in the case of the PRP sites – evaluating Niagara Mohawk’s alleged nexus to the site, negotiations, participating in discussions with PRPs, contributing its allocated share of response costs, and/or defending CERCLA claims.

1(b). The workpapers and other support for the Company’s obligations regarding investigation or remediation related spending for the sites listed in (a) are provided in Attachment 2 to DPS-12. Due to the size of the files, a CD containing Attachment 2 is being provided via overnight mail.

2. The \$42 million forecasted total SIR spend identified in company witness Willard’s testimony is prepared based on the DEC schedule as presented in the testimony as Exhibit (CFW-5) for the MGP sites. As presented in the testimony, the estimated cost for the work anticipated by the DEC for the rate year exceeds \$100 million. The estimate is based on an estimated average spend per year per SIR phase for each site listed in the DEC schedule. For example, Remedial Investigations are estimated at \$250,000 per year, Feasibility Studies and Remedial Designs are estimated at \$100,000 per year. Specific spending was used for remedial construction forecasts, based on the costs presented in a Record of Decision (ROD) or engineer’s estimate. The forecast for company operating sites and PRP sites is also included in the \$100 million forecast and is based on an estimated average spend per year. The estimated average spending was developed based on historical costs and the experience of the site project manager in consultation with outside consultants and/or legal counsel (where applicable). As mentioned in Willard’s testimony, the \$100 million forecast was adjusted down to \$42 million considering the Company’s spending in previous years and after consideration of potential delays (such as regulatory review/approval and obtaining access to third party properties) and also adjusted for inflation.

Name of Respondent:
Charles Willard
Brian Stearns

Date of Reply:
5/21/2012

Name of Active Site	Type of Site	Support for Site Expenditures	TTD Spend (up to 3/31/2012)
Albany Non-Owned MGP	MGP	DEC VCO (see note 1)	\$865,904
Albion MGP	MGP	DEC CO (see note 2)	\$762,691
Amsterdam (Front St.) MGP	MGP	DEC Order on Consent Index #D4-0001-99-03	\$10,674,857
Ballston Spa (Milton Ave.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$371,092
Canastota Non-Owned MGP	MGP	DEC VCO (see note 1)	\$519,369
Cohoes (Linden St.) MGP	MGP	DEC VCO (see note 1)	\$2,527,025
Cohoes (Sargent St.) Non-owned MGP	MGP	DEC VCO (see note 1)	\$167,023
Fort Edward MGP	MGP	DEC VCO (see note 1)	\$1,625,876
Fort Plain MGP	MGP	DEC CO (see note 2)	\$3,398,484
Fulton (Ontario St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$159,688
Fulton (S. First St.) MGP	MGP	DEC CO (see note 2)	\$1,291,899
Glens Falls (Mohican St.) OU1 & OU2 MGP	MGP	DEC CO (see note 2)	\$5,862,848
Gloversville (Hill St.) MGP	MGP	DEC CO (see note 2)	\$14,934,215
Gloversville (Washington St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$298,590
Harbor Point MGP OUs 1,2&3	MGP	DEC CO (see note 2)	\$79,570,754
Herkimer Non-Owned MGP	MGP	DEC VCO (see note 1)	\$583,251
Hudson (Water St.) OU1 & OU2 MGP	MGP	DEC Order on Consent Index #A4-0473-0203 & EPA Order on Consent Index No. II-CERCLA-95-0204	\$20,098,258
Ilion MGP	MGP	DEC CO (see note 2)	\$1,549,802
Johnstown MGP	MGP	DEC CO (see note 2)	\$7,811,188
Little Falls Non-Owned MGP	MGP	DEC VCO (see note 1)	\$1,898,391
Malone MGP	MGP	DEC VCO (see note 1)	\$1,319,247
North Albany MGP	MGP	DEC CO (see note 2)	\$6,312,065
Ogdensburg Owned MGP	MGP	DEC VCO (see note 1)	\$1,445,082
Oneida (Sconodoo St.) MGP	MGP	DEC CO (see note 2)	\$27,848,047
Oswego (West Ulica St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$1,125,205
Rensselaer Non-Owned MGP	MGP	DEC VCO (see note 1)	\$728,127
Rome (Jay & Madison) MGP	MGP	DEC CO (see note 2)	\$1,300,319
Rome OU 1 & OU2 (Kingsley Ave.) MGP	MGP	DEC CO (see note 2)	\$20,677,046
Saratoga Springs (Excelsior Ave.) MGP	MGP	EPA Order on Consent 97-CV-0136	\$27,569,842
Saratoga Springs (Lake Ave.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$1,569,604
Schenectady (Broadway) MGP	MGP	DEC CO (see note 2)	\$4,102,444
Schenectady (Clinton St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$2,309,098
Schenectady (Seneca St.) MGP	MGP	DEC CO (see note 2)	\$1,553,069
Syracuse (Erie Blvd.) MGP	MGP	DEC CO (see note 2)	\$2,240,484
Syracuse (Hiawatha Blvd.) MGP	MGP	DEC CO (see note 2)	\$16,818,390
Troy (Liberty St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$450,939
Troy (Smith Ave & Ingalls Ave) MGP	MGP	DEC CO (see note 2)	\$3,521,018
Troy (Water St.) MGP	MGP	DEC CO (see note 2)	\$36,831,738
Troy Water St. Hudson River Sediments	MGP	DEC CO (see note 2)	\$1,207,259
Watertown (Anthony St.) Non-Owned MGP	MGP	DEC VCO (see note 1)	\$982,223
Watertown (Engine St.) MGP	MGP	DEC CO (see note 2)	\$3,961,081
Watervliet Non-Owned MGP	MGP	DEC VCO (see note 1)	\$459,522
Whitehall Non-owned MGP	MGP	DEC VCO (see note 1)	\$852,964
Loomis Island Gas Reg. Station	MGP	DEC Order Pending	\$43,242
Dewey Ave	OPR	DEC Order on Consent Index #R9-4407-96-09	\$1,085,458
East Ulica Substation (Old Erie Canal)	OPR	DEC Notice letter Oct. 21, 2010	\$156,474
Hudson Substation	OPR	DEC Spill #9302270	\$3,130,037
Old Gardenville Substation	OPR	DEC Spill #9713972	\$552,986
Seventh North St. TSD & Service Center	OPR	RCRA Corrective Action Measure	\$7,632,131
Solvay TSD Facility & Service Ctr.	OPR	RCRA Corrective Action Measure	\$558,408
Teall Avenue Substation	OPR	DEC Spill #9503252	\$188,792
Terminal D FTS & Elec Sub	OPR	DEC Spill #9508562	\$1,426,968
Terminal Station C	OPR	DEC Order on Consent Index #D0-001-9612	\$185,671
Alliott Landfill	PRP	Alleged historical nexus to site	\$43,023
Airco Carbon/Vanadium ROW	PRP	DEC Order on Consent Index #B9-0470-94-12	\$310,444
Cherry Farm (River Road)	PRP	DEC Order on Consent Index #B9-0046-94-10 and #B9-0047-91-02	\$4,118,014
DVL, Inc. v. GE, NMPC, et al.	PRP	U.S. District Court, Northern District of NY, Case No. 1107-CV-1075 LEK/RFT	
Fort Edward Dam (Hudson River NPL)	PRP	Alleged historical nexus to site	
Frontier Chemical - Royal Ave	PRP	Alleged historical nexus to site	\$186,436
Ley Creek PCB Dredging Site	PRP	Alleged historical nexus to site	
Maxey Flats	PRP	EPA Consent Decree 95-58	\$1,158,992
PAS Main	PRP	EPA Consent Decrees #s 98-CV-0112 & 98-CV-1927	\$277,418
Sealand Restoration	PRP	EPA Civil Action No. 97-CV-1704	
Wallace & Son	PRP	DEC Consent Decree 85-CV-219	\$13,986,553
Ward Transformer	PRP	Alleged historical nexus to site	
Waste-Stream Inc.	PRP	DEC Order on Consent Index #A6-0399-9911	\$416,056

1. DEC VCO - Voluntary Consent Order Index #D0-0001-0011
2. DEC CO - Order on Consent Index #A4-0473-0000

Date of Request: May 9, 2012
Due Date: July 21, 2012

Request No. DPS-13(GRW-1)
NMPC Req. No. NM 13

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Gerald Wojcinski

TO: Shared Services and Customer Panel (SSCP)

SUBJECT: Uncollectibles

Request: Testimony of SSCP

1. Please refer to Exhibits ___ (SSCP-4) and (SSCP-5), both exhibits includes two pages. Beginning with January 2012, provide for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information in a similar format for both exhibits and both pages in each.
2. Page 22 of the SSCP discusses the "Transfer-to-Active Project" that reinstated previously written -off accounts and transferred the unpaid balance to active account. During the period 2010 through 2011 what was the total increase in recoveries from this project? Also include the per month recoveries.
3. Page 22 SSCP also discusses, how the project significantly increased recoveries and reduced write-offs, however the testimony does not address the impacts to future periods from writing off these amounts again. Please quantify the impact to net-write offs and the impact to the uncollectible rate if the Transfer-to-Active Project was not implemented. Such impacts should be in the format as shown on exhibits SSCP-4 and SSCP-5 for both pages in each exhibit, beginning with January 2012, for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information.

Response:

1. Please see Attachment 1 GRW-1 (Jul12 updt) for electric and Attachment 2 GRW-1 (Jul12 updt) for gas. [Note that the uncollectible 12-month rates on the 2nd page of each attachment will not differ from the 1st page for months after January 31, 2012. The 12 month period ending February 29, 2012 is after the completion of the manual phase of the Transfer to Active project that ran from November 2010 through February, 2011.]
3. Please see Attachment 4 GRW-1 (Jul12 updt) for electric and Attachment 5 GRW-1 (Jul12 updt) for gas. The 2nd page of both attachments indicates the impacts of removing both the manual phase of the transfer to active project that

occurred from Nov'10 through Mar'11 and the manual test phase of this project (alluded to in the response to # 2 of GRW-1 submitted May 21) that occurred from mid-Feb'10 through mid-Apr'10. Furthermore, as indicated in the May 21 response to #2, the Company has assumed the full increment of the reinstatements that occurred from Feb'10-Apr'10 over those that happened from Feb'09 – Apr'09 as being project related. (However, account level detail is not available for this time period. Assumptions based on a high-level study conducted on all reinstated customers was used to allocate these dollars from the 1st quarter of 2010.) The analysis is conservative in that it only focuses on the impacts to net write-off and does not consider the payments received on the newly established active accounts since these are not technically recoveries, but reductions to accounts receivable and arrears. Also, since the automated phase of the transfer to active project sets a new norm, the analysis focuses only on the manual implementation of this project.

Name of Respondent:

Paul S. Leo

Date of Reply:

July 16, 2012

UNCOLLECTIBLE RATE CALCULATION

ELECTRIC
Rolling 12-Mo Ending
(5000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2
Uncollectible Rate	1.3101%	1.3535%	1.3990%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6879%	1.7611%	1.7465%	1.7270%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.3	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,123.7	\$ 35,712.6
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,875.9	\$ 3,107,702.2	\$ 3,116,097.8
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2
Uncollectible Rate	1.6714%	1.6320%	1.5480%	1.6662%	1.6102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1997%	1.0712%	1.0273%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,355.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 331,065.6
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6
Uncollectible Rate	0.9265%	0.8324%	0.8527%	0.9069%	0.8977%	0.9040%	0.9124%	0.9485%	0.9748%	1.0532%	1.1686%	1.2789%
3-Yr Aggregated Elec Uncoll Rate:	1.2987%	1.2685%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2940%	1.3013%	1.3123%	1.3131%	1.3289%
	31-Jan-12	28-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	(2)	(2)	(2)	(2)	(2)	(2)						
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,981.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7						
Late Payment Revenue	\$ 15,435.3	\$ 15,809.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5						
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6						
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8						
Uncollectible Rate	1.4834%	1.5283%	1.5571%	1.5440%	1.6116%	1.5927%						
3-Yr Aggregated Elec Uncoll Rate:	1.3214%	1.3152%	1.3039%	1.2948%	1.2885%	1.2763%						

- Beginning Jan11, the electric gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMCO electric rate case 10-E-0050
- For the mo's beginning Nov11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct11.
- LICAP Arrangements is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- For the month of Sept 09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct 09 and Nov 09.
- For the months of Oct&Nov 09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept09 due to a system issue. Also, written off during Oct 09 was another \$1.5 accelerated amount that should have gone to Nov 09. Both Oct09 & Nov09 have been normalized by the additional figure.

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT

Rolling 12-Mo Ending

(\$000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
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Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6426%	1.6870%	1.7611%	1.7465%	1.7270%

	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
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Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,743.5	\$ 38,169.8
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2
Uncollectible Rate	1.6714%	1.6320%	1.5809%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0891%	1.0980%

	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
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Normalized Bad Debt Net Write-Off	\$ 36,601.0	\$ 35,232.7	\$ 35,919.5	\$ 37,818.8	\$ 37,515.4	\$ 37,712.7	\$ 37,677.1	\$ 38,445.9	\$ 39,349.7	\$ 41,965.5	\$ 44,821.3	\$ 46,381.5
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6
Uncollectible Rate	1.8566%	1.9130%	1.8334%	1.8875%	1.8782%	1.8846%	1.8949%	1.1242%	1.1599%	1.2385%	1.3284%	1.3851%

3-Yr Aggregated Elec Uncoll Rate:	1.3255%	1.3229%	1.3186%	1.3304%	1.3231%	1.3401%	1.3516%	1.3531%	1.3643%	1.3752%	1.3762%	1.3921%
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	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
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Normalized Bad Debt Net Write-Off	\$ 47,912.8	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 48,238.7	\$ 46,920.2						
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7						
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5						
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6						
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8						
Uncollectible Rate	1.4573%	1.5285%	1.5871%	1.5440%	1.6116%	1.5927%						

3-Yr Aggregated Elec Uncoll Rate:	1.3849%	1.3791%	1.3681%	1.3535%	1.3533%	1.3416%						
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(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-4) to accommodate this new cashflow.

The revenue months (not-rolling 12-mo's) were impacted by this project as follows:

(\$000's)

	30-Nov-10	31-Dec-10	31-Jan-11	28-Feb-11	Total
	\$ 860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2
Elec	\$ 619.9	\$ 1,837.4	\$ 2,050.4	\$ 1,773.1	\$ 6,280.8
Gas	\$ 241.1	\$ 714.5	\$ 921.2	\$ 796.6	\$ 2,673.4
	\$ 860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2

UNCOLLECTIBLE RATE CALCULATION

GAS
Rolling 12-Mo Ending
(\$000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	(4) \$ 20,582.3	(5) \$ 21,441.6	(5) \$ 21,211.4	\$ 20,966.8
Total Tariff Revenue	\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
Late Payment Revenue	\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1
FOR Receivable Revenue	\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,677.3	\$ 162,960.1	\$ 160,654.9	\$ 158,329.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2
	\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
Uncollectible Rate	1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3344%	2.4008%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 19,983.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
Late Payment Revenue	\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
FOR Receivable Revenue	\$ 130,365.0	\$ 122,297.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
	\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
Uncollectible Rate	2.4373%	2.4745%	2.4331%	2.3934%	2.3208%	2.3011%	2.2929%	2.2305%	2.1958%	2.0169%	1.8701%	1.7701%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	(1) \$ 12,526.2	(1) \$ 11,234.7	(1) \$ 11,620.8	(1) \$ 12,510.2	(1) \$ 12,486.8	(1) \$ 12,822.5	(1) \$ 13,068.0	(1) \$ 13,726.7	(1) \$ 14,458.9	(1) \$ 15,849.1	(2) \$ 17,407.4	(2) \$ 18,915.1
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,207.3	\$ 717,556.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
Late Payment Revenue	\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,248.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6
FOR Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,690.0	\$ 124,064.7	\$ 121,455.3
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,995.9	\$ 823,433.1
Uncollectible Rate	1.6115%	1.4287%	1.4502%	1.5066%	1.4788%	1.5171%	1.5469%	1.6347%	1.7116%	1.8795%	1.9721%	2.3971%
3-Yr Aggregated Gas Uncoll Rate:	1.9294%	1.8875%	1.8985%	1.5300%	1.5235%	1.5699%	2.0003%	2.0173%	2.0469%	2.0067%	2.1054%	2.1700%
	31-Jan-12	28-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	(2) \$ 20,434.6	(2) \$ 21,669.6	(2) \$ 21,531.1	(2) \$ 20,770.5	(2) \$ 21,233.2	(2) \$ 20,579.3						
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9						
Late Payment Revenue	\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6						
FOR Receivable Revenue	\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3						
	\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectible Rate	2.5674%	2.8335%	2.9405%	2.9572%	3.0483%	2.9443%						
3-Yr Aggregated Gas Uncoll Rate:	2.2139%	2.2422%	2.2538%	2.2452%	2.2321%	2.2134%						

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case [0-E-0050]
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- (3) LICAP Arrears forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept'09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct'09 and Nov'09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct'09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT
Rolling 12-Mo Ending
(\$000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8
Total Tariff Revenue	\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
Late Payment Revenue	\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,517.0	\$ 3,542.1
POR Receivable Revenue	\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,577.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2
	\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 924,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
Uncollectible Rate	1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1827%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%
	31-Jun-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,678.0	\$ 14,843.8
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
Late Payment Revenue	\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
POR Receivable Revenue	\$ 130,365.0	\$ 122,297.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
	\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,261.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
Uncollectible Rate	2.4373%	2.4745%	2.4331%	2.3934%	2.3286%	2.3011%	2.2929%	2.2305%	2.1958%	2.0159%	1.9813%	1.9804%
	31-Jun-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	\$ 14,403.0	\$ 13,908.1	\$ 14,294.3	\$ 15,183.6	\$ 15,160.2	\$ 15,495.9	\$ 15,741.5	\$ 16,400.2	\$ 17,132.3	\$ 18,522.5	\$ 19,839.7	\$ 20,633.0
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
Late Payment Revenue	\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6
POR Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,376.8	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1
Uncollectible Rate	1.8529%	1.7687%	1.7839%	1.8285%	1.7954%	1.8334%	1.8633%	1.9411%	2.0281%	2.1965%	2.3416%	2.5057%
3-Yr Aggregated Gas Uncoll Rate:	2.0011%	1.9896%	2.0014%	2.0335%	2.0278%	2.0733%	2.1050%	2.1223%	2.1521%	2.1922%	2.2115%	2.2779%
	31-Jun-12	28-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	\$ 21,231.2	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5	\$ 21,233.2	\$ 20,579.3						
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9						
Late Payment Revenue	\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6						
POR Receivable Revenue	\$ 117,086.9	\$ 112,335.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3						
	\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8						
Uncollectible Rate	2.6675%	2.8325%	2.9485%	2.9873%	2.9483%	2.9643%						
3-Yr Aggregated Gas Uncoll Rate:	2.3248%	2.3656%	2.3696%	2.3616%	2.3481%	2.3294%						

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response in GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-5) to accommodate this new cashflow.

The revenue months (not-rolling 12-mo's) were impacted by this project as follows
(\$000's)

	30-Nov-10	31-Dec-10	31-Jan-11	28-Feb-11	Total
	\$ 860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2
Elec	\$ 619.9	\$ 1,837.4	\$ 2,050.4	\$ 1,773.1	\$ 6,280.8
Gas	\$ 241.1	\$ 714.5	\$ 921.2	\$ 796.6	\$ 2,673.4
	\$ 860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2

UNCOLLECTIBLE RATE CALCULATION

ELECTRIC
Rolling 12-Mo Ending
(\$000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
									(4)	(5)	(5)	
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,731.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 284,037.8	\$ 287,604.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%

	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,123.7	\$ 35,712.6
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2
Uncollectible Rate	1.6714%	1.6320%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0712%	1.0273%

	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
Normalized Bad Debt Net Write-Off	\$ 32,093.3	\$ 28,951.9	\$ 29,638.7	\$ 31,538.0	\$ 31,234.6	\$ 31,431.9	\$ 31,396.3	\$ 32,165.1	\$ 33,068.9	\$ 35,684.7	\$ 39,160.3	\$ 42,558.0
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,908.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6
Uncollectible Rate	0.9265%	0.8324%	0.8527%	0.9069%	0.8977%	0.9040%	0.9124%	0.9485%	0.9748%	1.0532%	1.1606%	1.2789%

3-Yr Aggregated Elec Uncoll Rate:	1.2907%	1.2685%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2983%	1.3013%	1.3123%	1.3131%	1.3289%
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	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
	(2)	(2)	(2)	(2)	(2)	(2)						
Normalized Bad Debt Net Write-Off	\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 48,238.7	\$ 46,920.2						
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7						
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5						
POR Receivable Revenue	\$ 326,292.2	\$ 318,615.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6						
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8						
Uncollectible Rate	1.4834%	1.5283%	1.5571%	1.5440%	1.6116%	1.5927%						

3-Yr Aggregated Elec Uncoll Rate:	1.3214%	1.3152%	1.3039%	1.2908%	1.2885%	1.2763%						
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- Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
- For the mo's beginning Nov'11, the electric-gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- LICAP Arrears (or)variance is embedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- For the month of Sept'09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct'09 and Nov'09.
- For the months of Oct&Nov'09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct'09 was another \$1.5 accelerated amount that should have gone to Nov'09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT
Rolling 12-Mo Ending
(3000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 52,593.3	\$ 52,799.5	\$ 52,319.6	\$ 50,760.4	\$ 50,471.6	\$ 50,354.6	\$ 49,106.5	\$ 48,418.5	\$ 44,641.5	\$ 42,181.9	\$ 42,486.4
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2
Uncollectible Rate	1.6714%	1.6720%	1.6680%	1.6307%	1.5716%	1.5432%	1.5084%	1.4386%	1.4084%	1.2919%	1.2171%	1.2222%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	\$ 40,730.8	\$ 37,969.1	\$ 36,169.7	\$ 36,233.2	\$ 35,905.8	\$ 36,062.9	\$ 35,987.8	\$ 36,706.1	\$ 37,553.4	\$ 40,116.6	\$ 42,921.3	\$ 44,434.1
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6
Uncollectible Rate	1.1758%	1.0916%	1.0406%	1.0419%	1.0319%	1.0371%	1.0458%	1.0733%	1.1070%	1.1840%	1.2720%	1.3269%
3-Yr Aggregated Elec Uncoil Rate:	1.3766%	1.3626%	1.3564%	1.3670%	1.3596%	1.3745%	1.3846%	1.3844%	1.3935%	1.4025%	1.4017%	1.4159%
	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	\$ 46,030.9	\$ 47,160.7	\$ 47,050.9	\$ 45,479.8	\$ 46,699.9	\$ 45,490.0						
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7						
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5						
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6						
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8						
Uncollectible Rate	1.4001%	1.4720%	1.5032%	1.4914%	1.5602%	1.5441%						
3-Yr Aggregated Elec Uncoil Rate:	1.4076%	1.4014%	1.3999%	1.3768%	1.3746%	1.3620%						

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov10 through Feb11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov10 through Jan12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-4) to accommodate this new cashflow.

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb10 through Apr10 vs. those for the same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected Feb11 thru Apr10.

UNCOLLECTIBLE RATE CALCULATION

GAS
Rolling 12-Mo Ending
(5000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	(4)	(5)	(5)	
Total Tariff Revenue	\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
Late Payment Revenue	\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1
FOR Receivable Revenue	\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,677.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 130,006.2
	\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
Uncollectible Rate	1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1827%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
Late Payment Revenue	\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
FOR Receivable Revenue	\$ 130,365.0	\$ 122,297.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
	\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
Uncollectible Rate	2.4373%	2.4745%	2.4391%	2.394%	2.226%	2.3011%	2.2929%	2.2365%	2.1958%	2.0159%	1.8701%	1.7701%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
Late Payment Revenue	\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,278.1	\$ 3,217.6
FOR Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1
Uncollectible Rate	1.6115%	1.4287%	1.4502%	1.5866%	1.4788%	1.5171%	1.5463%	1.6347%	1.7116%	1.8795%	1.8721%	2.2971%
3-Yr Aggregated Gas Uncoll Rate:	1.9394%	1.8875%	1.8985%	1.9380%	1.9235%	1.9690%	2.0003%	2.0172%	2.0469%	2.0867%	2.1864%	2.1700%
	31-Jan-12	28-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	(2)	(2)	(1)	(2)	(2)	(2)						
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9						
Late Payment Revenue	\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6						
FOR Receivable Revenue	\$ 117,086.9	\$ 112,245.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3						
	\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8						
Uncollectible Rate	2.5674%	2.8335%	2.9405%	2.9572%	3.0483%	2.9643%						
3-Yr Aggregated Gas Uncoll Rate:	2.3139%	2.5422%	2.2538%	2.3483%	2.3321%	2.3134%						

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NDMO electric rate case 10-E-0050.
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11
- (3) LCAP Arrans forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09 total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT

Rolling 12-Mo Ending
(\$000's)

	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8
Total Tariff Revenue	\$ 839,607.5	\$ 848,490.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
Late Payment Revenue	\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1
POR Receivable Revenue	\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,677.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2
	\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
Uncollectible Rate	1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1965%	2.2288%	2.3368%	2.3364%	2.4008%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 20,394.5	(7)	(7)	(7)	\$ 19,740.2	\$ 19,627.8	\$ 19,582.3	\$ 19,097.0	\$ 18,829.4	\$ 17,360.6	(6)	(6)
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 651,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
Late Payment Revenue	\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
POR Receivable Revenue	\$ 130,365.0	\$ 122,207.0	\$ 117,496.2	\$ 111,941.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
	\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
Uncollectible Rate	2.4373%	2.5352%	2.6093%	2.6621%	2.9843%	2.5602%	2.5487%	2.4787%	2.4325%	2.2457%	2.1249%	2.1153%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	(6)	(6)	\$ 14,361.2	\$ 14,529.4	\$ 14,491.3	\$ 14,802.4	\$ 15,023.8	\$ 15,651.5	\$ 16,349.1	\$ 17,707.1	\$ 18,997.3	\$ 19,765.3
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
Late Payment Revenue	\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6
POR Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,570.6	\$ 844,573.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1
Uncollectible Rate	2.0581%	1.9815%	1.7922%	1.7498%	1.7162%	1.7514%	1.7784%	1.8525%	1.9354%	1.8998%	2.3613%	2.4604%
3-Yr Aggregated Gas Uncoll Rate:	2.0620%	2.0485%	2.0573%	2.0074%	2.0797%	2.1237%	2.1530%	2.1671%	2.1933%	2.2301%	2.2466%	2.3107%
	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	\$ 20,395.5	\$ 20,869.7	\$ 20,785.6	\$ 20,063.0	\$ 20,555.4	\$ 19,951.1						
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9						
Late Payment Revenue	\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6						
POR Receivable Revenue	\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3						
	\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectible Rate	2.5625%	2.7289%	2.8387%	2.8565%	2.9510%	2.8738%						
3-Yr Aggregated Gas Uncoll Rate:	2.3563%	2.3867%	2.3995%	2.3917%	2.3777%	2.3582%						

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-5) to accommodate this new cashflow

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb'10 through Apr'10 vs those for the same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected Feb'10 thru Apr'10.

Date of Request: May 11, 2012
Due Date: May 21, 2012

Request No. DPS-27(KXD-10)
NMPC Req. No. NM-27

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Kwaku Duah

TO: Mustally A. Hussain

SUBJECT: Structural Subordination and Holding Company Ratings

Request:

Reference page 47 of your Exhibit MAH-3 in which Moody's stated
"We then assess the degree of legal and regulatory insulation that exists between the generally lower-risk regulated entities and the generally higher-risk unregulated entities. The degree of notching (or rating differential) between entities in a single family of companies depends on the degree of insulation that exists between the regulated and unregulated entities, as well as the amount of debt at the holding company in comparison to the consolidated entity. If there is minimal insulation or ring-fencing between the parent and subsidiary and little to no debt at the parent, there is typically a one notch differential between the two to reflect structural subordination of the parent company debt compared to the operating subsidiary debt. If there is substantial insulation between the two and/or debt at the parent company is a material percentage of the overall debt, there could be two or more notches between the ratings of the parent and the subsidiary."

- a. Provide any report from either S&P or Moody's demonstrating that Niagara Mohawk is substantially insulated or ring-fenced from the parent.
- b. Provide any report from either S&P or Moody's demonstrating that Niagara Mohawk's current rating of A- is not linked with the ultimate parent.

Response:

- a. Attachment 1 to DPS-27(KXD-10) contains Moody's report from July 22, 2009 reflecting the regulatory ring fencing that insulates Niagara Mohawk from its parent. Specifically, it states:

"We note that strengthened regulatory ring fencing was introduced as required by the NYPSC when it approved the KeySpan acquisition in 2007, which affords

additional insulation from the potential need for cash elsewhere within the family. While the ring fencing changes did not contribute to a change in NiMo's rating level, they are viewed as a credit positive, albeit to the possible detriment of creditworthiness elsewhere within the National Grid family”

In its September 22, 2010 credit report (Attachment 2 to DPS-27), S&P states:

“The corporate credit ratings of the two New York distribution companies KeySpan Delivery New York (KEDNY) and KeySpan Delivery Long Island (KEDLI) are rated one notch higher than the consolidated corporate credit rating, reflecting the presence of regulatory insulation and their healthier stand-alone financial profiles.”

Niagara Mohawk has financial protections in place that are similar to those in place for KEDNY / KEDLI and has pending before the Commission some additional protections. While S&P has not explicitly recognized the financial protections at Niagara Mohawk, the Company has no reason to believe that similar recognition of Niagara Mohawk’s financial protections will not be forthcoming.

- b. No such report is available from S&P.

Moody’s has recognized the ring fencing of Niagara Mohawk from its parent, as described in part (a) above. Neither Moody’s nor the Company is claiming that Niagara Mohawk’s current rating is not linked with the ultimate parent in any way.

Name of Respondent:
Mustally Hussain

Date of Reply:
May 21, 2012



Moody's Investors Service

Global Credit Research
Credit Opinion
22 JUL 2009

Credit Opinion: Niagara Mohawk Power Corporation

Niagara Mohawk Power Corporation

Syracuse, New York, United States

Ratings

Category	Moody's Rating
Outlook	Stable
Issuer Rating	A3
Senior Secured	A2
Senior Unsecured MTN	A3
Preferred Stock	Baa2
Ult Parent: National Grid Plc	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Commercial Paper	P-2
Other Short Term	P-2
Parent: National Grid USA	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
Commercial Paper	P-2

Contacts

Analyst	Phone
Kevin G. Rose/New York	212.553.0389
William L. Hess/New York	212.553.3837

Key Indicators

[1][2]

Niagara Mohawk Power Corporation

	FY 2009	FY 2008	FY 2007	FY 2006
(CFO Pre-W/C + Interest) / Interest Expense	5.7	4.9	5.5	4.4
(CFO Pre-W/C) / Debt	28%	28%	31%	21%
(CFO Pre-W/C - Dividends) / Debt	28%	28%	31%	21%
(CFO Pre-W/C - Dividends) / Capex	165%	225%	306%	316%
Debt / Book Capitalization	30%	35%	37%	42%
EBITA Margin %	23%	24%	24%	24%

[1] All ratios calculated in accordance with the Global Regulated Electric Utilities Rating Methodology using Moody's standard adjustments [2] Fiscal Year End March 31st

Note: For definitions of Moody's most common ratio terms please see the accompanying [User's Guide](#).

Opinion

Rating Drivers

Generally low risk electric and gas transmission and distribution (T&D) operations

Regulatory support under performance-based rate plans in New York

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid

Attachment 1 to DPS-27

Page 2 of 5

Sound financial performance expected to continue

Significant financial and operational interdependencies within the National Grid family

Corporate Profile

Niagara Mohawk Power Corporation (NiMo), is a wholly-owned subsidiary of National Grid USA (NG USA), which is the United States-based intermediate level holding company for the U.S. regulated utility businesses ultimately owned by National Grid plc, a holding company headquartered in the United Kingdom (UK) for a range of largely regulated T&D businesses in the U.S. and the UK.

NiMo provides electric T&D service in upstate New York and delivers natural gas in eastern, northern, and central New York. NiMo's retail rates are subject to the jurisdiction of the New York Public Service Commission (NYPSC).

SUMMARY RATING RATIONALE

Using the Moody's Rating Methodology for Global Regulated Electric Utilities in concert to some degree with the Rating Methodology for European Complex Holding Company Structures as a framework, NiMo's A3 senior unsecured rating reflects its favorable business and operating risk profile; support provided by the NYPSC which has allowed NiMo to institute a performance-based rate (PBR) plan that provides a means for the utility to receive cash recovery of its significant regulatory assets; key financial metrics in recent periods that are typical of A-rated electric T&D utility peers; and a liquidity position that is viewed as sufficient, albeit taking into account that NiMo has historically supplemented its internally generated cash flow by being an active borrower under the NG USA money pool.

DETAILED RATING CONSIDERATIONS

FAVORABLE BUSINESS, OPERATING, AND REGULATORY RISK PROFILES

NiMo's business activities remain entirely focused on the transmission and distribution of electricity and delivery of natural gas, which contributes to its generally low business risk profile. Since divesting its generation assets, NiMo has been recovering the significant regulatory assets created by the sales under the terms provided by the ten-year merger rate plan, which runs through February 2012. In particular, the rate plan provides for accelerated amortization of the regulatory assets in the latter years, which is apparent in the favorable trend noted for key credit metrics (see Financial Metrics below for more specifics). Also, NiMo is able to retain a portion of excess earnings above the allowed 10.6% return on equity as defined in the agreement.

Meanwhile, NiMo retains the provider of last resort (POLR) role for its electric customers. Supplies have been routinely arranged by purchasing power under long-term purchase power agreements (PPAs) and other open market purchases through the New York Independent System Operator. The arrangements with the NYPSC have been providing for generally timely and virtually full recovery of the costs associated with serving as the POLR. This is a heavily weighted consideration in our overall assessment of the degree of support provided to NiMo by the NYPSC. Since commodity prices can tend to be volatile at times, any shift by the NYPSC to restrict timely and full recovery of these costs could contribute to weaker financial results and downward rating pressure.

Although revenues generated by delivery of natural gas comprised only 20% of NiMo's consolidated revenues for FY'08, it is still important for NiMo to maintain sufficient access to the lowest possible cost supplies in fulfilling its responsibility to meet gas demands of retail customers in its franchise service territory. The company has done reasonably well in this regard, thanks in part to the multiple points of direct connections with interstate pipelines. The future financial performance of NiMo's gas distribution operations is expected to benefit from a recent gas distribution rate case, which resulted in approval of a two-year settlement granting a \$39.4 million rate increase in the first year (new rates effective May 20, 2009) and rate adjustments in the second year to address a variety of changes in costs related to pension and post-retirement plans and environmental remediation, and to true up the actual cost of any new long-term debt. This outcome, resulting in the first gas delivery rate increase since 1996, also included approval of a revenue decoupling mechanism and expanded capital infrastructure investments, among other requests.

We note that strengthened regulatory ring fencing was introduced as required by the NYPSC when it approved the Keyspan acquisition in 2007, which affords additional insulation from the potential need for cash elsewhere within the family. While the ring fencing changes did not contribute to a change in NiMo's rating level, they are viewed as a credit positive, albeit to the possible detriment of creditworthiness elsewhere within the National Grid family.

Prospectively, we anticipate that NiMo will prepare to file a general electric rate case probably towards Q1-2010 in anticipation of expiration of its long-term merger rate plan in February 2012 and to address recovery of capital expenditures that will likely be in excess of recent periods. Our ratings assume that Niagara Mohawk will be successful in these filings, with new rates anticipated to take effect by January 2011, thereby establishing a reasonable opportunity to earn on its utility investments and maintain earnings and cash flow levels to help sustain key metrics at levels commensurate with what is typically seen for regulated utilities at the A3 senior unsecured level. In the event that settlement negotiations are part of the process for future rate filings, we would likely expect

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid

Attachment 1 to DPS-27

Page 3 of 5

shorter tenors given current market dynamics and a desire to retain more flexibility with respect to timing of future rate cases.

STRONG FINANCIAL METRICS EXPECTED TO BE THE NORM FOR MEDIUM TERM

Profitable utility operations and cash recovery through accelerated amortization of regulatory assets under the ten-year rate plan have resulted in healthy levels of positive free cash flow for NiMo over the past four years. NiMo has used this cash to achieve significant reduction in the utility's gross debt level, which has contributed to corresponding favorable improvements in key credit metrics. For FY 2009, NiMo's cash flow from operations (exclusive of changes in working capital) covered its interest and debt by 6.3x and 31.5%, respectively (subject to potential further adjustments upon clarification of underfunded pension obligations). Also, as of March 31, 2009, NiMo's adjusted debt to adjusted capitalization, calculated in accordance with Moody's Global Rating Methodology for Regulated Electric Utilities (i.e., including non-current deferred income taxes as part of total capitalization) was 30.8% (subject to potential further adjustments upon clarification of underfunded pension obligations). These levels leave NiMo comfortably positioned relative to peers. We note that the ultimate parent has not historically relied upon NiMo for dividends; however, prospectively we would not be surprised to see the parent take dividends from NiMo, consistent with financial strategies to realign the utility's capital structure with an equity level closer to that used as a basis for establishing revenue requirements in rate case proceedings (i.e. 43.7% in NiMo's recently concluded gas rate case). At the same time, it is our understanding that management will manage this realignment process in a credit neutral way and we will be wary of any unexpected change in support provided to NiMo by the NYPSC that might jeopardize achieving this objective.

Liquidity

NiMo maintains sufficient liquidity by supplementing its cash on hand and internally generated cash flow from operating activities with borrowings from other NG USA companies through the inter-company money pool. Cash management in the NG USA system is conducted through an inter-company pool, which serves as an investment vehicle for the participants' excess cash as well as a relatively inexpensive short-term liquidity reserve. The quality of alternate liquidity could, however, be improved upon in our opinion by arranging for more substantial committed standalone multi-year bank credit facilities not burdened by a material adverse change clause. Participating regulated utility subsidiary companies contribute their excess cash to the pool. The surplus cash invested in the pool is first used to meet the short-term borrowing needs of eligible subsidiaries. Companies borrowing from the pool pay rates linked to A1/P-1 30-day commercial paper rates. Any remaining cash is typically invested into Aaa rated money funds with same day liquidity. As a measure of additional security, NG USA's parent, the UK-based National Grid plc, has the ability to increase the amount of cash in the pool through direct loans to NG USA. Alternatively, NG USA can also issue commercial paper and medium term notes in lieu of or to supplement direct loans from the UK parent.

NiMo has historically been a borrower under the money pool and, while we expect that it will continue to take advantage of that source of short term funds, we anticipate that NiMo will revert in the near term to issuance of third party long-term debt to repay the large borrowings outstanding under the money pool as of March 31, 2009 and as it moves ahead with its T&D utility capital expenditure plans. At this stage, NiMo has no standalone bank credit facility. It does, however, have \$100 million of sub-limit availability for letters of credit under a joint arrangement among NG USA and several other affiliates in the US, which expires November 29, 2009. We expect that the need for this facility will be addressed within the context of an ongoing consolidated liquidity planning strategy ahead of its expiration date. We are particularly focused on liquidity for corporate rated issuers, particularly in light of current bank market conditions, which make it likely that pricing will increase and tenors will be shortened along with the possibility of stricter covenants and other conditionality. The existing joint arrangement has a traditional material adverse change clause that does not apply beyond closing and does not contain any rating triggers that would result in any acceleration or put of obligations. The arrangement also contains a 65% maximum allowable debt level (as defined) that applies to NiMo. As of March 31, 2009, there was significant headroom versus the 65% level allowed for NiMo and we expect that to remain the norm for the foreseeable future.

As of March 31, 2009, NiMo had about US\$23.1 million of unrestricted cash on hand, while owing about US\$650.6 million to affiliates under the money pool and reporting US\$350 million as the current portion of long-term debt (CPLTD). The significantly higher than typical amount of short term borrowing under the money pool results from use of that source to repay a \$600 million long-term senior note issue that matured in October 2008 and the \$350 million CPLTD relates to \$350 million intercompany note due July 31, 2009. With regard to recent past practices, NiMo has been repaying debt with positive free cash flow or otherwise refinancing with inter-company instead of third party debt. Going forward, we expect NiMo to again begin issuing third party long-term debt once it receives clarification from the NYPSC on its May 2009 decision authorizing NiMo to issue up to \$2.0 billion of long-term debt through March 31, 2012. Although we expect that NiMo will address the impending inter-company note maturity with internal borrowing, we anticipate a long-term debt issue later this year to address repayment of a substantial portion of borrowings under the money pool. In addition to the US\$350 million inter-company note due July 31, 2009, NiMo's next material long-term debt maturity is another US\$350 million inter-company note due June 30, 2010. In considering NiMo's other near term calls on cash, the company is following through on a Reliability Enhancement Program (REP) aimed at improving the utility's overall performance and reliability as well as enhancing opportunities to achieve financial benefits under performance based regulation currently in place. Setting aside long-term debt maturities, but taking into account spending for the REP, which could result in NiMo again making capital expenditures in excess of US\$400 million in FY 2010, and the likely commencement of dividends to be paid to National Grid USA, we anticipate that NiMo will still be cash flow positive, albeit considerably less so than in recent years. As a result, we would expect the pace of NiMo's debt reduction to taper

off considerably going forward.

Rating Outlook

The stable rating outlook for NiMo mirrors the stable rating outlook for its ultimate parent National Grid plc and all the other rated entities in the group, largely reflecting the significant interdependencies that exist within the National Grid group of companies and our view that on the whole the National Grid Group's credit quality will strengthen during FY 2010, thereby solidifying ratings for NiMo and those of the other rated entities within the family. Under this scenario, we believe that there would be additional headroom within existing ratings, thereby providing a degree of flexibility that does not currently exist.

What Could Change the Rating - Up

Assuming some guidance under the Moody's Rating Methodology for Complex European Holding Company Structures, it is unlikely that the ratings for NiMo will go up in the near future, unless there is a change in the view of the overall group rating for the National Grid plc family. While we do not anticipate upward rating pressure in the near to medium term, ratings would become more strongly positioned if the consolidated National Grid performance improves as expected during FY 2010.

What Could Change the Rating - Down

NiMo's ratings could go down if there is a downgrade to our assessment of the overall group credit quality for National Grid plc or if there is significant change to the standalone financial metrics resulting from an increase in its dividend obligation. Ratings could also be pressured if National Grid plc decides to increase the leverage at the company as part of its further expansion in the US. For example, ratings could be pressured down if NiMo's coverage of interest and debt by cash flow from operations (exclusive of the effects of changes in working capital) falls below 4.5x and 22%, respectively, for a sustained period.

Rating Factors

Niagara Mohawk Power Corporation

Select Key Ratios for Global Regulated Electric
Utilities

Rating	Aa	Aa	A	A	Baa	Baa	Ba	Ba
Level of Business Risk	Medium	Low	Medium	Low	Medium	Low	Medium	Low
CFO pre-W/C to Interest (x) [1]	>6	>5	3.5-6.0	3.0-5.7	2.7-5.0	2-4.0	<2.5	<2
CFO pre-W/C to Debt (%) [1]	>30	>22	22-30	12-22	13-25	5-13	<13	<5
CFO pre-W/C - Dividends to Debt (%) [1]	>25	>20	13-25	9-20	8-20	3-10	<10	<3
Total Debt to Book Capitalization (%)	<40	<50	40-60	50-75	50-70	60-75	>60	>70

[1] CFO pre-W/C, which is also referred to as FFO in the Global Regulated Electric Utilities Rating Methodology, is equal to net cash flow from operations less net changes in working capital items

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NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid

Attachment 1 to DPS-27

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Global Credit Portal

RatingsDirect

September 22, 2010

Niagara Mohawk Power Corp.

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Major Rating Factors:

Rationale

Related Research

Niagara Mohawk Power Corp.

Major Rating Factors:

Strengths:

- Consistent focus on low-risk electricity and natural gas transmission and distribution operations;
- Predictable revenues and cash flows from regulated activities, which account for 95% of operating profits;
- Operating, market, and regulatory diversity;
- Relatively supportive regulatory environments; and
- Parent National Grid PLC's proven track record of managing large acquisitions.

Corporate Credit Rating

A-/Stable/A-2

Weaknesses:

- Parent's high consolidated financial leverage as a result of previous acquisitions;
- Substantial capital expenditures and dividends that will likely result in negative free cash flows over the medium term;
- Rate relief needs during time of economic weakness; and
- Exposure to foreign exchange risk and inflation, which add volatility to adjusted credit measures.

Rationale

The ratings on Niagara Mohawk Power Corp. are based on the consolidated credit profile of its ultimate parent, U.K.-based National Grid PLC (NG) and its family of companies. Niagara Mohawk is a wholly owned subsidiary of U.S.-based utility holding company, National Grid USA, a wholly owned subsidiary of NG. Its main U.S.-based operating subsidiaries include Niagara Mohawk, KeySpan Corp. and its units, New England Power, Massachusetts Electric, Narragansett Electric Boston Gas, and Colonial Gas. The corporate credit ratings of the two New York distribution companies KeySpan Delivery New York (KEDNY) and KeySpan Delivery Long Island (KEDLI) are rated one notch higher than the consolidated corporate credit rating, reflecting the presence of regulatory insulation and their healthier stand-alone financial profiles.

NG has an 'excellent' business risk profile (utility business risk profiles are ranked from 'excellent' to 'vulnerable') and a 'significant' consolidated financial risk profile (financial profiles are ranked from 'minimal' to 'highly leveraged'). The ratings on NG and its units reflect the strong and predictable cash flows from the group's low-operating-risk electricity and gas network operations in the U.K. and the U.S.; regulatory regimes in each of those countries that are relatively supportive of credit quality; a consistently applied strategic and financial policy; and a proven track record of managing large acquisitions. These strengths are offset by NG's relatively high financial leverage; a substantial capital expenditure program and unchanged dividend policy that will likely result in negative free cash flows over the medium term; regulatory reset risk in the U.S. and the U.K.; and exposure to foreign exchange risks and inflation, which add volatility to Standard and Poor's adjusted credit measures.

National Grid USA's operations serve about 8 million electric and gas customers in New York, Massachusetts, Rhode Island, and New Hampshire. The 2007 acquisition of KeySpan added about 1,700 MW of generation

Table 3.

Reconciliation Of National Grid PLC Reported Amounts With Standard & Poor's Adjusted Amounts (Mil. £)* (cont.)										
Reclassification of working-capital cash flow changes	--	--	--	--	--	--	--	--	(431.0)	--
Reclassification of other non operating expenses	--	--	(19.0)	(19.0)	(19.0)	(19.0)	--	--	--	--
Minority interests	--	12.0	--	--	--	--	--	--	--	--
Value of Principal Hedges on Currency Derivatives	(841.0)	--	--	--	--	--	--	--	--	--
Reclassification of replacement expenditure (repex; 50% as operating cost)	--	--	--	--	--	--	--	(215.3)	(215.3)	--
Indexation on inflation linked debt	--	--	--	--	--	--	--	(17.2)	--	--
Total adjustments	40.1	36.5	(19.0)	124.5	102.6	103.6	352.6	(889.7)	(1,303.5)	30.8

Standard & Poor's adjusted amounts

	Debt	Equity	Revenues	Operating income (before D&A)	EBITDA	EBIT	Interest expense	Cash flow from operations	Funds from operations	Capital expenditures
Adjusted	25,164.1	4,235.5	13,988.0	4,611.5	4,589.6	3,396.6	1,271.6	3,626.3	3,212.5	3,141.8

*Please note that two reported amounts (operating income before D&A and cash flow from operations) are used to derive more than one Standard & Poor's adjusted amount (operating income before D&A and EBITDA, and cash flow from operations and funds from operations, respectively). Consequently, the first section in some tables may feature duplicate descriptions and amounts

Ratings Detail (As Of September 22, 2010)

Niagara Mohawk Power Corp.

Corporate Credit Rating	A-/Stable/A-2
Preferred Stock (3 Issues)	BBB
Senior Secured (5 Issues)	A
Senior Unsecured (5 Issues)	A-

Corporate Credit Ratings History

24-Aug-2007	A-/Stable/A-2
25-Jun-2007	A-/Watch Neg/A-1
24-Feb-2006	A-/Watch Neg/-

Business Risk Profile

Excellent

Financial Risk Profile

Significant

Related Entities

Boston Gas Co.

Issuer Credit Rating	A-/Stable/NR
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Ratings Detail (As Of September 22, 2010)* (cont.)

Senior Unsecured (20 Issues)	A-
Colonial Gas Co.	
Issuer Credit Rating	A-/Stable/--
Senior Secured (5 Issues)	A
KeySpan Corp.	
Issuer Credit Rating	A-/Stable/A-2
Senior Unsecured (7 Issues)	A-
KeySpan Energy Delivery Long Island	
Issuer Credit Rating	A/Stable/--
KeySpan Energy Delivery New York	
Issuer Credit Rating	A/Stable/NR
Senior Secured (2 Issues)	A
Senior Secured (1 Issue)	A/Developing
Senior Unsecured (6 Issues)	A
Senior Unsecured (1 Issue)	AAA
KeySpan Generation LLC	
Issuer Credit Rating	A-/Stable/--
Senior Unsecured (1 Issue)	A
Lattice Group PLC	
Issuer Credit Rating	A-/Stable/--
Massachusetts Electric Co.	
Issuer Credit Rating	A-/Stable/A-2
Preferred Stock (1 Issue)	BBB
Senior Secured (1 Issue)	A-
Senior Unsecured (1 Issue)	A-
Senior Unsecured (4 Issues)	A-/A-2
Narragansett Electric Co.	
Issuer Credit Rating	A-/Stable/A-2
Preferred Stock (1 Issue)	BBB
Senior Secured (1 Issue)	A
Senior Unsecured (2 Issues)	A-
National Grid Electricity Transmission PLC	
Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
Foreign Currency	A-2
Senior Unsecured (26 Issues)	A-
Senior Unsecured (1 Issue)	BBB+
National Grid Gas Holdings PLC	
Issuer Credit Rating	A-/Stable/--
National Grid Gas PLC	
Issuer Credit Rating	A-/Stable/A-2
Senior Unsecured (43 Issues)	A-
National Grid Holdings One PLC	
Issuer Credit Rating	A-/Stable/A-2

Ratings Detail (As Of September 22, 2010) (cont.)

Senior Unsecured (1 Issue)	BBB+
National Grid PLC	
Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
<i>Foreign Currency</i>	A-2
Senior Unsecured (14 Issues)	BBB+
National Grid USA	
Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
<i>Local Currency</i>	A-2
Senior Unsecured (2 Issues)	BBB+
New England Power Co.	
Issuer Credit Rating	A-/Stable/A-2
Preferred Stock (1 Issue)	BBB
Senior Unsecured (4 Issues)	A-/A-2
Providence Gas Co.	
Senior Secured (2 Issues)	A

*Unless otherwise noted, all ratings in this report are global scale ratings. Standard & Poor's credit ratings on the global scale are comparable across countries. Standard & Poor's credit ratings on a national scale are relative to obligors or obligations within that specific country.

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capacity in Long Island, N.Y. National Grid USA's consolidated business risk profile is also excellent, although slightly weaker at KeySpan due to its riskier nonregulated generation operations. National Grid USA's business position is characterized by a focus on relatively low-risk regulated electric and natural gas transmission and distribution operations and regulatory, market, and operating diversification.

Historically, regulation has been reasonably supportive of creditworthiness, but long-term rate plans, rate moratoriums, and regulatory lag have resulted in earned returns that are below the national average in most jurisdictions. In light of the company's heavy capital expenditure phase and escalating cost pressures, timely and sufficient rate relief and alternative cost recovery rate mechanisms or separate tariff provisions, as well as credit supportive action by management will be important to enhance cash flow and earnings protection. Various commissions, however, will be reviewing prospective rate requests at a time of unusual economic weakness, so the subsidiaries' ability to manage regulatory risk will be critical to credit quality.

Pending before the New York Public Service Commission (NYPSC) is Niagara Mohawk's proposed three year rate base plan commencing Jan. 1, 2011 through 2013. Although the company's revenue requirement is \$369 million based upon an 11.1% ROE, the company has proposed to defer some costs and to extend the amortization schedule for recovery of certain fixed stranded costs to offset the total increase in transmission and distribution revenue. The staff of the NYPSC has recommended a \$14.1 million rate cut, which is not binding on the commission. A final order is expected in December 2010. In addition, the Massachusetts gas subsidiaries have filed a request for a total rate increase of \$106 million based upon an 11.3% ROE and include. The filings include a revenue decoupling proposal. Rate Orders are expected to be issued in October 2010.

NG's business risk has not materially changed during the past 12 months, in our view. The group remains focused on owning and operating regulated network assets in the U.K. and U.S., which account for about 95% of consolidated operating profit. NG faces some regulatory reset risk in the U.S. because about 35% of regulated revenues are derived from rate plans that are currently pending decisions. In addition, U.S. revenues remain subject to an element of volume risk, although we expect this to diminish over time as rate plans are renewed that protect NG from fluctuations in volumes sold.

NG's consolidated robust performance in 2009-2010 has resulted in strengthened credit metrics for the group, which in 2008-2009 fell below the level we consider commensurate for the 'A-' long-term corporate credit rating. Reported net operating cash flow in the 12 months to March 31, 2010, increased by 24% to £4.1 billion, while reported net debt was broadly flat at £22.1 billion. Consequently, NG's adjusted funds from operations (FFO)-to-debt ratio increased to 12.8%, which compares with the rating threshold of 12%. In 2008-2009, this ratio had fallen below 11%, mainly due to adverse foreign exchange movements and an increase in the U.S. pension deficit.

In May 2010, NG announced a fully underwritten, £3.2 billion rights issue to support funding for a significant increase in the group's capital expenditure program. The program allows for £22 billion of capital outlays in the next five years, compared with £14 billion in the five years to March 2010. We expect the rights issue to position NG more comfortably within the existing ratings, and to provide a degree of headroom that was previously lacking. In our opinion, the rights issue also underlines NG's unchanged goal of maintaining an 'A' category rating for its U.K. operating subsidiaries.

Short-term credit factors

The short-term rating on NG, National Grid USA and subsidiaries is 'A-2' and largely reflects the companies long-term credit ratings and our view of the group's 'adequate' liquidity under Standard & Poor's corporate liquidity methodology, which categorizes liquidity in five standard descriptors. Projected sources of liquidity, mainly operating cash flow and available bank lines, exceed projected uses, mainly necessary capital expenditures, debt maturities, and dividends, by over 1.2 times. NG's ability to absorb high-impact, low-probability events with limited need for refinancing, its flexibility to lower capital spending or sell assets, its sound bank relationships, its solid standing in credit markets, and generally prudent risk management further support our description of liquidity as 'adequate'

NG's funding requirements are substantial, at about £3 billion each year, due to ongoing debt maturities and annual negative discretionary cash flows (after capex and dividends) of £1.0 billion-£1.5 billion. The group was, however, able to maintain full access to the bond markets during the financial crisis, and its recent £3.2 billion rights issue was fully underwritten. The rights issue will in our view significantly strengthen NG's liquidity position in 2010-2011.

As of June 30, 2010, NG has approximately £3.94 billion of unrestricted cash, and undrawn committed facilities of £2.7 billion. Against these sources of cash (totaling about £6.6 billion), NG has about £1.7 billion of debt maturing in the next 12 months, and the company expects discretionary cash flow to be negative by about £1.35 billion. Looking forward over a 24-month horizon, we expect debt maturities and negative prefinancing cash flows to be about £3.3 billion and £2.9 billion, respectively. NG aims to keep its committed credit lines undrawn, since they provide backup for commercial paper, the issuance of which is limited to the undrawn committed lines available.

Outlook

The stable outlook on Niagara Mohawk mirrors that of ultimate parent NG and reflects our view that the group's operational and financial performance will continue to be solid. It also reflects our belief that NG will continue to focus on regulated gas and electricity network businesses in the U.K. and the U.S., while maintaining consolidated adjusted FFO to total debt of more than 12%.

A downgrade could occur if NG's financial performance were to deviate materially from our forecasts without the implementation of offsetting measures, or if the group were to undertake a significant acquisition. In that regard, if consolidated FFO to total debt were to decline to 10%-11% due to higher capital outlays and acquisitions and associated debt financing, we could lower the ratings. Although we view the May 2010 rights issue as providing a more comfortable degree of headroom than existed previously at the current rating level, we continue to view an upgrade as unlikely because of NG's ambitious growth plans and expected financial performance.

Related Research

- Methodology And Assumptions: Standard & Poor's Standardizes Liquidity Descriptors For Global Corporate Issuers, July 2, 2010
- Use Of CreditWatch And Outlooks, Sept. 14, 2009.
- 2008 Corporate Criteria: Analytical Methodology, April 15, 2008.
- Criteria Methodology: Business Risk/Financial Risk Matrix Expanded, May 27, 2009.
- Corporate Criteria--Parent/Subsidiary Links; General Principles; Subsidiaries/Joint Ventures/Nonrecourse

Projects; Finance Subsidiaries; Rating Link to Parent, Oct. 28, 2004.

Table 1.

National Grid PLC -- Peer Comparison*							
Industry Sector: Electric Utility							
--Fiscal year ended March 31, 2010--							
	National Grid PLC†	Elia System Operator S.A./N.V.	Terna SpA†	Red Electrica Corporacion S.A.	Bord Gais Eireann†	Fingrid Oyj†	N.V. Nederlandse Gasunie
Rating as of Aug. 24, 2010	A-/Stable/A-2	A-/Negative/A-2	A+/Stable/A-1	AA-/Negative/A-1+	A-/Stable/A-2	A+/Stable/A-1	AA-/Stable/A-1+
(Mil. mix curr.)	£	€	€	€	€		
Revenues	13,988.0	733.7	1,360.7	1,212.9	1,349.2	361.2	1,668.7
Net income from cont. oper.	1,386.0	84.3	354.0	330.4	104.2	24.7	121.8
Funds from operations (FFO)	3,212.5	230.3	1,032.7	595.8	235.1	73.9	963.7
Capital expenditures	3,141.8	138.2	833.7	684.0	275.7	127.5	1,071.2
Debt	25,164.1	2,698.9	4,402.5	3,139.5	1,903.4	857.9	4,179.5
Equity	4,235.5	1,412.1	2,501.5	1,439.2	1,401.7	447.8	5,309.7
Adjusted ratios							
Oper. income (bef. D&A)/revenues (%)	33.0	47.4	75.0	66.7	24.2	31.9	65.1
EBIT interest coverage (x)	2.7	1.9	4.4	4.9	2.7	2.1	4.4
EBITDA interest coverage (x)	3.6	2.5	6.1	7.1	4.3	4.5	5.2
Return on capital (%)	10.6	6.3	10.8	11.9	6.7	3.9	9.3
FFO/debt (%)	12.8	8.5	23.5	19.0	12.4	8.6	23.1
Debt/EBITDA (x)	5.5	7.9	4.3	3.9	5.7	7.6	3.9

*Fully adjusted (including postretirement obligations). †Excess cash and investments netted against debt.

Table 2.

National Grid PLC -- Financial Summary*					
Industry Sector: Electric Utility					
--Fiscal year ended March 31--					
	2010	2009	2008	2007	2006
Rating history	A-/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2	A/Watch Neg/A-1	A/Watch Neg/A-1
(Mil. £)					
Revenues	13,988.0	15,624.0	11,423.0	8,778.0	9,273.0
Net income from continuing operations	1,386.0	919.0	1,572.0	1,308.0	1,327.0
Funds from operations (FFO)	3,212.5	2,548.3	2,575.6	2,127.3	2,457.7
Capital expenditures	3,141.8	3,290.8	2,839.2	2,037.0	1,542.5
Cash and short-term investments	0	0	0	0	0

Table 2.

National Grid PLC -- Financial Summary* (cont.)					
Debt	25,164.1	24,919.1	18,589.1	13,615.2	13,700.0
Preferred stock	0	0	0	0	0
Equity	4,235.5	4,006.3	5,372.6	4,103.8	3,482.5
Debt and equity	29,399.6	28,925.5	23,961.7	17,719.0	17,182.5
Adjusted ratios					
EBIT interest coverage (x)	2.7	2.0	2.9	2.9	3.3
FFO int. cov. (x)	3.3	2.8	3.3	3.2	4.0
FFO/debt (%)	12.8	10.2	13.9	15.6	17.9
Discretionary cash flow/debt (%)	(0.8)	(5.3)	(5.6)	(4.1)	(14.6)
Net Cash Flow / Capex (%)	80.4	52.0	62.3	67.3	(15.8)
Debt/debt and equity (%)	85.6	86.1	77.6	76.8	79.7
Return on common equity (%)	33.9	19.7	33.2	34.4	45.3
Common dividend payout ratio (un-adj.) (%)	68.6	94.3	52.9	59.5	53.4

*Fully adjusted (including postretirement obligations). Excess cash and investments netted against debt.

Table 3.

Reconciliation Of National Grid PLC Reported Amounts With Standard & Poor's Adjusted Amounts (Mil. £)*										
--Fiscal year ended March 31, 2010--										
National Grid PLC reported amounts										
	Debt	Shareholders' equity	Revenues	Operating income (before D&A)	Operating income (before D&A)	Operating income (after D&A)	Interest expense	Cash flow from operations	Cash flow from operations	Capital expenditures
Reported	25,124.0	4,199.0	14,007.0	4,487.0	4,487.0	3,293.0	919.0	4,516.0	4,516.0	3,111.0
Standard & Poor's adjustments										
Operating leases	652.3	--	--	86.5	39.6	39.6	39.6	46.9	46.9	30.8
Postretirement benefit obligations	1,919.0	24.5	--	57.0	57.0	57.0	212.0	258.5	258.5	--
Surplus cash and near cash investments	(1,760.0)	--	--	--	--	--	--	--	--	--
Capitalized interest	--	--	--	--	--	--	99.0	--	--	--
Share-based compensation expense	--	--	--	--	25.0	--	--	--	--	--
Asset retirement obligations	69.8	--	--	--	--	--	2.0	1.4	1.4	--
Reclassification of nonoperating income (expenses)	--	--	--	--	--	26.0	--	--	--	--
Reclassification of interest, dividend, and tax cash flows	--	--	--	--	--	--	--	(964.0)	(964.0)	--

Date of Request: May 11, 2012
Due Date: May 21, 2012

Request No. DPS-30(KXD-13)
NMPC Req. No. NM-30

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Kwaku Duah
TO: Mustally A. Hussain
SUBJECT: Adjustments to Parent's Capital Structure

Request:

Reference page 15 lines 17& 18 that state, "National Grid plc's US GAAP capital structure had a 44.6% equity component as of March 31, 2011." Also, reference page 17 lines 7 to 14 of your direct testimony that states, "Thus, the equity component as determined in accordance with US GAAP must be adjusted to recognize the difference between the RAV and the US GAAP book value of the UK regulated businesses. This is necessary to ensure that National Grid plc's consolidated capital structure reflects the regulatory value of assets in both the US and UK on an equal and consistent basis. The UK to US regulatory adjustment, along with the substantial increase in equity following the National Grid plc rights issue in 2010, results in a 51.1% equity ratio at National Grid plc."

- a. For the parent equity ratio of 51.1% adjusted for RAV or any other adjustments, provide a listing of the Commission's rate case decisions that have accepted such adjustments.
- b. Are you aware of any Commission Order that has accepted such adjustments? If "yes", please provide the following information:
 - i. Commission's Order;
 - ii. Year of rate case;
 - iii. Case number;
 - iv. Original Equity Ratio before the adjustment;
 - v. RAV-adjusted equity ratio
- c. Are you aware of any studies that support the RAV adjustments as well as any adjustment to the common equity ratio of the ultimate parent? If "yes", please provide the studies.

Response:

- a. The Commission accepted the RAV adjustment in its May 15, 2009 decision to adopt the terms of a joint proposal in Niagara Mohawk's Gas rate case in Case 08-G-0609. The Company's gas delivery rates were set using a capital structure derived from the Company's parent, National Grid plc as adjusted for RAV. In addition, the Company was required to compute its earnings reports using the parent capital structure, after adjusting for RAV of the parent's UK businesses. On pages 14 and 15, the joint proposal states:

"The Company will calculate its Average Earned Return On Equity using the latest known capital structure of Niagara Mohawk's ultimate parent (National Grid plc) for the fiscal year ended March 31st, *adjusted for both US GAAP and the regulatory asset value* of National Grid plc's regulated UK businesses, for each Earnings Year" (*emphasis added*)

b.

- i. Commission's Order is Attachment 1 to DPS-30(KXD-13)
- ii. Year of rate case is 2008-2009
- iii. Case number is 08-G-0609
- iv. Original common equity ratio of National Grid plc before the RAV adjustment was 36.44%
- v. RAV-adjusted equity ratio of National Grid plc was 43.7%

- c. The Company is not aware of any studies that support the RAV adjustments as well as any adjustment to the common equity of the ultimate parent other than those presented as part of its testimony and exhibits in this case and its prior gas and electric base rate cases. However, the rating agencies take into account the differences in regulatory framework between the US and UK in determining capital structure and refer to that difference in their credit opinions. In its August 9, 2011 report, Moody's states:

"There are important differences: (i) in many states, the system is based on historic rather than prospective costs as in the UK; (ii) returns are determined on a nominal basis in the US but a real basis in the UK; (iii) US regulators take account of the actual rather than a notional capital structure; and (iv) US utilities are able to make full or partial filings as necessary rather than being bound by a fixed regulatory timetable as in the UK."

Name of Respondent:
Mustally Hussain

Date of Reply:
May 21, 2012

Date of Request: May 11, 2012
Due Date: May 21, 2012

Request No. DPS-34(KXD-17)
NMPC Req. No. 34

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Kwaku Duah
TO: Mustally A. Hussain
SUBJECT: RAV-Gearing and Net debt Ratio of Parent

Request:

- a. In the 2011 National Grid plc's annual report filed with the Securities And Exchange Commission on Form 20-F, the parent stated on page 71 of the report that "Gearing at 31 March 2011 and 31 March 2010, calculated as net debt expressed as a percentage of net debt plus net assets shown in the balance sheet, amounted to 67% and 84% respectively."

Please confirm if this is the debt ratio. If "yes", confirm if the common equity ratio as of March 2010 and 2011 will be 33% and 16% respectively. If it is not the debt ratio, provide a reconciliation of the March 31, 2011 and March 31, 2010 gearing to the debt ratio.

- b. Reference also a Table on RAV gearing in page 71 of the same report. It indicates a RAV gearing ratio of 54% for National Grid plc for 2011. Does this number also refer to debt ratio? If "yes", confirm whether the common equity ratio is 46%. If not, provide a reconciliation of the gearing ratio to the debt ratio.
- c. If RAV-gearing ratio and net debt to asset +net debt refer to debt ratio, which of these ratios is a superior measure of debt ratio in the US?

Response:

- a. This is not a US GAAP debt ratio. The figures referenced in the question are reported on an IFRS basis. Please refer to Attachment 1 to DPS-34(KXD-17) for a reconciliation that shows the debt ratio on an IFRS basis and unadjusted for any regulatory asset values. The IFRS figures reported do not include regulatory assets and substantially understate the value of the business and overstate the leverage compared to that determined in accordance with US GAAP.

- b. The RAV gearing ratios referenced on page 71 of the 2011 National Grid plc Annual Report do not refer to gearing ratios for National Grid plc. The figures presented in the table refer to the gearing ratios for National Grid plc's two principal regulated UK entities: National Grid Electricity Transmission plc (NGET) and National Grid Gas plc.
- c. RAV-gearing ratio and net debt to asset +net debt give varying levels of financial information. The RAV-gearing ratio provides a comparison to regulated asset value and net debt to assets compares to certain non-financial assets. Neither ratio is superior to the other in terms of determining the US GAAP definition of debt ratio.

Name of Respondent:
Mustally Hussain

Date of Reply:
May 21, 2012

Group capital structure

	2011		2010	
	£m	\$m	£m	\$m
Net assets (excluding net debt items)	23,024	37,000	21,248	32,265
Goodwill	4,776	7,675	5,102	7,747
Derivative financial assets - non-current	1,270	2,041	1,494	2,269
Financial and other investments - current	2,939	4,723	1,397	2,121
Derivative financial assets - current	468	752	248	377
Cash and cash equivalents	384	617	720	1,093
Borrowings - current	(2,952)	(4,744)	(2,806)	(4,261)
Derivatives liabilities - current	(190)	(305)	(212)	(322)
Borrowings - current	(20,246)	(32,535)	(22,318)	(33,890)
Derivatives liabilities - current	(404)	(649)	(662)	(1,005)
	9,069	14,574	4,211	6,394
Share capital	416		298	
Share premium	1,361		1,366	
Translation	319		414	
Cash flow hedge	(103)		(97)	
AFS	50		48	
Capital redemption	19		19	
Merger	(5,165)		(5,165)	
Non controlling interests	9		12	
Profit and loss account	12,153		7,316	
Net assets	9,069		4,211	
Equity ratio:				
Common Equity (excluding OCI) less goodwill	14,328		9,055	
Common Equity (excluding OCI) less goodwill + Short Term Debt + Long Term Debt + Preferred Stock	38,120	37.6%	35,053	25.8%
Debt ratio:		62.4%		74.2%

Date of Request: 5/14/12
Due Date: 5/24/2012

Request No. DPS-49 (DAG-2)
NMPC Req. No. 49

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel (RRP)

SUBJECT: Additional Employees

Request:

1. As described in the RRP testimony at pages 40 to 41 (as well as in the HRP at pages 10 to 13), the Company is adding the following to its labor forecast-
 - 6 union FTEs for seasonal work
 - 32 union employees to reflect minimum staffing levels established in the collective bargaining contract
 - 118 management positions to reflect vacancies that have been filled since the end of the HY or are in the process of being filled
 - 29 union positions to reflect vacancies that have been filled since the end of the HY or are in the process of being filled
 - 26 additional FTEs to provide business support functions for the USFP
 - 1 position associated with the distributed generation SIR standards

For each additional position being requested from the number of actually filled positions at the end of the HY to the RY (both new positions and filling of vacancies), please provide the justification and a cost benefit analysis which provides the reason and need for the additional position, along with the overall cost of the position (labor, benefits, etc, each stated separately) and any and all benefits, both quantitative and qualitative, the Company expects to result from the added positions. Please also identify where these costs / benefits can be found in the filing. If some of this information is in the testimony and exhibits, a reference can be made rather than providing the same exact information.

2. Are there additional positions and/or vacancies that are expecting to be filled other than what is listed above that is reflected in the RY? If yes, please provide the additional position information, as well as the justification and cost benefit analysis as requested in question 1 above.

Response:

1. A. Position Justification.

Support for the HTY-end vacancies to be filled by the start of the Rate Year is included in the above-referenced portions of testimony and exhibits of the Revenue Requirements Panel and Human Resources Panel, as well as in the testimony and exhibits of other Company witness panels. The response below and the corresponding attachments provide additional information on the vacancies in the order presented in the request. Cost information follows in part 1.B of this Response.

(a) Six Union FTEs for seasonal gas work.

Support for the six FTEs for seasonal work is provided in the direct testimony of the Gas Infrastructure and Operations Panel, at pages 87-88. The seasonal employees are on the Company's payroll each year to perform leak surveys, atmosphere corrosion inspections and other important O&M work and are a recurring expense. However, because of the typical timing of their positions (generally April – November), they were not reflected in the HTY-end employee complement. To forecast accurate Rate Year labor costs, they must be added to projected labor expense. The calculation to arrive at six full-time equivalents for these seasonal positions is presented in Attachment 1 to DAG-2. Of the six FTEs, two positions are incremental and necessary to perform an increasing amount of work in these areas in the Rate Year.

(b) & (d) Sixty-one electric operations union positions (32 contractually-obligated and 29 others).

In the direct testimony and exhibits of the Electric Infrastructure and Operations Panel ("EIOP"), the Company identified 61 union positions in the operations workforce that were vacant at December 31, 2011, but which the Company plans to fill before the start of the Rate Year. These union vacancies were introduced at pages 92-94 of the EIOP testimony, and identified by position in Exhibit ____ (EIOP-14), p. 2 of 3. Subsequently, the Company discovered that six of the 61 positions were included in error—that is, these six positions were not vacant at the end of the Historic Test Year. The Company will address this error in its Corrections and Updates filing. The remaining 55 positions are needed to support the Company's implementation of the investment and operations plan described in the EIOP testimony. Of these 55 positions, 28 are contractually obligated positions under the Company's union contract.

A listing of the union positions, their respective roles, and their filled or vacant status is provided in Attachment 2 to DAG-2. As of May 18, 2012, the Company has filled 47 of the 55 positions.

(c) One hundred eighteen (118) management positions.

The Company identified 118 vacant management positions at December 31, 2011 which it plans to fill by the start of the Rate Year. The identified positions were from across National Grid's US organization, and filling the vacancies is needed

to support implementation of the Company's plans for the benefit of customers. Of the 118 management positions 91 were determined to be in one of the three provider companies: Niagara Mohawk, National Grid USA Service Co. or KeySpan Service Co., and therefore impact Niagara Mohawk labor expense based on how the Company developed labor costs as described in RRP testimony at pages 36 – 47. Of these 91 positions, there are 39 Operations positions, 14 Network Strategy positions, 15 positions in the Customer area, and 23 positions in other Corporate Functions (e.g., legal, finance, audit). Positions in each area are addressed below:

Operations. Filling the 39 identified operations management positions is vital to successful implementation of the Company's investment and operations plan described in the testimony of the EIOP. Of the 39 Operations management positions, 12 will be Niagara Mohawk employees, 17 will be employees of National Grid USA Service Company (three of which will perform work primarily for Niagara Mohawk, and 14 of which will perform work primarily for other National Grid operating companies), and 10 will be employees of KeySpan Service Company. A listing of the 12 Niagara Mohawk employees and the three Service Company employees working primarily for Niagara Mohawk is included in Exhibit __ (EIOP-14), p. 1 of 3. A listing of the 39 Operations management positions, their respective roles, and their filled or vacant status is included in Attachment 3 to DAG-2. As described in the testimony of the Revenue Requirements Panel, the Company must forecast and include labor costs of all companies providing services to Niagara Mohawk to develop and allocate accurate Rate Year labor expense for Niagara Mohawk (RRP testimony, p. 41 of 127). Therefore, although employees of the KeySpan Service Company, and National Grid USA Service Company doing work primarily for other operating companies may not charge time to Niagara Mohawk, the costs of these positions must nevertheless be reflected in forecast service company costs. As of May 18, 2012, the Company has filled 34 of the 39 Operations positions.

Network Strategy. The Company identified 14 Network Strategy vacancies at the end of the HTY that will be filled by the start of the Rate Year. As noted in the EIOP's direct testimony, these employees are needed to deliver on the work plan and run the electric business. EIOP, pp. 92-95; and Exhibit __ (EIOP-14), p. 3 of 3. A listing of the 14 Network Strategy positions, their respective roles, and their filled or vacant status is included in Attachment 3 to DAG-2. As of May 18, the Company has filled 13 of the 14 Network Strategy positions.

Customer. The Company identified 15 Customer vacancies at the end of the HTY that will be filled by the start of the Rate Year and impact Niagara Mohawk labor expense. These positions are needed to perform a variety of necessary roles as described in the direct testimony and exhibits

of the Shared Services and Customer Panel. SSCP, p. 79; and Exhibit __ (SSCP-16). The Company is no longer actively recruiting for one of the Customer positions. This cost will be removed in the Corrections and Updates filing. A listing of the 15 Customer positions, their respective roles, and whether they were filled or vacant is included in Attachment 3 to DAG-2. As of May 18, the Company has filled 12 of the 15 positions.

Other Corporate Functions. The Company identified 23 vacancies in Corporate Functions at the end of the HTY that will be filled by the start of the Rate Year and impact Niagara Mohawk labor expense. These positions are critical to the operation of the functions that support the business. These positions include the following: 4 in Audit, 1 in Corporate Affairs, 4 in Finance, 5 in Human Resources, 2 in Legal, 2 in Regulation & Pricing, 3 in Safety Health and Environment and 2 in Shared Services. The Company is no longer actively recruiting for one of the Finance positions. This cost will be removed in the Corrections and Updates filing. A listing of these 23 Corporate positions, their respective roles, and whether they are filled or vacant is included in Attachment 3 to DAG-2. As of May 18, the Company has filled 17 of the 23 positions.

(e) Twenty-six (26) USFP business support function positions.

The direct testimony of the Information Services Panel ("ISP") describes the basis and need for 26 incremental positions to provide enduring business support following the implementation of the U.S. Foundation Program, scheduled to go live in October 2012. ISP, pp. 32-42. A listing of the 26 positions and their respective roles is provided in Attachment 4 to DAG-2.

(f) One (1) incremental distributed generation interconnection position.

The direct testimony of the SSCP describes the basis and need for one incremental position to support customer requests for distributed generation interconnections. SSCP, pp. 79-82; and Exhibit __ (SSCP-17).

1. B. Cost Information.

(a) – (d) Costs for six union FTEs for seasonal work, 61 electric operations union positions (32 contractually-obligated and 29 other), and 118 management positions are reflected in the overall labor expense in Exhibit __ (RRP-3), Schedule 31, the total payroll taxes in Exhibit __ (RRP-5), Schedule 2, and the total productivity adjustment in Exhibit __ (RRP-3), Schedule 36. To determine cost estimates for these positions, the Company applied the same methodology used to develop labor expense for all FTEs, applied an average payroll tax rate and a 1% productivity adjustment. More specifically, regular pay labor for these FTEs is calculated using average salary by salary grade for each position by provider Company, as calculated in Exhibit __ (RRP-3), Schedule 31 workpapers. Variable pay is calculated by provider Company based on the resulting regular pay (and overtime for represented) using the same methodology

applied in Exhibit __ (RRP-3), Schedule 31 workpapers. Regular pay and variable pay are allocated to Niagara Mohawk and to Expense by provider Company using the same ratios applied in Exhibit RRP-3, Schedule 31 workpapers (based on HTY labor charges). Overtime, premium pay and miscellaneous pay are calculated by provider Company by applying the same ratio to regular pay as was applied in Exhibit __ (RRP-3), Schedule 31 workpapers (based on HTY labor charges). Payroll tax is calculated on the total of regular pay, overtime pay, premium pay, variable pay and miscellaneous pay, by applying the average payroll tax rate for each provider Company. A 1 % productivity adjustment is applied to the total labor and payroll tax expense. The estimated Rate Year expense, along with source references to Exhibit __ (RRP-3), Schedule 31 workpapers, is provided as Attachment 5 to DAG-2, and summarized below. Electric/gas allocations for these positions are based on HTY labor accounting by provider-company in the same manner applied to all other FTEs.

- Six FTEs for seasonal gas work: \$0.216 million, electric; \$0.042 million, gas.
- Thirty-two contractually-obligated electric operations union positions: \$1.459 million, electric; \$0.281 million, gas.
- Twenty-nine other electric operations union positions: \$1.435 million, electric; \$0.277 million, gas.
- Ninety-one management positions: \$2.194 million, electric; \$0.363 million, gas.

As described in part 1.A(b)-(d), above, some of the positions initially identified by the Company as vacant at the end of the HTY were either included in error or have subsequently been removed (six electric operations union positions, and two corporate function management positions). The Company will address these changes, including any related labor expense adjustments, as part of its Corrections and Updates filing.

Unlike the other vacancies, the two positions in legal are being filled to achieve and sustain US Restructuring savings for that group. For FY 2009/2010, the average outside counsel rate was \$280/hour which was twice the average fully loaded cost of a company lawyer of \$140/hour. One of the positions is expected to be filled June 4, 2012. This followed the Company's effort in Project Optimum.

It should be noted that a number of attorneys were hired during the Historic Test Year to displace outside counsel expense. Those cost reductions are reflected in US Restructuring savings. Those new hires include bringing attorneys in to the legal department from other departments within National Grid, hiring an attorney previously dedicated to National Grid from a law firm, and other external new

hires. In accordance with discussions with Staff, Staff is not requesting the names of the attorneys at this time.

(e) Costs for 26 management positions related to US Foundation Program enduring business support are presented in Exhibit __ (RRP-1), Workpapers to RRP-3, Schedule 35, Workpaper 3, and are \$1.063 million, electric; and \$0.182 million, gas for the Rate Year. Note that the allocation of costs to Electric Expense in Workpaper 3 uses the current allocation rate when it should use the post-US Foundation Program allocation rate. This change will also be reflected in the Company's Corrections and Updates filing.

(f) Costs for one management position related to the processing of distributed generation interconnection requests are presented in Exhibit __ (RRP-1), Workpapers to RRP-3, Schedule 35, Workpapers 2. The estimated Rate Year expense for this position is \$0.112 million, electric; \$0.023 million, gas.

2. The Company experiences a typical level of vacancies throughout the year as part of normal operations. Such vacancies are part of the ordinary course of business and the Company determines how best to address those vacancies as they arise. The positions which the Company identified for funding and which are the subject of this request are not considered among the vacancies that occur in the ordinary course. Rather, these vacancies and positions were created as the result of the Company's major Restructuring initiative in 2011, the implementation of major new systems, regulatory requirements, and the need to implement the Company's proposed investment and operations plans. At this time, the Company has not identified additional positions or vacancies beyond those discussed above.

Name of Respondent:

Ed Considine

Mark Stiner

Date of Reply:

May 24, 2012

Date of Request: May 15, 2012
Due Date: May 25, 2012

Request No. DPS-56(RES-1)
NMPC Req. No. NM-56

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Rick Schuler
TO: Human Resources Panel
SUBJECT: Management Hires Listing

Request: Regarding page 14, lines 13- 15 of the testimony of the Human Resources Panel, please provide a five year listing of the employers for which new management hires worked prior to joining Niagara Mohawk and to which departing management employees went. For each management employee who left the company during the last 5 years, please indicate the reason the employee left the company (e.g., retirement, transfer to an affiliate, resignation) and the number of years of service the employee had with the company.

Response:

RES-1 Attachment 1 lists the employers that National Grid Management new hires came from during the period 2009 through 2011. For the years 2007 and 2008, this data is not readily available.

In response to the request for a list showing what companies departing management employees went to after they left National Grid, in late 2011 the Company implemented a formal exit interview process. Departing employees are asked if they have obtained a job somewhere else and if so, where. Prior to this, the information was not monitored. The Company contacted 576 former employees (both union and management) who departed in 2011 and later. The response rate was 40% or 228. Of these 228 individuals, only 51 indicated they were moving to another company, and of the 51, only 31 disclosed the company name, of which, 29 are management employees. A list of these companies is provided in Attachment 2.

RES-1 Attachment 3 lists all Management employees who left National Grid during the last 5 years and indicates the reason the employee left the company and the number of years of service the employee had with the company prior to leaving.

Name of Respondent:

Date of Reply:

Ed Considine

May 25, 2012

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

3Com Corporation
A&M Construction Co
ABB Ltd
Abrams, Herbe, & Merkel LLP
Accelerated Placement Services
Accenture
Action Center
Active Endpoints
Adecco
ADP, Inc
AEGIS Energy Services
Aero Tek
AES Ironwood
Affiliated Computer Services, Inc
AFLAC
Agilent
Ailsa Tavern
Ajilon Consulting and Communications
Allegis Group
Amarchand & Managldas & Suresh A. Shroff & Co, Mumbai, India
AMEC Power & Process
American Dryer Corp
American Express
American Insulated Wire
American Lighting and Signalization Inc
American Red Cross
American Transmission Company
AmeriCorps
Amgen Inc
Amphenol Corp - Cables on Damand
Ancor Inc
Andover Electric
Ann Arbor Observer
Answer Is Fitness
Appleseeds
APS Star Center/Arizona State University
Aquatic World of North Syracuse
Arcelor Mittal
Arent Fox
Aspen Technology
ATCOTS Contract (Federal Aviation Administration)
ATCS, Plc
Atlantic Marketing & Consulting
Aurora, Inc
Avery Dennison Corporation
AXA

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

Axelon
B&G Electrical Contractors
Babcock Power, Inc.
Bangkok Mass Transit Systmen
Bank of America
Bankers Healthcare Group
Battalion Capital Management
Bay State Financial
Bay State Gas
BBVA
BCBSMA
Bearing Point
Beaver Lake Nature Center
Bedford Stuyvesant Restoration Corp
Benderson Development
Best Buy
Bingham McCutchen LLP
Biolink Corporation
BJ's Wholesale Club
BlackRock, Inc (SSR Realty Advisors)
Blue Cross Blue Shield of Rhode Island
BNY Mellon
Boeing Company
Bond Brothers Inc
Bose Corporation
Boston Edison Co.
Boston Medical Centers
Boston Parks Department
Boston Scientific Corporation
Boston University
Braintree Public Schools
Briarwood Consulting Services
Bridge Strategy
Bristol-Myers Squibb
BrixMor Properties Group
Broadridge Inc
Brookfield Power
Brown Brothers Harriman (Corporate)
Bruno, Gerbino & Soriano
BT USA (INC)
Bureau Veritas (Superior Technical Resources)
Burns & McDonnell, Inc
C.R. Fletcher Associates
Cablevision
Cambridge Energy Research
Camp, Dresser & McKee

National Grid Management New Hires 2009 - 2011
List of Previous Employers

Employer

Canon USA
CAP Mortgage
Capital H Group
Carbonite Inc
Cardinal Health Inc
CareFirst Blue Cross/Blue Shield
Carol's Daughter
Carrier Corporation
Carrols Corp
Caterpillar Inc
CB Richard Ellis
CCP Global
CCS Inc
Celent LLC
Ceres
Chanel
Charles Harris Company
Chief Equipment
Choate, Hall & Stewart LLP
Cigna Healthcare
Cisternelli Brothers
CIT
Citigroup
City Lights Electrical
City of Boston
City of Providence
City of Syracuse
Claremont School of Theology (Human Resources Admin)
Clough Harbour and Associates
CMG Environmental Inc
CNH America LLC
Coates Field Services Inc.
Cognizant Technology Solutions
College Student
Collett Mechanical Services
Columbia University
Commercial Electric
Compass Consulting
competitrack 21
Concentric Energy Advisors
Concord Health Center
Coneco Engineers & Scientists
Connecticut Center for Advanced Technology, Inc
Conservation Law Foundation
Conservation Services Group
Consolidated Edison

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

Constellation Energy
Converteam/Alstom/Ceglec/GEC (United Kingdom)
Converteam/Electric Machinery
Cooper Crouse Hinds
Cooper Power Systems
Coopervision Inc
Core Contracting of New York
Core K-12 Education (Princeton Review K-12)
Corning Tropel Inc
Countrywide Bank
Covanta Energy
Critical Mass
Crowe Horwath LLP
Crowell & Moring LLP
Crucible Specialty Metals
CSC
CTC Communications/One Communications
Cutler Associates
CVS Caremark
CXO Media
D V Brown & Associates
D&E Technologies
Daimler (Mercedes Benz)
D'Allessodre Corp
Danaher Motion
Darden Restaurants Inc
Dashiell Corporation
Dassault Falcon Jet Corporation
David J Gorman PC
Davis Langdon, Inc
DCAS/HRA/GSS
Dekshare Inc
Deloitte
Delta Ari Lines, Inc
Department of Public Utilities - City of Richmond
Detecon Inc
Deutsche Account Management (State Street Corp)
DG International Inc
DKP (Deleco Steel) LLC
Doble Engineering
Dockside Landing
Dover Gourmet
Dow Jones & Company Inc
DRS Technologies
DTE Energy
Dunkin Donuts

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

Dvirka and Bartilucci
E W Howell
Eastern Locating Service
Eastman Kodak Co.
Ecology and Environment, Inc.
E-Distribution
Eisner LLP
Elaine Construction
Elbit Systems of America
Electrical Dynamics Inc.
Electronic Environment Corp
Element Markets
ELO Touch Systems@Tyco Electronics Group
Emailvision
EMC Corporation
Empire Education Corporation
End Game
Enel North America
Energy Trade Management
Entech Associates
Entergy
ERDF (France)
Erie Insurance
Ernst & Young LLP
Expressions After School
Extech Instruments
ExteNet Systems, Inc
FairPoint Communications Inc.
FBI
FCHP
FedEx
Feeley & Driscoll
Fellman Law Group
Fidelity Human Resources Services
Fidelity Investments
Firley, Moran, Freer & Eassa
First America (formerly Laidlaw Education Services)
First Energy
First Marblehead Co
First Union
Flagship Cinemas
Florida Power & Light
Fontainebleau Las Vegas
FPL
GA Braun Inc
GAP Inc

National Grid Management New Hires 2009 - 2011
List of Previous Employers

Employer

Garden City UFSD
Gardiner Manor Liquor
GDF/SUEZ Distrigas
GE Water
GEC Alstom T&D Substation Projects (UK)
GEI Consultants
Geller & Co.
General Electric
General Mills
General Motors Corporation
Genzyme Corporation
Geoffrey Dowd, Esq.
George Washington University
Gilbane Development Company
Gillette Company
Glauber Equipment
Global Insight
Goldman Sachs
Gomez (Compuware Corp)
Granite Services International Inc
Great Lakes Copy Center
Greater Augusta Utilities
Greenman Pechisen Inc
Greyhound Bus Lines
GRIF Management Inc
Groe Advisors @ Nstar Electric & Gas
Grossman's Bargain Outlet
Group R.C.I.
GTS Honeywell
Halloran & Sage, LLP
Harlan Electric Construction
Harper Collins Publishing
Harrington Engineering
Hartford Financial Services Group Inc.
Harvard University
Hatch Acres
Hatch Mott MacDonald
Hatch Technology
Hawke, McKeon & Sniscak LLP
HDR/DTA
Helzberg Diamonds
Hess Corporation
Hewlett Packard
High Tech Rochester
Hilco Appraisal Services
HIS Global Insight

National Grid Management New Hires 2009 - 2011
List of Previous Employers

Employer

Hiscock & Barclay
HMT, Inc.
Hobbico
Holcim
Hollingsworth & Vose Co
Holzmacher, McLendon & Murrell
Honda of America Mfg. Inc.
Honeywell International, Inc.
Houghton Mifflin Hancourt Publishing
Hudson Design Group LLC
Husky IMS
Iatric Systems
IBM
Ikea
Infra-Red Building & Power Service Inc.
INI
Integrys
Intel Corporation
Intellaprice, LLC
Intercontinental Exchange
Intercontinental Real Estate Corp
International Packaging
Intertek
Iron Mountain
Iroquois Gas Transmission
ISO New England
IT Career Solutions Inc
ITT Technical Institute
J. V. Kelly Group Inc
Jabre
Jacobs Canada
Jacobs Engineering Group Inc
JEA/Randstad
Jefferson Wells International
JMG Construction Company LLC
JNE Consulting
JP Morgan Chase
Judge Group
Kaymed Inc.
Kelly Services, Inc
Key One Realty
Kossmaul Electronics
KPMG
Kraft Foods/Alternatives (Ireland)
Kryos Energy
L.A. Fuess Partners

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

L.R. McCoy
Law Offices of Callahan and Malone (Senior Partner)
Lawson & Weitzen
Legg Mason & Co.
Lehman Brothers
Lehr Consultants International
Lewis Tree Services
Liberty Maritime Corporation
Liberty Mutual Group
Life Cycle Engineering
Life's Work
Lindblad Expeditions
Lindt & Sprüngli
Lindt Chocolate
Linkage, Inc
Lizardos Engineering Associates
Lockheed Martin
Long Island Rail Road
Lowe's
LSG Sky Chefs Inc
LSI Corporation
Luminant Energy
Luvata
Mackey Electric
Macy's
Magna Powertrain
Maine Public Service Company
Maivri Electric
Mann Medical Search
Manpower, Inc./Rockwell
Market Vision Inc
Mary Queen of the Rosary Parish
Mass Highway
Mass Mutual Financial Group
Massachusetts General Hospital
Massachusetts Highway Department
Massachusetts Sportservice
Massachusetts Water
Massachusetts Department of Public Utilities
Mastercard
MATAN Industrial Engineering Consultancy (Israel)
Matheson Tri Gas
Maxim Group LLC
McBain Electrical, Inc.
McNees Wallace & Nurick LLC
McQuay International

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

MeadWestvaco Corporation
Mellon Financial Corporation
Merriday School
Merrill Lynch
Methuen Construction
MetLife and Affiliates
Metro North Railroad
Metromedia Energy
Michigan Daily Newspaper
Milford School District
Millipore Inc
Mitsubishi UFJ
Mobarakeh Steel Factory
Modern Marketing Concepts
Moldflow Corporation
Moore Staffing
Moritt Hock Hamroff & Horowitz
Morrison & Forrester LLP
Mott MacDonald
MRA Engineering
MTA New York City Transit
MTV
Mustang Engineering
Nassau County Health Department
National Amusements
National Association of Manufacturers
National Grid
National Nuclear Security Agency / US Department of Energy
Natixis GA
Navigant Consulting Inc
Nelson Tree Service
Netezza, Inc
New England Divorce Solutions
New York Air Brake
New York County District Attorney's Office
New York Independent System Operator
New York Life Insurance
New York Network Management
New York Power Authority
New York State Electric and Gas
Nextcomputing LLC
NHS Northwestern Academy
Nixon Peabody
Nortel Network
North Shore LIJ Health System
Northeast Animal Shelter

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

Northeast Utilities
Northeastern University
Northland Associates
Northland Investment Corp
Northrop Grumman Corp IS
Northwestern Mutual Financial
Norva Del Pharma
Novus Engineering
NRG Energy Inc
Nstar Electric & Gas
NYS DOT
O'Brien & Gere
O'Connell Electric Company
O'Connor & Associates
Office Depot
Old Navy
On Target Utility Services
One Communications
Onondaga High School
Opinion Dynamics
Osmose Utility Services
Osram Sylvania
Oswego County Highway Department
Owens Illinois
Pacific Gas and Electric
Parsons Brinkerhoff
Partners Healthcare Systems
Patriot Energy Group
Pawa Law Group
Pawtucket Credit Union
Peco Energy
Pepco
Perkins Elmer Inc
Pfizer, Inc
Pitney Bowes
pl logic
Planned Parenthood
PMA Consultants LLC
PMCS, Inc
Polaroid Corporation
Power Holding Company of Nigeria
Premier Debt Center
PriceRite Supermarket
Pricewaterhouse Coopers
Primax
PrimeSouth/Palmark

National Grid Management New Hires 2009 - 2011

List of Previous Employers

Employer

Pro Unlimited
Professionals, Inc
Protiviti (Robert Half International Inc)
PRTM
PSE&G
Pulaski Academy Central School
Putnam Investment
Pyramid Mgt Group
Qualitech Engineering
Quinsigamond Community College
Rappaport Aserkhoff & Gelles
Rausmer Frisch Scquestn (Anheimer Busch Inc)
Readiness Management Support, LLC
Reardon Associates
Reflex Lighting
Reliant Resources
Renaissance Electronics
Revolution Technologies / Smith & Nephew Inc
Rhode Island Resource Conservation and Development Area Council
Richard A Backer, CPAPC
Ridgewood Renewable Power
Riley Brothers
River Valley Holdings Inc 66 Hours
RK Miles Inc
Robert Half International Inc
Robson Woese Inc.
Rochester Business Journal
Rohm & Haas Company
Rosie's Bakery
Royal Bank of Scotland
Saluggi's
SAPPI Inc
Sbarro Inc
Schweitzer Engineering Laboratories
SeaLift Inc
Sedo.com LLC
Self Employed
Self Employment
Sensata Technologies
Sepktra Spa
Servpro
Shaw Stone & Webster
Shawmut Design & Construction
Shepley Bulfinch
Sherwood Harsco Corporation
Shipman Technologies

**National Grid Management New Hires 2009 - 2011
List of Previous Employers**

Employer

SHL USA
Siemens Corporation
Spence Engineering
SRG Global Inc
St. Joseph's Hospital
Stahl Eye Center
Stantec Consulting
Stanton Funeral Home
Staples
Starbucks
State Street Corporation
Steven Bachmann & Company
Stiles & Hart Brick
Stop & Shop Supermarket
Suburban Staffing
Sulzer Metco
Summit Technical Services @Flo Design Wind Turbine, Inc.
Sun Life Financial
Sunpower Corp
Synovate
Sysco Foods
System West Performance
TAC Worldwide Companies
Tampa Armature Works
Tampa Electric Company
Tangibl, LLC
Target Corporation
Technisource Inc.
Teledyne Benthos (CoWorx Staffing Services, LLC)
Textron Financial
The Donna Karan Company
The First Marblehead Corp
The Gem Group
The Knapheide Manufacturing Company
The LA Group
The Nielson Company
The Pen Traffic
The Shaw Group
The Structure Group
The Suburban Group
The Wilderness Society
Three-C Electrical
Tiax LLC
Ticket Zebra
Time Warner
Tiverton Power

National Grid Management New Hires 2009 - 2011
List of Previous Employers

Employer

Total Sleep
Town of Framingham Police
Town of Natick
TRC Solutions
Tufts Health Plan
Tufts Medical Center
Turbine Resources Unlimited
Tyco International
U.S. Attorney's Office
Ubigus
UBS Investment Bank
Unisys Corp
United Business Media Inc
United Nations
United Power Group
United State House of Representatives Office of Rep. James McGovern
United States Army
United States Navy
United States Postal Service
United States Steel Corp
United Technologies /Carrier Corporation
Unitil
University of CA - Davis
Urban Express
US Environmental Protection Agency
USA Datanet
Vanasse & Associates
Vanderweil Engineers
Verizon
Vermont Gas Systems
Vestas Amerson Wind Tech
VHB Engineering
Vicor Corporation
Video Transfer
Virgin Mobile
Virginia Tech (Teaching Assistant)
Vornado Realty Trust
Waldbaums/Great A&P Tea Co
Washington Mutual Bank
Wayne J. Griffin Electric
WB Mason
Weidlinger Associates Inc
Weir Valves
Welch Allyn Inc
Welch Foods, Inc
Wells Fargo

National Grid Management New Hires 2009 - 2011
List of Previous Employers

Employer

Wesley College (Asst Professor)
Western MA Electric Co
Wipro Limited
Wolff & Samson PC
Wolfram Research
Woods Hole Oceanographic Institute
Worcester Polytechnic Institute
Worley Parsons Colt Engineering Corporation
WSP Flack & Kurtz
Wyle Laboratories Inc
X-Ray Optical Systems
YHL Associates Inc
York College

National Grid Management Terminations
List of Employers to Which Departing Employees Went

Employer

Alliance Bank
Benderson Development
BNY Mellon
Consolidated Edison
CSC
Deloitte Consulting
Eaton Corp.
Embrace Global
Euro Pro
Florida Power & Light
Hess
IBM
McGladley
Quanta Technology
Seattle City Light
Siemens
Simplex Grinnell
Source Data One
TRC
TVA
Verizon

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100048648	1/12/2007	1.2 MGT		Termination
75517	1/12/2007	13.9 MGT		Termination
14511	1/19/2007	1.5 MGT		Termination
01237	1/25/2007	13.5 MGT		Termination
100046906	1/26/2007	1.2 MGT		Termination
100010918	1/26/2007	14.1 MGT		Termination
100048374	1/31/2007	42.2 MGT		Retirement
60820	1/31/2007	25.0 MGT		Retirement
34220	1/31/2007	32.6 MGT		Retirement
29536	1/31/2007	33.2 MGT		Retirement
08211	1/31/2007	16.7 MGT		Retirement
100048369	1/31/2007	13.7 MGT		Termination
100048294	1/31/2007	4.6 MGT		Termination
70048	2/2/2007	1.9 MGT		Termination
26014	2/2/2007	5.1 MGT		Termination
14051	2/3/2007	2.7 MGT		Termination
100045974	2/8/2007	3.0 MGT		Termination
100004127	2/8/2007	16.2 MGT		Termination
07161	2/18/2007	5.7 MGT		Termination
100046256	2/20/2007	2.4 MGT		Termination
100024544	2/21/2007	26.4 MGT		Termination
100020438	2/23/2007	18.9 MGT		Termination
16880	2/26/2007	19.1 MGT		Termination
100048858	2/28/2007	35.2 MGT		Retirement
100048636	2/28/2007	30.6 MGT		Retirement
100048503	2/28/2007	40.4 MGT		Retirement
100048309	2/28/2007	26.5 MGT		Retirement
100030154	2/28/2007	36.4 MGT		Retirement
100024050	2/28/2007	33.6 MGT		Retirement
100023379	2/28/2007	34.7 MGT		Retirement
41967	2/28/2007	33.6 MGT		Retirement
100048874	2/28/2007	26.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100048679	2/28/2007	18.2 MGT		Termination
100048628	2/28/2007	3.7 MGT		Termination
100048624	2/28/2007	23.5 MGT		Termination
100048620	2/28/2007	17.7 MGT		Termination
100048586	2/28/2007	17.4 MGT		Termination
100048505	2/28/2007	18.4 MGT		Termination
100048453	2/28/2007	1.4 MGT		Termination
100048408	2/28/2007	8.7 MGT		Termination
100048278	2/28/2007	1.4 MGT		Termination
100048256	2/28/2007	2.3 MGT		Termination
100047038	2/28/2007	0.9 MGT		Termination
100018716	3/2/2007	5.8 MGT		Termination
100002691	3/4/2007	23.5 MGT		Termination
15218	3/4/2007	0.5 MGT		Termination
57785	3/16/2007	16.7 MGT		Termination
00875	3/16/2007	15.7 MGT		Termination
22859	3/19/2007	25.6 MGT		Termination
00699	3/21/2007	7.1 MGT		Termination
13632	3/22/2007	3.2 MGT		Termination
15630	3/23/2007	10.2 MGT		Termination
06639	3/23/2007	6.1 MGT		Termination
100049896	3/30/2007	0.4 MGT		Termination
14593	3/30/2007	1.4 MGT		Termination
07825	3/30/2007	17.1 MGT		Termination
01547	3/30/2007	6.9 MGT		Termination
100028454	3/31/2007	34.3 MGT		Retirement
100022672	3/31/2007	36.6 MGT		Retirement
100006319	3/31/2007	39.2 MGT		Retirement
88853	3/31/2007	24.4 MGT		Retirement
60656	3/31/2007	26.1 MGT		Retirement
21352	3/31/2007	7.5 MGT		Termination
04436	4/5/2007	10.2 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100046051	4/6/2007	3.0 MGT		Termination
80376	4/10/2007	18.8 MGT		Death
100018922	4/12/2007	5.6 MGT		Termination
14489	4/12/2007	0.7 MGT		Termination
100046064	4/13/2007	2.9 MGT		Termination
15099	4/13/2007	0.6 MGT		Termination
100036150	4/20/2007	2.9 MGT		Termination
100008312	4/20/2007	10.9 MGT		Termination
02235	4/20/2007	2.6 MGT		Termination
70017	4/29/2007	9.2 MGT		Termination
100048852	4/30/2007	40.4 MGT		Retirement
100048656	4/30/2007	28.6 MGT		Retirement
100025499	4/30/2007	34.4 MGT		Retirement
100011018	4/30/2007	35.8 MGT		Retirement
80285	4/30/2007	25.6 MGT		Retirement
35647	4/30/2007	33.2 MGT		Retirement
100019734	5/4/2007	4.3 MGT		Termination
100000092	5/4/2007	13.3 MGT		Termination
25170	5/4/2007	12.7 MGT		Termination
100046677	5/11/2007	2.0 MGT		Termination
14616	5/18/2007	1.5 MGT		Termination
12571	5/18/2007	4.5 MGT		Termination
01674	5/18/2007	7.8 MGT		Termination
100011134	5/19/2007	15.1 MGT		Termination
14112	5/20/2007	2.8 MGT		Termination
100001511	5/22/2007	12.4 MGT		Termination
100050170	5/25/2007	0.3 MGT		Termination
100015312	5/25/2007	7.8 MGT		Termination
100017329	5/28/2007	18.0 MGT		Death
100007652	5/30/2007	10.8 MGT		Termination
100030547	5/31/2007	31.4 MGT		Retirement
20272	5/31/2007	39.8 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
06274	5/31/2007	23.5 MGT		Retirement
00968	5/31/2007	31.8 MGT		Retirement
15520	5/31/2007	0.2 MGT		Termination
25483	6/1/2007	5.8 MGT		Termination
20239	6/1/2007	21.4 MGT		Termination
100046129	6/8/2007	3.0 MGT		Termination
100031553	6/8/2007	4.3 MGT		Termination
100024120	6/8/2007	17.2 MGT		Termination
100002832	6/8/2007	11.1 MGT		Termination
15102	6/13/2007	0.7 MGT		Termination
100046786	6/15/2007	2.0 MGT		Termination
07017	6/15/2007	6.0 MGT		Termination
13332	6/16/2007	3.1 MGT		Termination
100027687	6/18/2007	21.3 MGT		Death
13397	6/19/2007	2.2 MGT		Termination
12250	6/20/2007	5.0 MGT		Termination
100051270	6/22/2007	0.0 MGT		Termination
14431	6/22/2007	2.0 MGT		Termination
14514	6/24/2007	1.9 MGT		Termination
100046839	6/29/2007	1.8 MGT		Termination
100019514	6/29/2007	14.5 MGT		Termination
21770	6/30/2007	34.1 MGT		Death
100048310	6/30/2007	30.2 MGT		Retirement
100020829	6/30/2007	35.7 MGT		Retirement
100008169	6/30/2007	37.7 MGT		Retirement
100009838	6/30/2007	11.0 MGT		Termination
14407	7/3/2007	2.3 MGT		Termination
13311	7/4/2007	2.3 MGT		Termination
100046846	7/9/2007	1.9 MGT		Termination
15690	7/12/2007	0.1 MGT		Termination
14053	7/12/2007	3.1 MGT		Termination
15238	7/13/2007	0.8 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
14007	7/15/2007	2.7 MGT		Termination
100047192	7/26/2007	1.3 MGT		Termination
100047034	7/26/2007	1.4 MGT		Termination
100017473	7/29/2007	25.3 MGT		Death
100034049	7/31/2007	35.2 MGT		Retirement
60458	7/31/2007	30.2 MGT		Retirement
09094	7/31/2007	34.2 MGT		Retirement
08541	7/31/2007	35.2 MGT		Retirement
05373	7/31/2007	38.9 MGT		Retirement
100018347	8/3/2007	6.9 MGT		Termination
14439	8/3/2007	2.2 MGT		Termination
14103	8/5/2007	3.0 MGT		Termination
100029076	8/6/2007	28.8 MGT		Death
11500	8/8/2007	6.0 MGT		Termination
100019881	8/15/2007	4.1 MGT		Termination
100019880	8/15/2007	4.1 MGT		Termination
100019266	8/15/2007	5.1 MGT		Termination
100019127	8/15/2007	5.3 MGT		Termination
100018948	8/15/2007	5.9 MGT		Termination
100018390	8/15/2007	6.8 MGT		Termination
100018339	8/15/2007	6.9 MGT		Termination
100017875	8/15/2007	7.2 MGT		Termination
100015458	8/15/2007	7.4 MGT		Termination
100015398	8/15/2007	7.6 MGT		Termination
100015384	8/15/2007	7.6 MGT		Termination
100015378	8/15/2007	7.6 MGT		Termination
15552	8/17/2007	0.3 MGT		Termination
100049892	8/21/2007	0.8 MGT		Termination
21173	8/26/2007	10.8 MGT		Termination
100049895	8/28/2007	0.8 MGT		Termination
100048759	8/31/2007	35.4 MGT		Retirement
100032559	8/31/2007	34.4 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100016111	8/31/2007	36.4 MGT		Retirement
100009815	8/31/2007	33.7 MGT		Retirement
89150	8/31/2007	21.8 MGT		Retirement
100019937	8/31/2007	4.0 MGT		Termination
100019115	8/31/2007	18.1 MGT		Termination
14179	8/31/2007	2.9 MGT		Termination
13797	8/31/2007	2.2 MGT		Termination
13350	8/31/2007	2.5 MGT		Termination
100048174	9/7/2007	1.2 MGT		Termination
100019554	9/7/2007	23.0 MGT		Termination
100007752	9/7/2007	18.2 MGT		Termination
14284	9/7/2007	2.7 MGT		Termination
100045841	9/8/2007	3.9 MGT		Termination
42665	9/9/2007	17.4 MGT		Termination
21338	9/9/2007	8.0 MGT		Termination
14131	9/12/2007	3.1 MGT		Termination
10280	9/12/2007	17.2 MGT		Termination
100048250	9/14/2007	4.2 MGT		Termination
100019641	9/14/2007	2.9 MGT		Termination
14009	9/14/2007	2.9 MGT		Termination
12690	9/14/2007	4.2 MGT		Termination
02705	9/14/2007	7.2 MGT		Termination
03808	9/17/2007	18.2 MGT		Termination
07313	9/19/2007	6.2 MGT		Termination
100046880	9/21/2007	2.0 MGT		Termination
06635	9/21/2007	6.6 MGT		Termination
12514	9/27/2007	5.3 MGT		Termination
14510	9/29/2007	2.2 MGT		Termination
100048650	9/30/2007	35.1 MGT		Retirement
100034201	9/30/2007	28.4 MGT		Retirement
100031242	9/30/2007	13.7 MGT		Retirement
100027583	9/30/2007	33.8 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100025808	9/30/2007	33.2 MGT		Retirement
100021564	9/30/2007	33.5 MGT		Retirement
100021049	9/30/2007	28.4 MGT		Retirement
100019581	9/30/2007	33.6 MGT		Retirement
100019378	9/30/2007	12.7 MGT		Retirement
100019234	9/30/2007	35.2 MGT		Retirement
100019211	9/30/2007	33.4 MGT		Retirement
100011572	9/30/2007	38.3 MGT		Retirement
100009745	9/30/2007	26.8 MGT		Retirement
100009654	9/30/2007	25.7 MGT		Retirement
100009621	9/30/2007	37.8 MGT		Retirement
100009458	9/30/2007	8.4 MGT		Retirement
100009257	9/30/2007	37.3 MGT		Retirement
100008818	9/30/2007	35.6 MGT		Retirement
100007392	9/30/2007	8.7 MGT		Retirement
100007382	9/30/2007	8.7 MGT		Retirement
100006633	9/30/2007	35.1 MGT		Retirement
100006582	9/30/2007	19.6 MGT		Retirement
100005377	9/30/2007	25.2 MGT		Retirement
100005288	9/30/2007	37.7 MGT		Retirement
100004464	9/30/2007	31.6 MGT		Retirement
100004005	9/30/2007	38.3 MGT		Retirement
94487	9/30/2007	35.1 MGT		Retirement
85148	9/30/2007	35.8 MGT		Retirement
83139	9/30/2007	21.4 MGT		Retirement
67182	9/30/2007	27.6 MGT		Retirement
63968	9/30/2007	35.3 MGT		Retirement
61949	9/30/2007	33.3 MGT		Retirement
56943	9/30/2007	20.7 MGT		Retirement
54264	9/30/2007	21.7 MGT		Retirement
46220	9/30/2007	32.8 MGT		Retirement
31591	9/30/2007	40.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
25487	9/30/2007	6.1 MGT		Retirement
25229	9/30/2007	19.8 MGT		Retirement
24534	9/30/2007	16.5 MGT		Retirement
24526	9/30/2007	42.6 MGT		Retirement
21865	9/30/2007	35.0 MGT		Retirement
20695	9/30/2007	37.3 MGT		Retirement
20673	9/30/2007	28.4 MGT		Retirement
20663	9/30/2007	24.9 MGT		Retirement
20654	9/30/2007	35.4 MGT		Retirement
20010	9/30/2007	4.5 MGT		Retirement
13628	9/30/2007	3.8 MGT		Retirement
10411	9/30/2007	17.8 MGT		Retirement
09807	9/30/2007	33.7 MGT		Retirement
09321	9/30/2007	20.6 MGT		Retirement
08838	9/30/2007	34.9 MGT		Retirement
08815	9/30/2007	35.0 MGT		Retirement
08554	9/30/2007	31.8 MGT		Retirement
08111	9/30/2007	36.3 MGT		Retirement
06455	9/30/2007	23.4 MGT		Retirement
06011	9/30/2007	38.2 MGT		Retirement
03487	9/30/2007	6.4 MGT		Retirement
02998	9/30/2007	27.2 MGT		Retirement
02681	9/30/2007	27.6 MGT		Retirement
02109	9/30/2007	26.6 MGT		Retirement
01990	9/30/2007	12.3 MGT		Retirement
01908	9/30/2007	28.6 MGT		Retirement
01691	9/30/2007	30.3 MGT		Retirement
01484	9/30/2007	30.8 MGT		Retirement
01407	9/30/2007	31.2 MGT		Retirement
01226	9/30/2007	31.6 MGT		Retirement
01145	9/30/2007	8.2 MGT		Retirement
00899	9/30/2007	29.5 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
00824	9/30/2007	32.4 MGT		Retirement
00621	9/30/2007	32.7 MGT		Retirement
00237	9/30/2007	33.0 MGT		Retirement
100048861	9/30/2007	3.2 MGT		Termination
100048761	9/30/2007	2.9 MGT		Termination
23489	9/30/2007	14.8 MGT		Termination
22894	9/30/2007	24.5 MGT		Termination
22477	9/30/2007	35.1 MGT		Termination
14455	9/30/2007	2.4 MGT		Termination
02987	9/30/2007	27.2 MGT		Termination
100011738	10/2/2007	16.1 MGT		Death
100018635	10/5/2007	5.0 MGT		Termination
100010522	10/5/2007	10.6 MGT		Termination
11783	10/7/2007	5.9 MGT		Termination
100046887	10/12/2007	2.0 MGT		Termination
100008993	10/14/2007	26.3 MGT		Death
12603	10/14/2007	3.6 MGT		Termination
100048837	10/19/2007	2.6 MGT		Termination
100048741	10/19/2007	4.2 MGT		Termination
100048289	10/19/2007	7.2 MGT		Termination
100048251	10/19/2007	5.3 MGT		Termination
100046812	10/19/2007	2.2 MGT		Termination
100046649	10/19/2007	2.5 MGT		Termination
12522	10/19/2007	5.3 MGT		Termination
14538	10/21/2007	2.3 MGT		Termination
100033735	10/26/2007	7.7 MGT		Termination
13934	10/28/2007	2.1 MGT		Termination
13285	10/28/2007	2.8 MGT		Termination
100033756	10/31/2007	33.8 MGT		Retirement
100029103	10/31/2007	38.4 MGT		Retirement
100027804	10/31/2007	30.2 MGT		Retirement
100027335	10/31/2007	14.5 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019524	10/31/2007	34.7 MGT		Retirement
100019497	10/31/2007	34.4 MGT		Retirement
100019439	10/31/2007	34.9 MGT		Retirement
100019244	10/31/2007	28.5 MGT		Retirement
100016632	10/31/2007	24.8 MGT		Retirement
100015602	10/31/2007	39.5 MGT		Retirement
100010822	10/31/2007	39.4 MGT		Retirement
100009388	10/31/2007	29.4 MGT		Retirement
100008717	10/31/2007	36.4 MGT		Retirement
100007115	10/31/2007	33.1 MGT		Retirement
100006650	10/31/2007	15.6 MGT		Retirement
100003156	10/31/2007	25.1 MGT		Retirement
100001690	10/31/2007	36.1 MGT		Retirement
100000204	10/31/2007	13.0 MGT		Retirement
80623	10/31/2007	20.1 MGT		Retirement
78390	10/31/2007	17.5 MGT		Retirement
44057	10/31/2007	32.2 MGT		Retirement
41205	10/31/2007	29.4 MGT		Retirement
23255	10/31/2007	20.3 MGT		Retirement
13943	10/31/2007	15.1 MGT		Retirement
11243	10/31/2007	6.6 MGT		Retirement
08901	10/31/2007	34.8 MGT		Retirement
08664	10/31/2007	35.3 MGT		Retirement
04169	10/31/2007	25.4 MGT		Retirement
01952	10/31/2007	28.6 MGT		Retirement
00662	10/31/2007	32.7 MGT		Retirement
100019444	10/31/2007	6.5 MGT		Termination
12656	10/31/2007	4.4 MGT		Termination
12298	10/31/2007	5.4 MGT		Termination
100051460	11/2/2007	0.3 MGT		Termination
23506	11/3/2007	19.0 MGT		Death
14714	11/4/2007	1.9 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
14444	11/4/2007	2.5 MGT		Termination
100001171	11/5/2007	27.2 MGT		Termination
100025094	11/6/2007	26.8 MGT		Termination
69799	11/6/2007	8.9 MGT		Termination
100015707	11/9/2007	34.6 MGT		Death
80280	11/12/2007	16.8 MGT		Termination
100049649	11/13/2007	1.3 MGT		Termination
100048101	11/14/2007	1.5 MGT		Termination
100006194	11/16/2007	19.0 MGT		Termination
12546	11/23/2007	5.3 MGT		Termination
14508	11/26/2007	2.4 MGT		Termination
24848	11/28/2007	20.5 MGT		Termination
07598	11/30/2007	15.0 MGT		Death
100033898	11/30/2007	35.1 MGT		Retirement
100033814	11/30/2007	26.0 MGT		Retirement
100033289	11/30/2007	29.7 MGT		Retirement
100032050	11/30/2007	31.1 MGT		Retirement
100031682	11/30/2007	31.0 MGT		Retirement
100031548	11/30/2007	19.1 MGT		Retirement
100030320	11/30/2007	36.6 MGT		Retirement
100026707	11/30/2007	36.2 MGT		Retirement
100025814	11/30/2007	38.4 MGT		Retirement
100025813	11/30/2007	34.9 MGT		Retirement
100025735	11/30/2007	34.7 MGT		Retirement
100020957	11/30/2007	37.5 MGT		Retirement
100020683	11/30/2007	36.4 MGT		Retirement
100019697	11/30/2007	18.4 MGT		Retirement
100019614	11/30/2007	18.0 MGT		Retirement
100019593	11/30/2007	25.2 MGT		Retirement
100019539	11/30/2007	25.5 MGT		Retirement
100019536	11/30/2007	32.8 MGT		Retirement
100019407	11/30/2007	33.8 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019238	11/30/2007	28.7 MGT		Retirement
100019198	11/30/2007	38.5 MGT		Retirement
100012004	11/30/2007	8.9 MGT		Retirement
100010527	11/30/2007	12.0 MGT		Retirement
100004345	11/30/2007	38.5 MGT		Retirement
100003680	11/30/2007	30.3 MGT		Retirement
100002831	11/30/2007	26.7 MGT		Retirement
68638	11/30/2007	34.1 MGT		Retirement
43440	11/30/2007	19.1 MGT		Retirement
27894	11/30/2007	33.5 MGT		Retirement
09998	11/30/2007	33.5 MGT		Retirement
09776	11/30/2007	27.5 MGT		Retirement
07288	11/30/2007	22.5 MGT		Retirement
07189	11/30/2007	37.4 MGT		Retirement
03223	11/30/2007	44.1 MGT		Retirement
02356	11/30/2007	28.3 MGT		Retirement
01523	11/30/2007	30.8 MGT		Retirement
01156	11/30/2007	31.9 MGT		Retirement
01063	11/30/2007	32.1 MGT		Retirement
00562	11/30/2007	8.5 MGT		Retirement
100049897	11/30/2007	1.1 MGT		Termination
100048811	11/30/2007	3.8 MGT		Termination
100019700	11/30/2007	15.5 MGT		Termination
100019357	11/30/2007	7.8 MGT		Termination
100005326	11/30/2007	21.9 MGT		Termination
14480	11/30/2007	2.4 MGT		Termination
04582	11/30/2007	8.6 MGT		Termination
01302	12/3/2007	6.9 MGT		Termination
14818	12/4/2007	1.0 MGT		Termination
100046139	12/7/2007	3.4 MGT		Termination
100007177	12/10/2007	9.3 MGT		Death
65594	12/13/2007	17.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100018740	12/14/2007	6.6 MGT		Termination
100046818	12/17/2007	2.4 MGT		Termination
14507	12/18/2007	2.4 MGT		Termination
15021	12/21/2007	0.1 MGT		Termination
01565	12/23/2007	20.5 MGT		Termination
100019256	12/28/2007	5.5 MGT		Termination
100048845	12/31/2007	39.2 MGT		Retirement
100048728	12/31/2007	36.4 MGT		Retirement
100048324	12/31/2007	24.6 MGT		Retirement
100034655	12/31/2007	42.2 MGT		Retirement
100025803	12/31/2007	30.1 MGT		Retirement
100019478	12/31/2007	31.5 MGT		Retirement
100019116	12/31/2007	28.1 MGT		Retirement
100018396	12/31/2007	7.1 MGT		Retirement
100006745	12/31/2007	33.3 MGT		Retirement
100003358	12/31/2007	22.7 MGT		Retirement
100000675	12/31/2007	24.2 MGT		Retirement
100000413	12/31/2007	21.2 MGT		Retirement
65810	12/31/2007	31.3 MGT		Retirement
48680	12/31/2007	22.8 MGT		Retirement
27131	12/31/2007	34.5 MGT		Retirement
24581	12/31/2007	40.0 MGT		Retirement
20419	12/31/2007	32.2 MGT		Retirement
16487	12/31/2007	37.3 MGT		Retirement
05930	12/31/2007	9.6 MGT		Retirement
05366	12/31/2007	7.0 MGT		Retirement
02292	12/31/2007	28.5 MGT		Retirement
01905	12/31/2007	29.2 MGT		Retirement
00871	12/31/2007	29.9 MGT		Retirement
100046727	12/31/2007	2.6 MGT		Termination
14281	12/31/2007	2.0 MGT		Termination
100046568	1/2/2008	3.0 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019310	1/3/2008	5.3 MGT		Termination
12811	1/3/2008	5.3 MGT		Termination
100048844	1/4/2008	4.4 MGT		Termination
100048395	1/4/2008	2.1 MGT		Termination
100048316	1/4/2008	4.6 MGT		Termination
100024079	1/4/2008	4.7 MGT		Termination
100001375	1/4/2008	14.0 MGT		Termination
07488	1/6/2008	6.6 MGT		Termination
100046899	1/11/2008	2.2 MGT		Termination
100007098	1/11/2008	7.9 MGT		Termination
13704	1/12/2008	4.1 MGT		Termination
100046962	1/16/2008	2.0 MGT		Termination
14024	1/18/2008	3.2 MGT		Termination
100046075	1/24/2008	2.9 MGT		Termination
11289	1/24/2008	6.7 MGT		Termination
13109	1/25/2008	5.0 MGT		Termination
03508	1/25/2008	26.7 MGT		Termination
81490	1/26/2008	19.0 MGT		Death
100028280	1/31/2008	29.0 MGT		Retirement
100018448	1/31/2008	7.1 MGT		Retirement
100016845	1/31/2008	22.2 MGT		Retirement
100015886	1/31/2008	39.6 MGT		Retirement
100009700	1/31/2008	35.5 MGT		Retirement
100004449	1/31/2008	20.6 MGT		Retirement
100003405	1/31/2008	26.6 MGT		Retirement
60937	1/31/2008	27.1 MGT		Retirement
45285	1/31/2008	27.8 MGT		Retirement
43656	1/31/2008	16.4 MGT		Retirement
42615	1/31/2008	25.8 MGT		Retirement
24598	1/31/2008	39.3 MGT		Retirement
24486	1/31/2008	45.7 MGT		Retirement
20341	1/31/2008	25.7 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
10410	1/31/2008	27.9	MGT	Retirement
06392	1/31/2008	17.1	MGT	Retirement
04415	1/31/2008	41.3	MGT	Retirement
03799	1/31/2008	32.1	MGT	Retirement
33375	2/1/2008	17.6	MGT	Termination
15700	2/2/2008	0.6	MGT	Termination
100032532	2/8/2008	28.6	MGT	Termination
100018511	2/8/2008	7.0	MGT	Termination
100000569	2/8/2008	26.0	MGT	Termination
15014	2/9/2008	1.7	MGT	Termination
01296	2/10/2008	14.5	MGT	Termination
14524	2/12/2008	2.5	MGT	Termination
99446	2/14/2008	4.5	MGT	Termination
100051095	2/15/2008	0.7	MGT	Termination
23980	2/15/2008	14.3	MGT	Termination
14867	2/16/2008	1.9	MGT	Termination
14877	2/17/2008	1.1	MGT	Termination
14642	2/19/2008	2.2	MGT	Termination
100049894	2/27/2008	1.3	MGT	Termination
100009595	2/27/2008	26.3	MGT	Termination
100048828	2/29/2008	16.5	MGT	Retirement
100048721	2/29/2008	35.1	MGT	Retirement
100048441	2/29/2008	22.1	MGT	Retirement
100017143	2/29/2008	19.9	MGT	Retirement
100016104	2/29/2008	31.5	MGT	Retirement
100009214	2/29/2008	13.1	MGT	Retirement
100005615	2/29/2008	13.7	MGT	Retirement
67615	2/29/2008	17.2	MGT	Retirement
50299	2/29/2008	34.3	MGT	Retirement
100048609	2/29/2008	4.6	MGT	Termination
100025247	3/3/2008	19.0	MGT	Termination
07299	3/3/2008	5.5	MGT	Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
15499	3/5/2008	1.0 MGT		Retirement
100019303	3/6/2008	5.5 MGT		Termination
100008679	3/7/2008	7.5 MGT		Termination
15408	3/7/2008	0.2 MGT		Termination
11300	3/10/2008	6.9 MGT		Termination
100049691	3/14/2008	1.5 MGT		Termination
100019372	3/14/2008	6.8 MGT		Termination
29938	3/14/2008	14.9 MGT		Termination
100051016	3/21/2008	0.9 MGT		Termination
100045932	3/21/2008	4.2 MGT		Termination
100018388	3/21/2008	7.4 MGT		Termination
24850	3/28/2008	9.5 MGT		Death
100018527	3/28/2008	7.1 MGT		Termination
24836	3/31/2008	10.7 MGT		Death
100048871	3/31/2008	36.7 MGT		Retirement
100048850	3/31/2008	15.7 MGT		Retirement
100048823	3/31/2008	25.6 MGT		Retirement
100048812	3/31/2008	35.4 MGT		Retirement
100048804	3/31/2008	14.6 MGT		Retirement
100048801	3/31/2008	28.1 MGT		Retirement
100048641	3/31/2008	32.4 MGT		Retirement
100048524	3/31/2008	27.2 MGT		Retirement
100048399	3/31/2008	33.5 MGT		Retirement
100048357	3/31/2008	14.7 MGT		Retirement
100034374	3/31/2008	28.3 MGT		Retirement
100034299	3/31/2008	25.8 MGT		Retirement
100032856	3/31/2008	31.6 MGT		Retirement
100031011	3/31/2008	30.8 MGT		Retirement
100027086	3/31/2008	42.0 MGT		Retirement
100022071	3/31/2008	34.1 MGT		Retirement
100020599	3/31/2008	22.7 MGT		Retirement
100020535	3/31/2008	38.2 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019605	3/31/2008	34.8 MGT		Retirement
100019438	3/31/2008	23.0 MGT		Retirement
100019251	3/31/2008	30.8 MGT		Retirement
100019245	3/31/2008	33.7 MGT		Retirement
100018279	3/31/2008	7.6 MGT		Retirement
100016194	3/31/2008	40.8 MGT		Retirement
100016138	3/31/2008	37.8 MGT		Retirement
100015871	3/31/2008	34.6 MGT		Retirement
100010878	3/31/2008	8.8 MGT		Retirement
100009771	3/31/2008	33.8 MGT		Retirement
100009279	3/31/2008	36.8 MGT		Retirement
100009276	3/31/2008	38.8 MGT		Retirement
100007060	3/31/2008	16.8 MGT		Retirement
100006121	3/31/2008	10.0 MGT		Retirement
100003607	3/31/2008	35.9 MGT		Retirement
100002857	3/31/2008	17.7 MGT		Retirement
100002828	3/31/2008	34.7 MGT		Retirement
100002567	3/31/2008	28.7 MGT		Retirement
100002547	3/31/2008	29.4 MGT		Retirement
100002114	3/31/2008	12.8 MGT		Retirement
100001875	3/31/2008	38.7 MGT		Retirement
100000122	3/31/2008	23.5 MGT		Retirement
92305	3/31/2008	39.8 MGT		Retirement
82262	3/31/2008	18.0 MGT		Retirement
48561	3/31/2008	32.7 MGT		Retirement
26660	3/31/2008	21.7 MGT		Retirement
26474	3/31/2008	20.5 MGT		Retirement
24542	3/31/2008	41.5 MGT		Retirement
20433	3/31/2008	20.9 MGT		Retirement
20330	3/31/2008	21.0 MGT		Retirement
20192	3/31/2008	36.1 MGT		Retirement
08373	3/31/2008	36.1 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
08341	3/31/2008	36.4 MGT		Retirement
03025	3/31/2008	26.9 MGT		Retirement
02278	3/31/2008	28.7 MGT		Retirement
00194	3/31/2008	30.5 MGT		Retirement
100019603	3/31/2008	16.7 MGT		Termination
100019162	3/31/2008	5.9 MGT		Termination
100000717	3/31/2008	22.7 MGT		Termination
31198	3/31/2008	13.7 MGT		Termination
14397	3/31/2008	3.1 MGT		Termination
100010652	4/1/2008	20.0 MGT		Termination
100046885	4/4/2008	2.5 MGT		Termination
100046060	4/4/2008	3.9 MGT		Termination
100018295	4/4/2008	7.6 MGT		Termination
58657	4/4/2008	22.9 MGT		Termination
12427	4/4/2008	5.5 MGT		Termination
100019662	4/4/2008	5.3 MGT		Termination
100018895	4/9/2008	6.7 MGT		Termination
100048138	4/10/2008	1.3 MGT		Termination
100017785	4/11/2008	6.0 MGT		Termination
100002116	4/11/2008	23.4 MGT		Termination
100000798	4/11/2008	22.3 MGT		Termination
14154	4/11/2008	3.6 MGT		Termination
25261	4/13/2008	7.2 MGT		Termination
22948	4/16/2008	23.8 MGT		Termination
01029	4/18/2008	8.0 MGT		Termination
15625	4/22/2008	26.8 MGT		Termination
100019694	4/25/2008	5.2 MGT		Termination
70003	4/26/2008	10.6 MGT		Termination
16314	4/27/2008	0.0 MGT		Termination
100003446	4/30/2008	20.9 MGT		Death
100048611	4/30/2008	7.8 MGT		Retirement
100048563	4/30/2008	40.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100048422	4/30/2008	9.7 MGT		Retirement
100048327	4/30/2008	41.8 MGT		Retirement
100022273	4/30/2008	10.5 MGT		Retirement
100007638	4/30/2008	35.6 MGT		Retirement
100000890	4/30/2008	29.1 MGT		Retirement
81213	4/30/2008	37.2 MGT		Retirement
74490	4/30/2008	18.1 MGT		Retirement
60358	4/30/2008	35.0 MGT		Retirement
19669	4/30/2008	31.4 MGT		Retirement
19275	4/30/2008	27.3 MGT		Retirement
14700	4/30/2008	23.3 MGT		Retirement
07420	4/30/2008	37.4 MGT		Retirement
05365	4/30/2008	39.7 MGT		Retirement
03729	4/30/2008	30.1 MGT		Retirement
03475	4/30/2008	26.1 MGT		Retirement
02600	4/30/2008	28.4 MGT		Retirement
01699	4/30/2008	30.9 MGT		Retirement
00591	4/30/2008	33.3 MGT		Retirement
100048750	4/30/2008	19.9 MGT		Termination
100046792	4/30/2008	2.8 MGT		Termination
100046588	4/30/2008	3.2 MGT		Termination
100046057	4/30/2008	4.0 MGT		Termination
100019590	5/2/2008	18.8 MGT		Termination
100019379	5/2/2008	10.5 MGT		Termination
15668	5/2/2008	0.9 MGT		Termination
16028	5/4/2008	0.2 MGT		Termination
13202	5/6/2008	3.5 MGT		Termination
19449	5/9/2008	16.6 MGT		Termination
25373	5/11/2008	7.0 MGT		Termination
100048216	5/13/2008	1.9 MGT		Termination
100023002	5/15/2008	10.6 MGT		Termination
100018313	5/16/2008	7.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
13724	5/18/2008	4.3 MGT		Termination
11556	5/18/2008	6.7 MGT		Termination
16170	5/20/2008	0.2 MGT		Termination
100019723	5/21/2008	5.3 MGT		Termination
100046961	5/23/2008	2.4 MGT		Termination
100046257	5/23/2008	3.6 MGT		Termination
100015403	5/23/2008	8.3 MGT		Termination
13817	5/25/2008	4.3 MGT		Termination
03190	5/27/2008	27.1 MGT		Termination
100048131	5/29/2008	2.0 MGT		Termination
100051091	5/30/2008	1.0 MGT		Termination
100046260	5/30/2008	3.6 MGT		Termination
100048766	5/31/2008	9.3 MGT		Retirement
100046063	5/31/2008	4.1 MGT		Retirement
100029515	5/31/2008	8.2 MGT		Retirement
100024543	5/31/2008	34.0 MGT		Retirement
100020903	5/31/2008	16.2 MGT		Retirement
100020712	5/31/2008	35.0 MGT		Retirement
100020548	5/31/2008	35.1 MGT		Retirement
100019629	5/31/2008	22.0 MGT		Retirement
100019354	5/31/2008	10.2 MGT		Retirement
100019216	5/31/2008	26.0 MGT		Retirement
100017205	5/31/2008	19.9 MGT		Retirement
79625	5/31/2008	25.4 MGT		Retirement
68231	5/31/2008	15.1 MGT		Retirement
22630	5/31/2008	35.0 MGT		Retirement
21709	5/31/2008	37.0 MGT		Retirement
20369	5/31/2008	41.6 MGT		Retirement
20329	5/31/2008	26.5 MGT		Retirement
19970	5/31/2008	39.4 MGT		Retirement
10351	5/31/2008	18.7 MGT		Retirement
10004	5/31/2008	34.7 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
02888	5/31/2008	19.5 MGT		Retirement
02661	5/31/2008	28.3 MGT		Retirement
02230	5/31/2008	35.2 MGT		Retirement
01737	5/31/2008	30.9 MGT		Retirement
00787	5/31/2008	33.2 MGT		Retirement
100046144	5/31/2008	3.9 MGT		Termination
57905	5/31/2008	21.9 MGT		Termination
100030555	6/2/2008	8.1 MGT		Termination
100046250	6/4/2008	3.6 MGT		Termination
11568	6/6/2008	25.4 MGT		Death
16180	6/6/2008	0.2 MGT		Termination
100002761	6/13/2008	19.8 MGT		Termination
100016846	6/14/2008	22.6 MGT		Death
10284	6/15/2008	17.9 MGT		Death
14343	6/15/2008	3.2 MGT		Termination
100052896	6/16/2008	0.2 MGT		Termination
100048355	6/23/2008	5.0 MGT		Termination
06914	6/26/2008	3.6 MGT		Termination
100048642	6/30/2008	34.3 MGT		Retirement
100048426	6/30/2008	40.4 MGT		Retirement
100034096	6/30/2008	30.3 MGT		Retirement
100033309	6/30/2008	34.4 MGT		Retirement
100021217	6/30/2008	35.0 MGT		Retirement
100020471	6/30/2008	25.3 MGT		Retirement
100019787	6/30/2008	8.8 MGT		Retirement
100016645	6/30/2008	25.2 MGT		Retirement
100009002	6/30/2008	29.9 MGT		Retirement
100005585	6/30/2008	25.0 MGT		Retirement
100003421	6/30/2008	43.3 MGT		Retirement
100003016	6/30/2008	10.0 MGT		Retirement
100001352	6/30/2008	28.3 MGT		Retirement
100000743	6/30/2008	36.2 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100000679	6/30/2008	12.0	MGT	Retirement
100000471	6/30/2008	29.1	MGT	Retirement
100000104	6/30/2008	12.2	MGT	Retirement
60740	6/30/2008	16.4	MGT	Retirement
43647	6/30/2008	43.2	MGT	Retirement
35753	6/30/2008	21.4	MGT	Retirement
25137	6/30/2008	38.1	MGT	Retirement
24614	6/30/2008	39.1	MGT	Retirement
24610	6/30/2008	39.1	MGT	Retirement
22756	6/30/2008	26.1	MGT	Retirement
19237	6/30/2008	20.5	MGT	Retirement
16188	6/30/2008	35.7	MGT	Retirement
12695	6/30/2008	15.4	MGT	Retirement
11740	6/30/2008	18.4	MGT	Retirement
10399	6/30/2008	39.4	MGT	Retirement
09684	6/30/2008	34.5	MGT	Retirement
02903	6/30/2008	28.1	MGT	Retirement
00353	6/30/2008	33.7	MGT	Retirement
00010	6/30/2008	30.9	MGT	Retirement
100046765	6/30/2008	3.0	MGT	Termination
11498	6/30/2008	7.0	MGT	Termination
11863	7/2/2008	6.6	MGT	Termination
42612	7/4/2008	16.1	MGT	Termination
100046896	7/7/2008	2.7	MGT	Termination
82048	7/7/2008	27.0	MGT	Termination
100048220	7/10/2008	2.0	MGT	Termination
100007346	7/10/2008	9.5	MGT	Termination
16172	7/10/2008	0.3	MGT	Termination
100028858	7/11/2008	17.0	MGT	Termination
15199	7/11/2008	1.9	MGT	Termination
12293	7/11/2008	6.2	MGT	Termination
100051402	7/15/2008	1.0	MGT	Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100039343	7/15/2008	16.2 MGT		Termination
16430	7/17/2008	0.1 MGT		Termination
07279	7/17/2008	5.9 MGT		Termination
16802	7/21/2008	0.1 MGT		Termination
100046838	7/22/2008	2.9 MGT		Termination
100000787	7/22/2008	19.9 MGT		Termination
100019165	7/23/2008	5.3 MGT		Termination
12552	7/24/2008	5.9 MGT		Termination
100011767	7/25/2008	9.7 MGT		Death
54100	7/25/2008	15.7 MGT		Divestiture
32123	7/25/2008	18.3 MGT		Divestiture
16512	7/25/2008	18.1 MGT		Divestiture
16455	7/25/2008	0.0 MGT		Divestiture
16362	7/25/2008	0.2 MGT		Divestiture
16334	7/25/2008	0.1 MGT		Divestiture
16145	7/25/2008	0.4 MGT		Divestiture
16084	7/25/2008	20.5 MGT		Divestiture
15555	7/25/2008	1.2 MGT		Divestiture
15522	7/25/2008	1.2 MGT		Divestiture
15483	7/25/2008	1.4 MGT		Divestiture
15471	7/25/2008	1.5 MGT		Divestiture
15035	7/25/2008	19.2 MGT		Divestiture
12783	7/25/2008	6.0 MGT		Divestiture
10337	7/25/2008	20.9 MGT		Divestiture
10273	7/25/2008	21.1 MGT		Divestiture
10081	7/25/2008	18.6 MGT		Divestiture
05263	7/25/2008	7.5 MGT		Divestiture
00708	7/25/2008	9.1 MGT		Divestiture
00498	7/25/2008	8.6 MGT		Divestiture
100009426	7/28/2008	16.3 MGT		Death
100046767	7/30/2008	3.0 MGT		Termination
100048390	7/31/2008	21.0 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100034054	7/31/2008	21.3 MGT		Retirement
100032615	7/31/2008	37.8 MGT		Retirement
100028922	7/31/2008	35.2 MGT		Retirement
100019235	7/31/2008	16.8 MGT		Retirement
100019219	7/31/2008	23.0 MGT		Retirement
100011652	7/31/2008	36.7 MGT		Retirement
100011546	7/31/2008	29.8 MGT		Retirement
100009872	7/31/2008	35.1 MGT		Retirement
92250	7/31/2008	41.9 MGT		Retirement
89121	7/31/2008	30.5 MGT		Retirement
81070	7/31/2008	24.4 MGT		Retirement
73627	7/31/2008	10.7 MGT		Retirement
71291	7/31/2008	33.1 MGT		Retirement
68460	7/31/2008	38.4 MGT		Retirement
44755	7/31/2008	18.4 MGT		Retirement
36813	7/31/2008	31.0 MGT		Retirement
36669	7/31/2008	35.0 MGT		Retirement
31490	7/31/2008	21.5 MGT		Retirement
30367	7/31/2008	31.4 MGT		Retirement
27408	7/31/2008	35.7 MGT		Retirement
25640	7/31/2008	47.2 MGT		Retirement
24819	7/31/2008	33.0 MGT		Retirement
20323	7/31/2008	37.3 MGT		Retirement
11528	7/31/2008	7.0 MGT		Retirement
10334	7/31/2008	34.1 MGT		Retirement
06797	7/31/2008	23.8 MGT		Retirement
06623	7/31/2008	38.5 MGT		Retirement
06554	7/31/2008	38.5 MGT		Retirement
01935	7/31/2008	29.7 MGT		Retirement
100019830	7/31/2008	5.0 MGT		Termination
36266	7/31/2008	18.6 MGT		Termination
15998	7/31/2008	0.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100048188	8/1/2008	2.1 MGT		Termination
64790	8/3/2008	20.3 MGT		Death
03021	8/3/2008	19.6 MGT		Termination
100046926	8/7/2008	2.7 MGT		Termination
100046783	8/8/2008	2.0 MGT		Termination
23985	8/10/2008	14.6 MGT		Termination
14350	8/13/2008	3.1 MGT		Termination
10300	8/14/2008	11.2 MGT		Death
100019773	8/15/2008	5.3 MGT		Termination
16132	8/15/2008	0.5 MGT		Termination
15944	8/17/2008	0.7 MGT		Termination
14241	8/17/2008	3.7 MGT		Termination
100019152	8/22/2008	2.0 MGT		Termination
16997	8/22/2008	0.1 MGT		Termination
19305	8/26/2008	20.7 MGT		Termination
100025880	8/28/2008	11.2 MGT		Termination
100032352	8/29/2008	25.2 MGT		Termination
16027	8/29/2008	0.6 MGT		Termination
100048855	8/31/2008	22.7 MGT		Retirement
100048818	8/31/2008	40.2 MGT		Retirement
100048370	8/31/2008	37.3 MGT		Retirement
100048352	8/31/2008	7.8 MGT		Retirement
100048347	8/31/2008	21.5 MGT		Retirement
100032189	8/31/2008	28.4 MGT		Retirement
100028904	8/31/2008	36.2 MGT		Retirement
100021100	8/31/2008	16.3 MGT		Retirement
100019508	8/31/2008	25.9 MGT		Retirement
100019466	8/31/2008	34.3 MGT		Retirement
100019423	8/31/2008	31.5 MGT		Retirement
100017102	8/31/2008	20.7 MGT		Retirement
100016244	8/31/2008	36.4 MGT		Retirement
100015872	8/31/2008	39.0 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100005157	8/31/2008	17.1 MGT		Retirement
100004447	8/31/2008	22.5 MGT		Retirement
85245	8/31/2008	21.7 MGT		Retirement
76307	8/31/2008	34.5 MGT		Retirement
42827	8/31/2008	38.0 MGT		Retirement
24565	8/31/2008	39.0 MGT		Retirement
12375	8/31/2008	6.0 MGT		Retirement
11664	8/31/2008	6.9 MGT		Retirement
07964	8/31/2008	37.3 MGT		Retirement
03954	8/31/2008	26.9 MGT		Retirement
03859	8/31/2008	12.2 MGT		Retirement
01769	8/31/2008	8.2 MGT		Retirement
100046416	8/31/2008	3.7 MGT		Termination
79830	8/31/2008	17.2 MGT		Termination
100024264	9/3/2008	33.6 MGT		Retirement
100049938	9/3/2008	1.8 MGT		Termination
16988	9/4/2008	0.1 MGT		Termination
12692	9/5/2008	5.2 MGT		Termination
100051365	9/9/2008	1.2 MGT		Termination
13085	9/14/2008	4.0 MGT		Termination
25509	9/18/2008	6.9 MGT		Termination
14623	9/19/2008	2.8 MGT		Termination
16887	9/22/2008	0.2 MGT		Termination
16578	9/24/2008	0.3 MGT		Termination
100053807	9/25/2008	0.3 MGT		Termination
17018	9/25/2008	0.1 MGT		Termination
12372	9/26/2008	6.3 MGT		Termination
12173	9/26/2008	6.5 MGT		Termination
05846	9/26/2008	10.6 MGT		Termination
100019459	9/28/2008	15.6 MGT		Termination
100048054	9/29/2008	2.4 MGT		Termination
41550	9/30/2008	42.3 MGT		Death

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100048779	9/30/2008	27.1 MGT		Retirement
100048391	9/30/2008	12.8 MGT		Retirement
100048375	9/30/2008	37.0 MGT		Retirement
100033713	9/30/2008	29.8 MGT		Retirement
100033595	9/30/2008	35.7 MGT		Retirement
100032743	9/30/2008	31.5 MGT		Retirement
100027572	9/30/2008	34.3 MGT		Retirement
100021205	9/30/2008	36.1 MGT		Retirement
100020048	9/30/2008	35.3 MGT		Retirement
100019523	9/30/2008	26.1 MGT		Retirement
100019203	9/30/2008	25.9 MGT		Retirement
100019114	9/30/2008	31.2 MGT		Retirement
100011950	9/30/2008	10.1 MGT		Retirement
84844	9/30/2008	25.1 MGT		Retirement
73320	9/30/2008	38.2 MGT		Retirement
70330	9/30/2008	26.5 MGT		Retirement
68116	9/30/2008	43.3 MGT		Retirement
54710	9/30/2008	32.0 MGT		Retirement
43297	9/30/2008	30.5 MGT		Retirement
38902	9/30/2008	38.7 MGT		Retirement
20109	9/30/2008	38.9 MGT		Retirement
10008	9/30/2008	45.2 MGT		Retirement
09027	9/30/2008	35.5 MGT		Retirement
100047036	9/30/2008	2.5 MGT		Termination
100019482	9/30/2008	17.1 MGT		Termination
100019428	9/30/2008	17.1 MGT		Termination
16034	9/30/2008	0.7 MGT		Termination
15427	10/3/2008	0.6 MGT		Termination
14840	10/3/2008	1.8 MGT		Termination
13771	10/6/2008	4.6 MGT		Termination
15882	10/8/2008	1.1 MGT		Termination
100046209	10/10/2008	4.1 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019753	10/10/2008	5.6 MGT		Termination
100005450	10/10/2008	21.2 MGT		Termination
100002561	10/10/2008	19.5 MGT		Termination
14047	10/10/2008	4.3 MGT		Termination
100017614	10/12/2008	17.9 MGT		Death
100017139	10/15/2008	20.6 MGT		Termination
13857	10/20/2008	4.4 MGT		Termination
23916	10/26/2008	15.8 MGT		Termination
100021151	10/31/2008	31.4 MGT		Retirement
100019408	10/31/2008	31.5 MGT		Retirement
100006105	10/31/2008	32.0 MGT		Retirement
100004054	10/31/2008	25.5 MGT		Retirement
100003945	10/31/2008	29.7 MGT		Retirement
92560	10/31/2008	19.0 MGT		Retirement
24776	10/31/2008	9.6 MGT		Retirement
10085	10/31/2008	21.7 MGT		Retirement
08648	10/31/2008	9.4 MGT		Retirement
05293	10/31/2008	25.4 MGT		Retirement
02702	10/31/2008	28.7 MGT		Retirement
100052914	10/31/2008	0.6 MGT		Termination
100003037	10/31/2008	17.8 MGT		Termination
100001310	10/31/2008	17.4 MGT		Termination
97900	11/1/2008	27.2 MGT		Divestiture
97345	11/1/2008	8.4 MGT		Divestiture
97160	11/1/2008	20.8 MGT		Divestiture
95787	11/1/2008	23.4 MGT		Divestiture
88897	11/1/2008	23.6 MGT		Divestiture
85675	11/1/2008	16.9 MGT		Divestiture
85302	11/1/2008	9.7 MGT		Divestiture
78625	11/1/2008	28.3 MGT		Divestiture
78110	11/1/2008	29.4 MGT		Divestiture
77673	11/1/2008	29.5 MGT		Divestiture

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
57789	11/1/2008	19.3 MGT		Divestiture
57629	11/1/2008	18.5 MGT		Divestiture
57221	11/1/2008	40.7 MGT		Divestiture
45718	11/1/2008	35.9 MGT		Divestiture
44165	11/1/2008	19.7 MGT		Divestiture
27091	11/1/2008	36.0 MGT		Divestiture
24321	11/1/2008	18.6 MGT		Divestiture
21779	11/1/2008	19.1 MGT		Divestiture
20680	11/1/2008	40.7 MGT		Divestiture
16216	11/1/2008	0.5 MGT		Divestiture
15321	11/1/2008	1.8 MGT		Divestiture
14639	11/1/2008	2.9 MGT		Divestiture
14528	11/1/2008	3.2 MGT		Divestiture
14526	11/1/2008	3.2 MGT		Divestiture
14364	11/1/2008	3.4 MGT		Divestiture
14049	11/1/2008	4.3 MGT		Divestiture
13949	11/1/2008	8.4 MGT		Divestiture
13188	11/1/2008	5.5 MGT		Divestiture
12978	11/1/2008	20.5 MGT		Divestiture
12725	11/1/2008	6.3 MGT		Divestiture
11484	11/1/2008	7.2 MGT		Divestiture
11211	11/1/2008	7.7 MGT		Divestiture
11206	11/1/2008	7.8 MGT		Divestiture
11011	11/1/2008	22.1 MGT		Divestiture
10800	11/1/2008	24.4 MGT		Divestiture
10343	11/1/2008	16.9 MGT		Divestiture
10051	11/1/2008	13.0 MGT		Divestiture
08139	11/1/2008	8.4 MGT		Divestiture
04946	11/1/2008	25.9 MGT		Divestiture
16919	11/2/2008	0.3 MGT		Termination
16946	11/6/2008	0.0 MGT		Termination
63650	11/11/2008	20.4 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100050022	11/14/2008	1.9 MGT		Termination
100047938	11/14/2008	2.6 MGT		Termination
100046967	11/14/2008	2.8 MGT		Termination
15444	11/14/2008	1.9 MGT		Termination
04609	11/14/2008	19.0 MGT		Termination
17235	11/17/2008	0.0 MGT		Termination
100046574	11/18/2008	3.8 MGT		Termination
13760	11/23/2008	3.5 MGT		Termination
100019494	11/28/2008	22.5 MGT		Termination
70064	11/28/2008	0.3 MGT		Termination
16209	11/28/2008	0.7 MGT		Termination
100029798	11/29/2008	26.3 MGT		Termination
60008	11/29/2008	4.7 MGT		Termination
100048500	11/30/2008	28.3 MGT		Retirement
100031604	11/30/2008	31.5 MGT		Retirement
100029907	11/30/2008	31.3 MGT		Retirement
100029719	11/30/2008	29.1 MGT		Retirement
100026340	11/30/2008	34.4 MGT		Retirement
100024171	11/30/2008	34.6 MGT		Retirement
100021193	11/30/2008	36.6 MGT		Retirement
100021090	11/30/2008	31.4 MGT		Retirement
100015527	11/30/2008	38.5 MGT		Retirement
100015401	11/30/2008	8.9 MGT		Retirement
100009530	11/30/2008	39.0 MGT		Retirement
100003247	11/30/2008	38.5 MGT		Retirement
100003205	11/30/2008	23.1 MGT		Retirement
87355	11/30/2008	23.7 MGT		Retirement
38550	11/30/2008	22.9 MGT		Retirement
09019	11/30/2008	35.7 MGT		Retirement
08942	11/30/2008	35.9 MGT		Retirement
00143	11/30/2008	31.2 MGT		Retirement
100048783	11/30/2008	7.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
77423	11/30/2008	29.7 MGT		Termination
100026107	12/2/2008	9.2 MGT		Termination
24856	12/5/2008	26.2 MGT		Death
08124	12/7/2008	18.6 MGT		Termination
14560	12/9/2008	3.4 MGT		Termination
15176	12/13/2008	2.5 MGT		Termination
100048506	12/31/2008	26.5 MGT		Retirement
100048485	12/31/2008	34.4 MGT		Retirement
100048430	12/31/2008	43.8 MGT		Retirement
100022355	12/31/2008	25.9 MGT		Retirement
100016121	12/31/2008	35.2 MGT		Retirement
100008208	12/31/2008	16.4 MGT		Retirement
100005933	12/31/2008	14.9 MGT		Retirement
100001142	12/31/2008	28.3 MGT		Retirement
79772	12/31/2008	36.4 MGT		Retirement
51224	12/31/2008	23.4 MGT		Retirement
32600	12/31/2008	15.9 MGT		Retirement
29742	12/31/2008	39.2 MGT		Retirement
24605	12/31/2008	35.0 MGT		Retirement
23060	12/31/2008	23.4 MGT		Retirement
22110	12/31/2008	48.0 MGT		Retirement
21852	12/31/2008	36.6 MGT		Retirement
20291	12/31/2008	18.7 MGT		Retirement
11547	12/31/2008	23.9 MGT		Retirement
11397	12/31/2008	15.3 MGT		Retirement
09614	12/31/2008	35.1 MGT		Retirement
09585	12/31/2008	35.2 MGT		Retirement
09404	12/31/2008	35.3 MGT		Retirement
09346	12/31/2008	35.4 MGT		Retirement
07592	12/31/2008	10.3 MGT		Retirement
07174	12/31/2008	38.3 MGT		Retirement
06861	12/31/2008	35.4 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
06411	12/31/2008	24.8 MGT		Retirement
06342	12/31/2008	24.7 MGT		Retirement
01178	12/31/2008	32.9 MGT		Retirement
00166	12/31/2008	31.2 MGT		Retirement
100048725	12/31/2008	9.0 MGT		Termination
100048714	12/31/2008	4.1 MGT		Termination
100022414	12/31/2008	5.0 MGT		Termination
100018996	12/31/2008	7.2 MGT		Termination
100002267	1/1/2009	19.6 MGT		Termination
100009963	1/2/2009	25.7 MGT		Termination
100046262	1/9/2009	4.2 MGT		Termination
17078	1/23/2009	0.3 MGT		Termination
100025222	1/31/2009	35.0 MGT		Retirement
100016265	1/31/2009	29.5 MGT		Retirement
100011970	1/31/2009	20.7 MGT		Retirement
100003128	1/31/2009	20.2 MGT		Retirement
100001739	1/31/2009	30.2 MGT		Retirement
78128	1/31/2009	36.6 MGT		Retirement
24852	1/31/2009	31.8 MGT		Retirement
23793	1/31/2009	17.8 MGT		Retirement
22178	1/31/2009	38.4 MGT		Retirement
13807	1/31/2009	36.3 MGT		Retirement
17521	2/5/2009	0.2 MGT		Death
02477	2/7/2009	9.4 MGT		Termination
100021898	2/9/2009	17.6 MGT		Termination
70221	2/10/2009	3.0 MGT		Termination
17016	2/13/2009	0.5 MGT		Termination
17004	2/13/2009	0.5 MGT		Termination
16706	2/20/2009	0.5 MGT		Termination
13621	2/20/2009	5.2 MGT		Termination
13620	2/20/2009	5.2 MGT		Termination
100019722	2/27/2009	6.1 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
22238	2/28/2009	38.5 MGT		Death
100034439	2/28/2009	29.6 MGT		Retirement
100031670	2/28/2009	38.7 MGT		Retirement
100028380	2/28/2009	19.8 MGT		Retirement
100023820	2/28/2009	25.1 MGT		Retirement
100022364	2/28/2009	20.6 MGT		Retirement
100021199	2/28/2009	9.7 MGT		Retirement
100019698	2/28/2009	17.3 MGT		Retirement
100019346	2/28/2009	28.7 MGT		Retirement
100019210	2/28/2009	31.7 MGT		Retirement
100018387	2/28/2009	8.3 MGT		Retirement
100016913	2/28/2009	22.7 MGT		Retirement
100016250	2/28/2009	29.9 MGT		Retirement
100016247	2/28/2009	29.9 MGT		Retirement
100016174	2/28/2009	30.8 MGT		Retirement
100015882	2/28/2009	38.9 MGT		Retirement
100011854	2/28/2009	23.4 MGT		Retirement
100010711	2/28/2009	15.4 MGT		Retirement
100010491	2/28/2009	12.5 MGT		Retirement
100009277	2/28/2009	10.3 MGT		Retirement
100009078	2/28/2009	11.0 MGT		Retirement
100008942	2/28/2009	17.6 MGT		Retirement
100006961	2/28/2009	34.7 MGT		Retirement
100002740	2/28/2009	14.7 MGT		Retirement
100002537	2/28/2009	37.3 MGT		Retirement
100001526	2/28/2009	40.5 MGT		Retirement
100000467	2/28/2009	38.7 MGT		Retirement
100000298	2/28/2009	38.7 MGT		Retirement
73081	2/28/2009	22.4 MGT		Retirement
65680	2/28/2009	30.7 MGT		Retirement
55840	2/28/2009	18.7 MGT		Retirement
55558	2/28/2009	27.0 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
53602	2/28/2009	32.4 MGT		Retirement
38553	2/28/2009	21.0 MGT		Retirement
21378	2/28/2009	9.3 MGT		Retirement
20589	2/28/2009	20.2 MGT		Retirement
20303	2/28/2009	29.7 MGT		Retirement
10002	2/28/2009	26.9 MGT		Retirement
09281	2/28/2009	35.7 MGT		Retirement
08953	2/28/2009	36.1 MGT		Retirement
07013	2/28/2009	38.7 MGT		Retirement
06330	2/28/2009	25.2 MGT		Retirement
06327	2/28/2009	25.2 MGT		Retirement
05814	2/28/2009	35.1 MGT		Retirement
03836	2/28/2009	27.4 MGT		Retirement
02633	2/28/2009	21.0 MGT		Retirement
02243	2/28/2009	20.3 MGT		Retirement
01944	2/28/2009	30.2 MGT		Retirement
01621	2/28/2009	21.6 MGT		Retirement
01503	2/28/2009	21.8 MGT		Retirement
00079	2/28/2009	31.5 MGT		Retirement
16266	3/3/2009	0.9 MGT		Termination
100711200	3/4/2009	0.0 MGT		Termination
100046791	3/13/2009	3.7 MGT		Termination
100017130	3/17/2009	21.1 MGT		Termination
100048543	3/18/2009	4.1 MGT		Termination
16537	3/23/2009	0.9 MGT		Termination
100008907	3/26/2009	20.6 MGT		Death
16797	3/27/2009	0.9 MGT		Termination
100048332	3/31/2009	30.6 MGT		Retirement
100034440	3/31/2009	16.8 MGT		Retirement
100029071	3/31/2009	23.7 MGT		Retirement
100025854	3/31/2009	25.9 MGT		Retirement
100025804	3/31/2009	31.6 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100025389	3/31/2009	27.4 MGT		Retirement
100024349	3/31/2009	31.3 MGT		Retirement
100019535	3/31/2009	17.4 MGT		Retirement
100019451	3/31/2009	17.9 MGT		Retirement
100019370	3/31/2009	25.9 MGT		Retirement
100012073	3/31/2009	23.8 MGT		Retirement
100010069	3/31/2009	36.3 MGT		Retirement
100007450	3/31/2009	27.9 MGT		Retirement
100007418	3/31/2009	20.6 MGT		Retirement
100004974	3/31/2009	22.9 MGT		Retirement
100004036	3/31/2009	24.7 MGT		Retirement
100000497	3/31/2009	26.3 MGT		Retirement
100000405	3/31/2009	18.0 MGT		Retirement
90053	3/31/2009	40.5 MGT		Retirement
89820	3/31/2009	34.3 MGT		Retirement
71583	3/31/2009	20.9 MGT		Retirement
70219	3/31/2009	23.5 MGT		Retirement
59328	3/31/2009	24.8 MGT		Retirement
42578	3/31/2009	40.9 MGT		Retirement
25786	3/31/2009	19.7 MGT		Retirement
24485	3/31/2009	46.9 MGT		Retirement
21647	3/31/2009	38.6 MGT		Retirement
18938	3/31/2009	19.2 MGT		Retirement
17025	3/31/2009	19.0 MGT		Retirement
16475	3/31/2009	23.6 MGT		Retirement
10510	3/31/2009	34.7 MGT		Retirement
10358	3/31/2009	27.1 MGT		Retirement
09796	3/31/2009	15.4 MGT		Retirement
09105	3/31/2009	35.9 MGT		Retirement
08900	3/31/2009	36.2 MGT		Retirement
07942	3/31/2009	50.8 MGT		Retirement
07739	3/31/2009	10.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
05104	3/31/2009	26.1 MGT		Retirement
03531	3/31/2009	27.7 MGT		Retirement
03174	3/31/2009	28.0 MGT		Retirement
00887	3/31/2009	33.8 MGT		Retirement
00015	3/31/2009	34.8 MGT		Retirement
100048699	3/31/2009	11.5 MGT		Termination
100045930	3/31/2009	5.2 MGT		Termination
100031796	3/31/2009	22.8 MGT		Termination
100016855	3/31/2009	23.3 MGT		Termination
100001010	3/31/2009	19.1 MGT		Termination
100050809	4/1/2009	1.9 MGT		Termination
100001927	4/1/2009	16.9 MGT		Termination
11689	4/1/2009	7.5 MGT		Termination
100016864	4/2/2009	23.2 MGT		Termination
16729	4/3/2009	0.5 MGT		Termination
12442	4/5/2009	5.9 MGT		Termination
100006725	4/9/2009	24.7 MGT		Death
17005	4/10/2009	0.6 MGT		Termination
100019212	4/13/2009	18.6 MGT		Death
17058	4/17/2009	0.4 MGT		Termination
16037	4/23/2009	1.2 MGT		Termination
35204	4/26/2009	35.8 MGT		Death
00626	4/26/2009	4.9 MGT		Termination
13677	4/30/2009	32.7 MGT		Death
100033668	4/30/2009	38.3 MGT		Retirement
100019465	4/30/2009	26.8 MGT		Retirement
100011501	4/30/2009	10.1 MGT		Retirement
100011392	4/30/2009	23.4 MGT		Retirement
42335	4/30/2009	22.3 MGT		Retirement
24487	4/30/2009	47.0 MGT		Retirement
10350	4/30/2009	11.9 MGT		Retirement
09756	4/30/2009	35.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
08980	4/30/2009	36.2 MGT		Retirement
05106	4/30/2009	26.2 MGT		Retirement
03889	4/30/2009	27.6 MGT		Retirement
03864	4/30/2009	27.6 MGT		Retirement
23056	5/3/2009	23.8 MGT		Termination
100033609	5/8/2009	16.9 MGT		Retirement
100046867	5/15/2009	3.6 MGT		Termination
16725	5/15/2009	0.5 MGT		Termination
17476	5/17/2009	0.5 MGT		Termination
70315	5/21/2009	0.8 MGT		Termination
70309	5/21/2009	1.1 MGT		Termination
70094	5/21/2009	10.8 MGT		Termination
100046810	5/22/2009	3.8 MGT		Termination
100016561	5/27/2009	27.1 MGT		Death
100054932	5/29/2009	0.6 MGT		Termination
100019752	5/29/2009	6.2 MGT		Termination
100001941	5/29/2009	15.6 MGT		Termination
66989	5/29/2009	18.0 MGT		Termination
80383	5/31/2009	17.0 MGT		Death
100048674	5/31/2009	21.2 MGT		Retirement
100048396	5/31/2009	25.3 MGT		Retirement
100034123	5/31/2009	32.1 MGT		Retirement
100024358	5/31/2009	36.9 MGT		Retirement
100023009	5/31/2009	33.1 MGT		Retirement
100019454	5/31/2009	25.1 MGT		Retirement
100019355	5/31/2009	24.1 MGT		Retirement
100016798	5/31/2009	18.3 MGT		Retirement
100016753	5/31/2009	24.9 MGT		Retirement
100000913	5/31/2009	12.3 MGT		Retirement
83885	5/31/2009	27.6 MGT		Retirement
76260	5/31/2009	23.5 MGT		Retirement
75030	5/31/2009	16.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
70190	5/31/2009	11.8 MGT		Retirement
55817	5/31/2009	35.0 MGT		Retirement
55580	5/31/2009	22.9 MGT		Retirement
52168	5/31/2009	18.4 MGT		Retirement
43552	5/31/2009	11.4 MGT		Retirement
25537	5/31/2009	0.0 MGT		Retirement
21655	5/31/2009	38.6 MGT		Retirement
21391	5/31/2009	9.5 MGT		Retirement
09765	5/31/2009	35.3 MGT		Retirement
07779	5/31/2009	38.2 MGT		Retirement
07662	5/31/2009	27.0 MGT		Retirement
04176	5/31/2009	12.7 MGT		Retirement
00512	5/31/2009	30.9 MGT		Retirement
00245	5/31/2009	34.6 MGT		Retirement
100004285	6/5/2009	17.3 MGT		Termination
16376	6/12/2009	1.0 MGT		Termination
100049652	6/15/2009	2.9 MGT		Termination
100046774	6/16/2009	3.9 MGT		Termination
100003060	6/17/2009	20.0 MGT		Termination
100048481	6/28/2009	33.1 MGT		Death
100003021	6/29/2009	42.6 MGT		Death
100050179	6/29/2009	2.4 MGT		Termination
100034432	6/30/2009	39.0 MGT		Retirement
100034061	6/30/2009	28.5 MGT		Retirement
100033286	6/30/2009	35.8 MGT		Retirement
100032992	6/30/2009	32.0 MGT		Retirement
100028854	6/30/2009	42.0 MGT		Retirement
100019368	6/30/2009	27.7 MGT		Retirement
100011490	6/30/2009	21.3 MGT		Retirement
100011466	6/30/2009	24.7 MGT		Retirement
100010094	6/30/2009	12.6 MGT		Retirement
100009195	6/30/2009	40.0 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100008579	6/30/2009	16.8 MGT		Retirement
100008394	6/30/2009	30.9 MGT		Retirement
78384	6/30/2009	34.2 MGT		Retirement
51634	6/30/2009	22.4 MGT		Retirement
45799	6/30/2009	18.8 MGT		Retirement
24166	6/30/2009	12.6 MGT		Retirement
04516	6/30/2009	26.8 MGT		Retirement
100021047	6/30/2009	20.7 MGT		Termination
100019566	6/30/2009	16.4 MGT		Termination
100019443	6/30/2009	17.5 MGT		Termination
15628	6/30/2009	0.1 MGT		Termination
100032695	7/2/2009	25.1 MGT		Termination
100009764	7/3/2009	12.4 MGT		Termination
100048287	7/5/2009	6.0 MGT		Termination
14822	7/5/2009	2.5 MGT		Termination
100053290	7/10/2009	1.1 MGT		Termination
14145	7/15/2009	4.9 MGT		Death
100053591	7/15/2009	1.1 MGT		Termination
100032703	7/17/2009	5.5 MGT		Termination
17343	7/21/2009	0.8 MGT		Termination
100049837	7/24/2009	2.8 MGT		Termination
100019652	7/24/2009	6.6 MGT		Termination
14458	7/25/2009	2.1 MGT		Death
100019441	7/27/2009	31.8 MGT		Retirement
12447	7/29/2009	6.1 MGT		Termination
13877	7/30/2009	4.0 MGT		Termination
100048521	7/31/2009	39.5 MGT		Retirement
100048392	7/31/2009	14.5 MGT		Retirement
100034323	7/31/2009	26.7 MGT		Retirement
100028820	7/31/2009	20.0 MGT		Retirement
100019826	7/31/2009	6.2 MGT		Retirement
100010098	7/31/2009	17.7 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100006696	7/31/2009	44.7 MGT		Retirement
100004330	7/31/2009	23.1 MGT		Retirement
100001314	7/31/2009	12.4 MGT		Retirement
93394	7/31/2009	8.6 MGT		Retirement
46752	7/31/2009	23.7 MGT		Retirement
14802	7/31/2009	16.4 MGT		Retirement
12570	7/31/2009	6.7 MGT		Retirement
08872	7/31/2009	19.0 MGT		Retirement
08343	7/31/2009	10.3 MGT		Retirement
07292	7/31/2009	16.8 MGT		Retirement
05177	7/31/2009	10.6 MGT		Retirement
12785	7/31/2009	7.0 MGT		Termination
100011796	8/6/2009	17.8 MGT		Death
17413	8/11/2009	0.8 MGT		Termination
17017	8/11/2009	1.0 MGT		Termination
16933	8/11/2009	1.0 MGT		Termination
16483	8/11/2009	1.0 MGT		Termination
16665	8/14/2009	1.1 MGT		Termination
17275	8/21/2009	0.6 MGT		Termination
13968	8/26/2009	5.1 MGT		Termination
100045994	8/27/2009	5.5 MGT		Termination
100048635	8/31/2009	22.7 MGT		Retirement
100034653	8/31/2009	20.2 MGT		Retirement
100030610	8/31/2009	29.0 MGT		Retirement
100021856	8/31/2009	32.6 MGT		Retirement
100021061	8/31/2009	10.7 MGT		Retirement
100019630	8/31/2009	28.9 MGT		Retirement
100019611	8/31/2009	37.7 MGT		Retirement
100019584	8/31/2009	16.9 MGT		Retirement
100019197	8/31/2009	32.4 MGT		Retirement
100010320	8/31/2009	19.4 MGT		Retirement
100003337	8/31/2009	24.4 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100003254	8/31/2009	20.8 MGT		Retirement
63990	8/31/2009	17.7 MGT		Retirement
09203	8/31/2009	28.6 MGT		Retirement
07568	8/31/2009	10.9 MGT		Retirement
100711235	8/31/2009	0.3 MGT		Termination
33228	9/1/2009	22.8 MGT		Death
100057128	9/1/2009	0.0 MGT		Termination
100057127	9/1/2009	0.0 MGT		Termination
14498	9/3/2009	4.1 MGT		Termination
52075	9/4/2009	34.2 MGT		Death
16010	9/6/2009	1.6 MGT		Termination
100001914	9/9/2009	17.3 MGT		Termination
100025404	9/14/2009	20.4 MGT		Termination
100054814	9/25/2009	1.0 MGT		Termination
16546	9/25/2009	0.1 MGT		Termination
100034251	9/30/2009	32.0 MGT		Retirement
100024371	9/30/2009	35.4 MGT		Retirement
100023486	9/30/2009	29.0 MGT		Retirement
100022310	9/30/2009	31.8 MGT		Retirement
100021033	9/30/2009	10.0 MGT		Retirement
100018369	9/30/2009	8.9 MGT		Retirement
100016721	9/30/2009	25.5 MGT		Retirement
100015841	9/30/2009	33.5 MGT		Retirement
100008126	9/30/2009	37.5 MGT		Retirement
100007713	9/30/2009	46.0 MGT		Retirement
100006751	9/30/2009	26.5 MGT		Retirement
100005728	9/30/2009	39.4 MGT		Retirement
100005138	9/30/2009	20.0 MGT		Retirement
100005039	9/30/2009	27.2 MGT		Retirement
07196	9/30/2009	24.5 MGT		Retirement
02437	9/30/2009	30.2 MGT		Retirement
00344	9/30/2009	34.9 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100054476	9/30/2009	1.2 MGT		Termination
100046467	9/30/2009	4.8 MGT		Termination
100004753	9/30/2009	23.1 MGT		Termination
100048735	10/7/2009	19.2 MGT		Death
12369	10/9/2009	7.3 MGT		Termination
100048657	10/16/2009	5.6 MGT		Termination
100000355	10/16/2009	15.9 MGT		Termination
05034	10/19/2009	26.8 MGT		Termination
100711436	10/21/2009	0.3 MGT		Termination
100007444	10/23/2009	21.1 MGT		Termination
100052525	10/27/2009	1.7 MGT		Termination
100019994	10/27/2009	28.4 MGT		Termination
100053985	10/30/2009	1.4 MGT		Termination
100030478	10/31/2009	29.1 MGT		Retirement
100002924	10/31/2009	35.8 MGT		Retirement
100002644	10/31/2009	21.4 MGT		Retirement
24150	10/31/2009	26.2 MGT		Retirement
09380	10/31/2009	40.0 MGT		Retirement
100053191	11/4/2009	1.5 MGT		Termination
100051404	11/6/2009	2.3 MGT		Termination
14071	11/8/2009	3.9 MGT		Termination
17284	11/20/2009	0.9 MGT		Termination
16318	11/20/2009	1.6 MGT		Termination
15377	11/20/2009	1.6 MGT		Termination
15179	11/23/2009	1.3 MGT		Termination
100053552	11/25/2009	1.5 MGT		Termination
24206	11/27/2009	12.2 MGT		Termination
100048410	11/30/2009	37.3 MGT		Retirement
100030602	11/30/2009	30.9 MGT		Retirement
100024992	11/30/2009	29.7 MGT		Retirement
100023008	11/30/2009	35.6 MGT		Retirement
100016173	11/30/2009	31.4 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
17030	11/30/2009	37.7 MGT		Retirement
07995	11/30/2009	38.5 MGT		Retirement
100050831	11/30/2009	2.6 MGT		Termination
100020682	11/30/2009	8.5 MGT		Termination
100019622	11/30/2009	20.9 MGT		Termination
100018812	11/30/2009	4.6 MGT		Termination
100033397	12/1/2009	8.8 MGT		Termination
20301	12/1/2009	27.2 MGT		Termination
100054880	12/4/2009	1.2 MGT		Termination
17544	12/8/2009	0.9 MGT		Termination
100003022	12/9/2009	40.7 MGT		Death
100027301	12/18/2009	30.5 MGT		Termination
17211	12/18/2009	1.1 MGT		Termination
100053711	12/20/2009	1.5 MGT		Termination
16691	12/27/2009	1.4 MGT		Termination
100048613	12/31/2009	28.6 MGT		Retirement
100048469	12/31/2009	38.7 MGT		Retirement
100029453	12/31/2009	39.3 MGT		Retirement
100028065	12/31/2009	30.1 MGT		Retirement
100026683	12/31/2009	36.2 MGT		Retirement
100020165	12/31/2009	43.2 MGT		Retirement
100019440	12/31/2009	10.4 MGT		Retirement
100019371	12/31/2009	19.5 MGT		Retirement
100016035	12/31/2009	39.5 MGT		Retirement
100011441	12/31/2009	21.9 MGT		Retirement
100010705	12/31/2009	40.2 MGT		Retirement
100005105	12/31/2009	27.5 MGT		Retirement
100004138	12/31/2009	40.1 MGT		Retirement
100001182	12/31/2009	45.8 MGT		Retirement
92092	12/31/2009	37.6 MGT		Retirement
80487	12/31/2009	25.5 MGT		Retirement
73870	12/31/2009	20.1 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
48717	12/31/2009	18.1 MGT		Retirement
34731	12/31/2009	27.7 MGT		Retirement
34520	12/31/2009	30.4 MGT		Retirement
25086	12/31/2009	40.2 MGT		Retirement
22355	12/31/2009	11.8 MGT		Retirement
08720	12/31/2009	37.0 MGT		Retirement
07677	12/31/2009	17.0 MGT		Retirement
05852	12/31/2009	11.8 MGT		Retirement
03007	12/31/2009	21.0 MGT		Retirement
100005689	1/3/2010	26.9 MGT		Death
100713312	1/8/2010	0.5 MGT		Termination
100010627	1/8/2010	20.8 MGT		Termination
100052958	1/11/2010	1.8 MGT		Termination
14312	1/11/2010	4.9 MGT		Termination
100711533	1/20/2010	0.2 MGT		Termination
100711454	1/22/2010	0.4 MGT		Termination
100711137	1/22/2010	1.1 MGT		Termination
17003	1/22/2010	1.4 MGT		Termination
100026449	1/27/2010	24.0 MGT		Death
100713210	1/27/2010	0.8 MGT		Termination
100052916	1/29/2010	1.8 MGT		Termination
100009246	1/31/2010	10.6 MGT		Retirement
100008497	1/31/2010	45.1 MGT		Retirement
100007724	1/31/2010	41.4 MGT		Retirement
85885	1/31/2010	35.8 MGT		Retirement
53814	1/31/2010	20.8 MGT		Retirement
21713	1/31/2010	38.7 MGT		Retirement
14954	1/31/2010	18.9 MGT		Retirement
05557	1/31/2010	12.5 MGT		Retirement
01701	1/31/2010	22.4 MGT		Retirement
00996	1/31/2010	34.5 MGT		Retirement
100005818	2/4/2010	23.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
11305	2/11/2010	8.8 MGT		Termination
100034389	2/15/2010	9.8 MGT		Termination
100020059	2/16/2010	17.1 MGT		Termination
18174	2/17/2010	0.3 MGT		Termination
24830	2/18/2010	11.8 MGT		Death
100005719	2/19/2010	23.6 MGT		Death
100046261	2/19/2010	5.4 MGT		Termination
17147	2/26/2010	0.8 MGT		Termination
100048786	2/28/2010	23.0 MGT		Retirement
100007226	2/28/2010	25.2 MGT		Retirement
100000713	2/28/2010	11.1 MGT		Retirement
100000357	2/28/2010	36.7 MGT		Retirement
16576	3/6/2010	1.5 MGT		Termination
15213	3/7/2010	2.5 MGT		Termination
100004853	3/15/2010	20.0 MGT		Termination
100711488	3/24/2010	0.6 MGT		Termination
100711361	3/24/2010	0.7 MGT		Termination
100009342	3/30/2010	12.1 MGT		Termination
100048547	3/31/2010	33.9 MGT		Retirement
100048493	3/31/2010	37.6 MGT		Retirement
100023724	3/31/2010	32.6 MGT		Retirement
100021253	3/31/2010	44.7 MGT		Retirement
100006789	3/31/2010	36.7 MGT		Retirement
94995	3/31/2010	23.2 MGT		Retirement
87147	3/31/2010	23.1 MGT		Retirement
45600	3/31/2010	12.6 MGT		Retirement
37128	3/31/2010	39.2 MGT		Retirement
31424	3/31/2010	26.4 MGT		Retirement
22794	3/31/2010	29.8 MGT		Retirement
12318	3/31/2010	42.8 MGT		Retirement
10290	3/31/2010	23.6 MGT		Retirement
10274	3/31/2010	26.3 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
07836	3/31/2010	39.0 MGT		Retirement
100711407	3/31/2010	0.7 MGT		Termination
100045858	3/31/2010	6.4 MGT		Termination
100019758	3/31/2010	7.0 MGT		Termination
100007567	3/31/2010	22.9 MGT		Termination
17354	4/1/2010	1.4 MGT		Termination
14351	4/2/2010	4.9 MGT		Termination
100713313	4/7/2010	0.8 MGT		Termination
14495	4/8/2010	4.8 MGT		Termination
100711206	4/9/2010	1.1 MGT		Termination
17525	4/9/2010	1.3 MGT		Termination
20935	4/15/2010	27.8 MGT		Termination
03106	4/15/2010	9.6 MGT		Termination
100008941	4/26/2010	15.1 MGT		Termination
100030027	4/30/2010	43.5 MGT		Retirement
100004412	4/30/2010	23.4 MGT		Retirement
100003321	4/30/2010	45.2 MGT		Retirement
100001306	4/30/2010	27.3 MGT		Retirement
96040	4/30/2010	37.4 MGT		Retirement
28090	4/30/2010	31.1 MGT		Retirement
08888	4/30/2010	37.4 MGT		Retirement
100000662	4/30/2010	15.7 MGT		Termination
16098	5/2/2010	2.3 MGT		Termination
17998	5/7/2010	0.3 MGT		Termination
16888	5/7/2010	1.8 MGT		Termination
10038	5/7/2010	19.7 MGT		Termination
49085	5/9/2010	18.9 MGT		Death
17582	5/9/2010	1.2 MGT		Termination
100019242	5/13/2010	36.9 MGT		Retirement
80081	5/14/2010	19.8 MGT		Termination
18210	5/16/2010	0.0 MGT		Termination
70310	5/16/2010	2.5 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
16429	5/17/2010	1.9 MGT		Termination
18143	5/21/2010	0.5 MGT		Termination
100711560	5/24/2010	0.5 MGT		Termination
100011147	5/26/2010	17.7 MGT		Termination
100018771	5/28/2010	8.7 MGT		Termination
100048810	5/31/2010	25.6 MGT		Retirement
100018693	5/31/2010	9.0 MGT		Retirement
100007930	5/31/2010	38.9 MGT		Retirement
100003888	5/31/2010	40.5 MGT		Retirement
73085	5/31/2010	23.9 MGT		Retirement
11389	5/31/2010	6.2 MGT		Termination
14829	6/1/2010	4.3 MGT		Termination
01138	6/1/2010	10.1 MGT		Termination
100046742	6/7/2010	5.0 MGT		Termination
14669	6/7/2010	4.7 MGT		Termination
100054361	6/8/2010	1.8 MGT		Termination
16265	6/10/2010	2.1 MGT		Termination
18232	6/13/2010	0.0 MGT		Termination
100046252	6/14/2010	5.7 MGT		Termination
100026705	6/17/2010	38.3 MGT		Retirement
100711211	6/17/2010	1.2 MGT		Termination
16164	6/17/2010	2.2 MGT		Termination
16784	6/20/2010	2.0 MGT		Termination
05847	6/23/2010	12.4 MGT		Termination
100019213	6/25/2010	31.0 MGT		Death
100019544	6/25/2010	17.8 MGT		Termination
14313	6/25/2010	5.4 MGT		Termination
100046882	6/29/2010	4.7 MGT		Termination
100048315	6/30/2010	31.1 MGT		Retirement
100024621	6/30/2010	18.0 MGT		Retirement
100005155	6/30/2010	26.3 MGT		Retirement
79648	6/30/2010	39.8 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
71581	6/30/2010	24.5 MGT		Retirement
66726	6/30/2010	30.2 MGT		Retirement
66610	6/30/2010	24.3 MGT		Retirement
52840	6/30/2010	23.4 MGT		Retirement
46042	6/30/2010	36.7 MGT		Retirement
26185	6/30/2010	30.1 MGT		Retirement
25681	6/30/2010	23.4 MGT		Retirement
11955	6/30/2010	15.5 MGT		Retirement
05555	6/30/2010	27.1 MGT		Retirement
03587	6/30/2010	45.7 MGT		Retirement
03264	6/30/2010	21.3 MGT		Retirement
02708	6/30/2010	30.4 MGT		Retirement
01309	6/30/2010	34.2 MGT		Retirement
01070	6/30/2010	32.2 MGT		Retirement
17621	6/30/2010	1.0 MGT		Termination
13396	7/1/2010	2.4 MGT		Termination
70282	7/2/2010	9.0 MGT		Termination
70232	7/2/2010	4.2 MGT		Termination
70057	7/2/2010	12.0 MGT		Termination
16991	7/2/2010	1.9 MGT		Termination
16202	7/2/2010	2.3 MGT		Termination
100046092	7/4/2010	6.1 MGT		Termination
100052409	7/5/2010	2.4 MGT		Termination
09773	7/5/2010	19.7 MGT		Termination
100046612	7/7/2010	5.3 MGT		Termination
100017127	7/8/2010	22.4 MGT		Termination
100010619	7/12/2010	27.0 MGT		Termination
100711340	7/16/2010	1.1 MGT		Termination
100000586	7/16/2010	16.0 MGT		Termination
12436	7/16/2010	25.2 MGT		Termination
100711471	7/23/2010	0.7 MGT		Termination
100713605	7/26/2010	0.2 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
07784	7/26/2010	11.9 MGT		Termination
16693	7/27/2010	2.0 MGT		Termination
100048448	7/30/2010	33.3 MGT		Death
100711339	7/30/2010	1.0 MGT		Termination
100053460	7/30/2010	2.2 MGT		Termination
17286	7/30/2010	1.5 MGT		Termination
14438	7/30/2010	5.3 MGT		Termination
100023803	7/31/2010	28.4 MGT		Retirement
100020977	7/31/2010	31.4 MGT		Retirement
100020677	7/31/2010	27.5 MGT		Retirement
100019499	7/31/2010	12.4 MGT		Retirement
11737	7/31/2010	8.8 MGT		Retirement
10084	7/31/2010	41.7 MGT		Retirement
05865	7/31/2010	41.1 MGT		Retirement
02900	7/31/2010	10.0 MGT		Retirement
02644	7/31/2010	30.5 MGT		Retirement
02043	7/31/2010	31.3 MGT		Retirement
18000	7/31/2010	0.5 MGT		Termination
100711223	8/2/2010	1.3 MGT		Termination
100045921	8/2/2010	6.6 MGT		Termination
100000458	8/2/2010	23.2 MGT		Termination
17704	8/3/2010	0.9 MGT		Termination
100711599	8/4/2010	0.5 MGT		Termination
70300	8/4/2010	3.2 MGT		Termination
100713676	8/6/2010	0.1 MGT		Termination
100711220	8/6/2010	1.4 MGT		Termination
13595	8/8/2010	20.1 MGT		Termination
100004814	8/9/2010	14.9 MGT		Termination
16438	8/12/2010	2.1 MGT		Termination
100010834	8/13/2010	14.2 MGT		Termination
16751	8/13/2010	1.9 MGT		Termination
14555	8/13/2010	5.1 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
14394	8/13/2010	5.5 MGT		Termination
100711464	8/20/2010	1.0 MGT		Termination
100030629	8/20/2010	18.4 MGT		Termination
18580	8/20/2010	21.8 MGT		Termination
70311	8/21/2010	2.3 MGT		Divestiture
70306	8/21/2010	2.9 MGT		Divestiture
70280	8/21/2010	9.5 MGT		Divestiture
70167	8/21/2010	10.2 MGT		Divestiture
70138	8/21/2010	11.4 MGT		Divestiture
70072	8/21/2010	1.9 MGT		Divestiture
70067	8/21/2010	2.1 MGT		Divestiture
70034	8/21/2010	12.4 MGT		Divestiture
70008	8/21/2010	7.0 MGT		Divestiture
70005	8/21/2010	7.0 MGT		Divestiture
60064	8/21/2010	5.7 MGT		Divestiture
60063	8/21/2010	5.7 MGT		Divestiture
60020	8/21/2010	6.2 MGT		Divestiture
22879	8/21/2010	28.0 MGT		Divestiture
11967	8/21/2010	8.4 MGT		Divestiture
11734	8/21/2010	8.7 MGT		Divestiture
07770	8/21/2010	12.0 MGT		Divestiture
05058	8/21/2010	27.5 MGT		Divestiture
04450	8/21/2010	20.8 MGT		Divestiture
03227	8/21/2010	29.8 MGT		Divestiture
03127	8/21/2010	29.9 MGT		Divestiture
02791	8/21/2010	10.0 MGT		Divestiture
02758	8/21/2010	10.1 MGT		Divestiture
02186	8/21/2010	11.0 MGT		Divestiture
01047	8/21/2010	22.1 MGT		Divestiture
16204	8/24/2010	2.5 MGT		Termination
100711714	8/27/2010	0.4 MGT		Termination
15180	8/27/2010	4.1 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019405	8/29/2010	13.1 MGT		Termination
20656	8/31/2010	32.5 MGT		Death
100048451	8/31/2010	23.5 MGT		Retirement
100034359	8/31/2010	33.2 MGT		Retirement
100021353	8/31/2010	33.3 MGT		Retirement
100019519	8/31/2010	36.2 MGT		Retirement
100019199	8/31/2010	30.2 MGT		Retirement
100016636	8/31/2010	27.5 MGT		Retirement
100016419	8/31/2010	30.2 MGT		Retirement
100015995	8/31/2010	37.6 MGT		Retirement
100009761	8/31/2010	25.2 MGT		Retirement
100009450	8/31/2010	45.2 MGT		Retirement
100004530	8/31/2010	34.2 MGT		Retirement
100003568	8/31/2010	14.4 MGT		Retirement
100001135	8/31/2010	34.7 MGT		Retirement
91067	8/31/2010	34.9 MGT		Retirement
50253	8/31/2010	20.1 MGT		Retirement
08730	8/31/2010	32.6 MGT		Retirement
03352	8/31/2010	29.7 MGT		Retirement
00954	8/31/2010	22.2 MGT		Retirement
100711579	8/31/2010	0.7 MGT		Termination
100019592	8/31/2010	14.9 MGT		Termination
100713816	9/1/2010	0.0 MGT		Termination
100046179	9/2/2010	6.0 MGT		Death
29535	9/2/2010	23.1 MGT		Termination
16999	9/2/2010	2.0 MGT		Termination
11297	9/7/2010	9.3 MGT		Termination
100053248	9/8/2010	2.3 MGT		Termination
16275	9/8/2010	2.4 MGT		Termination
60103	9/13/2010	7.4 MGT		Termination
23258	9/14/2010	23.1 MGT		Death
60104	9/16/2010	7.1 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100017572	9/17/2010	36.1 MGT		Retirement
100010565	9/17/2010	23.1 MGT		Retirement
100008226	9/17/2010	18.6 MGT		Retirement
100049912	9/17/2010	3.9 MGT		Termination
100046696	9/17/2010	5.3 MGT		Termination
100046134	9/17/2010	6.2 MGT		Termination
100011597	9/17/2010	20.9 MGT		Termination
100008615	9/17/2010	19.7 MGT		Termination
100006283	9/17/2010	23.3 MGT		Termination
100005772	9/17/2010	15.8 MGT		Termination
100001445	9/17/2010	24.5 MGT		Termination
14629	9/17/2010	13.7 MGT		Termination
100023928	9/21/2010	22.1 MGT		Termination
01595	9/21/2010	10.3 MGT		Termination
16996	9/23/2010	1.8 MGT		Termination
14687	9/24/2010	4.0 MGT		Termination
100034642	9/30/2010	45.5 MGT		Retirement
100023713	9/30/2010	32.1 MGT		Retirement
100022361	9/30/2010	18.3 MGT		Retirement
82960	9/30/2010	25.2 MGT		Retirement
82291	9/30/2010	36.3 MGT		Retirement
72554	9/30/2010	25.6 MGT		Retirement
64980	9/30/2010	30.1 MGT		Retirement
49915	9/30/2010	34.2 MGT		Retirement
37781	9/30/2010	31.9 MGT		Retirement
30803	9/30/2010	24.7 MGT		Retirement
21835	9/30/2010	32.9 MGT		Retirement
08984	9/30/2010	37.6 MGT		Retirement
08970	9/30/2010	37.6 MGT		Retirement
08484	9/30/2010	26.2 MGT		Retirement
07110	9/30/2010	40.0 MGT		Retirement
04079	9/30/2010	28.7 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
03648	9/30/2010	18.6 MGT		Retirement
01975	9/30/2010	31.8 MGT		Retirement
01648	9/30/2010	33.3 MGT		Retirement
01592	9/30/2010	10.3 MGT		Retirement
01160	9/30/2010	34.7 MGT		Retirement
100713170	9/30/2010	1.3 MGT		Termination
100711521	10/1/2010	1.0 MGT		Termination
100048125	10/1/2010	2.6 MGT		Termination
100046939	10/1/2010	4.8 MGT		Termination
100019724	10/1/2010	7.7 MGT		Termination
16803	10/1/2010	2.3 MGT		Termination
16680	10/1/2010	2.1 MGT		Termination
11412	10/1/2010	9.2 MGT		Termination
100052966	10/3/2010	2.5 MGT		Termination
01847	10/6/2010	32.2 MGT		Death
100020860	10/8/2010	21.7 MGT		Termination
17217	10/11/2010	2.0 MGT		Termination
100713128	10/15/2010	1.8 MGT		Termination
100001712	10/15/2010	14.9 MGT		Termination
16174	10/18/2010	2.5 MGT		Termination
17993	10/19/2010	0.8 MGT		Termination
100049686	10/20/2010	4.1 MGT		Termination
100711625	10/22/2010	0.7 MGT		Termination
13681	10/27/2010	5.2 MGT		Termination
100046832	10/29/2010	5.2 MGT		Termination
100024121	10/31/2010	30.1 MGT		Retirement
100019269	10/31/2010	27.8 MGT		Retirement
73567	10/31/2010	35.5 MGT		Retirement
24839	10/31/2010	20.7 MGT		Retirement
14858	10/31/2010	4.6 MGT		Retirement
01141	10/31/2010	34.8 MGT		Retirement
16230	10/31/2010	2.6 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100050082	11/1/2010	2.4 MGT		Termination
100046963	11/1/2010	4.8 MGT		Termination
60099	11/2/2010	5.4 MGT		Termination
100713823	11/3/2010	0.0 MGT		Termination
12244	11/12/2010	8.5 MGT		Termination
12538	11/14/2010	8.2 MGT		Termination
100713125	11/17/2010	2.0 MGT		Termination
100001462	11/30/2010	21.6 MGT		Death
100031030	11/30/2010	32.2 MGT		Retirement
100028910	11/30/2010	31.6 MGT		Retirement
100020470	11/30/2010	15.0 MGT		Retirement
100016920	11/30/2010	24.3 MGT		Retirement
100015813	11/30/2010	37.3 MGT		Retirement
100011131	11/30/2010	30.3 MGT		Retirement
100009393	11/30/2010	37.1 MGT		Retirement
100006355	11/30/2010	40.5 MGT		Retirement
88157	11/30/2010	32.6 MGT		Retirement
23050	11/30/2010	25.4 MGT		Retirement
20311	11/30/2010	41.1 MGT		Retirement
13845	11/30/2010	24.8 MGT		Retirement
12613	11/30/2010	6.7 MGT		Retirement
100046665	12/1/2010	5.6 MGT		Termination
16983	12/1/2010	2.3 MGT		Termination
60105	12/2/2010	5.3 MGT		Termination
100052526	12/6/2010	2.8 MGT		Termination
10475	12/10/2010	21.2 MGT		Termination
100046159	12/12/2010	6.5 MGT		Termination
08873	12/20/2010	20.4 MGT		Death
14488	12/23/2010	4.8 MGT		Termination
100052880	12/27/2010	2.8 MGT		Termination
100048232	12/30/2010	4.5 MGT		Termination
100048297	12/31/2010	30.1 MGT		Retirement

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Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100034429	12/31/2010	33.5 MGT		Retirement
100032893	12/31/2010	37.5 MGT		Retirement
100031868	12/31/2010	30.2 MGT		Retirement
100021046	12/31/2010	31.5 MGT		Retirement
100011958	12/31/2010	30.8 MGT		Retirement
100010942	12/31/2010	42.8 MGT		Retirement
100007678	12/31/2010	36.0 MGT		Retirement
100007126	12/31/2010	18.4 MGT		Retirement
79686	12/31/2010	20.9 MGT		Retirement
39298	12/31/2010	47.5 MGT		Retirement
18757	12/31/2010	47.8 MGT		Retirement
14429	12/31/2010	50.1 MGT		Retirement
07114	12/31/2010	40.4 MGT		Retirement
00272	12/31/2010	36.2 MGT		Retirement
100049910	12/31/2010	4.2 MGT		Termination
100046827	12/31/2010	5.4 MGT		Termination
100019771	12/31/2010	5.5 MGT		Termination
100007747	12/31/2010	26.5 MGT		Termination
70279	12/31/2010	12.5 MGT		Termination
70241	12/31/2010	4.4 MGT		Termination
70165	12/31/2010	10.6 MGT		Termination
60068	12/31/2010	5.9 MGT		Termination
03167	12/31/2010	11.2 MGT		Termination
100000567	1/1/2011	17.1 MGT		Termination
100016716	1/2/2011	16.9 MGT		Termination
70173	1/2/2011	10.5 MGT		Termination
18421	1/4/2011	0.6 MGT		Termination
100026988	1/5/2011	10.5 MGT		Termination
100711357	1/7/2011	1.6 MGT		Termination
100046724	1/7/2011	5.6 MGT		Termination
14365	1/7/2011	5.6 MGT		Termination
13095	1/9/2011	6.3 MGT		Termination

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Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100019347	1/11/2011	12.2 MGT		Termination
12513	1/16/2011	8.6 MGT		Termination
30068	1/17/2011	0.1 MGT		Termination
100711422	1/19/2011	1.5 MGT		Termination
100005840	1/21/2011	28.8 MGT		Death
16382	1/23/2011	2.7 MGT		Termination
17675	1/25/2011	1.4 MGT		Termination
100711564	1/26/2011	1.2 MGT		Termination
15508	1/26/2011	3.9 MGT		Termination
100032047	1/31/2011	43.2 MGT		Retirement
100009090	1/31/2011	41.4 MGT		Retirement
100003143	1/31/2011	28.2 MGT		Retirement
37810	1/31/2011	40.6 MGT		Retirement
07173	1/31/2011	40.4 MGT		Retirement
02019	1/31/2011	32.0 MGT		Retirement
100045916	1/31/2011	7.1 MGT		Termination
100048098	2/4/2011	4.7 MGT		Termination
60030	2/4/2011	6.5 MGT		Termination
11519	2/4/2011	9.4 MGT		Termination
25292	2/8/2011	9.8 MGT		Termination
100711473	2/10/2011	1.5 MGT		Termination
93021	2/10/2011	24.9 MGT		Termination
100046957	2/11/2011	5.1 MGT		Termination
15507	2/11/2011	3.9 MGT		Termination
16748	2/13/2011	2.4 MGT		Termination
100711448	2/16/2011	1.5 MGT		Termination
14134	2/18/2011	6.5 MGT		Termination
100046642	2/21/2011	5.9 MGT		Termination
01970	2/21/2011	10.7 MGT		Termination
25222	2/24/2011	10.3 MGT		Termination
18362	2/24/2011	0.4 MGT		Termination
100713269	2/25/2011	1.7 MGT		Termination

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
15157	2/25/2011	1.4 MGT		Termination
70079	2/28/2011	12.7 MGT		Retirement
16161	2/28/2011	24.2 MGT		Retirement
16158	2/28/2011	24.3 MGT		Retirement
13088	2/28/2011	22.1 MGT		Retirement
07310	3/1/2011	8.4 MGT		Termination
16730	3/2/2011	2.5 MGT		Death
16901	3/3/2011	2.7 MGT		Termination
17290	3/9/2011	2.1 MGT		Termination
100055062	3/11/2011	2.4 MGT		Termination
17622	3/15/2011	1.7 MGT		Termination
12700	3/16/2011	7.6 MGT		Termination
100711507	3/18/2011	1.5 MGT		Termination
100046788	3/20/2011	5.7 MGT		Retirement
100025903	3/20/2011	19.7 MGT		Retirement
100019396	3/20/2011	12.6 MGT		Retirement
01522	3/20/2011	34.1 MGT		Retirement
100046932	3/20/2011	5.3 MGT		Termination
100046690	3/20/2011	5.9 MGT		Termination
100033734	3/20/2011	13.0 MGT		Termination
100026494	3/20/2011	19.6 MGT		Termination
100019510	3/20/2011	15.2 MGT		Termination
100000605	3/20/2011	12.5 MGT		Termination
24277	3/20/2011	12.6 MGT		Termination
24156	3/20/2011	14.5 MGT		Termination
22383	3/20/2011	18.8 MGT		Termination
11909	3/20/2011	9.2 MGT		Termination
01190	3/20/2011	10.7 MGT		Termination
12229	3/24/2011	8.9 MGT		Termination
100048189	3/25/2011	4.7 MGT		Termination
100036931	3/26/2011	29.4 MGT		Death
100033623	3/31/2011	45.1 MGT		Retirement

National Grid Management Terminations and Retirements 2007 - 2011

Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100033614	3/31/2011	33.8 MGT		Retirement
100019226	3/31/2011	33.8 MGT		Retirement
100018593	3/31/2011	10.1 MGT		Retirement
100010183	3/31/2011	16.5 MGT		Retirement
100007342	3/31/2011	26.5 MGT		Retirement
100007022	3/31/2011	30.8 MGT		Retirement
100001660	3/31/2011	41.1 MGT		Retirement
74118	3/31/2011	40.4 MGT		Retirement
59120	3/31/2011	20.6 MGT		Retirement
41170	3/31/2011	40.9 MGT		Retirement
38308	3/31/2011	36.6 MGT		Retirement
10252	3/31/2011	34.0 MGT		Retirement
05676	3/31/2011	13.4 MGT		Retirement
100713762	3/31/2011	0.8 MGT		Termination
100711600	3/31/2011	1.2 MGT		Termination
100054551	3/31/2011	2.6 MGT		Termination
100046251	3/31/2011	6.5 MGT		Termination
100033570	3/31/2011	22.5 MGT		Termination
100021443	3/31/2011	12.0 MGT		Termination
100017269	3/31/2011	22.0 MGT		Termination
100009128	3/31/2011	21.9 MGT		Termination
100000200	3/31/2011	22.8 MGT		Termination
100000180	3/31/2011	20.7 MGT		Termination
74418	3/31/2011	14.5 MGT		Termination
51338	3/31/2011	21.0 MGT		Termination
38290	3/31/2011	24.8 MGT		Termination
24762	3/31/2011	12.2 MGT		Termination
18039	3/31/2011	0.8 MGT		Termination
16363	3/31/2011	2.8 MGT		Termination
100713549	4/1/2011	1.0 MGT		Termination
100711381	4/1/2011	1.8 MGT		Termination
100046931	4/1/2011	5.3 MGT		Termination

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Employee ID	Termination/Retirement Date	Years of Service	Union/Mgmt Code	Reason for Leaving
100046794	4/1/2011	5.7 MGT		Termination
100018149	4/1/2011	10.7 MGT		Termination
100007309	4/1/2011	17.5 MGT		Termination
16089	4/1/2011	3.2 MGT		Termination
100711570	4/3/2011	1.3 MGT		Termination
17527	4/3/2011	2.2 MGT		Termination
17483	4/3/2011	1.6 MGT		Termination
17372	4/3/2011	1.7 MGT		Termination
13210	4/3/2011	6.4 MGT		Termination
08727	4/3/2011	11.8 MGT		Termination
16960	4/6/2011	2.7 MGT		Termination
23936	4/7/2011	9.0 MGT		Termination
16900	4/7/2011	2.7 MGT		Termination
16773	4/7/2011	2.9 MGT		Termination
100053009	4/8/2011	3.0 MGT		Termination
100051413	4/8/2011	3.7 MGT		Termination
100046245	4/8/2011	6.5 MGT		Termination
100046837	4/10/2011	5.6 MGT		Termination
20293	4/11/2011	23.5 MGT		Death
100713116	4/14/2011	2.4 MGT		Termination
100711117	4/14/2011	2.4 MGT		Termination
100000127	4/14/2011	12.2 MGT		Termination
12428	4/14/2011	8.5 MGT		Termination
100713354	4/15/2011	1.8 MGT		Termination
100019920	4/15/2011	7.7 MGT		Termination
17113	4/15/2011	2.5 MGT		Termination
100711563	4/16/2011	1.4 MGT		Termination
05109	4/17/2011	11.4 MGT		Termination
18292	4/19/2011	0.7 MGT		Termination
100053232	4/21/2011	3.0 MGT		Termination
100711512	4/22/2011	1.6 MGT		Termination
100711147	4/22/2011	2.3 MGT		Termination