

PROCEEDING ON MOTION OF THE
COMMISSION AS TO THE RATES,
CHARGES, RULES AND
REGULATIONS OF THE BROOKLYN
UNION GAS COMPANY FOR GAS
SERVICE

PROCEEDING ON MOTION OF THE
COMMISSION AS TO THE RATES,
CHARGES, RULES AND
REGULATIONS OF KEYSpan GAS
EAST CORPORATION FOR GAS
SERVICE

Testimony and Exhibits of:

Revenue Requirements Panel
Exhibit__(RRP-11) Workpapers to
Exhibit__(RRP-3), Schedule 25 through
Workpapers to Exhibit__(RRP-7) Schedule 3

Book 15 - KEDNY

January 29, 2016

Submitted to:
New York State Public Service Commission
Case 16-G-____
Case 16-G-____

Submitted by:
The Brooklyn Union Gas Company and
KeySpan Gas East Corporation

nationalgrid

SCHEDULE 25

Energy Efficiency Program

The Brooklyn Union Gas Company d/b/a National Grid NY
SUMMARY OF CHARGES
Historic Year Ended September 30, 2015
Expense Type - Energy Efficiency

		Total
Direct	Accounts Payable	7,712,004
Direct	Other Journal	10,513,589
Indirect	Accounts Payable	10,898
Indirect	Other Journal	522
Total		18,237,013

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part A

Direct / Indirect Order	Direct
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	12,674
	5220	7,699,330
Accounts Payable Total		7,712,004
Other Journal	5110	43,448
	5220	10,469,400
	5210	741
Other Journal Total		10,513,589
Grand Total		18,225,593

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part B

Direct / Indirect Order	Indirect	
Final Category	DSM	
Reg Category	99	
Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	10,898
Accounts Payable Total		10,898
Other Journal	5110	5,281
	5120	(4,759)
Other Journal Total		522
Grand Total		11,420

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part C

Direct / Indirect Order	Direct
Final Category	DSM
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG8404	DSM - Program Administration	12,674
5110 Total			12,674
5220	AG8404	5220	30,510
	AG8415	5220	95,537
	AG8414	5220	880
	AG8403	5220	810,106
	AG8430	5220	4,096
	AG8431	5220	19,840
	AG8409	5220	4,476
	AG8408	5220	481,139
	AG8411	5220	15,486
	AG8418	5220	109,721
	AG8405	5220	5,891,434
	AG8453	5220	227,811
	AG8454	5220	8,293
5220 Total			7,699,330
Grand Total			7,712,004

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part D

Direct / Indirect Order	Direct
Final Category	DSM
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5110	AG8404	DSM - Program Administration	CLOUD SHERPAS LLC EXPERIAN INFORMATION SOLUTIONS INC INNOVEER SOLUTIONS SALESFORCE.COM INC EXPERIAN MARKETING SOLUTIONS	6,354 607 (225) 5,700 238
5110 Total				12,674
5220	AG8404	5220	SHI INTERNATIONAL CORP. STAPLES BUSINESS ADVANTAGE CHAMPION RESOURCES ADNET ADVERTISING AGENCY INC. ACEEE E SOURCE COMPANIES LLC	214 (62) 595 1,997 863 26,905
	AG8415	5220	DSM REBATES OTV L&S ENERGY SERVICES INC. EME CONSULTING ENGINEERING GROUP L&S ENERGY SERVICES INC ANTARES GROUP INC.	37,532 29,575 22,680 2,416 3,335
	AG8414	5220	DSM REBATES OTV STAPLES BUSINESS ADVANTAGE MOTUS LLC	180 77 624
	AG8403	5220	RISE ENGINEERING PARAGO SERVICES CORP CONSERVATION SERVICES GROUP INC ENERGY FEDERATION INC ASSOCIATION FOR ENERGY AFFORDABILIT CLEARRESULT STAPLES BUSINESS ADVANTAGE ICF RESOURCES LLC L&S ENERGY SERVICES INC.	376,842 131,367 21,491 37,025 210,000 23,879 74 3,255 6,174
	AG8430	5220	IBM CORP.	4,096
	AG8431	5220	IBM CORP. WIPRO LTD.	16,621 3,219
	AG8409	5220	PRAXIS RESEARCH PARTNERS LLC NIELSON AUDIO INC.	4,000 476
	AG8408	5220	DORCAS INTERNATIONAL DSM REBATES OTV KELLIHER SAMEETS VOLK QUESTLINE INC. INTEGRATED MARKETING SERVICES, INC. CULINART INC. INNERWORKINGS INC. IDEAS AGENCY INC. RAM MARKETING CONSOLIDATED MARKETING SERVICES MRY US LLC ICF RESOURCES LLC EAST END FILM & DIGITAL CORP. OWENS KOPILAK KLEIN LURIE LLC LOCKHEED MARTIN CORPORATION NORTHEAST SUSTAINABLE ENERGY	413 2,480 329,369 53,547 11,268 556 11,447 2,671 28,215 838 74 28,120 978 5,590 571 5,000
	AG8411	5220	DSM REBATES OTV KELLIHER SAMEETS VOLK	5,500 3,522

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part D

Direct / Indirect Order	Direct
Final Category	DSM
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5220	AG8411	5220	QUESTLINE INC.	870
			CULINART INC.	810
			RAM MARKETING	105
			ICF RESOURCES LLC	1,680
			MASTER PLUMBERS COUNCIL	3,000
	AG8418	5220	DSM REBATES OTV	410
			RISE ENGINEERING	3,999
			KEMA INC.	99,755
			JACOBSON ENERGY RESEARCH LLC	5,323
			ASSOCIATION OF ENERGY SERVICES	234
	AG8405	5220	DSM REBATES OTV	1,972,546
			RISE ENGINEERING	112,860
			PARAGO SERVICES CORP	2,167,206
			ENERGY FEDERATION INC	9,633
			ASSOCIATION FOR ENERGY AFFORDABILIT KFS4 GROUP LLC	1,626,029 3,161
	AG8453	5220	DORCAS INTERNATIONAL	683
			DSM REBATES OTV	12,735
			KELLIHER SAME'TS VOLK	180,677
			QUESTLINE INC.	3,950
			INTEGRATED MARKETING SERVICES, INC.	945
INNERWORKINGS INC.			7,158	
ICF RESOURCES LLC			2,577	
EAST END FILM & DIGITAL CORP.			1,086	
BROOKLYN CHAMBER OF COMMERCE INC			11,000	
MASTER PLUMBERS COUNCIL	7,000			
AG8454	5220	KELLIHER SAME'TS VOLK	5,991	
		QUESTLINE INC.	1,926	
		INTEGRATED MARKETING SERVICES, INC.	92	
		IDEAS AGENCY INC.	268	
		SPPRO INC	16	
5220 Total				7,699,330
Grand Total				7,712,004

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	CLOUD SHERPAS LLC	AG8404	DSM - Program Administration	6,354
	EXPERIAN INFORMATION SOLUTIONS INC	AG8404	DSM - Program Administration	607
	INNOVEER SOLUTIONS	AG8404	DSM - Program Administration	(225)
	SALESFORCE.COM INC	AG8404	DSM - Program Administration	5,700
	EXPERIAN MARKETING SOLUTIONS	AG8404	DSM - Program Administration	238
5110 Total				12,674
5220	DORCAS INTERNATIONAL	AG8408	5220	413
		AG8453	5220	683
	DSM REBATES OTV	AG8415	5220	37,532
		AG8414	5220	180
		AG8408	5220	2,480
		AG8411	5220	5,500
		AG8418	5220	410
		AG8405	5220	1,972,546
		AG8453	5220	12,735
	IBM CORP.	AG8430	5220	4,096
		AG8431	5220	16,621
	KELLIHER SAMETS VOLK	AG8408	5220	329,369
		AG8411	5220	3,522
		AG8453	5220	180,677
		AG8454	5220	5,991
	RISE ENGINEERING	AG8403	5220	376,842
		AG8418	5220	3,999
		AG8405	5220	112,860
	WIPRO LTD.	AG8431	5220	3,219
	PARAGO SERVICES CORP	AG8403	5220	131,367
		AG8405	5220	2,167,206
	KEMA INC.	AG8418	5220	99,755
	CONSERVATION SERVICES GROUP INC	AG8403	5220	21,491
	JACOBSON ENERGY RESEARCH LLC	AG8418	5220	5,323
	QUESTLINE INC.	AG8408	5220	53,547
		AG8411	5220	870
		AG8453	5220	3,950
		AG8454	5220	1,926
	ENERGY FEDERATION INC	AG8403	5220	37,025
		AG8405	5220	9,633
	ASSOCIATION FOR ENERGY AFFORDABILIT	AG8403	5220	210,000
		AG8405	5220	1,626,029
	CLEARRESULT	AG8403	5220	23,879
	INTEGRATED MARKETING SERVICES, INC.	AG8408	5220	11,268
		AG8453	5220	945
		AG8454	5220	92
	SHI INTERNATIONAL CORP.	AG8404	5220	214
	ASSOCIATION OF ENERGY SERVICES	AG8418	5220	234
	CULINART INC.	AG8408	5220	556
		AG8411	5220	810
	INNERWORKINGS INC.	AG8408	5220	11,447
		AG8453	5220	7,158
	STAPLES BUSINESS ADVANTAGE	AG8404	5220	(62)

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$					
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total	
5220	STAPLES BUSINESS ADVANTAGE	AG8414	5220	77	
		AG8403	5220	74	
	PRAXIS RESEARCH PARTNERS LLC	AG8409	5220	4,000	
	IDEAS AGENCY INC.	AG8408	5220	2,671	
		AG8454	5220	268	
	RAM MARKETING	AG8408	5220	28,215	
		AG8411	5220	105	
	NIELSON AUDIO INC.	AG8409	5220	476	
	SPPRO INC	AG8454	5220	16	
	CONSOLIDATED MARKETING SERVICES	AG8408	5220	838	
	CHAMPION RESOURCES	AG8404	5220	595	
	MRY US LLC	AG8408	5220	74	
	ADNET ADVERTISING AGENCY INC.	AG8404	5220	1,997	
	ICF RESOURCES LLC	AG8403	5220	3,255	
		AG8408	5220	28,120	
		AG8411	5220	1,680	
		AG8453	5220	2,577	
	EAST END FILM & DIGITAL CORP.	AG8408	5220	978	
		AG8453	5220	1,086	
	MOTUS LLC	AG8414	5220	624	
	L&S ENERGY SERVICES INC.	AG8415	5220	29,575	
		AG8403	5220	6,174	
	OWENS KOPILAK KLEIN LURIE LLC	AG8408	5220	5,590	
	EME CONSULTING ENGINEERING GROUP	AG8415	5220	22,680	
	L&S ENERGY SERVICES INC	AG8415	5220	2,416	
	BROOKLYN CHAMBER OF COMMERCE INC	AG8453	5220	11,000	
	ANTARES GROUP INC.	AG8415	5220	3,335	
	LOCKHEED MARTIN CORPORATION	AG8408	5220	571	
	KFS4 GROUP LLC	AG8405	5220	3,161	
	MASTER PLUMBERS COUNCIL	AG8411	5220	3,000	
		AG8453	5220	7,000	
	NORTHEAST SUSTAINABLE ENERGY	AG8408	5220	5,000	
	ACEEE	AG8404	5220	863	
	E SOURCE COMPANIES LLC	AG8404	5220	26,905	
	5220 Total				7,699,330
	Grand Total				7,712,004

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part F

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG8404	DSM - Program Administration	10,898
5110 Total			10,898
Grand Total			10,898

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	DSM
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5110	AG8404	DSM - Program Administration	GOLDSTEIN & LEE PC PRO. UNLIMITED INC. SMITH SYSTEM DRIVER IMPROVEMENT STAPLES BUSINESS ADVANTAGE KORN FERRY LEADERSHIP CONSULTING CO ADNET ADVERTISING AGENCY INC. EMBASSY SUITES HOTEL SODEXO INC. & AFFILIATES	384 7,472 68 72 22 194 891 1,795
5110 Total				10,898
Grand Total				10,898

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	DSM
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	GOLDSTEIN & LEE PC	AG8404	DSM - Program Administration	384
	PRO. UNLIMITED INC.	AG8404	DSM - Program Administration	7,472
	SMITH SYSTEM DRIVER IMPROVEMENT	AG8404	DSM - Program Administration	68
	STAPLES BUSINESS ADVANTAGE	AG8404	DSM - Program Administration	72
	KORN FERRY LEADERSHIP CONSULTING CO	AG8404	DSM - Program Administration	22
	ADNET ADVERTISING AGENCY INC.	AG8404	DSM - Program Administration	194
	EMBASSY SUITES HOTEL	AG8404	DSM - Program Administration	891
	SODEXO INC. & AFFILIATES	AG8404	DSM - Program Administration	1,795
5110 Total				10,898
Grand Total				10,898

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG8404	5220	#	8,472
	AG8414	5220	#	13,043
	AG8403	5220	#	17,859
	GO9999	5220	#	1,205
	AG8408	5220	#	639
	AG8411	5220	#	971
	AG8418	5220	#	520
	AG8453	5220	#	393
	AG8454	5220	#	204
	AG8412	5220	#	102
AG8455	5220	#	41	
5110 Total				43,448
5220	AG8404	5220	10898765	403
			11290479	(55)
			11293469	55
			40000262	19
			40000294	55
			40000299	449
			40000404	32
			40000405	336
			40000623	115
			40000628	613
			40000679	136
			40000811	41
			40000946	15
			40001125	1,062
			40001241	208
			40001311	0
			40001429	558
			40001456	39
			40001484	547
			40001641	378
40001761	(1,834)			
40001794	(86)			
40001841	136			
40002138	162			
40002713	110			
40002859	(613)			
40003163	1,645			
40003337	10			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$							
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total			
5220	AG8404	5220	40003666	114			
			40003742	91			
			40003805	2,241			
			40004488	423			
			40004533	428			
			40007180	91			
			40009160	1,730			
			40010415	75			
			40011981	4,956			
			40012183	65			
			40014220	2			
			40015378	23			
			40015380	931			
			40015503	11,273			
			40016874	6,161			
			40019888	1,157			
			40021835	1,025			
			40028197	5,037			
			53000144	(163)			
			83000579	25			
			5220	AG8414	5220	11271077	(62)
						11284279	62
						11290483	(1,903)
11290488	(880)						
11293509	1,903						
11293513	880						
11350435	(2,298)						
11350606	(658)						
11352731	658						
11352739	2,298						
40000262	3,247						
40000294	3,006						
40000299	580						
40000404	3,522						
40000405	533						
40000623	2,955						
40000679	280						
40001241	3,447						
40001456	3,263						
40001641	492						

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$						
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total		
5220	AG8414	5220	40001841	3,098		
			40002138	257		
			40002713	625		
			40003805	36,494		
			40004488	602		
			40012183	25		
			40015380	97		
			AG8403	5220	11242869	(917)
					11250023	917
	11271031	(531)				
	11284230	531				
	11290482	(1,459)				
	11293510	1,459				
	11365387	(29)				
	11370424	29				
	40000262	1,776				
	40000294	1,459				
	40000299	339				
	40000404	1,889				
	40000405	316				
	40000623	1,742				
	40000679	193				
	40001241	2,187				
	40001456	1,947				
	40001641	371				
40001642	(21,767)					
40001652	(29,793)					
40001841	1,806					
40002138	197					
40002713	262					
40003805	21,581					
40004488	398					
AG8431	5220	20058065	3,184			
		20111922	273			
		20151887	2,908			
		40008317	17,704			
AG8409	5220	40012183	6			
AG8476	Cust Assistance Expenses	10000002	(650,380)			
		10000005	588,848			
		10000006	(588,848)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$							
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total			
5220	AG8476	Cust Assistance Expenses	10000009	12,608			
			10000010	582,876			
			10000011	(595,484)			
			10000013	8,338			
			10000014	608,083			
			10000016	(616,421)			
			10000018	8,685			
			10000019	874,439			
			10000020	(948,467)			
			10000021	(888,861)			
			10000023	18,705			
			10000024	591,540			
			10000026	(610,245)			
			10000027	311,122			
			10000028	(304,925)			
			10000029	1,986			
			10000030	371,814			
			10000031	7,804			
			10000032	146,616			
			10000034	(154,421)			
			10000039	435,261			
			10000040	(435,261)			
			10000043	335,646			
			10000045	(335,646)			
			10000049	9,098			
			10000050	641,281			
			40000628	613			
			40002859	(613)			
			GO9999	5220		40003666	(114)
						40024721	114
			AG8408	5220		40000097	2,976
						40000262	5
						40000294	5
40000404	4						
40000405	72						
40000623	39						
40000679	26						
40001241	61						
40001456	2						
40001641	121						

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	AG8408	5220	40002138	5
			40002417	995
			40002700	3,970
			40003125	280
			40003647	841
			40003901	25
			40005734	120
			40006614	(8,591)
			40006654	3,485
			40010452	4,014
			40021785	2,930
			40024837	5,145
			40028150	91
			83000441	4
	83000530	1,180		
	AG8411	5220	40000097	(2,976)
			40002417	(995)
			40006614	8,591
	AG8418	5220	40000299	65
			40000405	31
40000679			38	
40001241			26	
40001641			52	
40002138			22	
40003805			160	
40004488			88	
AGB746	NYSERDA	40000294	1,547,769	
		40000705	1,547,769	
		40001047	1,547,769	
		40001424	1,547,769	
		40001717	1,547,769	
		40002050	1,547,769	
		40002082	1,446,356	
		40002408	1,436,837	
		40002675	1,436,837	
		40002832	0	
		40003040	1,547,769	
		40003373	1,547,769	
		40003667	1,547,769	
40003746	(0)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	DSM
Reg Category	99

Sum of Income Statement Total \$						
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total		
5220	AGB912	DSM - Expenses	29000006	(7,348,374)		
			AG8453	5220	40000679	15
					40001456	5
					40001841	(1)
	40002138	102				
	AG8454	5220	40000679	6		
			40001198	75		
			40002138	13		
	AG8412	5220	11350432	(20)		
			11352739	20		
			40000262	20		
			40000679	1		
			40001456	5		
			40001641	7		
			40015468	4,026		
	83000052	3,104				
	AG8455	5220	40000679	1		
			40001456	5		
			40001841	9		
40002138			15			
5220 Total				10,469,400		
5210	AG8404	5220	#	741		
5210 Total				741		
Grand Total				10,513,589		

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Energy Efficiency
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	DSM
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$							
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total			
5110	AG8404	DSM - Program Administration	#	2,870			
			20043494	(1)			
			20149041	(4)			
			40000262	96			
			40000294	134			
			40000299	43			
			40000404	140			
			40000405	39			
			40000623	114			
			40000679	15			
			40001241	137			
			40001456	109			
			40001641	22			
			40001841	65			
			40002138	18			
			40002713	8			
			40003805	222			
			40004488	30			
			40006609	12			
			40012183	61			
			40015380	675			
			40015533	(384)			
			40018611	(194)			
			40024721	555			
			83000148	171			
			83000159	9			
			83000170	19			
			83000333	13			
			83000582	99			
				AG8414	DSM Sales & Training	#	141
						40000294	13
						40000299	3
						40000623	27
			40002713	18			
			40003805	48			
			40004488	19			
			40014220	(79)			
5110 Total				5,281			
5120	AG0009	A&G-Misc Expenses	40007257	0			
			40028346	(4,759)			
5120 Total				(4,759)			
Grand Total				522			

SCHEDULE 26

Injuries & Damages

**The Brooklyn Union Gas Company d/b/a National Grid NY
 Injuries and Damages
 Historic Year Ended September 30, 2015**

Sum of Income Statement - Total S

Sending		Responsible CCtr Name - Natural			Claims	Insurance	Other	Total
Company Code	Final Object	Final Object Description	Final	Account	Total			
5110	WBS Y008154.AG0479	Outside Consultants	Lit, Environ & Empl	C6604500	\$ 1,040.20		\$ 1,040.20	\$ 1,040.20
	WBS Y008162.AG0150	Ins Prem Tax-Liability	US Insurance	C6604000	8,038.47			8,038.47
				C6604500	(27,063.97)			(27,063.97)
	WBS Y008162.AG0728	US Liability-Aviation	US Insurance	C6604500	4,452.10		8,038.47	4,452.10
	WBS Y008162.AG0729	US Liability-Excess Liability	US Insurance	C6604000	73,642.23			73,642.23
				C6604500	833,764.83			833,764.83
	WBS Y008162.AG0731	US Liability-Other	US Insurance	C6604500	(76,403.07)			(76,403.07)
	WBS Y008162.AG0964	UK Liability-D&O	US Insurance	C6604000	11,765.54			11,765.54
				C6604500	193,002.96			193,002.96
	WBS Y008162.AG0965	UK Liability-Public Liability	US Insurance	C6604000	58,896.30			58,896.30
				C6604500	510,862.42			510,862.42
	WBS Y008162.AG0971	US Bonds-Liability	US Insurance	C6604000	4,813.50			4,813.50
				C6604500	30,557.02			30,557.02
	WBS Y008162.AG0972	US Bonds-Workers' Comp	US Insurance	C6604500	232.62			232.62
	WBS Y008162.AGB845	US Property-Cargo/Transit Insurance	US Insurance	C6604500	1,756.29			1,756.29
	WBS Y008162.AGB847	US Liability-Business Travel Insurance	US Insurance	C6604500	9,534.70			9,534.70
	WBS Y008162.AGB848	US Liability-FidelityBond/Crime Ins	US Insurance	C6604000	1,363.56			1,363.56
				C6604500	14,814.88			14,814.88
	WBS Y008162.AGB849	US Liability-Employment Practices Ins	US Insurance	C6604000	2,568.06			2,568.06
				C6604500	27,902.67			27,902.67
	WBS Y008162.AGB850	US Liability-Fiduciary Insurance	US Insurance	C6604000	8,458.81			8,458.81
				C6604500	94,483.82			94,483.82
	WBS Y008162.AGB851	US Liability-Ex Workers' Comp Ins	US Insurance	C6604000	17,414.73			17,414.73
				C6604500	187,352.38			187,352.38
	WBS Y008707.AG0101	Gen Liab	Claims Payments	C6604620	(48,069.31)	(48,069.31)		(48,069.31)
	WBS Y008738.AG0908	Special Circumstances	Claims Payments	C6604000	922.83	922.83		922.83
	WBS Y008960.AG0732	US Liability-Railroad Protective	US Insurance	C6604500	5,495.66		5,495.66	5,495.66
	WBS Y010022.AG0961	UK Liability Business Interruption	US Insurance	C6604000	381,783.95			381,783.95
				C6604500	(1,215,589.24)			(1,215,589.24)
	WBS Y010022.AG0967	UK Prop-Terrorism	US Insurance	C6604500	44,705.94			44,705.94
	WBS Y010022.AG0969	US Bonds Liab	US Insurance	C6604000	1,485.00			1,485.00
				C6604500	6,759.48			6,759.48
	WBS Y010022.AG0972	US Bonds-Workers' Comp	US Insurance	C6604000	17,382.41			17,382.41
				C6604500	97,807.17			97,807.17
	WBS Y010022.AG8797	UK Property	US Insurance	C6604500	5,033,962.64		5,033,962.64	5,033,962.64
	WBS Y052654.AG0984	US Property-Aviation	US Insurance	C6604500	3,449.07		3,449.07	3,449.07
	WBS Y069005.F01135	IBNR Expense	Corp CC	C6604620	174,000.87		174,000.87	174,000.87
5110 Total					6,497,347.49	(47,146.49)	6,369,452.90	175,041.07
	5220	None	Various Missing Difference	(blank)	C6604500	0.01		0.01
				C6604620	0.01			0.01
	WBS N001128.G00411	Gas Oper-Misc Expenses	NYG-Field Ops NYC E	C6604620	(453.98)			(453.98)
	WBS N003473.F01135	IBNR Expense	Corp CC	C6604620	11,083,839.12			11,083,839.12
	WBS N003473.F01138	OCLP expense	Corp CC	C6604500	37,721.25	37,721.25		37,721.25
				C6604620	585,639.61	585,639.61		585,639.61
	WBS Y010021.AG0050	Claims-General Liability	Claims Payments	C6604620	7,478,205.24	7,478,205.24		7,478,205.24
	WBS Y010022.AG0969	US Bonds Liab	US Insurance	C6604500	3,246.00		3,246.00	3,246.00
5220 Total					19,188,197.26	8,101,566.10	3,246.00	11,083,385.16
Grand Total					\$25,685,544.75	\$8,054,419.61	\$ 6,372,698.90	\$ 11,258,426.23
								\$25,685,544.75

The Brooklyn Union Gas Company d/b/a National Grid NY
Historical Claim Data
Gas Distribution only

Valued as of 02/17/12

Claim Payments

Period	General Liability	Automobile Liability	Total	SIR in Effect (a)
10/1/09 - 9/30/10	2,160,418.71	549,283.36	2,709,702.07	\$3m
10/1/10 - 9/30/11	2,001,194.52	595,848.36	2,597,042.88	\$3m
10/1/11 - 9/30/12	3,804,996.90	712,780.85	4,517,777.75	\$3m
10/1/12 - 9/30/13	3,262,472.21	1,547,897.35	4,810,369.56	\$3m
10/1/13 - 9/30/14	4,219,965.04	812,684.23	5,032,649.27	\$3m
10/1/14 - 9/30/15	3,929,660.62	316,869.15	4,246,529.77	\$3m
3 Yr Average	3,804,032.62	892,483.58	4,696,516.20	use 3 year average
4 Yr Average	3,804,273.69	847,557.90	4,651,831.59	
5 Yr Average	3,443,657.86	797,215.99	4,240,873.85	
6 Yr Average	3,229,784.67	755,893.88	3,985,678.55	
Avg. of Averages	3,570,437.21	823,287.84	4,393,725.05	

Rate Case Test Year: 10/1/14 - 9/30/15

(a) SIR = Self-Insured Retention.

(b) GL Includes \$3.65m pmts for Huntington Station Explosion

(b) GL Includes a net \$2.1m reimbursement of pmts (\$4.8m payments/\$6.9m reimbursements) during this period for Huntington Station Explosion

Number of Claims

Period	General Liability	Automobile Liability	Total
10/1/09 - 9/30/10	252	51	303
10/1/10 - 9/30/11	257	78	335
10/1/11 - 9/30/12	238	87	325
10/1/12 - 9/30/13	238	49	287
10/1/13 - 9/30/14	332	46	378
10/1/14 - 9/30/15	320	63	383
3 Yr Average	297	53	349
4 Yr Average	282	61	343
5 Yr Average	277	65	342
6 Yr Average	273	62	335
Avg. of Averages	282	60	342

Rate Case Test Year: 10/1/14 - 9/30/15

The Brooklyn Union Gas Company of the National Grid NY
 Total Insurance Premium Expense Allocation

COST CENTER	PROFIT CENTER	WBS	AALLOC CODE	WBS / ORDER DESCRIPTION	Total Ins Premiums This Policy Year Policy Renewal	STP 10/1/14 to 12/31/15	TOTAL Test Year	Inflation % increase -->	KEDNY %
Other-Insurance									
(Alphabetical by coverage type)									
168051105	SVC8000	X00838AG0984	G020	51105-All K&NGCo-US Property-Aviation	36,450	36,450	36,450	11.50%	36,450
168051105	SVC8000	X008918AG0728	G020	51105-USInsurance-USLab-Aviation G020	47,050	47,050	47,050	11.50%	47,050
168051105	SVC8000	above		Same two WBS/Orders as above					
168051105	SVC8000	X008919AG0887	G020	51105-USInsurance-USLab-Bus/Trls/N139	56,261	56,261	56,261	11.50%	56,261
168051105	SVC8000	X008920AG0885	G173	51105-USInsurance-USProp-Cargo/Trans/G173	67,099	67,099	67,099	11.50%	67,099
168051105	SVC8000	X008921AG0889	G173	51105-USInsurance-USProp-Cargo/Trans/G173	11,145	11,145	11,145	11.50%	11,145
168051105	SVC8000	X000176AG0150	G020	51105-All K&NGCo Ins Prem Tax	7,000,145	7,000,145	7,000,145	108.25%	7,000,145
168051105	SVC8000	X000176AG0731	G020	US Liability-Other	286,636	286,636	286,636	11.50%	286,636
168051105	SVC8000	X000176AG0905	G020	UK Liability-Public Liability	-666,885	-666,885	-666,885	11.50%	-666,885
168051105	SVC8000	X001469AG0732	G020	BUSINESS INTERRUPTION (NGUSA ONLY)	4,877,240	4,877,240	4,877,240	11.50%	4,877,240
168051105	SVC8000	X008919AG0881	G020	PROPERTY (NGUSA SHARE ONLY)	1,081,531	1,081,531	1,081,531	11.50%	1,081,531
168051105	SVC8000	X008919AG0881	G226	TERRORISM (NGUSA SHARE ONLY)	19,340,741	19,340,741	19,340,741	11.50%	19,340,741
168051105	SVC8000	X008919AG0889	G226	US Liability-Railroad Protective	338,254	338,254	338,254	11.50%	338,254
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-ExW/Comp/N139	9,569	9,569	9,569	11.50%	9,569
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	14,706,622	14,706,622	14,706,622	11.50%	14,706,622
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	-13,357	-13,357	-13,357	11.50%	-13,357
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	115,477	115,477	115,477	11.50%	115,477
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	224,600	224,600	224,600	11.50%	224,600
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	214,874	214,874	214,874	11.50%	214,874
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	714,326	714,326	714,326	11.50%	714,326
168051105	SVC8000	X008919AG0889	G020	US Insurance-USLab-Exp/Comp/N139	18,155	18,155	18,155	11.50%	18,155
168051105	SVC8000	X000176AG0964	G012	UK Liability-D&O (51105-All K&NGCo UK Liability)	1,966,512	1,966,512	1,966,512	11.50%	1,966,512
168051105	SVC8000	various	G020	US Bonds-Liability / KEDNY	86,209	86,209	86,209	11.50%	86,209
168051105	SVC8000	X008918AG0846	G020	US Property-Inspections	162,283	162,283	162,283	11.50%	162,283
168051105	SVC8000	X008918AG0846	G020	Fee for Aviation (Property portion) program	87,750	87,750	87,750	11.50%	87,750
168051105	SVC8000	X008918AG0728	G020	Fee for Aviation (Liability portion) program	4,042	4,042	4,042	11.50%	4,042
168051105	SVC8000	X008919AG0889	G020	Fee for Excess (Railroad Protective) program	5,218	5,218	5,218	11.50%	5,218
168051105	SVC8000	X008919AG0889	G020	Fee for Excess (Railroad Protective) program	17,838	17,838	17,838	11.50%	17,838
168051105	SVC8000	X008919AG0889	G020	Fee for Excess (Railroad Protective) program	53,636	53,636	53,636	11.50%	53,636
168051105	SVC8000	X008919AG0889	G020	Fee for Excess (Railroad Protective) program	136,500	136,500	136,500	11.50%	136,500
168051105	SVC8000	X000176AG0904	G012	Fee for Surety Bond program	80,000	80,000	80,000	11.50%	80,000
Total Other-Insurance									
					38,681,996	38,681,996	38,681,996		6,273,848.493

Allocation Notes:	2014-2015	2015-2016
(a)	14,795,820	14,795,820
(b)	153,271	153,271
(c)	1,145	1,145
(d)	9,569	9,569
(a)(b)(c)	2,703,811	2,703,811
(d)	1,081,531	1,081,531
(a)(b)(c)	19,340,741	19,340,741
(d)	338,254	338,254
(a)(b)(c)	162,283	162,283
(d)	87,750	87,750
(a)(b)(c)	245,397	245,397
(d)	3,963,932	3,963,932
(a)(b)(c)	35,535	35,535
(d)	226,196	226,196
(a)(b)(c)	3,647,740	3,647,740
(d)	34,383	34,383

SCHEDULE 27

Other Initiatives

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 Gas Operations

Company	Management					Represented				
	2	3	4	5	6	7	8	9	10	
	HTY Ending Sept 2015	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019		Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019	
	7,705,566	7,821,150	8,297,458	8,546,381		7,825,285	7,993,803	8,222,589	8,476,738	
Inflation	1.50%	3.00%	3.00%	3.00%		2.58%	2.15%	2.86%	3.09%	
Base Labor		8,055,784	8,297,458	8,546,381		7,825,285	7,993,803	8,222,589	8,476,738	
Benefits (Average Burden Rates HTY Sept 2015)										
B0001 Pension Burden		908,613	935,872	963,948			901,623	927,427	956,093	
B0003 Other Post Retirement FAS 106 OPEB	11.3%	1,134,409	1,168,442	1,203,495			1,125,681	1,157,899	1,193,688	
B0005 Other Post Employment FAS 112 Benefits	0.0%	0	0	0			0	0	0	
B0020 Healthcare	13.0%	1,049,719	1,081,211	1,113,647			1,041,643	1,071,455	1,104,572	
B0021 Group Insurance	0.5%	40,552	41,769	43,022			40,240	41,392	42,671	
B0022 401K Match Burden Thrift	3.0%	241,622	248,871	256,337			239,763	246,625	254,248	
B0050 Workers' Compensation Burden	1.7%	140,403	144,615	148,953			139,322	143,310	147,739	
Total Benefits		3,515,319	3,620,779	3,729,402			3,488,272	3,588,108	3,699,011	
Variable Pay										
B0030 Variable Pay Management Incentive Comp	4.3%	346,862	357,268	367,986			98,689	101,513	104,651	
B0031 Variable pay Non Management Gainsharing	1.2%	346,862	357,268	367,986			98,689	101,513	104,651	
Total Variable Pay										
Payroll Tax										
B0010 Payroll Taxes Burden	6.4%	536,617	552,715	569,296			516,809	531,601	548,032	
Total Labor and Benefits		12,454,582	12,828,219	13,213,066			12,097,574	12,443,810	12,828,432	
Productivity Adjustment		(124,546)	(251,583)	(384,896)			(120,976)	(244,204)	(373,748)	
Total Net Cost		12,330,036	12,576,636	12,828,169			11,976,598	12,199,606	12,454,683	
Expense Allocation										
		3,619,012	3,691,392	3,765,220			9,506,503	9,683,517	9,885,987	
Allocation To the Company										
Gas	100.00%	3,619,012	3,691,392	3,765,220			9,506,503	9,683,517	9,885,987	
		3,619,011	72,380	73,833			9,506,503	177,014.15	202,469.19	
pg 5 Total		13,125.52	249.39	276.30			9,506.50	177.01	202.47	

Note: Please see Exhibit (RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental OPEX Costs (Non-Labor)
 For the Rate Year Ending December 31, 2017
 Gas Operations

		CY CY17	CY18	CY19
Sum of O&M Cost Grouping Contractors/Consultants				
L05 Receiving Cost Center				
110-LNG/Propane-NY Downstate				
120-Gas Pipeline Safety & Compliance				
120-Maint & Const-NY Gas				
	Program/Position			
	LNG- Newtown Creek Maintenance	349,347.46	743,023.27	705,649.19
	Gas Pipeline and Safety Compliance- 3rd Party Independent Compliance Assessments	525,000.00	525,000.00	525,000.00
	Construction- D&R	3,255,883.77	2,892,506.12	3,455,730.26
	Construction- Local Law 30	14,729,178.00	20,642,778.00	20,255,578.00
	Construction- Public Works- Joint Billing	900,000.00	990,000.00	1,089,000.00
	Construction- Public Works- Support & Protect	8,559,521.53	5,549,521.53	6,638,521.53
	Damage Prevention- Latent Damage- Advisors	586,500.00	586,500.00	586,500.00
	Damage Prevention- Markout Increases	374,719.97	374,719.97	374,719.97
	Field Operations- Type 3 Leaks	120,000.00	120,000.00	120,000.00
	Gas Distribution Engineering- Latent Damage	1,900,000.00	1,900,000.00	1,900,000.00
	Roadway Depression Inspections	1,120,000.00	870,000.00	870,000.00
	Gas Asset Management- Engineer	1,137,849.00	677,849.00	2,827,849.00
	Pressure Regulation Engineering- Transmission Station Integrity Testing	308,300.00	308,300.00	308,300.00
Contractors/Consultants Total		33,866,299.72	36,180,197.89	39,656,847.94
Other Expenses				
110-Gas Control				
110-Complex Project Mgmt				
110-Contract Management				
110-Program Management				
120-Gas Pipeline Safety & Compliance				
120-Maint & Const-NY Gas				
	Gas Control- Service Contract	1,610,000.00	1,660,000.00	1,790,000.00
	Project Controls- Expenses	2,040.00	2,040.00	2,040.00
	Project Management- Expenses	9,360.00	9,360.00	9,360.00
	Complex Construction- Expenses	5,462.00	5,462.00	5,462.00
	Resource Planning- Expenses	19,731.00	19,731.00	19,731.00
	Gas Pipeline and Safety Compliance- Gas Residential Methane Detectors	150,000.00	150,000.00	150,000.00
	Gas Pipeline and Safety Compliance- Public Awareness	1,740,000.00	1,740,000.00	1,740,000.00
	Construction- Plastic Fusion New	130,000.00	130,000.00	130,000.00
	Field Operations- Pressure Testing	26,762.10	26,762.10	26,762.10
	Field Operations- Soft Offs	109,382.00	109,382.00	109,382.00
	I&R- Utility/Other Expenses	228,213.60	228,213.60	228,213.60
	Gas Asset Management- Engineer	28,990.00	28,990.00	28,990.00
Other Expenses Total		4,059,940.70	4,109,940.70	4,239,940.70
Grand Total		37,926,240.42	40,290,138.59	43,896,788.64

	non-labor			
	Change in non-labor	\$	37,926.2	\$
			2,363.9	\$
			3,606.7	

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 Service Quality Initiative - Customer

Company	Management					Represented				
	HTY Ending Sept 2015	Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019	HTY Ending Sept 2015	Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
	5220									
Inflation		1.50%	3.00%	3.00%	3.00%		2.40%	2.28%	2.55%	2.14%
Base Labor		-	82,591	170,137	175,241			72,541	148,780	151,969
Benefits (Average Burden Rates: HTY, Sept 2015)										
B0001 Pension Burden			9,315	19,190	19,765			8,182	16,781	17,141
B0003 Other Post Retirement FAS 106 OPEB			11,630	23,958	24,677			10,215	20,951	21,400
B0005 Other Post Employment FAS 112 Benefits			0	0	0			0	0	0
B0020 Healthcare			10,762	22,170	22,835			9,453	19,387	19,803
B0021 Group Insurance			416	856	882			365	749	765
B0022 401K Match Burden Thrift			2,477	5,103	5,256			2,176	4,462	4,558
B0050 Workers' Compensation Burden			1,439	2,965	3,054			1,264	2,593	2,649
Total Benefits			36,040	74,243	76,470			31,655	64,923	66,315
Variable Pay										
B0030 Variable Pay Management Incentive Comp			3,556	7,326	7,545			896	1,837	1,876
B0031 Variable pay Non Management Gainsharing								896	1,837	1,876
Total Variable Pay			3,556	7,326	7,545			896	1,837	1,876
Payroll Tax										
B0010 Payroll Taxes Burden			5,502	11,333	11,673			4,690	9,619	9,825
Total Labor and Benefits			127,688	263,038	270,929			109,781	225,159	229,986
Productivity Adjustment			(1,277)	(3,894)	(6,603)			(1,098)	(3,338)	(5,628)
Total Net Cost			126,412	259,144	264,327			108,683	221,820	224,358
Expense Allocation										
Allocation To the Company			126,412	259,144	264,327	100.0%		108,683	221,820	224,358
Gas			126,411.59	259,143.75	264,326.62			108,683.23	221,820.42	224,357.58
			132,732.16	5,182.87	5,182.87			113,137.19	2,537.15	2,537.15
			126.41	132.73	5.18			108.68	113.14	2.54
pg 5 Total			235.09	245.87	7.72					

Note: Please see Exhibit (RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

Exhibit (RRP-11)
 Workpapers to Exhibit RRP-3
 Schedule 27
 Workpaper 4
 Page 1 of 1

The Brooklyn Union Gas Company d/b/a National Grid NY
 Forecast Labor and Overhead
 For the Rate Year Ending December 31, 2017
 Metrotech Sustainability Hub

Workpaper #	Co	Function	Cost Center	Count	Band/Job Title	Mgmt/Resp. Item	Opex %	Salary	Total Cost	Method	KEDNY %	KEDLI %	KEDNY - End FTY Salary	KEDLI - End FTY Salary	CY16	CY17	CY18	CY19	CY16	CY17	CY18	CY19	KEDNY - 2016	KEDLI - 2016	KEDNY - RY17	KEDLI - RY17
4	ServCo	Customer Care	Contact Ctr NYC	1.0	Intern	Intern	100%	\$ 37,440.00	\$ 37,440.00	Special Line	100%		37,440	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18,720.00	-	18,720	-

Note: Please see Exhibit (RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company d/b/a National Grid NY
 Proposed NGV Incentive
 Customer (Products) Testimony

Proposed CNG Vehicle Incentive

1.00 gasoline gallon (GGE) equivalent annually
 1.27 therms annually

4A-CNG

\$0.1792 per therm distribution

		1	2	3	4	5	6	7
Revenue		\$0.2275	\$0.2275	\$0.2275	\$0.2275	\$0.2275	\$0.2275	\$0.2275
Max Incentive	per GGE \$ (0.8000)	\$ (0.8000)						
		\$ (0.5725)	\$0.2275	\$0.2275	\$0.2275	\$0.2275	\$0.2275	\$0.2275
		IRR =		32.3%				

Assumes 7 year life for a typical medium duty-fleet truck or van.

The budget for the proposed NGV incentive program is \$475,000 annually.

This funding level would enable the Company to provide fuel equivalent incentives of \$1,200 to 395 new NGVs in KEDNY's service territory

The credit would be individually negotiated with CNG customers but would be capped at \$0.80 per gasoline gallon equivalent ("GGE").

In the case of a dedicated NGV such as a cargo van that uses 1,500 GGE of CNG annually, the amount of the incentive credit would be capped at \$1,200.

395	NGV Vehicles	\$0.8000	GGE Cap
\$1,200	Fuel Equivalent Incentive	1,500	GGE of CNG Annually
\$475,000	Total Cost per year KEDNY	\$1,200	Fuel Equivalent Incentive per vehicle

The Brooklyn Union Gas Company d/b/a National Grid NY
Utilization Technology Development Program
Customer (Products) Testimony

	Projected Annual Expenditures	
Annual UTD Membership/Partnership	\$	175,000
Annual Expense to Implement Program	\$	75,000
	\$	250,000

The Brooklyn Union Gas Company d/b/a National Grid NY
Proposed KEDNY Economic Development Program Forecast
Customer (Products) Testimony

Program	Projected Annual Expenditures	
Cinderella	\$	750,000
Capital Investment Incentive	\$	350,000
Brownfield Redevelopment	\$	150,000
Industrial Building Redevelopment	\$	150,000
Sustainable Gas & Econ Dev	\$	250,000
Manufacturing Productivity Program	\$	100,000
Cleantech Incubation	\$	200,000
Cooperative Business Recruitment	\$	50,000
Total Grant Spending	\$	2,000,000
Program Communication, Delivery and Administration Costs	\$	80,000
Grand Total	\$	2,080,000

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 Human Resources

Company	5220	Management					
		2	3	4	5		
		HTY Ending Sept 2015	Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019	
Inflation			1.50%	3.00%	3.00%	3.00%	
Base Labor	161,750	164,176	169,101	174,174	179,400		
<u>Benefits (Average Burden Rates HTY Sept 2015)</u>							
B0001	Pension Burden	11.3%		19,073	19,645	20,235	
B0003	Other Post Retirement FAS 106 OPEB	14.1%		23,813	24,527	25,263	
B0005	Other Post Employment FAS 112 Benefits	0.0%		0	0	0	
B0020	Healthcare	13.0%		22,035	22,696	23,377	
B0021	Group Insurance	0.5%		851	877	903	
B0022	401K Match Burden Thrift	3.0%		5,072	5,224	5,381	
B0050	Workers' Compensation Burden	1.7%		2,947	3,036	3,127	
	Total Benefits			73,791	76,005	78,285	
<u>Variable Pay</u>							
B0030	Variable Pay Management Incentive Comp	4.3%		7,281	7,500	7,724	
B0031	Variable pay Non Management Gainsharing	1.2%					
	Total Variable Pay			7,281	7,500	7,724	
<u>Payroll Tax</u>							
B0010	Payroll Taxes Burden	6.4%		11,264	11,602	11,950	
Total Labor and Benefits				261,438	269,281	277,359	
<u>Productivity Adjustment</u>		1.0%		(2,614)	(5,281)	(8,079)	
Total Net Cost				258,823	264,000	269,280	
Expense Allocation		100.0%		258,823	264,000	269,280	
<u>Allocation To the Company</u>							
Gas		100.00%		258,823	264,000	269,280	
					5,176	5,280	
				pg 5 Total	258.82	5.18	5.28

Note: Please see Exhibit____(RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 Incremental FTEs

Company	5220	Management			Inflation			Represented		
		2	3	4	5	7	8	9	10	
		HTY Ending Sept 2015	Rate Year Ending December 31, 2017	Date Year Ending December 31, 2018	Date Year Ending December 31, 2019	Calendar Year 2016	Rate Year Ending December 31, 2017	Date Year Ending December 31, 2018	Date Year Ending December 31, 2019	
		683,983	715,070	756,522	758,618	82,627	84,510	86,664	88,522	
		1.50%	3.00%	3.00%	3.00%	2.40%	2.28%	2.55%	2.14%	
Base Labor										
Benefits (Average Budget Rates HTY Sept 2015)										
B0003	Pension Burden		80,653	83,072	85,565		9,532	9,755	9,984	
B0005	Other Post Retirement FAS 106 OPEB		101,696	103,716	106,828		11,901	12,204	12,466	
B0020	Other Post Employment FAS 112 Benefits		0	0	0		0	0	0	
B0021	Healthcare		93,178	95,973	98,853		11,012	11,293	11,535	
B0022	Group Insurance		3,600	3,708	3,819		425	436	446	
B0050	401K Match Burden Thrift		21,448	22,091	22,754		2,535	2,599	2,655	
	Workers' Compensation Burden		12,463	12,837	13,222		1,473	1,510	1,543	
	Total Benefits		312,037	321,398	331,040		36,878	37,818	38,629	
Variable Pay										
B0030	Variable Pay Management Incentive Comp		30,789	31,713	32,664		1,043	1,070	1,093	
B0031	Variable pay Non Management Gainsharing		30,789	31,713	32,664		1,043	1,070	1,093	
	Total Variable Pay									
Payroll Tax										
B0010	Payroll Taxes Burden		47,633	49,062	50,533		5,464	5,603	5,723	
Total Labor and Benefits			1,095,528	1,138,694	1,172,855		127,895	131,155	133,967	
Productivity Adjustment			(11,055)	(22,332)	(34,165)		(1,279)	(2,578)	(3,919)	
Total Net Cost			1,094,473	1,116,363	1,138,690		126,616	128,577	130,048	
Expense Allocation			1,094,473	1,116,363	1,138,690		126,616	128,577	130,048	
Allocation To the Company										
Gas			1,094,473	1,116,363	1,138,690		126,616	128,577	130,048	
	pg 5 Total		1,221,089	1,244,940	1,268,738					
			23,851	25,738	25,738					

Note: Please see Exhibit (RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Electric Bills Due PSEG-LI

LI FACILITIES ESTIMATED ELECTRIC COSTS

Site	Electric Estimate	Facilities Est.		Total	KEDNY		
		<u>PSEG-LI</u> Allocation	<u>Ngrid</u> Allocation		<u>Ngrid</u> Allocated Costs	<u>GRID</u> PORTION	Allocation
HICKSVILLE	3,600,000	0.552	0.448	1.000	1,611,360	1,600,000	319,070
BRENTWOOD	700,000	0.619	0.381	1.000	266,770	270,000	1,688
GREENLAWN	135,000	0.571	0.429	1.000	57,888	60,000	1,241
PATCHOGUE	205,000	0.673	0.327	1.000	67,076	70,000	934
RIVERHEAD	310,000	0.685	0.315	1.000	97,619	100,000	3,363
BRIDGEHAMPTON	180,000	0.889	0.111	1.000	20,034	25,000	354
HEWLETT	490,000	0.554	0.446	1.000	218,491	225,000	362
ROSLYN	150,000	0.504	0.496	1.000	74,400	75,000	600
Total of shared sites	<u>5,770,000</u>				<u>2,413,638</u>	<u>2,425,000</u>	<u>327,611</u>
<u>GRID ONLY SITES</u>							
Brightwaters	100,000	0.000	1.000			100,000	-
HUB DRIVE	550,000	0.000	1.000			550,000	-
BELLMORE	150,000	0.000	1.000			150,000	450
100 Old Country Rd	100,000	0.000	1.000			100,000	19,940
Garden City	25,000	0.000	1.000		Unoccupied	25,000	8,478
	<u>925,000</u>					<u>925,000</u>	<u>28,868</u>
	<u>6,695,000</u>				Total Ngird Co	<u>3,350,000</u>	<u>356,478</u>

KeySpan Gas East Corporation db/a National Grid
 Brooklyn Union Gas Company db/a National Grid NY
 Proposed CY 2017, CY 2018, CY 2019 SIR Labor and Benefits Department 3060

Labor Inflation	CY 2017	4.9%	CY 2018	3%	CY 2019	3%
General Inflation	CY 2017	4.2964%	CY 2018	2.1000%	CY 2019	2.10005%

Allocation Between Companies

GL Account	Description	HTY	HTY	Total
		5220	5230	
C600100	Payroll- Regular Weekly	340,258.06	115,017.78	464,275.84
C6001150	Payroll- Regular Monthly			
C6001200	Payroll- Overtime Weekly	62,862.89	20,804.03	83,666.92
C6001300	Payroll- Gainsharing			
C6001500	Payroll- Time Not Worked			
	Total Payroll	403,120.95	135,821.81	538,942.76
C6002010	Benefits-FAS 106	39,335.71	13,102.60	52,438.31
C6002020	Benefits-FAS 112	(5,477.54)	(1,737.80)	(7,215.34)
C6002030	Benefits-Healthcare	58,084.27	18,219.81	76,304.08
C6002040	Benefits-Pension	97,266.40	32,888.35	130,154.75
C6002060	Benefits-Group Life	16,361.39	5,382.30	21,743.69
C6002070	Benefits-Thrift Plan	2,967.48	1,063.85	4,031.33
C6002080	Benefits-Workers Comp	31,058.37	10,240.36	41,298.73
C6002090	Benefits-Payroll Taxes	241,243.49	80,298.83	321,542.32
	Total Benefits	442,415.33	147,835.15	590,250.48
	Grand Total	845,536.28	283,656.96	1,129,193.24

Reallocate Costs for Forecast Change in Company Allocation
 Forecast Allocation Between Companies

GL Account	Description	CY 2017	86%	CY 2017	14%	Total
		5220	5230	5230		
C600100	Payroll- Regular Weekly	418,769.12	68,171.72	486,940.84		
C6001150	Payroll- Regular Monthly					
C6001200	Payroll- Overtime Weekly	75,466.18	12,285.19	87,751.37		
C6001300	Payroll- Gainsharing					
C6001500	Payroll- Time Not Worked					
	Total Payroll	494,235.30	80,456.91	574,692.21		
C6002010	Benefits-FAS 106	47,084.50	7,656.78	54,741.28		
C6002020	Benefits-FAS 112	(6,271.79)	(1,053.55)	(7,325.34)		
C6002030	Benefits-Healthcare	62,916.03	19,822.09	82,738.12		
C6002040	Benefits-Pension	101,505.88	33,510.80	135,016.68		
C6002060	Benefits-Group Life	116,114.34	37,174.90	153,289.24		
C6002070	Benefits-Thrift Plan	19,502.99	3,174.90	22,677.89		
C6002080	Benefits-Workers Comp	3,615.90	588.63	4,204.53		
C6002090	Benefits-Payroll Taxes	370,427.87	6,030.23	376,458.10		
	Total Benefits	494,235.30	80,456.91	574,692.21		
	Grand Total	988,470.60	160,913.82	1,149,384.42		

Adjustments for O&M New Initiatives

GL Account	Description	CY 2017	CY 2017	Total
		5220	5230	
C600100	Payroll- Regular Weekly	52,685.76	(52,685.76)	-
C6001150	Payroll- Regular Monthly			
C6001200	Payroll- Overtime Weekly	9,494.48	(9,494.48)	-
C6001300	Payroll- Gainsharing			
C6001500	Payroll- Time Not Worked			
	Total Payroll	62,180.24	(62,180.24)	-
C6002010	Benefits-FAS 106	5,917.46	(5,917.46)	-
C6002020	Benefits-FAS 112	(814.22)	(814.22)	-
C6002030	Benefits-Healthcare	8,418.78	(8,418.78)	-
C6002040	Benefits-Pension	844.85	(844.85)	-
C6002060	Benefits-Group Life	2,453.69	(2,453.69)	-
C6002070	Benefits-Thrift Plan	454.92	(454.92)	-
C6002080	Benefits-Workers Comp	4,660.40	(4,660.40)	-
C6002090	Benefits-Payroll Taxes	36,544.34	(36,544.34)	-
	Total Benefits	62,180.24	(62,180.24)	-
	Grand Total	124,360.48	(124,360.48)	-

GL Account	Description	HTY	HTY	Total
		5220	5230	
C600100	Payroll- Regular Weekly	366,063.36	120,857.48	486,940.84
C6001150	Payroll- Regular Monthly			
C6001200	Payroll- Overtime Weekly	62,862.89	20,804.03	83,666.92
C6001300	Payroll- Gainsharing			
C6001500	Payroll- Time Not Worked			
	Total Payroll	428,926.25	141,661.51	570,587.76
C6002010	Benefits-FAS 106	41,117.05	13,574.24	54,691.28
C6002020	Benefits-FAS 112	(5,657.57)	(1,867.77)	(7,525.34)
C6002030	Benefits-Healthcare	58,084.27	18,219.81	76,304.08
C6002040	Benefits-Pension	97,266.40	32,888.35	130,154.75
C6002060	Benefits-Group Life	16,361.39	5,382.30	21,743.69
C6002070	Benefits-Thrift Plan	2,967.48	1,063.85	4,031.33
C6002080	Benefits-Workers Comp	31,058.37	10,240.36	41,298.73
C6002090	Benefits-Payroll Taxes	241,243.49	80,298.83	321,542.32
	Total Benefits	366,063.36	120,857.48	486,940.84
	Grand Total	795,039.61	262,518.99	1,057,558.60

GL Account	Description	CY 2017	91%	CY 2018	9%	Total
		5220	5230	5230		
C600100	Payroll- Regular Weekly	418,769.12	68,171.72	486,940.84		
C6001150	Payroll- Regular Monthly					
C6001200	Payroll- Overtime Weekly	75,466.18	12,285.19	87,751.37		
C6001300	Payroll- Gainsharing					
C6001500	Payroll- Time Not Worked					
	Total Payroll	494,235.30	80,456.91	574,692.21		
C6002010	Benefits-FAS 106	47,084.50	7,656.78	54,741.28		
C6002020	Benefits-FAS 112	(6,271.79)	(1,053.55)	(7,325.34)		
C6002030	Benefits-Healthcare	62,916.03	19,822.09	82,738.12		
C6002040	Benefits-Pension	101,505.88	33,510.80	135,016.68		
C6002060	Benefits-Group Life	116,114.34	37,174.90	153,289.24		
C6002070	Benefits-Thrift Plan	19,502.99	3,174.90	22,677.89		
C6002080	Benefits-Workers Comp	3,615.90	588.63	4,204.53		
C6002090	Benefits-Payroll Taxes	370,427.87	6,030.23	376,458.10		
	Total Benefits	494,235.30	80,456.91	574,692.21		
	Grand Total	988,470.60	160,913.82	1,149,384.42		

GL Account	Description	CY 2017	CY 2017	Total
		5220	5230	
C600100	Payroll- Regular Weekly	52,685.76	(52,685.76)	-
C6001150	Payroll- Regular Monthly			
C6001200	Payroll- Overtime Weekly	9,494.48	(9,494.48)	-
C6001300	Payroll- Gainsharing			
C6001500	Payroll- Time Not Worked			
	Total Payroll	62,180.24	(62,180.24)	-
C6002010	Benefits-FAS 106	5,917.46	(5,917.46)	-
C6002020	Benefits-FAS 112	(814.22)	(814.22)	-
C6002030	Benefits-Healthcare	8,418.78	(8,418.78)	-
C6002040	Benefits-Pension	844.85	(844.85)	-
C6002060	Benefits-Group Life	2,453.69	(2,453.69)	-
C6002070	Benefits-Thrift Plan	454.92	(454.92)	-
C6002080	Benefits-Workers Comp	4,660.40	(4,660.40)	-
C6002090	Benefits-Payroll Taxes	36,544.34	(36,544.34)	-
	Total Benefits	62,180.24	(62,180.24)	-
	Grand Total	124,360.48	(124,360.48)	-

GL Account	Description	CY 2017	94%	CY 2018	6%	Total
		5220	5230	5230		
C600100	Payroll- Regular Weekly	383,778.84	128,217.70	511,996.54		
C6001150	Payroll- Regular Monthly					
C6001200	Payroll- Overtime Weekly	60,890.38	23,106.05	83,996.43		
C6001300	Payroll- Gainsharing					
C6001500	Payroll- Time Not Worked					
	Total Payroll	444,669.22	151,323.75	596,000.00		
C6002010	Benefits-FAS 106	42,862.09	14,150.34	57,012.44		
C6002020	Benefits-FAS 112	(5,897.68)	(1,947.04)	(7,844.72)		
C6002030	Benefits-Healthcare	60,799.98	20,311.72	81,111.70		
C6002040	Benefits-Pension	105,811.88	34,933.03	140,744.92		
C6002060	Benefits-Group Life	17,772.89	5,667.48	23,440.36		
C6002070	Benefits-Thrift Plan	3,295.13	1,087.84	4,382.98		
C6002080	Benefits-Workers Comp	33,758.81	11,144.36	44,903.16		
C6002090	Benefits-Payroll Taxes	264,702.66	87,388.01	352,090.67		
	Total Benefits	383,778.84	128,217.70	511,996.54		
	Grand Total	828,448.06	279,541.45	1,107,989.51		

GL Account	Description	CY 2017	94%	CY 2018	6%	Total
		5220	5230	5230		
C600100	Payroll- Regular Weekly	485,599.80	30,995.73	516,595.53		
C6001150	Payroll- Regular Monthly					
C6001200	Payroll- Overtime Weekly	87,509.70	5,585.73	93,095.43		
C6001300	Payroll- Gainsharing					
C6001500	Payroll- Time Not Worked					
	Total Payroll	573,109.50	36,581.46	609,690.96		
C6002010	Benefits-FAS 106	53,591.69	3,420.75	57,012.44		
C6002020	Benefits-FAS 112	(7,374.04)	(470.68)	(7,844.72)		
C6002030	Benefits-Healthcare	62,916.03	19,822.09	82,738.12		
C6002040	Benefits-Pension	7,651.00	2,488.39	10,139.39		
C6002060	Benefits-Group Life	132,302.10	8,444.82	140,746.92		
C6002070	Benefits-Thrift Plan	22,221.94	1,418.42	23,640.36		
C6002080	Benefits-Workers Comp	4,120.00	262.98	4,382.98		
C6002090	Benefits-Payroll Taxes	42,207.09	2,694.07	44,901.16		
	Total Benefits	132,302.10	8,444.82	140,746.92		
	Grand Total	705,411.60	45,026.28	750,437.88		

GL Account	Description	CY 2017	CY 2017	Total
		5220	5230	
C600100	Payroll- Regular Weekly	97,221.97	(97,221.97)	-
C6001150	Payroll- Regular Monthly			
C6001200	Payroll- Overtime Weekly	17,520.32	(17,520.32)	-
C6001300	Payroll- Gainsharing			
C6001500	Payroll- Time Not Worked			
	Total Payroll	114,742.29	(114,742.29)	-
C6002010	Benefits-FAS 106	10,729.60	(10,729.60)	-
C6002020	Benefits-FAS 112	(1,476.36)	(1,476.36)	-
C6002030	Benefits-Healthcare	15,265.02	(15,265.02)	-
C6002040	Benefits-Pension	1,531.90	(1,531.90)	-
C6002060	Benefits-Group Life	4,449.06	(4,449.06)	-
C6002070	Benefits-Thrift Plan	824.87	(824.87)	-
C6002080	Benefits-Workers Comp	8,450.29	(8,450.29)	-
C6002090	Benefits-Payroll Taxes	66,262.57	(66,262.57)	-
	Total Benefits	114,742.29	(114,742.29)	-
	Grand Total	229,484.58	(229,484.58)	-

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 SIR

Company	5220	Management					
		2	3	4	5		
		HTY Ending Sept 2015	Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019	
Inflation			1.50%	3.00%	3.00%	3.00%	
Base Labor	224,267		227,631	234,460	241,494	248,739	
<u>Benefits (Average Burden Rates HTY Sept 2015)</u>							
B0001	Pension Burden	11.3%		26,445	27,238	28,055	
B0003	Other Post Retirement FAS 106 OPEB	14.1%		33,017	34,007	35,027	
B0005	Other Post Employment FAS 112 Benefits	0.0%		0	0	0	
B0020	Healthcare	13.0%		30,552	31,468	32,412	
B0021	Group Insurance	0.5%		1,180	1,216	1,252	
B0022	401K Match Burden Thrift	3.0%		7,032	7,243	7,461	
B0050	Workers' Compensation Burden	1.7%		4,086	4,209	4,335	
	Total Benefits			102,312	105,381	108,543	
<u>Variable Pay</u>							
B0030	Variable Pay Management Incentive Comp	4.3%		10,095	10,398	10,710	
B0031	Variable pay Non Management Gainsharing	1.2%					
	Total Variable Pay			10,095	10,398	10,710	
<u>Payroll Tax</u>							
B0010	Payroll Taxes Burden	6.4%		15,618	16,087	16,569	
Total Labor and Benefits				362,486	373,360	384,561	
<u>Productivity Adjustment</u>		1.0%		(3,625)	(7,322)	(11,202)	
Total Net Cost				358,861	366,038	373,359	
Expense Allocation		100.0%		358,861	366,038	373,359	
Allocation To the Company							
Gas	100.00%			358,860.81	366,038.03	373,358.79	
					7,177.22	7,320.76	
				pg 5 Total	358.86	7.18	7.32

Note: Please see Exhibit____(RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Digital Risk and Security Incremental Cost & One-time credit

	<u>\$M</u>		Comments
	<u>KEDNY</u>	<u>KEDLI</u>	
Increment HTY 15 for One Time Credits in HTY			
IBM Contract Renewal Credit. (See IBM Renewal Cr Tab))	0.21	0.43	One time credit applied to App Maintenance
2016 - except for significant new capital project RTB	<u>0.58</u>	<u>0.36</u>	See Page 2 - Rate Year 2017 Incr RTB_Prop2
	0.79	0.79	
	785,020.96	787,212.90	

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Digital Risk and Security Incremental Cost & One-time credit

<u>Business</u>				
<u>Area</u>	<u>INVP</u>	<u>Programme / Project</u>	<u>FYE 3/31/17</u>	<u>FYE 3/31/18</u>
DR&S	3614A1	IAM Ph2 : Federated Identity	113,000	113,000
DR&S	3614A2	IAM Ph3 : Identity Administration	89,500	180,000
DR&S	3614D1	Enterprise Network Security (ENS)	1,890,842	2,383,464
DR&S	361400	Security Operations Centre (SOC) US	162,415	162,915
DR&S	3614000	SIEM 2	80,000	96,000
DR&S	36140000	CNI SIEM	182,000	365,000
DR&S	3614B7	CNI Network Security	485,119	646,825
Networks	4289	US Network Improvements	290,160	725,400
Networks	3901	Virtual Desktop Offshore	76,032	115,200
Networks	4280	VSTIG Phase 2	138,000	276,000
Networks	4266	VSTIG Phase 3	72,000	144,000
Networks	3425	Wireless Network Expansion	40,890	163,560
Total by fiscal year			3,619,958	5,371,364
The following combines the two fiscal years into the rate year 2017				
Rate Year 2017 Impact - 3 months, Q1 Calendar year 2017			25%	
Rate Year 2017 Impact - 9 months, Q2-3 Calendar year 2017				75%
Incremental RTB by fiscal year - attributable to rate year 2017			904,990	4,028,523
Total Incremental RTB for Rate Year 2017				4,933,513
Average Allocation % using general all company allocator:(A)			KEDNY 11.7%	KEDLI 7.20%
Incremental RTB \$ attributable to KEDNY/LI			577,221	355,213

A) All operating companies are the beneficiaries of these capital initiatives.

The Brooklyn Union Gas Company d/b/a National Grid NY
 Gas REV Demonstration Proposals
 Customer (Products) Testimony

	KEDNY		
	FTE or Quantity	2017 Capital	O & M
Resilient, Safer and Smarter Networks			
AMI & Storm Hardening (500 per region)			
Fixed Comm Network (in Capital program)	0	\$0	
Meters	500	\$100,000	
Methane Detectors	500	\$35,000	
Shutoff Valves (in Capital Program)	0	\$0	
Flood Detector (in Capital Program)	0	\$0	
Gas Composition Sensors	50	\$5,000	
Pressure Sensor	50	\$5,000	
Installation (1-day)	500	\$171,500	
Maintenance & Repair	500		\$42,875
Usage Analysis	500		\$100,000
Subtotal		\$316,500	\$142,875
Gas Technology for Electric Constraints			
Micro CHP Heating System Integration			
Units (Estimate)	10	\$390,062	
Customer Pmts (=Blr Lease+1/2 savings)	10		\$ (23,160)
Maintenance	10		\$ 3,500
Sealed (1/4 savings)	10	\$6,950	
Subtotal		\$397,012	\$ (19,660)
Customer Options for Gas Constraints			
Commercial Gas Demand Response Demonstration Program			
Materials (Devices)	20	\$56,000	\$0
Installation Labor	20	\$20,000	\$0
Outreach		\$0	\$20,000
Comms	20	\$0	\$1,200
Maintenance/Repair (annual)	20	\$0	\$5,000
Total Annual "Units" purchased; Incentive = \$400 per unit (1 unit = 1/2 DTH/hr : Quant. = # cust X DTH/cust X #activations X 2) Annual Activations = 5 NYC: 4 DTH/hr per customer avg. LI: 6 DTH/hr per customer avg.	800	\$0	\$320,000
Subtotal		\$76,000	\$346,200
Project Management (1 Band D FTE (50/50 Split))	0.5		\$89,805
TOTAL		\$789,512	\$559,220

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incremental Staff
 Forecast Labor and Overheads
 For the Rate Year Ending December 31, 2017
 Customer (Products) Rev Proposal FTE

		Management				
Company	5220		2	3	4	5
		HTY Ending Sept 2015	Calendar Year 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
Inflation			1.50%	3.00%	3.00%	3.00%
Base Labor		56,067	56,908	58,615	60,374	62,185
Benefits (Average Burden Rates HTY Sept 2015)						
B0001	Pension Burden	11.3%		6,611	6,810	7,014
B0003	Other Post Retirement FAS 106 OPEB	14.1%		8,254	8,502	8,757
B0005	Other Post Employment FAS 112 Benefits	0.0%		0	0	0
B0020	Healthcare	13.0%		7,638	7,867	8,103
B0021	Group Insurance	0.5%		295	304	313
B0022	401K Match Burden Thrift	3.0%		1,758	1,811	1,865
B0050	Workers' Compensation Burden	1.7%		1,022	1,052	1,084
Total Benefits				25,578	26,345	27,136
Variable Pay						
B0030	Variable Pay Management Incentive Comp	4.3%		2,524	2,600	2,678
B0031	Variable pay Non Management Gainsharing	1.2%				
Total Variable Pay				2,524	2,600	2,678
Payroll Tax						
B0010	Payroll Taxes Burden	6.5%		3,995	4,115	4,238
Total Labor and Benefits				90,712	93,433	96,236
Productivity Adjustment		1.0%		(907)	(1,832)	(2,803)
Total Net Cost				89,805	91,601	93,433
Expense Allocation		100%		89,805	91,601	93,433
Allocation To the Company						
Gas		100%		89,805	91,601	93,433
					1,796	1,832
				89.80	1.80	1.83

Labor	58,615
Adder	31,190
Total	89,805

Note: Please see Exhibit _____(RRP-11), Workpapers to RRP-3, Schedule 27, Workpaper 15 for FTE details

The Brooklyn Union Gas Company
 National Grid Incremental FTEs
 Rate Year Beginning January 31, 2017
 FTE Count and Opex Salary by Company

Work Paper #	Function	Program/Position	Count	Band/Job Title	Mgmt/Rep	Opex %	Salary	Total Cost	KEDN Y %	KEDN %	KEDNY - End HTY Salary	KEDLI - End HTY Salary	KEDNY - RY17	KEDLI - RY17
9	Services Delivery Ctr		5	E	Management	100%	\$ 79,000.00	\$ 395,000.00	19%	9%	75,287	34,997	78,709	36,888
9	Services Delivery Ctr		6	Union	Management	100%	\$ 23,088.00	\$ 138,528.00	58%	0%	80,693	-	84,510	-
9	Customer		1	C	Management	100%	\$ 140,000.00	\$ 140,000.00	18%	8%	25,088	11,606	26,228	12,133
9	Customer		1	E/D	Management	100%	\$ 115,000.00	\$ 115,000.00	18%	8%	20,608	9,534	21,545	9,967
9	Customer		1	E/D	Management	100%	\$ 100,000.00	\$ 100,000.00	50%	50%	50,000	50,000	50,000	52,273
9	Procurement		2	D2	Management	100%	\$ 110,000	\$ 220,000	57%	43%	125,400	94,600	131,099	98,900
9	Procurement		2	D1	Management	100%	\$ 100,000	\$ 200,000	57%	43%	114,000	86,000	119,181	89,909
9	Procurement		6	E2	Management	100%	\$ 80,000	\$ 480,000	57%	43%	273,600	206,400	286,035	215,781
9	Total										764,676	493,137	799,580	515,550
1	Increased OPEX Workload	CMS- Director	0.5	Director	Management	83%	\$ 156,123.41	\$ 64,791.22	100%		64,791	-	67,736	-
1	Increased OPEX Workload	CMS- Field Collections	10.0	Meter Service Representative	Union	100%	\$ 47,840.00	\$ 478,400.00	100%		478,400	-	501,302	-
1	Increased OPEX Workload	CMS- Gas Leak Investigations	14.1	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 935,745.73	100%		935,746	-	980,541	-
1	Increased OPEX Workload	CMS- Investigations	5.3	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 352,458.65	100%		352,459	-	369,331	-
1	Increased OPEX Workload	CMS- Meter Oriented Services	20.8	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 1,384,811.05	100%		1,384,811	-	1,451,104	-
1	Other OPEX	CMS- Meter Reading	(25.0)	Meter Service Representative	Union	100%	\$ 47,840.00	\$ (1,196,000.00)	100%		(1,196,000)	-	(1,253,255)	-
1	Increased OPEX Workload	CMS- Meter/Regulator	0.7	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 47,876.67	100%		47,877	-	50,169	-
1	Increased OPEX Workload	CMS- MSR (Helpers)	8.0	Meter Service Representative	Union	83%	\$ 47,840.00	\$ 317,657.60	100%		317,658	-	332,864	-
1	Increased OPEX Workload	CMS- Other Emergency	0.6	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 42,826.08	100%		42,826	-	44,876	-
1	Increased OPEX Workload	CMS- Related to Meter Reading	0.0	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 1,203.13	100%		1,203	-	1,261	-
1	Increased OPEX Workload	CMS- Soft Offs	14.7	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 978,688.58	100%		978,689	-	1,025,540	-
1	Increased OPEX Workload	CMS- Supervisor	3.0	Supv Operations	Management	83%	\$ 88,265.91	\$ 219,782.12	100%		219,782	-	229,771	-
1	Increased OPEX Workload	CMS- Surveillance	7.9	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 528,709.43	100%		528,709	-	554,020	-
1	Increased OPEX Workload	CMS- Working Leader	5.0	Working Leader	Union	83%	\$ 93,050.16	\$ 386,158.17	100%		386,158	-	404,644	-
1	OPEX related to CAPEX	CNG/LNG- Engineer	1.0	Engineer	Management	10%	\$ 79,099.24	\$ 7,909.92	100%		7,910	-	8,269	-
1	OPEX related to CAPEX	Complex Constructions-Construction Inspectors	9.8	Supv Operations	Management	10%	\$ 88,265.91	\$ 86,500.59	100%		86,501	-	90,432	-
1	OPEX related to CAPEX	Construction- Main Replacement-Construction Inspection Supervisor	1.0	Supv Operations	Management	10%	\$ 88,265.91	\$ 8,826.59	100%		8,827	-	9,228	-
1	OPEX related to CAPEX	Construction- Main Replacement-Construction Inspectors	5.0	Field Operations Inspector A	Union	10%	\$ 79,969.73	\$ 39,984.86	100%		39,985	-	41,899	-
1	OPEX related to CAPEX	Construction- Main Replacement-Engineer	3.0	Engineer	Management	10%	\$ 79,099.24	\$ 23,729.77	100%		23,730	-	24,808	-
1	OPEX related to CAPEX	Construction- Main Replacement-Manager	1.0	Manager	Management	10%	\$ 123,482.01	\$ 12,348.20	100%		12,348	-	12,909	-
1	OPEX related to CAPEX	Construction- Permit/Summons/Paving Coordinator	2.0	Sr Coordinator	Management	10%	\$ 85,370.59	\$ 17,074.12	100%		17,074	-	17,850	-
1	OPEX related to CAPEX	Construction- Public Works- Engineer	2.0	Engineer	Management	10%	\$ 79,099.24	\$ 15,819.85	100%		15,820	-	16,539	-
1	OPEX related to CAPEX	Contract Strategy & Administration- Program Manager	3.2	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 27,523.33	100%		27,523	-	28,774	-
1	OPEX related to CAPEX	Corrosion- Techs	2.0	Corrosion Technician Sr	Union	10%	\$ 85,155.00	\$ 17,031.00	100%		17,031	-	17,846	-
1	OPEX related to CAPEX	Damage Prevention- A Inspector	2.0	Field Operations Inspector A	Union	100%	\$ 79,969.73	\$ 159,939.45	100%		159,939	-	167,596	-
1	Safety Programs	Field Operations- Pressure Testing	5.0	Crew Average Field Operations- Pressure Testing	KEDNY	100%	\$ 33,932.70	\$ 169,663.50	100%		169,664	-	177,786	-
1	Safety Programs	Gas Asset Management- Soft Offs	4.0	Crew Average Field Operations- Soft Offs	KEDNY	100%	\$ 29,624.50	\$ 118,498.00	100%		118,498	-	124,171	-
1	Increased OPEX Workload	Field Operations- Type 3 Leaks	2.0	Crew Average Field Operations- Type 3 Leaks	KEDNY	100%	\$ 49,894.88	\$ 99,789.76	100%		99,790	-	104,567	-
1	OPEX related to CAPEX	Gas Asset Management- Engineer	1.0	Engineer	Management	95%	\$ 79,099.24	\$ 75,144.27	100%		75,144	-	78,560	-
1	OPEX related to CAPEX	Gas Asset Management- Engineer	1.0	Engineer	Management	10%	\$ 79,099.24	\$ 7,909.92	100%		7,910	-	8,269	-
1	OPEX related to CAPEX	Gas Asset Management- Engineer	2.0	Engineer	Management	10%	\$ 79,099.24	\$ 15,819.85	100%		15,820	-	16,539	-
1	OPEX related to CAPEX	Gas Control- Control Room Operator	3.0	Sr Gas Sys Operator	Management	100%	\$ 93,561.70	\$ 280,685.10	100%		280,685	-	293,442	-
1	OPEX related to CAPEX	Gas Control- SOP Coordinator	1.5	Lead SOP Coordinator	Management	100%	\$ 96,638.00	\$ 144,957.00	100%		144,957	-	151,545	-
1	Safety Programs	Gas Pipeline and Safety Compliance- Compliance Analyst	3.5	Sr Analyst	Management	100%	\$ 81,502.83	\$ 285,259.90	100%		285,260	-	298,225	-
1	Safety Programs	Gas Pipeline and Safety Compliance- QA/QC Inspectors	1.0	Field Operations Inspector A	Management	100%	\$ 79,969.73	\$ 79,969.73	100%		79,970	-	83,604	-
1	OPEX related to CAPEX	Gas System Engineering- Designer	3.0	Engineer	Management	10%	\$ 79,099.24	\$ 23,729.77	100%		23,730	-	24,808	-
1	OPEX related to CAPEX	Gas System Engineering- Designer	3.0	Engineer	Management	5%	\$ 79,099.24	\$ 11,864.89	100%		11,865	-	12,404	-
1	OPEX related to CAPEX	Gas System Engineering- Engineer	1.0	Engineer	Management	80%	\$ 79,099.24	\$ 63,279.39	100%		63,279	-	66,155	-
1	OPEX related to CAPEX	Gas System Engineering- Engineer	1.0	Engineer	Management	80%	\$ 79,099.24	\$ 63,279.39	100%		63,279	-	66,155	-
1	OPEX related to CAPEX	Gas System Engineering- Engineer	7.0	Engineer	Management	10%	\$ 79,099.24	\$ 55,369.46	100%		55,369	-	57,886	-

The Brooklyn Union Gas Company
 National Grid Incremental FTEs
 Rate Year Beginning January 31, 2017
 FTE Count and Opex Salary by Company

Work Paper #	Function	Program/Position	Count	Band/Job Title	Mgmt/Rep	Opex %	Salary	Total Cost	KEDN Y %	KEDLY %	KEDNY - End HTY Salary	KEDLI - End HTY Salary	KEDLI - RY17
1	OPEX related to CAPEX	Gas System Engineering- Estimator	3.0	Engineer	Management	5%	\$ 79,099.24	\$ 11,864.89	100%	100%	11,865	12,404	-
1	OPEX related to CAPEX	Gas System Engineering- Manager	0.5	Manager	Management	5%	\$ 123,482.01	\$ 3,087.05	100%	100%	3,087	3,227	-
1	OPEX related to CAPEX	Gas Transmission Engineering- Engineer	0.5	Engineer	Management	10%	\$ 79,099.24	\$ 3,954.96	100%	100%	3,955	4,135	-
1	Increased OPEX Workload	I&R- Supervisor	2.0	Supv Operations	Management	80%	\$ 88,265.91	\$ 141,225.46	100%	100%	141,225	147,644	-
1	Increased OPEX Workload	I&R- Techs	15.0	GSO Station & Field Operator	Union	80%	\$ 83,732.00	\$ 1,004,784.00	100%	100%	1,004,784	1,052,885	-
1	OPEX related to CAPEX	Investment Planning- In Year Budget- Program Manager	1.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 8,601.04	100%	100%	8,601	8,992	-
1	OPEX related to CAPEX	Investment Planning- Rate Case Support- Program Manager	2.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 17,202.08	100%	100%	17,202	17,984	-
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Clerks	2.0	Operations Clerk	Union	10%	\$ 54,414.78	\$ 10,882.96	100%	100%	10,883	11,404	-
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Inspectors	2.0	Field Operations Inspector A	Union	10%	\$ 79,969.73	\$ 15,993.95	100%	100%	15,994	16,760	-
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Lead Program Manager	1.0	Lead Program Manager	Management	10%	\$ 95,000.00	\$ 9,500.00	100%	100%	9,500	9,932	-
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Manager	1.0	Manager	Management	10%	\$ 123,482.01	\$ 12,348.20	100%	100%	12,348	12,909	-
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Program Manager	2.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 17,202.08	100%	100%	17,202	17,984	-
1	OPEX related to CAPEX	LNG- Clerk	1.0	Operations Clerk	Union	100%	\$ 54,414.78	\$ 54,414.78	100%	100%	54,415	57,020	-
1	OPEX related to CAPEX	LNG- Field Engineer	1.0	Engineer	Management	100%	\$ 79,099.24	\$ 79,099.24	100%	100%	79,099	82,694	-
1	OPEX related to CAPEX	Operations Support- ESRI Analyst	2.0	Sr Analyst	Management	20%	\$ 81,502.83	\$ 32,601.13	100%	100%	32,601	34,083	-
1	OPEX related to CAPEX	Operations Support- Manager	0.5	Manager	Management	20%	\$ 123,482.01	\$ 12,348.20	100%	100%	12,348	12,909	-
1	OPEX related to CAPEX	Operations Support- Mappers	3.0	Graphic Techn Sr 40 Hr	Union	20%	\$ 85,544.00	\$ 51,326.40	100%	100%	51,326	53,783	-
1	OPEX related to CAPEX	Operations Support- Permit Clerks	5.0	Operations Clerk	Union	20%	\$ 54,414.78	\$ 54,414.78	100%	100%	54,415	57,020	-
1	OPEX related to CAPEX	Operations Support- Supervisor	1.0	Supv Operations	Management	20%	\$ 88,265.91	\$ 17,653.18	100%	100%	17,653	18,456	-
1	Safety Programs	Process Safety- Analyst	0.5	Sr Analyst	Management	40%	\$ 81,502.83	\$ 16,300.57	100%	100%	16,301	17,041	-
1	Safety Programs	Process Safety- Director	0.5	Director	Management	40%	\$ 156,123.41	\$ 31,224.68	100%	100%	31,225	32,644	-
1	Safety Programs	Process Safety- Engineering	1.0	Engineer	Management	40%	\$ 79,099.24	\$ 31,639.69	100%	100%	31,640	33,078	-
1	Safety Programs	Process Safety- Lead Program Manager	1.0	Lead Program Manager	Management	40%	\$ 95,000.00	\$ 38,000.00	100%	100%	38,000	39,727	-
1	OPEX related to CAPEX	Project Controls- Analyst	2.0	Sr Analyst	Management	20%	\$ 81,502.83	\$ 32,601.13	100%	100%	32,601	34,083	-
1	OPEX related to CAPEX	Project Management- Project Manager	3.5	Sr Program Manager	Management	15%	\$ 86,010.42	\$ 45,155.47	100%	100%	45,155	47,208	-
1	OPEX related to CAPEX	Resource Planning- Analyst	1.0	Sr Analyst	Management	30%	\$ 81,502.83	\$ 24,450.85	100%	100%	24,451	25,562	-
1	OPEX related to CAPEX	Resource Planning- Coordinator	1.0	Sr Coordinator	Management	10%	\$ 85,570.59	\$ 8,537.06	100%	100%	8,537	8,925	-
1	OPEX related to CAPEX	Resource Planning- Manager	1.0	Manager	Management	10%	\$ 123,482.01	\$ 12,348.20	100%	100%	12,348	12,909	-
1	OPEX related to CAPEX	Resource Planning- Program Manager	3.5	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 30,103.65	100%	100%	30,104	31,472	-
1	OPEX related to CAPEX	Resource Planning- Report Analyst	1.0	Sr Analyst	Management	30%	\$ 81,502.83	\$ 24,450.85	100%	100%	24,451	25,562	-
1	OPEX related to CAPEX	Resource Planning- Work Package Reviewer- Program Manager	1.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 8,601.04	100%	100%	8,601	8,992	-
1	Increased OPEX Workload	CMS- Director	0.5	Director	Management	85%	\$ 156,123.41	\$ 66,352.45	100%	100%	66,352	69,368	-
1	Increased OPEX Workload	CMS- Field Collections	1.4	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 90,270.97	100%	100%	90,271	94,270	-
1	Increased OPEX Workload	CMS- Gas Leak Investigations	0.8	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 53,261.96	100%	100%	53,262	55,622	-
1	Other OPEX	CMS- Investigations	(0.3)	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ (19,973.24)	100%	100%	(19,973)	(20,858)	-
1	Increased OPEX Workload	CMS- Meter Oriented Services	4.4	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 292,940.80	100%	100%	292,941	305,920	-
1	Increased OPEX Workload	CMS- Meter Regulator	0.4	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 26,630.98	100%	100%	26,631	27,811	-
1	Other OPEX	CMS- Other Emergency	(0.1)	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ (6,657.75)	100%	100%	(6,658)	(6,953)	-
1	Other OPEX	CMS- Related to Meter Reading	(6.6)	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ (439,411.20)	100%	100%	(439,411)	(458,879)	-
1	Other OPEX	CMS- Shift Work	(1.0)	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ (66,577.45)	100%	100%	(66,577)	(69,527)	-
1	Safety Programs	CMS- Soft Offs	2.1	Meter Service Technician C/B	Union	100%	\$ 66,577.45	\$ 139,812.65	100%	100%	139,813	146,007	-
1	Increased OPEX Workload	CMS- Supervisor	1.0	Supv Operations	Management	85%	\$ 88,265.91	\$ 75,026.03	100%	100%	75,026	78,436	-
1	OPEX related to CAPEX	Complex Construction- Contractor Oversight	4.2	Supv Operations	Management	10%	\$ 88,265.91	\$ 37,071.68	100%	100%	37,072	38,757	-
1	OPEX related to CAPEX	Construction- Main Replacement- Construction Inspectors	6.0	Field Operations Inspector A	Union	10%	\$ 79,969.73	\$ 47,981.84	100%	100%	47,982	50,108	-
1	OPEX related to CAPEX	Construction- Main Replacement- Engineer	3.0	Engineer	Management	10%	\$ 79,099.24	\$ 23,729.77	100%	100%	23,730	24,808	-
1	OPEX related to CAPEX	Construction- Main Replacement- Supervisor	1.0	Supv Operations	Management	10%	\$ 88,265.91	\$ 8,826.59	100%	100%	8,827	9,228	-

The Brooklyn Union Gas Company
 National Grid Incremental FTEs
 Rate Year Beginning January 31, 2017
 FTE Count and Opex Salary by Company

Work Paper #	Function	Program/Position	Count	Band/Job Title	Mgmt/Rep	Opex %	Salary	Total Cost	KEDN Y %	KEDLY %	KEDNY - End HTY Salary	KEDLI - End HTY Salary	KEDNY - RY17	KEDLI - RY17
1	OPEX related to CAPEX	Construction- Permits/Summons/Paving Coordinator	2.0	Sr Coordinator	Management	10%	\$ 85,370.59	\$ 17,074.12	100%	100%	17,074	17,074	-	17,850
1	OPEX related to CAPEX	Contract Strategy & Administration- Program Manager	1.4	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 12,041.46	100%	100%	12,041	12,041	-	12,589
1	OPEX related to CAPEX	Corrosion- Techs	2.0	Corrosion Technician Sr	Union	100%	\$ 85,155.00	\$ 17,031.00	100%	100%	17,031	17,031	-	17,786
1	OPEX related to CAPEX	Damage Prevention- Supervisor	1.0	Sr Supervisors	Management	100%	\$ 88,265.91	\$ 88,265.91	100%	100%	88,266	88,266	-	92,728
1	Safety Programs	Field Operations- Soft Offs	2.0	Crew Average Field Operations- Soft Offs	Union	100%	\$ 67,475.50	\$ 134,951.00	100%	100%	134,951	134,951	-	140,930
1	Increased OPEX Workload	Field Operations- Type 3 Leaks	4.0	Crew Average Field Operations- Type 3 Leaks	Union	77%	\$ 86,350.00	\$ 265,958.00	100%	100%	265,958	265,958	-	277,741
1	OPEX related to CAPEX	Gas Asset Management- Engineer	1.0	Engineer	Management	80%	\$ 79,099.24	\$ 63,279.39	100%	100%	63,279	63,279	-	66,155
1	OPEX related to CAPEX	Gas Asset Management- Engineer	1.0	Engineer	Management	10%	\$ 79,099.24	\$ 7,909.92	100%	100%	7,910	7,910	-	8,269
1	OPEX related to CAPEX	Gas Asset Management- Engineer	3.0	Engineer	Management	10%	\$ 79,099.24	\$ 23,729.77	100%	100%	23,730	23,730	-	24,808
1	OPEX related to CAPEX	Gas Control- Control Room Operator	3.0	Sr Gas Sys Operator	Management	100%	\$ 93,561.70	\$ 280,685.10	100%	100%	280,685	280,685	-	293,442
1	OPEX related to CAPEX	Gas Control- SOP Coordinator	1.5	Lead SOP Coordinator	Management	100%	\$ 96,638.00	\$ 144,957.00	100%	100%	144,957	144,957	-	151,545
1	OPEX related to CAPEX	Gas Distribution Engineering- Engineer	1.0	Engineer	Management	95%	\$ 79,099.24	\$ 75,144.27	100%	100%	75,144	75,144	-	78,560
1	OPEX related to CAPEX	Gas Pipeline and Safety Compliance- Compliance Analyst	3.5	Sr Analyst	Management	100%	\$ 81,502.83	\$ 285,259.90	100%	100%	285,260	285,260	-	298,225
1	Safety Programs	Gas Pipeline and Safety Compliance- QA/QC Inspectors	1.0	Field Operations Inspector A	Management	100%	\$ 79,969.73	\$ 79,969.73	100%	100%	79,970	79,970	-	83,604
1	OPEX related to CAPEX	Gas System Engineering- Designer	3.0	Engineer	Management	10%	\$ 79,099.24	\$ 23,729.77	100%	100%	23,730	23,730	-	24,808
1	OPEX related to CAPEX	Gas System Engineering- Engineer	1.0	Engineer	Management	80%	\$ 79,099.24	\$ 63,279.39	100%	100%	63,279	63,279	-	66,155
1	OPEX related to CAPEX	Gas System Engineering- Engineer	2.0	Engineer	Management	10%	\$ 79,099.24	\$ 15,819.85	100%	100%	15,820	15,820	-	16,539
1	OPEX related to CAPEX	Gas System Engineering- Engineer	8.0	Engineer	Management	10%	\$ 79,099.24	\$ 63,279.39	100%	100%	63,279	63,279	-	66,155
1	OPEX related to CAPEX	Gas System Engineering- Engineer	3.0	Engineer	Management	5%	\$ 79,099.24	\$ 11,864.89	100%	100%	11,865	11,865	-	12,404
1	OPEX related to CAPEX	Gas System Engineering- Estimator	3.0	Engineer	Management	5%	\$ 79,099.24	\$ 11,864.89	100%	100%	11,865	11,865	-	12,404
1	OPEX related to CAPEX	Gas System Engineering- Manager	0.5	Manager	Management	5%	\$ 123,482.01	\$ 3,087.05	100%	100%	3,087	3,087	-	3,227
1	Increased OPEX Workload	I&R- Techs	3.0	FCM Elec/Instrument Tech	Union	80%	\$ 98,183.00	\$ 235,639.20	100%	100%	235,639	235,639	-	246,079
1	OPEX related to CAPEX	Investment Planning- In Year Budget- Program Manager	1.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 8,601.04	100%	100%	8,601	8,601	-	8,992
1	OPEX related to CAPEX	Investment Planning- Rate Case- Program Manager	2.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 17,202.08	100%	100%	17,202	17,202	-	17,984
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Clerks	2.0	Operations Clerk	Union	10%	\$ 54,414.78	\$ 10,882.96	100%	100%	10,883	10,883	-	11,365
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Inspectors	2.0	Field Operations Inspector A	Union	10%	\$ 79,969.73	\$ 15,993.95	100%	100%	15,994	15,994	-	16,703
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Lead Program Manager	1.0	Lead Program Manager	Management	10%	\$ 95,000.00	\$ 9,500.00	100%	100%	9,500	9,500	-	9,932
1	OPEX related to CAPEX	Investment Planning- Work Order Closeout- Program Manager	1.0	Manager	Management	10%	\$ 123,482.01	\$ 12,348.20	100%	100%	12,348	12,348	-	12,909
1	OPEX related to CAPEX	LNG- Field Engineer	2.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 17,202.08	100%	100%	17,202	17,202	-	17,984
1	Increased OPEX Workload	LNG- Mechanics	3.0	FCM Mechanic	Union	100%	\$ 72,675.00	\$ 218,025.00	100%	100%	218,025	218,025	-	227,685
1	Increased OPEX Workload	LNG- Techs	2.0	FCM Elec/Instrument Tech	Union	100%	\$ 98,183.00	\$ 196,366.00	100%	100%	196,366	196,366	-	205,066
1	OPEX related to CAPEX	Operations Support- ESRI Analyst	2.0	Sr Analyst	Management	20%	\$ 81,502.83	\$ 32,601.13	100%	100%	32,601	32,601	-	34,083
1	OPEX related to CAPEX	Operations Support- Manager	0.5	Manager	Management	20%	\$ 123,482.01	\$ 12,348.20	100%	100%	12,348	12,348	-	12,909
1	OPEX related to CAPEX	Operations Support- Mappers	7.0	Graphic Techn Sr 40 Hr	Union	20%	\$ 85,544.00	\$ 119,761.60	100%	100%	119,762	119,762	-	125,068
1	OPEX related to CAPEX	Operations Support- Permit Clerks	2.0	Operations Clerk	Union	20%	\$ 54,414.78	\$ 21,765.91	100%	100%	21,766	21,766	-	22,730
1	Safety Programs	Process Safety- Analyst	0.5	Sr Analyst	Management	40%	\$ 81,502.83	\$ 16,300.57	100%	100%	16,301	16,301	-	17,041
1	Safety Programs	Process Safety- Director	0.5	Director	Management	40%	\$ 156,123.41	\$ 31,224.68	100%	100%	31,225	31,225	-	32,644
1	Safety Programs	Process Safety- Engineering	1.0	Engineer	Management	40%	\$ 79,099.24	\$ 31,639.69	100%	100%	31,640	31,640	-	33,078
1	Safety Programs	Process Safety- Lead Program Manager	1.0	Lead Program Manager	Management	40%	\$ 95,000.00	\$ 38,000.00	100%	100%	38,000	38,000	-	39,727
1	OPEX related to CAPEX	Project Controls- Analyst	1.0	Sr Analyst	Management	15%	\$ 81,502.83	\$ 12,225.42	100%	100%	12,225	12,225	-	12,562
1	OPEX related to CAPEX	Project Management- Project Manager	2.5	Sr Program Manager	Management	15%	\$ 86,010.42	\$ 32,253.91	100%	100%	32,254	32,254	-	33,720
1	OPEX related to CAPEX	Resource Planning- Analyst	1.0	Sr Analyst	Management	30%	\$ 81,502.83	\$ 24,450.85	100%	100%	24,451	24,451	-	25,362
1	OPEX related to CAPEX	Resource Planning- Coordinator	1.0	Sr Coordinator	Management	10%	\$ 85,370.59	\$ 8,537.06	100%	100%	8,537	8,537	-	8,923
1	OPEX related to CAPEX	Resource Planning- Program Manager	3.5	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 30,103.65	100%	100%	30,104	30,104	-	31,472

The Brooklyn Union Gas Company
 National Grid Incremental FTEs
 Rate Year Beginning January 31, 2017
 FTE Count and Opex Salary by Company

Work Paper #	Function	Program/Position	Count	Band/Job Title	Mgmt/Rep	Opex %	Salary	Total Cost	KEDN Y %	KEDLY %	KEDNY - End HTY Salary	KEDLI - End HTY Salary	KEDNY - RY17	KEDLI - RY17
1	OPEX related to CAPEX	Resource Planning- Report Analyst	1.0	Sr Analyst	Management	30%	\$ 81,502.83	\$ 24,450.85	100%	100%	24,451	24,451	-	25,462
1	OPEX related to CAPEX	Resource Planning- Work Package Reviewer- Program Manager	1.0	Sr Program Manager	Management	10%	\$ 86,010.42	\$ 8,601.04	100%	100%	8,316,934	3,283,592	8,709,602	3,431,281
1	Total													8,992
3	Customer Care	3 Customer Care	6.0	Union	Union	100%	\$ 23,088.00	\$ 138,528.00	100%	0%	138,528	-	72,541	-
3	Customer Care	3 Customer Care	1.0	E	Management	100%	\$ 79,000.00	\$ 79,000.00	100%	0%	79,000	-	41,295	-
3	Customer Care	3 Customer Care	2.0	E	Management	100%	\$ 79,000.00	\$ 158,000.00	50%	50%	79,000	79,000	41,295	41,295
3	Customer Care	3 Customer Care	2.0	E	Management	100%	\$ 79,000.00	\$ 158,000.00	0%	100%	-	158,000	-	82,591
3	Total *										296,528	237,000	155,131	123,886
4	Customer Care	4 Customer Care	1.0	Intern	Intern	100%	\$ 37,440.00	\$ 37,440.00	100%		37,440	-	18,720	-
4	Total *										37,440	-	18,720	-
12	SIR		2.0	D	Management	100%	\$ 112,133.73	\$ 224,267.45	100%		224,267	-	234,460	-
8	Human Resources		1.0	E	Management	100%	\$ 84,507.33	\$ 84,507.33	66%	34%	55,559	28,948	58,085	30,264
8	Human Resources		1.0	E	Management	100%	\$ 84,507.33	\$ 84,507.33	66%	34%	55,559	28,948	58,085	30,264
8	Human Resources		1.0	E	Management	100%	\$ 84,507.33	\$ 84,507.33	14%	7%	11,701	6,097	12,233	6,374
8	Human Resources		1.0	E	Management	100%	\$ 84,507.33	\$ 84,507.33	14%	7%	11,701	6,097	12,233	6,374
8	Human Resources		1.0	E	Management	100%	\$ 84,507.33	\$ 84,507.33	14%	7%	11,701	6,097	12,233	6,374
8	Human Resources		1.0	D	Management	100%	\$ 112,133.73	\$ 112,133.73	14%	7%	15,527	8,090	16,232	8,458
8	Total										161,750	84,276	169,101	88,107
13.14	Rev		1.0	D	Management	100%	\$ 112,133.73	\$ 112,133.73	50%	50%	56,067	56,067	58,615	58,615
13.14	Total										56,067	56,067	58,615	58,615
Grand Total											9,857,661	4,154,072	10,145,210	4,217,438

Note: * Incremental staff are forecast to start half way through Rate Year 2017 and thus 50% of salary is reflected in the revenue requirement for Rate Year 2017

SCHEDULE 28

Productivity Adjustment

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component - Corrections and Updates
 Productivity Adjustment
 (\$000's)

	Adjusted Historic Year Ending September 30, 2015	Test Year Ending December 31, 2016	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
1 The Brooklyn Union Gas Company					
2 Labor and Payroll Tax Unadjusted for Productivity	81,654.4	83,695.8	86,465.6	88,612.5	91,121.1
3 Labor and Payroll Tax Adjusted for Productivity		82,675.1	84,584.4	85,838.7	87,410.4
4 Total Productivity Adjustment		(1,020.7)	(1,881.2)	(2,773.8)	(3,710.7)
5					
6 National Grid Service Co.					
7 Labor and Payroll Tax Unadjusted for Productivity	60,495.3	62,007.7	62,969.9	64,722.8	66,454.4
8 Labor and Payroll Tax Adjusted for Productivity		61,251.5	61,589.5	62,688.0	63,738.3
9 Total Productivity Adjustment		(756.2)	(1,380.4)	(2,034.8)	(2,716.1)
10					
11 Other					
12 Labor and Payroll Tax Unadjusted for Productivity	3,297.9	3,380.4	3,499.0	3,586.4	3,689.0
13 Labor and Payroll Tax Adjusted for Productivity		3,339.1	3,423.0	3,474.2	3,538.9
14 Total Productivity Adjustment		(41.2)	(76.1)	(112.2)	(150.1)
15					
16 <u>Total</u>					
17					
18 Labor and Payroll Tax Unadjusted for Productivity	145,447.7	149,083.9	152,934.5	156,921.7	161,264.5
19 Labor and Payroll Tax Adjusted for Productivity		147,265.8	149,596.8	152,001.0	154,687.6
20 Total Productivity Adjustment		(1,818.1)	(3,337.7)	(4,920.7)	(6,576.9)
21					
22 Productivity Adjustment Rate		1.25%	1.00%	1.00%	1.00%

SCHEDULE 29

Rate Case Expense

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Incremental Rate Case Expenses

Consultant	Description of Service	KEDNY	KEDLI	KEDNY	KEDLI	Forecasted Rate Case Expense		KEDNY Total	KEDLI Total
		Historic Test Year Oct 2014 - Sept 2015	Historic Test Year Oct 2014 - Sept 2015	Forecasted Rate Case Expense Oct 2015 - Dec 2016	Forecasted Rate Case Expense Oct 2015 - Dec 2016	Total	Total		
Regulation and Pricing									
Black & Veatch	Revenue Requirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HSG Group Inc.	Pricing - Cost of Service Studies	\$7,500.00	\$7,500.00	\$82,500.00	\$82,500.00	\$180,000.00	\$180,000.00	\$90,000.00	\$90,000.00
Concentric Energy Advisors	Return on Equity	\$19,674.38	\$7,310.63	\$51,227.50	\$51,227.50	\$102,455.00	\$102,455.00	\$51,227.50	\$51,227.50
Management Applications Consulting, Inc.	Depreciation Study	\$71,435.50	\$71,435.50	\$51,550.62	\$63,914.37	\$142,450.00	\$142,450.00	\$71,225.00	\$71,225.00
Towers Watson	Compensation Study	\$98,609.88	\$86,246.13	\$13,564.50	\$13,564.50	\$594,905.00	\$594,905.00	\$297,452.50	\$297,452.50
Legal									
Cullen & Dykeman*	Legal	\$0.00	\$0.00	\$650,000.00	\$650,000.00	\$1,300,000.00	\$1,300,000.00	\$650,000.00	\$650,000.00
Bareilly Damon	Legal	\$0.00	\$0.00	\$103,250.00	\$103,250.00	\$206,500.00	\$206,500.00	\$103,250.00	\$103,250.00
Legal Total		\$0.00	\$0.00	\$753,250.00	\$753,250.00	\$1,506,500.00	\$1,506,500.00	\$753,250.00	\$753,250.00
Total Rate Case Expense				\$2,101,405.00	\$1,050,702.50	\$3,152,107.50	\$3,152,107.50	\$1,050,702.50	\$1,050,702.50
Amount Per Year (3 year amortization)				\$360,234.17	\$360,234.17	\$720,468.33	\$720,468.33	\$360,234.17	\$360,234.17
Test Year Spend in Consultants				\$98,609.88	\$86,246.13	\$184,856.01	\$184,856.01	\$98,609.88	\$86,246.13
Additional Spend for Rate Year 2017				\$251,624.29	\$263,988.04	\$515,612.33	\$515,612.33	\$251,624.29	\$263,988.04

SCHEDULE 30

Regulatory Assessment Fees

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Regulatory Commission Expenses
 For the Historic Year Ended September 30, 2015

<u>Receiving WBS - Text</u>	<u>Fiscal Year / Period - Key</u>	<u>Receiving WBS - Key</u>	<u>Total</u>	<u>Description</u>
18A REGULATORY ASSESSMENT-9280	NG/001/2016	N008267.COG049	\$ (3,141,368)	18A Deferral
	NG/002/2016	N008267.COG049	(2,243,683)	18A Deferral
	NG/003/2016	N008267.COG049	(1,592,974)	18A Deferral
	NG/004/2016	N008267.COG049	(1,292,021)	18A Deferral
	NG/005/2016	N008267.COG049	(1,118,180)	18A Deferral
	NG/006/2016	N008267.COG049	(679,067)	18A Deferral
	NG/007/2015	N008267.COG049	(2,154,259)	18A Deferral
	NG/008/2015	N008267.COG049	4,102,507	18A Deferral
	NG/009/2015	N008267.COG049	(9,345,058)	18A Deferral
	NG/010/2015	N008267.COG049	(3,644,533)	18A Deferral
	NG/011/2015	N008267.COG049	(3,976,378)	18A Deferral
	NG/012/2015	N008267.COG049	(4,305,465)	18A Deferral
18A REGULATORY ASSESSMENT-9280 Total			<u>\$ (29,390,480)</u>	
5220-ERDA	NG/006/2016	N008559.F01193	1,068,618	ERDA Amortization
	NG/007/2015	N008559.F01193	130,847	ERDA Amortization
	NG/008/2015	N008559.F01193	130,847	ERDA Amortization
	NG/009/2015	N008559.F01193	130,847	ERDA Amortization
	NG/010/2015	N008559.F01193	130,847	ERDA Amortization
	NG/011/2015	N008559.F01193	130,847	ERDA Amortization
	NG/012/2015	N008559.F01193	130,847	ERDA Amortization
5220-ERDA Total			<u>\$ 1,853,701</u>	
5220-General	NG/001/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/002/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/003/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/004/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/005/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/006/2016	N008559.F01194	290,811	General Assessment Amortization
	NG/007/2015	N008559.F01194	340,798	General Assessment Amortization
	NG/008/2015	N008559.F01194	340,798	General Assessment Amortization
	NG/009/2015	N008559.F01194	340,798	General Assessment Amortization
	NG/010/2015	N008559.F01194	340,798	General Assessment Amortization
	NG/011/2015	N008559.F01194	340,798	General Assessment Amortization
	NG/012/2015	N008559.F01194	340,798	General Assessment Amortization
5220-General Total			<u>\$ 3,789,651</u>	
5220-TSA 18A Assessment	NG/001/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/002/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/003/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/004/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/005/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/006/2016	N008559.F01195	975,070	18A Assessment Amortization
	NG/007/2015	N008559.F01195	1,757,036	18A Assessment Amortization
	NG/008/2015	N008559.F01195	1,757,036	18A Assessment Amortization
	NG/009/2015	N008559.F01195	1,757,036	18A Assessment Amortization
	NG/010/2015	N008559.F01195	1,757,036	18A Assessment Amortization
	NG/011/2015	N008559.F01195	1,757,036	18A Assessment Amortization
	NG/012/2015	N008559.F01195	1,757,036	18A Assessment Amortization
5220-TSA 18A Assessment Total			<u>\$ 16,392,634</u>	
Total Regulatory Commission Expenses			<u>\$ (7,354,494)</u>	

SCHEDULE 31

Uncollectible Accounts

The Brooklyn Union Gas Company d/b/a National Grid NY
 Summary of Write Offs
 (\$000's)

Line	Net Write Offs (\$000's)												Total
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
1	\$ 1,427.9	\$ 1,186.3	\$ 474.4	\$ 970.8	\$ 55.3	\$ 2,064.6	\$ 354.9	\$ 1,140.9	\$ 1,155.8	\$ 3,199.3	\$ 2,821.1	\$ 1,742.4	\$ 16,543.7
2	1,390.4	1,285.2	1,648.3	826.5	1,373.1	608.9	1,137.5	999.1	1,199.1	2,367.1	3,003.6	2,895.8	18,732.6
3	1,504.2	1,245.7	1,243.5	1,402.6	944.9	299.4	974.4	1,221.0	1,512.6	2,628.7	2,605.6	2,307.3	17,890.1

Line 1 = Exhibit (SSP-4), Schedule 1, page 2 of 4, Column A
 Line 2 = Exhibit (SSP-4), Schedule 1, page 2 of 4, Column A
 Line 3 = Exhibit (SSP-4), Schedule 1, page 2 of 4, Column A

Uncollectible Accounts - by GL Account, Reference Doc Number, Jnl Description, Fiscal Year/Period
 Uncollectible Accounts - 904000
 Historic Test Year September 30, 2015

Company Key 5220

<u>G/L Account Name</u>	<u>G/L Account Key</u>	<u>Reference Document Number Key</u>	<u>Document Header Text Key</u>	<u>Fiscal Year / Period Key</u>	<u>Total</u>
Bad Debt Expense	NGUS/C6704150	5210NE1401B	NUB_Other AR Reserve Adju	NG/006/2016	(\$1,247,245)
		5210NE1401B Total			(\$1,247,245)
		5210NY1401	Bad Debt Expense-Apr 15	NG/001/2016	\$184,404
			Bad Debt Expense-Aug 15	NG/005/2016	\$2,315,736
			Bad Debt Expense-Dec 14	NG/009/2015	\$1,862,372
			Bad Debt Expense-Feb 15	NG/011/2015	\$968,100
			Bad Debt Expense-Jan 15	NG/010/2015	\$2,884,329
			Bad Debt Expense-Jul 15	NG/004/2016	\$2,072,059
			Bad Debt Expense-Jun 15	NG/003/2016	\$1,355,089
			Bad Debt Expense-Mar 15	NG/012/2015	\$1,855,547
			Bad Debt Expense-May 15	NG/002/2016	\$1,527,311
			Bad Debt Expense-Nov 14	NG/008/2015	\$911,624
			Bad Debt Expense-Sep 15	NG/006/2016	\$2,028,630
			Bad Debt Expense-Sept 14	NG/007/2015	(\$211,542)
		5210NY1401 Total			\$17,753,658
		5210NY1401B	NUB_Other AR Reserve Adju	NG/012/2015	\$1,008,891
		5210NY1401B Total			\$1,008,891
		5220RA3303	Purchase of Receivables	NG/006/2016	(\$117,239)
		5220RA3303 Total			(\$117,239)
		5220RA3303-0242	KEDNY- ESCO PoR-0242	NG/001/2016	(\$421,812)
				NG/002/2016	(\$199,674)
				NG/003/2016	(\$154,261)
				NG/004/2016	(\$134,188)
				NG/005/2016	(\$107,464)
				NG/007/2015	(\$181,323)
				NG/008/2015	(\$218,029)
				NG/009/2015	(\$500,589)
				NG/010/2015	(\$709,698)
				NG/011/2015	(\$544,690)
				NG/012/2015	(\$708,041)
		5220RA3303-0242 Total			(\$3,879,770)
		5220RA3304-0018	KEDNY - Legal Fees Mar15	NG/001/2016	\$14,803
				NG/012/2015	\$22,793
			Legal Fees Charge Off Aug	NG/005/2016	\$34,096
			Legal Fees Charge Off Jul	NG/004/2016	\$55,486
			Legal Fees Charge Off Jun	NG/003/2016	\$21,512
			Legal Fees Charge Off May	NG/002/2016	\$18,235
		5220RA3304-0018 Total			\$166,925
		5220RA3304L	Legal Fees Charge offs	NG/006/2016	\$1,035
		5220RA3304L Total			\$1,035
		5220RA9903	Reverse entries PSA	NG/006/2016	\$804,089
		5220RA9903 Total			\$804,089
		TOP 072	Dec 2014 KEDNY NUB Reserv	NG/010/2015	(\$730,000)
		TOP 072 Total			(\$730,000)
		Y15.12PSA1044G	Mar 2015 Bad Debt Reserv	NG/012/2015	(\$1,649,409)
		Y15.12PSA1044G Total			(\$1,649,409)
		Y15.12PSA3088	Mar 15 KEDNY NUB Res Adj	NG/013/2015	\$281,638
		Y15.12PSA3088 Total			\$281,638
		Y15.12PSA4026	Bad Debt reserve true up	NG/014/2015	\$501,825
		Y15.12PSA4026 Total			\$501,825
		Y15.12PSA4158	KEDNY Spe Ldg Res	NG/014/2015	\$1,600,000
		Y15.12PSA4158 Total			\$1,600,000
		Y15.12PSA4164	KEDNY w/off 142 un supp	NG/014/2015	(\$2,217,394)
		Y15.12PSA4164 Total			(\$2,217,394)
		Y5.12PSA4026RM	Bad Debt reserve true up	NG/005/2016	(\$501,825)
		Y5.12PSA4026RM Total			(\$501,825)
Bad Debt-IC Chrg	NGUS/C670415Y	#	#	NG/006/2016	\$2,650
				NG/012/2015	\$453
		# Total			\$3,103
Grand Total					<u>\$11,778,284</u>

The Brooklyn Union Gas Company d/b/a National Grid NY
 Calculation of Uncollectible Expense
 Rate Year Ending December 31, 2017 and Data Years Ending December 31, 2018 & 2019

<u>Line</u>		Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
1	Total Tariff Revenue	\$ 1,311,858,363	\$ 1,358,348,263	\$ 1,375,058,723
	Less:			
2	18a Assessment	2,649,392	-	-
3	SC 18 Small Electric Generator Transport	6,891,031	6,891,031	6,891,031
4	SC 20 Large Electric Generator Transport	2,148,445	2,148,445	2,148,445
	Add:			
5	Late Payment Charges	11,345,174	11,605,510	11,732,581
6	Subtotal	\$ 1,311,514,668	\$ 1,360,914,297	\$ 1,377,751,828
7	Three-Year Average Uncollectible Rate	1.0571%	1.0571%	1.0571%
8	Total Uncollectible Expense	\$ 13,863,478	\$ 14,385,661	\$ 14,563,643

- Line 1 RDP-2, Schedule 1, pages 1-3
- Line 2 RDP-2, Schedule 1, pages 1-3
- Line 3 RDP-2, Schedule 1, pages 1-3
- Line 4 RDP-2, Schedule 1, pages 1-3
- Line 5 RDP-2, Schedule 1, pages 1-3
- Line 6 Line 6 = Line 1 - Line 2 - Line 3 - Line 4 + Line 5
- Line 7 Exhibit _____ (SSP-4), Schedule 1, page 1
- Line 8 Exhibit _____ (RRP-3), Schedule 31, page 3

SCHEDULE 32

Site Investigation & Remediation Expenses

The Brooklyn Union Gas Company d/b/a National Grid NY
SUMMARY OF CHARGES
Historic Year Ended September 30, 2015
Expense Type - SIR

		Total
Direct	Accounts Payable	42,517,374
Direct	Other Journal	(36,733,706)
Indirect	Accounts Payable	188
Indirect	Other Journal	-
Total		5,783,855

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part A

Direct / Indirect Order	Direct
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5220	42,517,374
Accounts Payable Total		42,517,374
Other Journal	5110	34,786
	5230	12
	5220	(36,768,780)
	5210	275
Other Journal Total		(36,733,706)
Grand Total		5,783,667

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part B

Direct / Indirect Order	Indirect	
Final Category	SIR	
Reg Category	99	
Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	188
Accounts Payable Total		188
Grand Total		188

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part C

Direct / Indirect Order	Direct
Final Category	SIR
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5220	CO8603	5220	19,357,628
	CO8604	5220	21,726,117
	CO8600	5220	330,476
	CO8605	5220	152,669
	CO8602	5220	533,768
	GO9625	5220	12,602
	GM8608	5220	404,114
5220 Total			42,517,374
Grand Total			42,517,374

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part D

Direct / Indirect Order	Direct
Final Category	SIR
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5220	CO8603	5220	AECOM TECHNICAL SERVICES INC.	557,170
			ARCADIS OF NEW YORK INC.	35,826
			ARCADIS US INC.	69,217
			BLUE CHIP FILMS LLC	6,463
			DE MAXIMIS INC	159,223
			EMILCOTT ASSOCIATES INC.	1,711
			GEI CONSULTANTS INC.	2,964,711
			HISCOCK & BARCLAY LLP	2,149
			NEW YORK PAVING INC	1,358
			POTOMAC COMMUNICATIONS GROUP INC.	7,206
			PRO. UNLIMITED INC.	160
			SCHIFF HARDIN LLP	775,839
			THE MARINO ORGANIZATION INC.	200,442
			THERESA THOMSON	108,775
			TRC ENVIRONMENTAL CORP.	194,186
			URS CORP.	1,108,749
			NYS DEPARTMENT OF ENVIRONMENTAL CON	184,574
			ENVIRO TRAC LTD	42,011
			ENVIRONMENTAL STRATEGIES & APPLICAT	390,301
			GEOSYNTEC CONSULTANTS INC	1,524,285
			WASTE RECYCLING SOLUTIONS INC.	8,608
			CULINART INC.	559
			EXXON MOBIL OIL CORP	320
			HUDSON VALLEY AERIAL PHOTOS LLC	395
			AECOM INC.	8,357
			CON EDISON	200
			GZA GEOENVIRONMENTAL INC.	567,105
			DRINKER BIDDLE & REATH LLP	53,317
			GLOBAL PROTECTIVE SERVICES NYC INC	1,920
			EXPONENT INC.	149,013
			W F BAIRD AND ASSOCIATES	16,967
			SEDIMENT MANAGEMENT WORK GROUP	5,000
			GENDRONS' TRUCK CENTER	400
			META ENVIRONMENTAL, INC.	240
NEWTOWN CREEK GROUP RI/FS	5,666,032			
EXXON MOBIL CORP.	18,750			
TETRA TECH INC	168,093			
WYTHE BERRY LLC	4,357,996			
	CO8604	5220	AECOM TECHNICAL SERVICES INC.	226,221
			ARCADIS OF NEW YORK INC.	144,862
			ARCADIS US INC.	522,234
			BLUE CHIP FILMS LLC	7,652
			DE MAXIMIS INC	274,100
			EMILCOTT ASSOCIATES INC.	10,650
			GEI CONSULTANTS INC.	1,819,263
			H2M ARCHITECTS, ENGINEERS, LAND	3,333
			MILLER ENVIRONMENTAL GROUP INC.	8,082
			POTOMAC COMMUNICATIONS GROUP INC.	99,812
			SCHIFF HARDIN LLP	997,235
			THE MARINO ORGANIZATION INC.	291,882
			THERESA THOMSON	56,145
			TRC ENVIRONMENTAL CORP.	127,958

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part D

Direct / Indirect Order	Direct
Final Category	SIR
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5220	CO8604	5220	WOODARD & CURRAN	49,033
			NYS DEPARTMENT OF ENVIRONMENTAL CON	63,390
			ENVIRO TRAC LTD	193,602
			ENVIRONMENTAL STRATEGIES & APPLICAT	153,107
			GEOSYNTEC CONSULTANTS INC	5,314,301
			CON EDISON	11,540
			VICHAR INC	261,343
			GZA GEOENVIRONMENTAL INC.	12,036
			DRINKER BIDDLE & REATH LLP	499,896
			NEPTUNE SOUTH DEVELOPMENT LLC	9,999
			FTI CONSULTING INC.	240,472
			EXPONENT INC.	324,320
			W F BAIRD AND ASSOCIATES	102,106
			NEWFIELDS COMPANIES LLC	10,843
			NEWFIELDS	11,200
			GOWANUS HOLDINGS LLC	2,000
			SEDIMENT MANAGEMENT WORK GROUP	5,000
			242 NEVINS INC	7,500
			EPA HAZARDOUS SUBSTANCE SUPERFUND	65,000
GOWANUS CANAL ENVIRONMENTAL REMEDIA	9,800,000			
CO8600	5220	5220	BLUE CHIP FILMS LLC	(1,425)
			EECS INC.	1,485
			GEI CONSULTANTS INC.	223,165
			HISTORY ASSOCIATES INC.	1,099
			Not assigned	(331)
			ISH INC.	2,000
			MOTUS LLC	624
			DRINKER BIDDLE & REATH LLP	96,877
			GPC TECHNICAL & CONSTRUCTION SVC LL	843
			MADISON LOHRIUS INC.	6,140
CO8605	5220	5220	AECOM TECHNICAL SERVICES INC.	82,738
			ARCADIS OF NEW YORK INC.	16,597
			ARCADIS US INC.	2,601
			GEI CONSULTANTS INC.	3,332
			HISCOCK & BARCLAY LLP	667
			THE MARINO ORGANIZATION INC.	2,824
			TRC ENVIRONMENTAL CORP.	26,134
			NYS DEPARTMENT OF ENVIRONMENTAL CON	2,340
			ENVIRONMENTAL STRATEGIES & APPLICAT	2,480
			LANDSCAPING WITH J.P. SYKES INC.	12,956
CO8602	5220	5220	COVINGTON & BURLING LLP	531,718
			EMILCOTT ASSOCIATES INC.	1,098
			GEI CONSULTANTS INC.	953
GO9625	5220	5220	ASPLUNDH TREE EXPERT CO.	12,602
GM8608	5220	5220	DE MAXIMIS INC	1,149
			GEI CONSULTANTS INC.	10,235
			H2M ARCHITECTS, ENGINEERS, LAND	81,309
			MILLER ENVIRONMENTAL GROUP INC.	40,908
			NYS DEPARTMENT OF ENVIRONMENTAL CON	38,591
			VEOLIA ES TECHNICAL SOLUTIONS INC.	3,542
			PACE ANALYTICAL SERVICES, INC	8,172
J T CLEARY INC.	220,208			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part D

Direct / Indirect Order	Direct
Final Category	SIR
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5220 Total				42,517,374
Grand Total				42,517,374

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5220	AECOM TECHNICAL SERVICES INC.	CO8603	5220	557,170
		CO8604	5220	226,221
		CO8605	5220	82,738
	ARCADIS OF NEW YORK INC.	CO8603	5220	35,826
		CO8604	5220	144,862
		CO8605	5220	16,597
	ARCADIS US INC.	CO8603	5220	69,217
		CO8604	5220	522,234
		CO8605	5220	2,601
	BLUE CHIP FILMS LLC	CO8603	5220	6,463
		CO8604	5220	7,652
		CO8600	5220	(1,425)
	COVINGTON & BURLING LLP	CO8602	5220	531,718
	DE MAXIMIS INC	CO8603	5220	159,223
		CO8604	5220	274,100
		GM8608	5220	1,149
	EECS INC.	CO8600	5220	1,485
	EMILCOTT ASSOCIATES INC.	CO8603	5220	1,711
		CO8604	5220	10,650
		CO8602	5220	1,098
	GEI CONSULTANTS INC.	CO8603	5220	2,964,711
		CO8604	5220	1,819,263
		CO8600	5220	223,165
		CO8605	5220	3,332
		CO8602	5220	953
		GM8608	5220	10,235
	H2M ARCHITECTS, ENGINEERS, LAND	CO8604	5220	3,333
		GM8608	5220	81,309
	HISCOCK & BARCLAY LLP	CO8603	5220	2,149
		CO8605	5220	667
	HISTORY ASSOCIATES INC.	CO8600	5220	1,099
	MILLER ENVIRONMENTAL GROUP INC.	CO8604	5220	8,082
		GM8608	5220	40,908
	NEW YORK PAVING INC	CO8603	5220	1,358
	Not assigned	CO8603	5220	-
		CO8604	5220	(0)
		CO8600	5220	(331)
	POTOMAC COMMUNICATIONS GROUP INC.	CO8603	5220	7,206
		CO8604	5220	99,812
	PRO. UNLIMITED INC.	CO8603	5220	160
	SCHIFF HARDIN LLP	CO8603	5220	775,839
		CO8604	5220	997,235
	THE MARINO ORGANIZATION INC.	CO8603	5220	200,442
		CO8604	5220	291,882
		CO8605	5220	2,824
	THERESA THOMSON	CO8603	5220	108,775
		CO8604	5220	56,145
	TRC ENVIRONMENTAL CORP.	CO8603	5220	194,186

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5220	TRC ENVIRONMENTAL CORP.	CO8604	5220	127,958
		CO8605	5220	26,134
	URS CORP.	CO8603	5220	1,108,749
	WOODARD & CURRAN	CO8604	5220	49,033
	ASPLUNDH TREE EXPERT CO.	GO9625	5220	12,602
	NYS DEPARTMENT OF ENVIRONMENTAL CON	CO8603	5220	184,574
		CO8604	5220	63,390
		CO8605	5220	2,340
		GM8608	5220	38,591
	VEOLIA ES TECHNICAL SOLUTIONS INC.	GM8608	5220	3,542
	ENVIRO TRAC LTD	CO8603	5220	42,011
		CO8604	5220	193,602
	ENVIRONMENTAL STRATEGIES & APPLICAT	CO8603	5220	390,301
		CO8604	5220	153,107
		CO8605	5220	2,480
	LANDSCAPING WITH J.P. SYKES INC.	CO8605	5220	12,956
	GEOSYNTEC CONSULTANTS INC	CO8603	5220	1,524,285
		CO8604	5220	5,314,301
	ISH INC.	CO8600	5220	2,000
	WASTE RECYCLING SOLUTIONS INC.	CO8603	5220	8,608
	CULINART INC.	CO8603	5220	559
	PACE ANALYTICAL SERVICES, INC	GM8608	5220	8,172
	MOTUS LLC	CO8600	5220	624
	EXXON MOBIL OIL CORP	CO8603	5220	320
	HUDSON VALLEY AERIAL PHOTOS LLC	CO8603	5220	395
	TRC ENVIRONMENTAL CORPORATION	CO8603	5220	-
		CO8604	5220	-
		CO8605	5220	-
	AECOM INC.	CO8603	5220	8,357
	CON EDISON	CO8603	5220	200
		CO8604	5220	11,540
	VICHAR INC	CO8604	5220	261,343
	GZA GEOENVIRONMENTAL INC.	CO8603	5220	567,105
		CO8604	5220	12,036
	DRINKER BIDDLE & REATH LLP	CO8603	5220	53,317
		CO8604	5220	499,896
		CO8600	5220	96,877
	NEPTUNE SOUTH DEVELOPMENT LLC	CO8604	5220	9,999
	GLOBAL PROTECTIVE SERVICES NYC INC	CO8603	5220	1,920
	URS CORP	CO8603	5220	-
	FTI CONSULTING INC.	CO8604	5220	240,472
	EXPONENT INC.	CO8603	5220	149,013
		CO8604	5220	324,320
	W F BAIRD AND ASSOCIATES	CO8603	5220	16,967
		CO8604	5220	102,106
	NEWFIELDS COMPANIES LLC	CO8604	5220	10,843
	NEWFIELDS	CO8604	5220	11,200
	GOWANUS HOLDINGS LLC	CO8604	5220	2,000

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5220	SEDIMENT MANAGEMENT WORK GROUP	CO8603	5220	5,000
		CO8604	5220	5,000
	242 NEVINS INC	CO8604	5220	7,500
	EPA HAZARDOUS SUBSTANCE SUPERFUND	CO8604	5220	65,000
	GPC TECHNICAL & CONSTRUCTION SVC LL	CO8600	5220	843
	GENDRONS' TRUCK CENTER	CO8603	5220	400
	META ENVIRONMENTAL, INC.	CO8603	5220	240
	NEWTOWN CREEK GROUP RI/FS	CO8603	5220	5,666,032
	EXXON MOBIL CORP.	CO8603	5220	18,750
	TETRA TECH INC	CO8603	5220	168,093
	WYTHE BERRY LLC	CO8603	5220	4,357,996
	GOWANUS CANAL ENVIRONMENTAL REMEDIA	CO8604	5220	9,800,000
	J T CLEARY INC.	GM8608	5220	220,208
	MADISON LOHRIUS INC.	CO8600	5220	6,140
5220 Total				42,517,374
Grand Total				42,517,374

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	SIR
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5110	AG0949	SIR-OM	MOTUS LLC	188
5110 Total				188
Grand Total				188

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part F

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG0949	SIR-OM	188
5110 Total			188
Grand Total			188

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	SIR
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	MOTUS LLC	AG0949	SIR-OM	188
5110 Total				188
Grand Total				188

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	CO8603	5220	#	8,685
	CO8604	5220	#	13,248
	CO8600	5220	#	12,748
	GM8608	5220	#	107
5110 Total				34,786
5230	GM8608	5220	#	12
5230 Total				12
5220	CO8603	5220	#	158
			10000000	(760,912)
			10000013	65,695
			10000014	(65,695)
			10000018	58,792
			10000019	(902,450)
			10000023	(58,792)
			10000026	-
			10000027	726,718
			10000028	78,928
			10000030	453,653
			10000031	(453,653)
			10000038	64,421
			10000042	-
			10000047	760,912
			10000048	1,527
	40000297	(1,527)		
	83000147	1,200		
	83000410	505		
	CO8604	5220	10000000	(1,782,544)
			10000013	132,464
			10000014	(132,464)
			10000019	(873,469)
			10000023	-
			10000026	-
			10000027	773,372
			10000028	96,400
10000030			1,122,202	
10000031			(1,122,202)	
10000038			-	
10000042	-			
10000047	1,782,544			
10000048	4,225			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	CO8604	5220	40000297	(4,225)
			54000000	(15,823)
			54000009	(15,823)
			54000010	(15,823)
	CO8600	5220	10000000	(249)
			10000013	-
			10000019	(4,757)
			10000027	30,306
			10000042	213
			10000047	249
			10000048	4,296
			40000297	(4,296)
			54000010	15,823
			54000014	15,823
	CO8605	5220	10000000	(33,500)
			10000013	-
			10000019	(29,700)
			10000027	115,430
			10000030	32,914
			10000031	(32,914)
	CO8602	5220	10000047	33,500
			10000009	-
			10000013	104,231
			10000014	(104,231)
			10000018	-
			10000019	(112,624)
	GO9625	5220	#	93
AGB711	O&M-Environmental - General	20004866	(113,416)	
		20022967	113,416	
		40000342	-	
		40000541	1,348,972	
		40000780	(3,317,266)	
		40001122	(16,477,939)	
		40001507	1,507,776	
		40001796	(1,498,954)	
		40002138	(6,790,372)	
		40002211	320,977	
40002222	-			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	SIR
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	AGB711	O&M-Environmental - General	40002473	(1,558,029)
			40002787	(7,575,283)
			40002795	2,505,244
			40002851	(2,505,244)
			40002973	2,505,244
			40003092	38,049
			40003356	-
			40003424	(649,186)
			40003739	-
			40003744	(8,053,488)
	40003757	156,741		
	GM8608	5220	10000027	1,349
	AG8262	Environmental Site Assess & Rem	40001207	835,512
40002279			1,527,330	
40002794			958,857	
40003751			(11,224)	
5220 Total				(36,768,780)
5210	GO9625	5220	#	104
	AG8259	Environ Site Assess & Rem.	#	171
5210 Total				275
Grand Total				(36,733,706)

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - SIR
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	SIR
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
Grand Total				

The Brooklyn Union Gas Company of the National Grid NY
 Forecasted Net SIR Deferral Balances
 For the Year ended December 31, 2016

Month/Yr	1823K 00A.S3 Account 1 (369,694,282.93)	1823K 00A.S4 Account 2 1,017,423,143.77	2540K 00S909 Account 4 (1,751,229.26)	1823K 007040 Account 6 57,102,683.49	Res. Asset C1823064	Res. Asset Spend C1823064B	2680K 00L785 Account 8 (541,875,569.23)	U1823923 Account 10 29,231,842.39	Account 11 30,852,942.72	Total Total	Net Change	Check	Accrued Interest U1823067	Total Net Deferral Balances with Carrying Charges
Sep-2015	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49			(541,875,569.23)	29,231,842.39	30,852,942.72	212,124,081.56	(730,222.25)	(730,222.25)	10,165,526.73	222,209,510.29
Oct-2015	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		3,311,205.58	(541,875,569.23)	29,231,842.39	30,852,942.72	212,124,081.56	(730,222.25)	(730,222.25)	10,165,526.73	222,209,510.29
Nov-2015	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		6,622,611.17	(538,255,958.06)	22,575,559.05	22,575,559.05	210,460,426.06	2,394,777.75	2,394,777.75	10,228,504.09	221,688,930.15
Dec-2015	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		9,933,916.75	(534,944,652.48)	16,869,675.72	16,869,675.72	208,065,640.31	2,997,707.92	2,997,707.92	10,259,574.42	218,325,222.73
Jan-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		12,642,292.17	(529,527,901.65)	5,457,509.05	5,457,509.05	205,067,940.39	2,997,707.92	2,997,707.92	10,290,244.42	215,338,184.81
Feb-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		15,350,667.58	(526,819,526.23)	(248,574.28)	(248,574.28)	199,072,524.56	2,997,707.92	2,997,707.92	10,320,469.34	211,390,701.82
Mar-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		18,059,043.00	(524,111,150.81)	(5,954,657.61)	(5,954,657.61)	196,074,816.64	2,997,707.92	2,997,707.92	10,350,249.18	209,422,773.74
Apr-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		20,767,418.42	(521,402,735.40)	(11,660,440.95)	(11,660,440.95)	193,077,108.73	2,997,707.92	2,997,707.92	10,379,583.93	206,454,400.57
May-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		23,475,793.83	(518,696,642.57)	(23,072,907.61)	(23,072,907.61)	190,004,201.12	2,997,707.92	2,997,707.92	10,408,873.60	203,482,382.33
Jun-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		26,184,669.49	(515,986,024.59)	(28,778,990.95)	(28,778,990.95)	187,083,694.88	2,997,707.92	2,997,707.92	10,438,166.48	200,484,600.57
Jul-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		28,890,544.67	(513,277,649.15)	(34,485,074.28)	(34,485,074.28)	184,083,984.98	2,997,707.92	2,997,707.92	10,467,861.68	197,546,610.57
Aug-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		31,600,920.08	(510,569,273.73)	(40,191,157.61)	(40,191,157.61)	181,086,277.06	2,997,707.92	2,997,707.92	10,497,151.31	194,576,857.07
Sep-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		34,309,295.50	(507,860,898.31)	(45,897,240.95)	(45,897,240.95)	178,088,569.14	2,997,707.92	2,997,707.92	10,526,464.82	191,605,858.48
Oct-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		37,017,670.92	(505,152,522.90)	(51,603,324.28)	(51,603,324.28)	175,091,513.31	2,997,707.92	2,997,707.92	10,555,858.48	188,634,814.80
Nov-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		39,726,046.33	(502,444,147.48)	(51,603,324.28)	(51,603,324.28)	172,091,513.31	2,997,707.92	2,997,707.92	10,585,266.05	185,643,814.80
Dec-2016	(369,694,282.93)	1,017,423,143.77	(1,751,229.26)	57,102,683.49		42,434,421.75	(500,009,052.02)	(51,603,324.28)	(51,603,324.28)	169,090,188.89	2,997,707.92	2,997,707.92	10,614,682.05	182,634,814.80

SCHEDULE 33

Joint Facilities

The Brooklyn Union Gas Company d/b/a National Grid NY
 Operating Expenses by Component
 Joint Facilities

Sum of Income Statement Total \$

Originating Company - Key	Cost Element Formatted	Cost Element - Text	WBS Formatted	Receiving WBS - Text	CO Document - Text	Total
5220	C6604000	OthExp-Other	WBS N001131.GM0089	FACILITY LINE MAINTENANCE ACTIVITIES	NYF CON ED O&M Receivab	(5,104.70)
					NYF 38 CON ED O&M Receiv	(132,928.90)
					NYF LI & NY CONED Interco	428,682.77
					NYF NY CONED EST O & M T	(30,785.40)
					NYF NY CONED EST 38 37 O&	1,324,868.93
					NYF NY CONED EST 38 O&M T	(67,176.69)
					NYF O&M - NY ConEd Est	120,442.63
			WBS N001131.GO0090	FACILITY LINE OPERATING ACTIVITIES	NYF CON ED O&M Receivab	(26,111.96)
					NYF 38 CON ED O&M Receiv	(477,692.28)
					NYF LI & NY CONED Interco	(195,854.88)
					NYF NY CONED EST O & M T	(23,557.75)
					NYF NY CONED EST 38 37 O&	1,013,822.92
					NYF NY CONED EST 38 O&M T	(51,405.29)
					NYF O&M - NY ConEd Est	92,165.72
					NYF Rents Interco (LI)	4,788,597.60
	C6604070	Oth Exp Rents	WBS N001131.GO0890	Rents - Fixed Charges Natural R760	NYF 38 RENTS CON ED	3,292,431.01
					NYF RENTS CON ED	299,311.91
Grand Total						<u>10,349,705.64</u>

SCHEDULE 34

PEX

The Brooklyn Union Gas Company
 PEX OPEX Type 1 Initiatives Allocation

POST TEST YEAR (after 9/30/15)						Full Year		Allocation			
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Source	KEDNY	KEDLI	KEDN Y %	KEDL I %
1	Top 35	Maintain Gas	Gas	Improve Crew Wrench Time / Crew Start Time-Gas	KEDNY and KEDLI	\$ 0.76	Workpaper 2, Column I	\$ 0.44	\$ 0.32	57%	43%
2	Top 35	Maintain Gas	Gas/Electric	Workforce Optimization	All Companies	\$ 4.00	Workpaper 2, Column I	\$ 0.49	\$ 0.37	12%	9%
3	Top 35	Deliver Gas	Gas	Contractor Invoicing - Accounting Accuracy	All Gas Companies	\$ 0.50	Workpaper 2, Column I	\$ 0.15	\$ 0.11	31%	23%
4	Top 35	Maintain Gas	Gas	Timesheet Accuracy - Gas	All Gas Companies	\$ 0.50	Workpaper 2, Column I	\$ 0.15	\$ 0.11	31%	23%
5	Top 35	Maintain Gas	Gas/CMS	Standard Material Consumption and Staging - Gas	NMPC	\$ 0.75	Workpaper 2, Column I	\$ -	\$ -	0%	0%
6	Top 35	Deliver Gas	Deliver/Maintain Gas	Wilmington Gas Meter Refurbishing Process	Massachusetts Gas	\$ 1.00	Workpaper 2, Column I	\$ -	\$ -	0%	0%
7	Top 35	Maintain Gas	Deliver/Maintain Gas	Streamline Reclamation Process	Massachusetts Gas	\$ 0.40	Workpaper 2, Column I	\$ -	\$ -	0%	0%
8	Top 35	Maintain Electric	Electric	Performance Management (Electric)	All Electric Companies	\$ 1.20	Workpaper 2, Column I	\$ -	\$ -	0%	0%
9	Top 35	Deliver Electric	Electric	Contractor Invoicing - Accounting Accuracy	MA Electric and RI Electric	\$ 1.80	Workpaper 2, Column I	\$ -	\$ -	0%	0%
10	Top 35	Deliver Electric	Electric	CAPEX Work for OPEX Groups - Electric	All Electric Companies	\$ 4.00	Workpaper 2, Column I	\$ 0.49	\$ 0.37	12%	9%
11	Top 35	Maintain Electric	Electric	Timesheet Accuracy - Electric	MA Electric and RI Electric	\$ 0.50	Workpaper 2, Column I	\$ -	\$ -	0%	0%
12	Top 35	Deliver Electric	Deliver/Maintain Electric	Electric Actual to Estimate Review	All Electric Companies	\$ 1.00	Workpaper 2, Column I	\$ -	\$ -	0%	0%
13	Top 35	M2C	C	VSM-CF & Sales Re-Org - MA	Massachusetts Gas	\$ 1.50	Workpaper 2, Column I	\$ -	\$ -	0%	0%
14		Deliver Gas	Gas	MA - Dig Safe Reversal by Towns	Massachusetts Gas	\$ 0.05	Workpaper 2, Column I	\$ -	\$ -	0%	0%
15		Maintain Gas	Gas	Reduce CGI Rate	All Gas Companies	\$ 0.40	Workpaper 2, Column I	\$ 0.12	\$ 0.09	31%	23%
16		Maintain Electric	Electric	Inspection and Maintenance	MA Electric and RI Electric	\$ 0.25	Workpaper 2, Column I	\$ -	\$ -	0%	0%
17		Operate Respond Repair Electric	Electric	Performance - RI Troubleshooters	RI Electric	\$ 0.50	Workpaper 2, Column I	\$ -	\$ -	0%	0%
Post Test Year Total						\$ 19.11		\$ 1.84	\$ 1.38		
<i>Top 35</i>						\$ 17.91					
<i>Other</i>						\$ 1.20					

DURING TEST YEAR (10/1/14 - 09/30/15)						Full Year		Allocation			
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Source	KEDNY	KEDLI	KEDN Y %	KEDL I %
1	Top 35	Multiple	Electric	Fleet Cost Allocation - Electric	All Electric Companies	\$ 1.56	Workpaper 2, Column I	\$ -	\$ -	0%	0%
2	Top 35	Maintain Electric	Deliver/Maintain Electric	Police Detail Billing - Electric	MA Electric and RI Electric	\$ 0.68	Workpaper 2, Column I	\$ -	\$ -	0%	0%
3		Maintain Gas	Gas	Crew Support Dump truck	MA and RI Gas	\$ 6.48	Workpaper 2, Column I	\$ -	\$ -	0%	0%
4		Deliver Electric	Electric	Electric Services Blue Print	Electric only	\$ 0.22	Workpaper 2, Column I	\$ -	\$ -	0%	0%
5		Maintain Electric	Electric	Street Light Outage Management	All Electric Companies	\$ 0.05	Workpaper 2, Column I	\$ -	\$ -	0%	0%
6		Meter to Cash (M2C)		Interval and Non Interval No Bill Backlog and Revenue Assurance	All Companies	\$ 2.01	Workpaper 2, Column I	\$ 0.24	\$ 0.18	12%	9%
During Test Year Total						\$ 11.00		\$ 0.24	\$ 0.18		
<i>Top 35</i>						\$ 2.24					
<i>Other</i>						\$ 8.76					

PRE TEST YEAR (before 10/1/14)						Full Year		Allocation			
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Source	KEDNY	KEDLI	KEDN Y %	KEDL I %
1		Maintain Electric	Electric	Swamp Mat Work Bundling	NY - Electric only	\$ 0.50	Workpaper 2, Column I	\$ -	\$ -	0%	0%
2		Maintain Electric	Electric	Rubber Goods	All Electric Companies	\$ 0.10	Workpaper 2, Column I	\$ -	\$ -	0%	0%
Pre Test Year Total						\$ 0.60		\$ -	\$ -		
<i>Top 35</i>						\$ -					
<i>Other</i>						\$ 0.60					
TOTAL						\$ 30.71		TOTAL \$ 2.08	\$ 1.56		
<i>Top 35</i>						\$ 20.15					
<i>Other</i>						\$ 10.56					

The Brooklyn Union Gas Company
 PEX OPEX Type 1 Initiatives Allocation - Savings Adjusted to Reflect Full Year Impact

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
POST TEST YEAR (after 9/30/15)							FY16		Full Year
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Reference	Implementation / Completion Date	OPEX I
1	Top 35	Maintain Gas	Gas	Improve Crew Wrench Time / Crew Start Time-Gas	KEDNY and KEDLI	\$ 0.19	Workpaper 3, Pg 1	1-1-15	\$ 0.76
2	Top 35	Maintain Gas	Gas/Electric	Workforce Optimization	All Companies	\$ 1.00	Workpaper 3, Pg 2	Q4-FY16	\$ 4.00
3	Top 35	Deliver Gas	Gas	Contractor Invoicing - Accounting Accuracy	All Gas Companies	\$ 0.50	Workpaper 3, Pg 3		\$ 0.50
4	Top 35	Maintain Gas	Gas	Timesheet Accuracy - Gas	All Gas Companies	\$ 0.50	Workpaper 3, Pg 4		\$ 0.50
5	Top 35	Maintain Gas	Gas/CMS	Standard Material Consumption and Staging - Gas	NMPC	\$ 0.75	Workpaper 3, Pg 5		\$ 0.75
6	Top 35	Deliver Gas	Deliver/Maintain Gas	Wilmington Gas Meter Refurbishing Process	Massachusetts Gas	\$ 1.00	Workpaper 3, Pg 6		\$ 1.00
7	Top 35	Maintain Gas	Deliver/Maintain Gas	Streamline Reclamation Process	Massachusetts Gas	\$ 0.40	Workpaper 3, Pg 7		\$ 0.40
8	Top 35	Maintain Electric	Electric	Performance Management (Electric)	All Electric Companies	\$ 1.00	Workpaper 3, Pg 8	6-1-15	\$ 1.20
9	Top 35	Deliver Electric	Electric	Contractor Invoicing - Accounting Accuracy	MA Electric and RI Electric	\$ 1.80	Workpaper 3, Pg 9		\$ 1.80
10	Top 35	Deliver Electric	Electric	CAPEX Work for OPEX Groups - Electric	All Electric Companies	\$ 2.00	Workpaper 3, Pg 10	10-1-15	\$ 4.00
11	Top 35	Maintain Electric	Electric	Timesheet Accuracy - Electric	MA Electric and RI Electric	\$ 0.50	Workpaper 3, Pg 11		\$ 0.50
12	Top 35	Deliver Electric	Deliver/Maintain Electric	Electric Actual to Estimate Review	All Electric Companies	\$ 1.00	Workpaper 3, Pg 12		\$ 1.00
13	Top 35	M2C	C	VSM-CF & Sales Re-Org - MA	Massachusetts Gas	\$ 1.50	Workpaper 3, Pg 13		\$ 1.50
14		Deliver Gas	Gas	MA - Dig Safe Reversal by Towns	Massachusetts Gas	\$ 0.05	Workpaper 3, Pg 14	8-28-13	\$ 0.05
15		Maintain Gas	Gas	Reduce CGI Rate	All Gas Companies	\$ 0.40	Workpaper 3, Pg 15		\$ 0.40
16		Maintain Electric	Electric	Inspection and Maintenance	MA Electric and RI Electric	\$ 0.25	Workpaper 3, Pg 16	8-1-14	\$ 0.25
17		Operate Respond Repair Electric	Electric	Performance - RI Troubleshooters	RI Electric	\$ 0.50	Workpaper 3, Pg 17		\$ 0.50
Post Test Year Total						\$ 13.34			\$ 19.11
<i>Top 35</i>						\$ 12.14			\$ 17.91
<i>Other</i>						\$ 1.20			\$ 1.20
DURING TEST YEAR (10/1/14 - 09/30/15)							FY16		Full Year
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Reference	Implementation / Completion Date	OPEX I
1	Top 35	Multiple	Electric	Fleet Cost Allocation - Electric	All Electric Companies	\$ 1.30	Workpaper 3, Pg 18	4-1-15 / 6-1-15	\$ 1.56
2	Top 35	Maintain Electric	Deliver/Maintain Electric	Police Detail Billing - Electric	MA Electric and RI Electric	\$ 0.34	Workpaper 3, Pg 19	5-31-15 / 9-15-15	\$ 0.68
3		Maintain Gas	Gas	Crew Support Dump truck	MA and RI Gas	\$ 3.24	Workpaper 3, Pg 20	9-8-15 / 10-1-15	\$ 6.48
4		Deliver Electric	Electric	Electric Services Blue Print	Electric only	\$ 0.13	Workpaper 3, Pg 21	Aug-2015 / Aug 2015	\$ 0.22
5		Maintain Electric	Electric	Street Light Outage Management	All Electric Companies	\$ 0.05	Workpaper 3, Pg 22	7-1-14 / 12-31-14	\$ 0.05
6		Meter to Cash (M2C)		Interval and Non Interval No Bill Backlog and Revenue Assurance	All Companies	\$ 2.01	Workpaper 3, Pg 23	10-1-14 / 3-31-15	\$ 2.01
During Test Year Total						\$ 7.07			\$ 11.00
<i>Top 35</i>						\$ 1.64			\$ 2.24
<i>Other</i>						\$ 5.43			\$ 8.76
PRE TEST YEAR (before 10/1/14)							FY16		Full Year
#	Category	PEX Practice	Area	Initiative Designation	Company Mix	OPEX I	Reference	Implementation / Completion Date	OPEX I
1		Maintain Electric	Electric	Swamp Mat Work Bundling	NY - Electric only	\$ 0.50	Workpaper 3, Pg 24	1-1-14 / 7-31-14	\$ 0.50
2		Maintain Electric	Electric	Rubber Goods	All Electric Companies	\$ 0.10	Workpaper 3, Pg 25	6-1-14 / 9-30-14	\$ 0.10
Pre Test Year Total						\$ 0.60			\$ 0.60
<i>Top 35</i>						\$ -			\$ -
<i>Other</i>						\$ 0.60			\$ 0.60
GRAND TOTAL						\$ 21.01			\$ 30.71
<i>Top 35</i>						\$ 13.78			\$ 20.15
<i>Other</i>						\$ 7.23			\$ 10.56



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Improve Crew Wrench Time/Crew Start Time - Gas	Start Date:	January 12, 2015
Initiative Code:	MG-16-10	Completion Date:	On going
PEX Category/Practice	Operational Excellence/Maintain Gas	Line of Business:	Gas
INITIATIVE DESCRIPTION	Operating Companies Affected: KEDNY and KEDLI		
The initiative will create "standard work" to be performed by entry level field employees that will allocate more available field time to higher skilled field workers.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

All projected savings were based on reduction in OT Spend.

Amount (\$M)
\$ 0.19

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Near-term: Overtime hiring for low cost entry level employees. End-state: Staffed straight-time paid positions.

\$	0.07
----	------

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Lower cost entry level employees are being utilized to fuel, replenish and provide general vehicle and shift preparation services for the higher skilled and compensated staff.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	John Bruckner / Ross Turrini	
PEX Lead	Wayne Schechter / Slattery	
Business Resources	Johnny Johnston	
Finance Resources	Cathleen Kabak	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Workforce Optimization		Start Date:	Q4-FY16	
Initiative Code:	N/A		Completion Date:	On going	
PEX Category/Practice	Operational Excellence/Maintain Gas	Line of Business:	Gas/Electric	Operating Companies Affected:	All Companies
INITIATIVE DESCRIPTION					
This initiative is aimed at right sizing field crews to work.					

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I	Amount (\$M)
	\$ 1.00

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

--

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - This initiative is in progress and on going.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	John Bruckner	
PEX Lead	Dan Tripp	
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Contractor Invoicing - Accounting Accuracy	Start Date:	Oct 2015
Initiative Code:	DG-16-02	Completion Date:	Mar 2016
PEX Category/Practice:	Operational Excellence/Deliver Gas	Operating Companies Affected:	MA
INITIATIVE DESCRIPTION	Line of Business: Gas This initiative is aimed at ensuring proper accounting associated with payment of contractor invoices.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION	Amount (\$M)
OPEX I (Transfer from OPEX to CAPEX)	\$ 0.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*
 TBD

PLAN OF ACTION *(Describe how the initiative is to be achieved)*
 Current Status - Current state process flow and pain points have been identified. The team is working on corrective actions for each of the pain points.

SIGN OFFS	
Position	Name
Responsible Business Officer	John Bruckner
PEX Lead	Clara Giustino
Business Resources	Barbara Mazzone
Finance Resources	Felicia Midkiff / Steve Heywood



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Timesheet Accuracy - Gas	Start Date:	July 1, 2015
Initiative Code:		Completion Date:	March 1, 2016
PEX Category/Practice	OPEX CAPEX/Maintain Gas	Line of Business:	Gas
INITIATIVE DESCRIPTION	Operating Companies Affected: NY/NE Gas		
This initiative is intended to enhance the accuracy of time accounting.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I (Transfer from OPEX to CAPEX).	Amount (\$M)
	\$ 0.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

TBD

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Current state process flow, pain points identified and most corrective actions developed. Team is continuing to work on the development of outstanding corrective actions and implementation plans. Some minor system changes have been completed for Upstate NY and RI regions.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Ross Turrini	
PEX Lead	Clara Giustino	
Business Resources	Boosahda	
Finance Resources	Felicia Midkiff / Steve Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Standard Material Consumption and Staging - Gas			Start Date:	
Initiative Code:	MG-16-15			Completion Date:	February 1, 2016 (Projected)
PEX Category/Practice	OPEX CAPEX/Maintain Gas	Line of Business:	Gas/CMS	Operating Companies Affected:	NMPC
INITIATIVE DESCRIPTION					
This initiative is intended to reallocate Material charges from Op Ex to Cap Ex in addition to removing charges made by other departments but charged to CMS.					

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION	Amount (\$M)
Approximately \$750,000 would be reallocated from Opex to Capex.	\$ 0.75

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Material Study to be completed on 1/15.

SIGN OFFS	
Position	Name
Responsible Business Officer(s)	Johnny Johnston
PEX Lead	Wayne Schechter
Business Resources	
Finance Resources	Cathleen Kabak

Signature and Date



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Wilmington Gas Meter Refurbishing Process	Start Date:	June 2015
Initiative Code:	DG-15-07	Completion Date:	2022
Deliver/Maintain Gas	OPEX CAPEX/Deliver Gas	Operating Companies Affected:	MA Gas
Line of Business:	Gas - CMS		
INITIATIVE DESCRIPTION			
This initiative will analyze the existing Gas Meter Replacement & Refurbishing process in the MA Jurisdiction associated with mandated 7 year meter replacement program. Identify short term and long term O&M/CapEx optimization strategy. Stop refurbishing process and buy new meters every year. Short term focus is on replacing meters that potentially have the presence of cadmium and of vintage year 2003 and older.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I - Reclassifying OPEX to CAPEX Spend FY16 Target is \$1M.	Amount (\$M)
	\$ 1.00

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

No incremental cost.

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - This initiative is in progress and on-going.
This project is integrated into the mandated 7 year Meter Replacement program. Meters of vintage year 2003 or Older will be replaced and not re-furbished. All associated O&M labor/costs for replacing the meter get reclassified from O&M to Capital on a monthly basis.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Johnny Johnston	
PEX Lead	Joe Basic	
Business Resources		
Finance Resources	Cathleen Kabak	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Streamline Reclamation Process	Start Date:	Nov 2015
Initiative Code:	MG-16-12	Completion Date:	Mar 2016
PEX Category/Practice:	E2E/Maintain Gas	Operating Companies Affected:	MA Gas
INITIATIVE DESCRIPTION	Deliver/Maintain Gas This initiative is intended to utilize the internal reclamation process to reduce third party spend.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I - \$400,000	Amount (\$M)
	\$ 0.40

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

TBD

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Current state process review and identification of improvement opportunities has been completed. Use of vendors was reduced. Team visited facilities in other regions to discuss lessons learned to ensure that the MA Reclamation locations are designed effectively.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Ross Turrini	
PEX Lead	Clara Giustino	
Business Resources	Dan McNamara	
Finance Resources	Steve Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Performance Management (Electric)	Start Date:	Sep 2015
Initiative Code:	MG-16-10	Completion Date:	Apr 2016
PEX Category/Practice:	Operational Excellence	Operating Companies Affected:	All Electric Companies
INITIATIVE DESCRIPTION	Identify appropriate performance measures, educate and inform key stakeholders, and create a mechanism for delivery so that performance discussions occur on a daily, weekly, or monthly basis as appropriate. Set clear targets for management and supervisory teams to manage to. Track progress.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 1.00

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Analyst time, minor systems costs and leverage existing business community for delivery.

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Manager and Director level "Hubs" approximately 60% complete with performance discussions ongoing. Key measures identified and discussed among stakeholders.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer		
PEX Lead		
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Contractor Invoicing - Accounting Accuracy		Start Date:	Sep 2015	
Initiative Code:	DG-16-02		Completion Date:		
PEX Category/Practice:	OPEX CAPEX/Deliver Electric	Line of Business:	Electric	Operating Companies Affected:	MA and RI

INITIATIVE DESCRIPTION
 This initiative is aimed at ensuring proper accounting associated with payment of contractor invoices.

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I - reallocation of OPEX costs to CAPEX	Amount (\$M)
	\$ 1.80

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Labor time to perform analysis.

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - MA & RI approximately 50% complete and on-hold due to other priorities.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Reed, Tim Horan	
PEX Lead	Jeff Faber	
Business Resources	K. Kach	
Finance Resources	Felicia Midkiff / Steve Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	CAPEX Work for OPEX Groups-E	Start Date:	Sep 2015
Initiative Code:		Completion Date:	Apr 2016
PEX Category/Practice:	OPEX/CAPEX	Operating Companies Affected:	All Electric Companies
INITIATIVE DESCRIPTION	Line of Business: Electric		
Identify opportunities to conduct capital work across the entire employee population. Specifically examine trouble shooter, job content and understand if there are opportunities for this population to support the capital plan.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX I	\$ 2.00

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Time invested in analysis of timesheet and workload data

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - RI complete with controls in place. MA blueprint project underway with baseline data captured. Leveraging best practices as appropriate.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Marie Jordan	
PEX Lead	Jeff Faber/Carla Giustino	
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Timesheet Accuracy - Electric	Start Date:	June 1, 2015
Initiative Code:		Completion Date:	On going
PEX Category/Practice:	OPEX CAPEX/Maintain Electric	Operating Companies Affected:	MA, RI
INITIATIVE DESCRIPTION	Enhance accuracy of time accounting for New England Electric M&C crews. The Worcester barn was a pilot area for the study.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX I	\$ 0.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

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PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Currently several factors exist within the time sheet processing activities that lens itself to data entry errors. At each phase of handoff of a time sheet there is an increasing possibility that an error could occur. The initiative is designed to enhance accuracy.
--

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	John Bruckner	
PEX Lead	Jeff Faber/Carla Giustino	
Business Resources	K. Booshada/Heywood/Semeter/Paterson/Sikorski	
Finance Resources	Felicia Midkiff / Steve Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Electric Actual to Estimate Review	Start Date:	September 1, 2015
Initiative Code:		Completion Date:	
PEX Category/Practice:	E2E/Deliver Electric	Operating Companies Affected:	All Electric Companies (MA, RI, NY)
INITIATIVE DESCRIPTION			
Develop and disseminate data that compares actual construction hours charged vs as-built estimated construction hours from the STORMS work management system. This data will be used to improve productivity (lower ratio) to reduce the use of contractors. The data will be used to identify projects like the UNY disconnect / reconnect project associated with service upgrades. This project is investigating options to streamline appointment process and investigate alternative resources.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX 1 - The average distribution capital work request is approximately 10% OPEX.	Amount (\$M)
	\$ 1.00

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

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PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Summary dashboard is being developed / simply dissemination. UNY disconnect / reconnect team started in December 2015.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Reed, Tim Horan, Daly	
PEX Lead	Jeff Faber	
Business Resources	Cardoza, Price	
Finance Resources	Felicia Midkiff / Steve Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	VSM-CF & Sales Re-Org - MA (NE Standard Gas Connections Blueprint Project)	Start Date:	April 1, 2015
Initiative Code:	N/A	Completion Date:	Implemented on August 1, 2015
PEX Category/Practice:	EZE/M2C	Operating Companies Affected:	Colonial Gas, Boston Gas, & Essex Gas Co.

INITIATIVE DESCRIPTION
 This initiative is intended to streamline the front end customer facing processes putting in place a single point of contact for all standard gas connections customers. The objective of this initiative is to increase customer satisfaction, improve process efficiencies and simplify accountability across the value stream while improving communication with internal and external customers.

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX 1	Amount (\$M)
	\$ 1.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

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PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - The standard gas connections team has been implemented and is the sustain phase.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Sean Mongan	
PEX Lead	Peter Duggan (Customer Gas PPM)	
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	MA – Dig Safe Reversal by Towns	Start Date:	August 28, 2013
Initiative Code:	DG-13-14	Completion Date:	
PEX Category/Practice:	Deliver Gas	Operating Companies Affected:	MA Gas
INITIATIVE DESCRIPTION	<p>Line of Business: Gas</p> <p>MA towns are complaining that they are sending out their inspectors (Water and Sewer) to perform National Grid Dig Safe mark-out requests twice at a minimum. The original dig safe request to get the number to order the permit and then again when the field requests refresh as per the ten day rule. Expand use of dig safe reversal to allowing permit & dig safe to occur in parallel. Improve information exchange between municipalities and National Grid.</p>		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.05

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

no incremental costs to NGRID

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Currently employed in Beverly and Lowell MA areas.
 Plan to roll out to remaining MA townships in NGRID Gas Territory's in April/May time period

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Brian McMorrow	
PEX Lead	Neil Proudman	
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Reduce CGI Rate	Start Date:	August 1, 2015
Initiative Code:	MG-16-02	Completion Date:	Jan 2016
PEX Category/Practice:	Meter to Cash	Operating Companies Affected:	MA
Line of Business:	Gas & electric		

INITIATIVE DESCRIPTION
 In the course of completing work, 30-50% of activities are unable to be completed when field crews are unable to get into a customer's premise. Identify and implement improvements that increase the likelihood of gaining access to a customers' premise during the course of work.

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.40

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

none identified at this time

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - list of improvements and standardized actions to improve the ability to complete field orders related to meter changes, meter on, meter off, meter on-payment develop metrics to monitor and communicate

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Sue Mais	
PEX Lead	Megan Piccarreto	
Business Resources	Nancy Concermi	
Finance Resources	Ann Marie Callahan	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Inspection and Maintenance	Start Date:	August 1, 2014
Initiative Code:	ME-15-03	Completion Date:	On going
PEX Category/Practice:	Maintain Electric	Operating Companies Affected:	MA and RI Electric Companies
INITIATIVE DESCRIPTION	Line of Business: Electric		

I&M is a large multi-jurisdictional program with many different functions involved with the process. Work is inconsistent across jurisdictions. Review existing process for the I&M program EZE. Modify and establish mechanisms to improve consistency in the entire process.

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX I	\$ 0.25

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

N/A

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - The overall NE I&M strategy is being reviewed for future implementation of additional work responsibilities for the inspections group while trying to gain some economies of scale and efficiencies of what is currently being reported on.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer		
PEX Lead	Tim O'Leary	
Business Resources	Gary Gelineau/John Gavin	
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Performance - RI Troubleshooters	Start Date:	
Initiative Code:	N/A	Completion Date:	
PEX Category/Practice:	Operate Respond Repair Electric	Operating Companies Affected:	RI Electric
INITIATIVE DESCRIPTION	Line of Business: Electric		
Improve productivity within the emergency response employees (Troubleman) and identify opportunities for them to support the capital plan when idle.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Time invested in analysis of timesheet and workload data	
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PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Complete. Identified proactive simple service replacement opportunities within the workplan. Improved daily productivity within the employee population in scope and continue to track and monitor progress against targets.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer		
PEX Lead		
Business Resources		
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Fleet Cost Allocation - Electric	Start Date:	Aug 2015
Initiative Code:		Completion Date:	Dec 2015
PEX Category/Practice:	OPEX CAPEX	Operating Companies Affected:	All Electric Companies
INITIATIVE DESCRIPTION	Line of Business: Electric		
Adjust fleet cost allocation values commensurate with labor splits			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 1.30

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

Labor time associated with data analysis and changing systems inputs

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current status - Complete with benefits realized. Control mechanisms in place and being monitored

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Marie Jordan	
PEX Lead	Jeff Faber/Carla Giustino	
Business Resources	Felicia Midkiff	
Finance Resources	Mike Shilpa	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Police Detail Billing - Electric	Start Date:	May 31, 2015
Initiative Code:	ME-15-10	Completion Date:	Sep 2015
PEX Category/Practice:	OPEX CAPEX/Maintain Electric	Operating Companies Affected:	Mass Electric & Narr Electric
INITIATIVE DESCRIPTION	Billing all invoices that do not have a WO or cannot determine type of work to OPEX.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.34

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

N/A

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - There was no established call practice for processing invoices and no monitoring of detail billing invoices. If a work order was closed or could not be located, the practice was to allocate the invoice total to Opex.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	John Bruckner	
PEX Lead	Jeff Faber	
Business Resources	Tim Bacon	
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Crew Support Dump Truck (Synchronization)	Start Date:	June 16, 2014
Initiative Code:	MG-16-09	Completion Date:	1/30/2016 (expected)
PEX Category/Practice:	Gas Performance	Operating Companies Affected:	MA and RI Gas
INITIATIVE DESCRIPTION			
<p>The Crew Support Synchronization blueprint project has a goal of enhancing productivity for gas field crews. The project seeks to better synchronize field based support functions to best serve the needs of gas crews to efficiently complete issued work orders. The goal is to reduce empty truck trips and "smarter" truck assignment based on miles and time.</p>			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

A reduction in extended day overtime for Gas Operations crews and general overtime for Auxiliary Operations drivers. This benefit is categorized as a reduction in spend, not a reduction in cost of service. This project is an enabler to achieve budgeted costs.	Amount (\$M)
	\$ 3.24

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

The cost to achieve is broken down into two categories. There is both a first-year cost to run the new process. Additionally, each of these have both Capital and Operational expense items within them. First year costs total \$2.7m, while yearly cost increases sum to \$1.02m. Shown here is the first year cost which includes investing in the building of a Logistics Center, purchasing 9 large trucks, hiring 12 new FTEs into USW12003, and required CDL B training courses. Certain costs will continue in future years, and have been captured as such.	\$ 2.69
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PLAN OF ACTION *(Describe how the initiative is to be achieved)*

<p>Following the PEX Blueprint methodology, this project implemented a number of significant changes to NE Gas Central. First, the project transferred the responsibilities of managing in-field support requests from the Dispatch & Scheduling organization, and created a new Auxiliary Operations Logistics Center in West Roxbury. This center is staffed by four newly created Logistics Coordinators and leverages advanced technology to actively manage resources in the field to best support our crews in their efforts. Additionally, the project right sized the number and size of our Dump truck fleet, adding 9 large vehicles and matching the volumetric demand for material to the capacities of our support vehicles. Along similar lines, the project enabled GFO construction crews to become self-serviced and take their own smaller dump trucks to their jobsites each day. Lastly, the project implemented a strategic ratio for the staffing of Auxiliary Operations drivers to Field Operations crews. The strategic ratio of 3:1 for active crews in the field is proving most prudent in our efforts to manage Aux Ops resources and service crews efficiently. The new process is to be managed by a manager and three supervisors, each of whom are undergoing training LEAN and advanced management skills.</p>
--

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Marcy Reed	
PEX Lead	Andrew Beliveau	
Business Resources	Neil Proudman	
Finance Resources	Stephen Heywood	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Electric Services Blue Print	Start Date:	Aug-15
Initiative Code:	DE-15-09	Completion Date:	Aug-15
PEX Category/Practice	Deliver Electric	Line of Business:	Electric
PEX Category/Practice		Operating Companies Affected:	Electric Only
INITIATIVE DESCRIPTION			
Explore, plan and implement the future state of the Electric Value Stream by enhancing the Electrical Intake process to add more simple connection types to fast track, Create One Electric Connections framework and create a focused customer accountability contact framework.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION	Amount (\$M)
\$130,000 reallocated Streetlighting labor time from OPEX to CAPEX	\$ 0.13

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

PLAN OF ACTION *(Describe how the initiative is to be achieved)*
 Current Status - Project completed

SIGN OFFS	
Position	Name
Responsible Business Officer(s)	Sean Staid
PEX Lead	Brian Schuster/Sean Mongan
Business Resources	
Finance Resources	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Street Light Outage Management	Start Date:	July 1, 2014
Initiative Code:	ME-15-05	Completion Date:	December 31, 2014
PEX Category/Practice:	Maintain Electric	Operating Companies Affected:	All Electric Companies
LINE OF BUSINESS:	Electric		
INITIATIVE DESCRIPTION			
Street light outage repairs impact the customer call centers, resource coordination, overhead lighting and electric operations. A lack of E2E visibility into the SSLO process has created a situation where some customers experience long term street light outages. Review existing process for the street light outage repair from E2E and modify and establish mechanisms to improve consistency in the process.			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.05

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

N/A

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - completed, process established to decrease the time the customer request is handled through the system to reach ready status for the field construction crews to complete the work needed. Customer satisfaction increase with a shorter time duration that the light is out.
--

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer		
PEX Lead	Chris Wilson	
Business Resources	Ted Lombardi	
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Interval and Non Interval No Bill Backlog Removal	Start Date:	Oct 2014
Initiative Code:	N/A	Completion Date:	Jan 2015
PEX Category/Practice:	Revenue/M2C	Operating Companies Affected:	All Companies
INITIATIVE DESCRIPTION	Gas/Electric		
To reduce no-bill backlog and stop no-bills from being generated			

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX Type I (REVENUE)	Amount (\$M)
	\$ 2.01

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

A contractor was brought in to assist with the backlog related to an IS solution. Approximate cost was 50K.

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Completed.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Vivienne Bracken	
PEX Lead	Caroline Hon	
Business Resources	Pam Ingersoll/Jeff Martin	
Finance Resources	Ann Marie Callahan	



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Swamp Mat Work Bundling	Start Date:	January 1, 2014
Initiative Code:	ME-14-02	Completion Date:	July 31, 2014
PEX Category/Practice:	Maintain Electric	Operating Companies Affected:	NY-Electric Only
INITIATIVE DESCRIPTION	Inefficient use of swamp mats for construction and maintenance projects results in unnecessary cost, due to duplication of work, and increases the set up and rental costs. Non-optimal use also increases our environmental footprint and increases exposure to potential fines for non-compliance. Formalize decision making practice around the bundling of T&D work for cost effective and efficient swamp mat usage.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

	Amount (\$M)
OPEX 1	\$ 0.50

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

N/A

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - Opex savings at the time on select projects for that FY only. Future projects would have capital related savings built into the project by use of a decision matrix utilized when planning and engineering the job for the options of road building or swamp matting.
--

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer		
PEX Lead	Tim O'Leary	
Business Resources	William Murty	
Finance Resources		



SUMMARY
PEX - INITIATIVE TRACKING

Initiative Name:	Rubber Goods	Start Date:	June 1, 2014
Initiative Code:	ME-15-02	Completion Date:	September 30, 2014
PEX Category/Practice:	Maintain Electric	Operating Companies Affected:	All Electric Companies
INITIATIVE DESCRIPTION	Identify, document, and communicate a universal process detailing the return and distribution of rubber goods and anticipated responses to future monthly reports distributed by Lab and Test.		

ASPIRATIONAL SAVINGS AND SAVINGS CLASSIFICATION

OPEX I	Amount (\$M)
	\$ 0.10

COST TO ACHIEVE THE INITIATIVE *(Describe the costs incurred to achieve the initiative outcomes)*

N/A

PLAN OF ACTION *(Describe how the initiative is to be achieved)*

Current Status - completed with this one time cost savings on the cleanup of outstanding rubber goods and better utilized tracking of spare and centralized supply of stock needed for the active users within the Company.

SIGN OFFS

Position	Name	Signature and Date
Responsible Business Officer	Beth McDonough	
PEX Lead	James Kelley	
Business Resources		
Finance Resources		

SCHEDULE 35

Paving

The Brooklyn Union Gas Company d/b/a National Grid NY
SUMMARY OF CHARGES
Historic Year Ended September 30, 2015
Expense Type - Paving

		<u>Total</u>
Direct	Accounts Payable	4,949,419
Direct	Other Journal	287,686
Indirect	Accounts Payable	-
Indirect	Other Journal	-
Total		<u>5,237,106</u>

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part A

Direct / Indirect Order	Direct
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5220	4,949,419
Accounts Payable Total		4,949,419
Other Journal	5220	287,686
Other Journal Total		287,686
Grand Total		5,237,106

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part B

Direct / Indirect Order	Indirect	
Final Category	Paving	
Reg Category	(Multiple Items)	
Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Grand Total		

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part C

Direct / Indirect Order	Direct
Final Category	Paving
Document Type	Accounts Payable
Reg Category	(Multiple Items)

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5220	GO9638	RESTORATION - GAS EXPENSE	4,879,860
		5220	141,559
	GO0411	Gas Oper-Misc Expenses	(72,000)
5220 Total			4,949,419
Grand Total			4,949,419

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part D

Direct / Indirect Order	Direct
Final Category	Paving
Document Type	Accounts Payable
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5220	GO9638	RESTORATION - GAS EXPENSE	NEW YORK PAVING INC	4,879,860
		5220	NEW YORK PAVING INC	141,559
	GO0411	Gas Oper-Misc Expenses	HALLEN CONSTRUCTION CO. INC.	(72,000)
5220 Total				4,949,419
Grand Total				4,949,419

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income				
Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5220	NEW YORK PAVING INC	GO9638	RESTORATION - GAS EXPENSE	4,879,860
			5220	141,559
	HALLEN CONSTRUCTION CO. INC.	GO0411	Gas Oper-Misc Expenses	(72,000)
5220 Total				4,949,419
Grand Total				4,949,419

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part F

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
Grand Total			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Paving
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
Grand Total				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Paving
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
Grand Total				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
	GO9638	5220	44000010	(5,191)
			44000013	1,055
			44000018	851
			44000021	487
			44000022	516
			44000023	9,137
			44000024	431
			44000026	(1,055)
			44000031	(851)
			44000033	(244)
			44000034	(244)
			44000035	(516)
			44000036	(6,943)
			44000049	1,758
			44000066	2,066
			44000068	8,797
			44000069	1,865
			44000070	1,896
			44000071	1,740
			44000072	1,957
			44000073	2,585
			44000074	1,969
			44000075	2,236
			44000076	4,277
			44000078	(1,410)
			44000079	(655)
			44000080	(8,797)
44000082	(3,108)			
44000083	(653)			
44000084	(1,740)			
44000085	(4,541)			
44000087	(1,969)			
44000088	(4,413)			
44000089	(2,100)			
44000096	164			
44000108	(164)			
44000120	311			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
			44000132	(311)
			44000141	209
			44000152	(2,117)
			44000160	(825)
			44000168	4,150
			44000178	(4,150)
			44000185	861
			44000188	33
			44000189	8,359
			44000190	738
			44000191	613
			44000192	7,631
			44000193	2,170
			44000195	999
			44000200	(33)
			44000201	(3,394)
			44000204	(7,330)
			44000205	(334)
			44000206	(999)
			44000209	1,227
			44000217	2,900
			44000220	(1,227)
			44000229	(2,900)
			44000253	3,746
			44000254	1,677
			44000264	(1,677)
			44000281	334
			44000282	5,191
	RESTORATION - GAS EX	11299002	166	
		11299024	125	
		11306014	(0)	
		11306051	(132)	
		11314480	177	
		11337390	7	
		11343009	125	
	11343065	860		

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	11394023	292
			11418454	480
			11484184	45
			11497268	(47)
			11523002	3
			11527127	45
			44000000	(14,928)
			44000001	(22,064)
			44000002	(14,774)
			44000003	(13,761)
			44000004	(9,499)
			44000005	(11,841)
			44000006	(15,977)
			44000007	(21,698)
			44000008	(18,516)
			44000009	(12,673)
			44000010	(10,409)
			44000011	(12,630)
			44000012	(9,829)
			44000013	23,014
			44000014	21,537
			44000015	17,157
			44000016	20,771
			44000017	21,770
			44000018	21,852
			44000019	28,767
			44000020	19,009
			44000021	17,076
44000022	23,084			
44000023	24,164			
44000024	13,700			
44000025	6,104			
44000026	(24,695)			
44000027	(23,301)			
44000028	(14,581)			
44000029	(19,411)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000030	(20,642)
			44000031	(23,519)
			44000032	(26,036)
			44000033	(19,024)
			44000034	(15,646)
			44000035	(22,844)
			44000036	(20,289)
			44000037	(9,391)
			44000038	(2,223)
			44000039	16,096
			44000040	13,544
			44000041	15,285
			44000042	12,193
			44000043	12,559
			44000044	9,459
			44000045	17,244
			44000046	28,627
			44000047	12,354
			44000048	18,494
			44000049	11,018
			44000050	12,417
			44000051	11,126
			44000052	(16,647)
			44000053	(13,130)
			44000054	(11,915)
			44000055	(14,151)
			44000056	(13,090)
			44000057	(9,583)
			44000058	(15,581)
			44000059	(14,595)
44000060	(26,032)			
44000061	(17,824)			
44000062	(8,207)			
44000063	(9,915)			
44000064	(13,804)			
44000065	19,758			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000066	12,823
			44000067	6,615
			44000068	12,198
			44000069	9,992
			44000070	12,780
			44000071	16,999
			44000072	11,559
			44000073	18,206
			44000074	28,961
			44000075	10,327
			44000076	14,767
			44000077	(996)
			44000078	(10,684)
			44000079	(12,646)
			44000080	(10,307)
			44000081	(9,725)
			44000082	(9,520)
			44000083	(15,726)
			44000084	(16,747)
			44000085	(5,988)
			44000086	(27,428)
			44000087	(19,693)
			44000088	(12,905)
			44000089	(10,757)
			44000090	9,339
			44000091	11,844
			44000092	13,362
44000093	13,252			
44000094	4,769			
44000095	6,265			
44000096	19,423			
44000097	4,899			
44000098	21,332			
44000099	9,697			
44000100	16,459			
44000101	17,565			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
		RESTORATION - GAS EX	44000102	(2,211)
			44000103	(11,151)
			44000104	(12,433)
			44000105	(13,660)
			44000106	(3,414)
			44000107	(6,200)
			44000108	(18,819)
			44000109	(4,899)
			44000110	(19,903)
			44000111	(9,345)
			44000112	(15,656)
			44000113	(16,215)
			44000114	33,800
			44000115	35,945
			44000116	14,752
			44000117	8,834
			44000118	10,511
			44000119	16,946
			44000120	11,769
			44000121	14,782
			44000122	8,340
			44000123	10,693
			44000124	14,102
			44000125	11,264
			44000126	(23,269)
			44000127	(34,740)
	44000128	(13,257)		
	44000129	(8,501)		
	44000130	(11,742)		
	44000131	(9,728)		
	44000132	(11,100)		
	44000133	(14,138)		
	44000134	(8,687)		
	44000135	(13,802)		
	44000136	(10,730)		
	44000137	(8,552)		

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000138	5,221
			44000139	15,186
			44000140	11,201
			44000141	12,992
			44000142	16,842
			44000143	12,623
			44000144	39,597
			44000145	18,540
			44000146	5,543
			44000147	4,629
			44000148	12,864
			44000149	13,643
			44000150	1,676
			44000152	(15,711)
			44000153	(7,184)
			44000154	(11,780)
			44000155	(6,583)
			44000156	(17,426)
			44000157	(6,977)
			44000158	(24,484)
			44000159	(7,624)
			44000160	(776)
			44000161	(9,476)
			44000162	(8,517)
			44000163	(13,509)
			44000164	15,568
			44000165	10,498
			44000166	9,766
			44000167	7,660
			44000168	6,801
44000169	13,620			
44000170	13,548			
44000171	14,004			
44000172	5,704			
44000173	3,567			
44000174	(22,540)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000175	(10,340)
			44000176	(9,070)
			44000177	(7,359)
			44000178	(7,298)
			44000179	(12,783)
			44000180	(14,793)
			44000181	(10,930)
			44000182	(5,441)
			44000183	(2,400)
			44000184	9,463
			44000185	7,802
			44000186	8,833
			44000187	19,572
			44000188	9,537
			44000189	15,830
			44000190	6,458
			44000191	9,158
			44000192	11,221
			44000193	11,988
			44000194	9,169
			44000195	6,085
			44000196	(5,093)
			44000197	(11,016)
			44000198	(11,511)
			44000199	(17,877)
			44000200	(7,012)
44000201	(14,758)			
44000202	(7,806)			
44000203	(10,370)			
44000204	(7,508)			
44000205	(16,444)			
44000206	(5,246)			
44000207	(3,697)			
44000208	10,631			
44000209	9,919			
44000210	10,896			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000211	21,791
			44000212	14,690
			44000213	9,702
			44000214	10,546
			44000215	20,992
			44000216	16,395
			44000217	21,025
			44000218	18,996
			44000219	(5,740)
			44000220	(13,179)
			44000221	(7,613)
			44000222	(12,413)
			44000223	(22,291)
			44000224	(18,150)
			44000226	(15,020)
			44000227	(18,341)
			44000228	(16,949)
			44000229	(19,273)
			44000230	(3,158)
			44000231	14,904
			44000232	13,120
			44000233	12,233
			44000234	7,478
			44000235	11,641
			44000236	17,582
			44000237	13,073
44000238	32,181			
44000239	17,005			
44000240	13,897			
44000241	(2,773)			
44000242	(15,433)			
44000243	(10,130)			
44000244	(12,139)			
44000245	(7,735)			
44000246	(14,104)			
44000247	(19,880)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
	GO9638	RESTORATION - GAS EX	44000248	(15,202)
			44000249	(29,155)
			44000250	(11,665)
			44000251	(14,429)
			44000252	12,475
			44000253	11,006
			44000254	12,594
			44000255	23,864
			44000256	6,690
			44000257	12,714
			44000258	13,994
			44000259	19,929
			44000260	16,284
			44000261	17,858
			44000262	(4,998)
			44000263	(10,819)
			44000264	(10,930)
			44000265	(23,038)
			44000266	(8,201)
			44000267	(12,714)
			44000268	(12,794)
			44000269	(20,663)
			44000270	(12,692)
			44000271	(15,851)
			44000272	5,669
			44000273	15,818
			44000274	18,337
			44000275	17,047
			44000276	8,555
44000277	13,193			
44000278	16,658			
44000279	23,991			
44000280	17,331			
44000281	16,557			
44000282	5,759			
44000283	14,649			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Paving
Reg Category	(Multiple Items)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5220	GO9658	5220	#	466
		CANCEL - GAS	#	124,943
5220	GO9638	5220	44000010	(5,191)
		RESTORATION - GAS EX	44000284	13,731
			44000285	690
5220 Total				287,686
Grand Total				287,686

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Paving
 Part J

Document Type	Other Journal
Regulatory Account	(Multiple Items)
Final Category	Paving
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
Grand Total				

SCHEDULE 36

Legal Expense

The Brooklyn Union Gas Company d/b/a National Grid NY
SUMMARY OF CHARGES
Historic Year Ended September 30, 2015
Expense Type - Legal

		<u>Total</u>
Direct	Accounts Payable	1,057,003
Direct	Other Journal	670,647
Indirect	Accounts Payable	170,572
Indirect	Other Journal	36,726
Total		<u>1,934,949</u>

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part A

Direct / Indirect Order	Direct
Final Category	Legal
Reg Category	99

Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	859,432
	5220	197,571
Accounts Payable Total		1,057,003
Other Journal	5110	625,385
	5220	45,262
Other Journal Total		670,647
Grand Total		1,727,650

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part B

Direct / Indirect Order	Indirect	
Final Category	Legal	
Reg Category	99	
Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	170,572
Accounts Payable Total		170,572
Other Journal	5110	36,726
Other Journal Total		36,726
Grand Total		207,298

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part C

Direct / Indirect Order	Direct
Final Category	Legal
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG0479	Outside Consultants	857,425
	AG0485	Rate Case	2,008
5110 Total			859,432
5220	AG0008	A&G Salaries	197,571
5220 Total			197,571
Grand Total			1,057,003

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part D

Direct / Indirect Order	Direct
Final Category	Legal
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5110	AG0479	Outside Consultants	BAYARD ADVERTISING AGENCY INC.	616
			BOND SCHOENECK & KING PLLC	23,684
			DAY PITNEY LLP	19,566
			HAMMILL OBRIEN CROUTIER DEMPSEY	519,020
			HINCKLEY ALLEN & SNYDER LLP	717
			HISCOCK & BARCLAY LLP	15,918
			INTEGRAL CONSULTING INC.	1,490
			KELLEY DRYE & WARREN LLP	1,089
			MCCARTER & ENGLISH LLP	138,474
			MCGRUFF SEIBELS & WILLIAMS INC.	756
			QDISCOVERY LLC	11,300
			SCHIFF HARDIN LLP	14,531
			SQUIRE SANDERS (UK) LLP	459
			CORPORATION SERVICE CO	3,177
			DRINKER BIDDLE & REATH LLP	84,852
			SONG MONDRESS PLLC	2,175
SKADDEN ARPS SLATE MEAGHER & FLOM	19,602			
	AG0485	Rate Case	WARROOM DOCUMENT SOLUTIONS INC.	2,008
5110 Total				859,432
5220	AG0008	A&G Salaries	BAYARD ADVERTISING AGENCY INC.	192,086
			CORPORATION SERVICE CO	5,358
			CORPORATION SERVICE COMPANY	127
5220 Total				197,571
Grand Total				1,057,003

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	Legal
Reg Category	99

Sum of Income				
Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	BAYARD ADVERTISING AGENCY INC.	AG0479	Outside Consultants	616
	BOND SCHOENECK & KING PLLC	AG0479	Outside Consultants	23,684
	DAY PITNEY LLP	AG0479	Outside Consultants	19,566
	HAMMILL OBRIEN CROUTIER DEMPSEY	AG0479	Outside Consultants	519,020
	HINCKLEY ALLEN & SNYDER LLP	AG0479	Outside Consultants	717
	HISCOCK & BARCLAY LLP	AG0479	Outside Consultants	15,918
	INTEGRAL CONSULTING INC.	AG0479	Outside Consultants	1,490
	KELLEY DRYE & WARREN LLP	AG0479	Outside Consultants	1,089
	MCCARTER & ENGLISH LLP	AG0479	Outside Consultants	138,474
	MCGRIFF SEIBELS & WILLIAMS INC.	AG0479	Outside Consultants	756
	QDISCOVERY LLC	AG0479	Outside Consultants	11,300
	SCHIFF HARDIN LLP	AG0479	Outside Consultants	14,531
	SQUIRE SANDERS (UK) LLP	AG0479	Outside Consultants	459
	CORPORATION SERVICE CO	AG0479	Outside Consultants	3,177
	WARROOM DOCUMENT SOLUTIONS INC.	AG0485	Rate Case	2,008
DRINKER BIDDLE & REATH LLP	AG0479	Outside Consultants	84,852	
SONG MONDRESS PLLC	AG0479	Outside Consultants	2,175	
SKADDEN ARPS SLATE MEAGHER & FLOM	AG0479	Outside Consultants	19,602	
5110 Total				859,432
5220	BAYARD ADVERTISING AGENCY INC.	AG0008	A&G Salaries	192,086
	CORPORATION SERVICE CO	AG0008	A&G Salaries	5,358
	CORPORATION SERVICE COMPANY	AG0008	A&G Salaries	127
5220 Total				197,571
Grand Total				1,057,003

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part F

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Legal
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG0479	Outside Consultants	76,860
	AG0008	A&G Salaries	93,712
5110 Total			170,572
Grand Total			170,572

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Legal
Reg Category	(All)

Sum of Income Statement Total \$						
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total		
5110	AG0479	Outside Consultants	ALSTON & BIRD LLP	3,910		
			BOND SCHOENECK & KING PLLC	18,441		
			EDWARDS WILDMAN	2,200		
			HINCKLEY ALLEN & SNYDER LLP	7,318		
			HISCOCK & BARCLAY LLP	5,373		
			JACKSON LEWIS PC	1,355		
			KELLEY DRYE & WARREN LLP	3,582		
			LOCKE LORD LLP	2,457		
			M.J. BRADLEY & ASSOCIATES, LLC	561		
			MINORITY CORPORATE COUNSEL ASSOCIAT	633		
			MOORE & VAN ALLEN, PLLC	4,296		
			NIXON PEABODY LLP	459		
			PROFESSIONAL LIBRARY SERVICES, INC.	570		
			QDISCOVERY LLC	5,517		
			ROBINSON & COLE LLP	951		
			SEYFARTH SHAW ATTYS LLP	201		
			SQUIRE SANDERS (UK) LLP	502		
			TL SCHWENNESEN & ASSOCIATES LLC	3,244		
			CORPORATION SERVICE CO	480		
			THE PARTNERSHIP INC.	1,009		
			WOLTERS KLUWER LAW & BUSINESS	190		
			THOMSON REUTERS	267		
			PORTFOLIO MEDIA INC	546		
			BLOOMBERG BNA	37		
			BNA	1,583		
			MATTHEW BENDER & CO. INC.	31		
			VERDICTSEARCH	41		
			MORGAN LEWIS & BOCKIUS LLP	11,105		
			AG0008	A&G Salaries	ALSTON & BIRD LLP	5,395
					CANNY BOWEN INC	23,050
					COMPUTER SCIENCES CORP	38
					CORPORATE EXECUTIVE BOARD	3,568
					OC TANNER RECOGNITION CO.	8,028
PRACTISING LAW INSTITUTE	2,737					
PRO. UNLIMITED INC.	18,010					
PROFESSIONAL LIBRARY SERVICES, INC.	1,420					
YOUNG SAMUEL CHAMBERS LTD	2,136					
EDISON ELECTRIC INSTITUTE	2,725					
SMITH SYSTEM DRIVER IMPROVEMENT	380					
NESTLE WATERS NORTH AMERICA	214					
TEAM ONE TMS CITIBANK	(12)					
WARROOM DOCUMENT SOLUTIONS INC.	257					
USPS - HASLER	48					
THE PARTNERSHIP INC.	1,610					
SODEXO INC. & AFFILIATES	531					
IRON MOUNTAIN	3,196					
LEXISNEXIS	5,887					
THOMSON REUTERS WEST	1,365					
WOLTERS KLUWER LAW & BUSINESS	171					

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Legal
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
5110	AG0008	A&G Salaries	ISLAND FEDERAL CREDIT UNION	173
			BLOOMBERG BNA	37
			MATTHEW BENDER & CO. INC.	25
			RSA SECURITY LLC	1,821
			NYSE GOVERNANCE SERVICES INC	2,760
			LAWYERS DIARY AND MANUAL	13
			BABSON EXECUTIVE CONFERENCE CENTER	1,463
			WEST PAYMENT CENTER	728
			BOTTOMLINE TECHNOLOGIES INC.	3,450
			NEW HORIZONS OF SYRACUSE	50
			IRON MOUNTAIN INC.	325
			MODERN OFFICE SYSTEMS INC.	27
			MARRIOTT	(253)
			E&E PUBLISHING LLC	689
			YMCA OF LONG ISLAND INC	300
			LAW FIRM OF RUSSELL R JOHNSON III P	1,348
5110 Total				170,572
Grand Total				170,572

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Legal
Reg Category	(All)

Sum of Income Statement Total				
\$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	ALSTON & BIRD LLP	AG0479	Outside Consultants	3,910
		AG0008	A&G Salaries	5,395
	BOND SCHOENECK & KING PLLC	AG0479	Outside Consultants	18,441
	CANNY BOWEN INC	AG0008	A&G Salaries	23,050
	COMPUTER SCIENCES CORP	AG0008	A&G Salaries	38
	CORPORATE EXECUTIVE BOARD	AG0008	A&G Salaries	3,568
	EDWARDS WILDMAN	AG0479	Outside Consultants	2,200
	HINCKLEY ALLEN & SNYDER LLP	AG0479	Outside Consultants	7,318
	HISCOCK & BARCLAY LLP	AG0479	Outside Consultants	5,373
	JACKSON LEWIS PC	AG0479	Outside Consultants	1,355
	KELLEY DRYE & WARREN LLP	AG0479	Outside Consultants	3,582
	LOCKE LORD LLP	AG0479	Outside Consultants	2,457
	M.J. BRADLEY & ASSOCIATES, LLC	AG0479	Outside Consultants	561
	MINORITY CORPORATE COUNSEL ASSOCIAT	AG0479	Outside Consultants	633
	MOORE & VAN ALLEN, PLLC	AG0479	Outside Consultants	4,296
	NIXON PEABODY LLP	AG0479	Outside Consultants	459
	OC TANNER RECOGNITION CO.	AG0008	A&G Salaries	8,028
	PRACTISING LAW INSTITUTE	AG0008	A&G Salaries	2,737
	PRO. UNLIMITED INC.	AG0008	A&G Salaries	18,010
	PROFESSIONAL LIBRARY SERVICES, INC.	AG0479	Outside Consultants	570
		AG0008	A&G Salaries	1,420
	QDISCOVERY LLC	AG0479	Outside Consultants	5,517
	ROBINSON & COLE LLP	AG0479	Outside Consultants	951
	SEYFARTH SHAW ATTYS LLP	AG0479	Outside Consultants	201
	SQUIRE SANDERS (UK) LLP	AG0479	Outside Consultants	502
	TL SCHWENNESEN & ASSOCIATES LLC	AG0479	Outside Consultants	3,244
	YOUNG SAMUEL CHAMBERS LTD	AG0008	A&G Salaries	2,136
	EDISON ELECTRIC INSTITUTE	AG0008	A&G Salaries	2,725
	SMITH SYSTEM DRIVER IMPROVEMENT	AG0008	A&G Salaries	380
	NESTLE WATERS NORTH AMERICA	AG0008	A&G Salaries	214
	TEAM ONE TMS CITIBANK	AG0008	A&G Salaries	(12)
	CORPORATION SERVICE CO	AG0479	Outside Consultants	480
	WARROOM DOCUMENT SOLUTIONS INC.	AG0008	A&G Salaries	257
	USPS - HASLER	AG0008	A&G Salaries	48
	THE PARTNERSHIP INC.	AG0479	Outside Consultants	1,009
		AG0008	A&G Salaries	1,610
	SODEXO INC. & AFFILIATES	AG0008	A&G Salaries	531
	IRON MOUNTAIN	AG0008	A&G Salaries	3,196
	LEXISNEXIS	AG0008	A&G Salaries	5,887
	THOMSON REUTERS WEST	AG0008	A&G Salaries	1,365
	WOLTERS KLUWER LAW & BUSINESS	AG0479	Outside Consultants	190
		AG0008	A&G Salaries	171
	ISLAND FEDERAL CREDIT UNION	AG0008	A&G Salaries	173
	THOMSON REUTERS	AG0479	Outside Consultants	267
	PORTFOLIO MEDIA INC	AG0479	Outside Consultants	546
	BLOOMBERG BNA	AG0479	Outside Consultants	37

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Legal
Reg Category	(All)

Sum of Income Statement Total				
\$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	BLOOMBERG BNA	AG0008	A&G Salaries	37
	BNA	AG0479	Outside Consultants	1,583
	MATTHEW BENDER & CO. INC.	AG0479	Outside Consultants	31
		AG0008	A&G Salaries	25
	VERDICTSEARCH	AG0479	Outside Consultants	41
	RSA SECURITY LLC	AG0008	A&G Salaries	1,821
	NYSE GOVERNANCE SERVICES INC	AG0008	A&G Salaries	2,760
	LAWYERS DIARY AND MANUAL	AG0008	A&G Salaries	13
	BABSON EXECUTIVE CONFERENCE CENTER	AG0008	A&G Salaries	1,463
	WEST PAYMENT CENTER	AG0008	A&G Salaries	728
	BOTTOMLINE TECHNOLOGIES INC.	AG0008	A&G Salaries	3,450
	NEW HORIZONS OF SYRACUSE	AG0008	A&G Salaries	50
	IRON MOUNTAIN INC.	AG0008	A&G Salaries	325
	MODERN OFFICE SYSTEMS INC.	AG0008	A&G Salaries	27
	MARRIOTT	AG0008	A&G Salaries	(253)
	E&E PUBLISHING LLC	AG0008	A&G Salaries	689
	YMCA OF LONG ISLAND INC	AG0008	A&G Salaries	300
LAW FIRM OF RUSSELL R JOHNSON III P	AG0008	A&G Salaries	1,348	
MORGAN LEWIS & BOCKIUS LLP	AG0479	Outside Consultants	11,105	
5110 Total				170,572
Grand Total				170,572

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Legal
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0479	Outside Consultants	10000001	(168,063)
			10000011	172,028
			10000016	(172,028)
			10000020	234,567
			10000022	(234,567)
			10000030	136,713
			10000034	(136,713)
			10000040	144,891
			10000042	(144,891)
			10000050	177,152
			10000052	(177,152)
			10000058	(13,925)
			10000059	173,412
			10000064	13,961
			10000065	(13,961)
			10000072	101,323
			10000074	(101,323)
			10000080	6,276
			10000082	(6,276)
			10000091	68,303
			10000093	(68,303)
			10000099	43,408
			10000101	(43,408)
			10000109	168,063
			20057424	(1,857)
			20076106	(30)
			20098394	500,000
			20099821	(500,000)
			20105184	(36)
			20119325	500,000
			20119662	(500,000)
			20132704	(4,001)
			20151108	(18)
			40007175	997
			40010574	2,565
			40010596	(162,500)
			40012045	99,702
			40012046	23,503
			40014115	3,517
			40015499	23,233
			40016923	20,464
			40018652	53,902

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Legal
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0479	Outside Consultants	40019917	7,182
			40021817	92,480
			40024799	38,610
			40028240	267,590
			83000085	45
			83000146	35
			83000207	35
			83000264	319
			83000314	35
			83000374	125
5110 Total				625,385
5220	AG0479	Outside Consultants	10000028	958
			40012045	1,405
			40014115	575
			40018652	306
			40028240	153
			AG0008	A&G Salaries
	40010574	4,776		
	40012045	174		
	40012046	(23,503)		
	40015499	8,977		
	40016923	709		
	40018652	5,963		
	40019917	4,857		
	40024799	11,062		
	40028240	23,022		
	83000264	306		
83000376	50			
5220 Total				45,262
Grand Total				670,647

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	Legal
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0479	Outside Consultants	10000001	(2,898)
			10000011	1,939
			10000016	(1,939)
			10000020	992
			10000022	(992)
			10000030	9,481
			10000034	(9,481)
			10000040	415
			10000042	(415)
			10000050	3,524
			10000052	(3,524)
			10000058	(4,339)
			10000059	581
			10000064	4,454
			10000065	(4,454)
			10000072	7,868
			10000074	(7,868)
			10000080	802
			10000082	(802)
			10000091	4,562
			10000093	(4,562)
			10000099	2,888
			10000101	(2,888)
			10000109	2,845
			20006261	(12)
			20018249	(2)
			20021301	(18)
			20043495	(22)
			20061638	(25)
			20065381	(9)
			20065595	(17)
			20076106	(36)
			20080465	(26)
			20089089	(12)
			20092343	(8)
			20096212	(11)
20105184	(31)			
20112450	(2)			
20132704	(10,365)			
20133672	(23)			
20138461	(4,170)			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	Legal
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$							
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total			
5110	AG0479	Outside Consultants	20151108	(18)			
			40010574	437			
			40010575	3,640			
			40012045	345			
			40012046	(2,745)			
			40014115	2,772			
			40014116	7,328			
			40015499	3,781			
			40016923	5,060			
			40018647	1,155			
			40018652	2,329			
			40019917	141			
			40021816	7,762			
			40021817	4,752			
			40021832	167			
			40024799	720			
			40028238	3,142			
			40028239	2,868			
			40028240	8,487			
			83000374	342			
			83000375	69			
				AG0002	A&G Outside Services	54000014	(493)
				AG0008	A&G Salaries	10000001	(12,137)
	10000002	(58)					
	10000011	11,297					
	10000016	(11,351)					
	10000020	6,197					
	10000022	(6,197)					
	10000030	6,197					
	10000034	(6,197)					
	10000040	6,197					
	10000042	(6,197)					
	10000050	6,197					
	10000052	(6,197)					
	10000058	(6,041)					
	10000059	6,197					
	10000064	6,041					
	10000065	(6,041)					
	10000072	6,041					
	10000074	(6,041)					
	10000080	6,041					

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	Legal
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0008	A&G Salaries	10000082	(6,041)
			10000109	11,831
			10000111	56
			10000112	53
			20023046	(356)
			20105183	(1)
			40000691	189
			40001570	33
			40002398	61
			40003836	31
			40004867	29
			40005031	12
			40006594	15
			40008223	50
			40009420	(1,143)
			40010239	450
			40012046	2,745
			40016923	(4,038)
			40018647	1,618
			40021328	17
			83000019	6
			83000021	3
			83000022	1
			83000046	8
			83000047	(90)
			83000084	41
			83000085	62
			83000087	6
			83000088	47
			83000089	20
			83000097	22
			83000098	74
			83000128	10
			83000145	23
			83000146	35
			83000147	16
83000206	5			
83000209	4			
83000223	9			
83000224	108			
83000238	29			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Legal
 Part J

Document Type	Other Journal
Regulatory Account	(All)
Final Category	Legal
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0008	A&G Salaries	83000264	266
			83000265	60
			83000266	53
			83000270	575
			83000274	1
			83000275	3
			83000310	2
			83000311	11
			83000312	50
			83000313	30
			83000314	93
			83000315	522
			83000316	43
			83000321	11
			83000327	4
			83000377	16
			83000378	96
			83000413	4
			83000414	5
			83000497	257
			83000498	87
			83000573	44
			83000574	59
			83000575	64
			83000598	160
			83000602	21
			83000604	48
			83000605	83
			83000606	6
			83000615	12
83000616	39			
83000617	65			
83000618	20			
83000619	60			
83000643	268			
83000651	26			
83000656	98			
	AG0005	A&G Expenses	83000316	22
5110 Total				36,726
Grand Total				36,726

SCHEDULE 37

Accounting Expense

The Brooklyn Union Gas Company d/b/a National Grid NY
SUMMARY OF CHARGES
Historic Year Ended September 30, 2015
Expense Type - Accounting

		Total
Direct	Accounts Payable	-
Direct	Other Journal	-
Indirect	Accounts Payable	1,868,297
Indirect	Other Journal	(875,616)
	Total	992,681

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part A

Direct / Indirect Order	Direct
Final Category	Accounting
Reg Category	99

Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Grand Total		

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - (SUMMARY)
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part B

Direct / Indirect Order	Indirect	
Final Category	Accounting	
Reg Category	99	
Sum of Income Statement Total \$		
Document Type	Originating Company - Key	Total
Accounts Payable	5110	1,868,297
Accounts Payable Total		1,868,297
Other Journal	5110	(875,616)
Other Journal Total		(875,616)
Grand Total		992,681

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part C

Direct / Indirect Order	Direct
Final Category	Accounting
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
Grand Total			

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part D

Direct / Indirect Order	Direct
Final Category	Accounting
Document Type	Accounts Payable
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total
Grand Total				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part E

Direct / Indirect Order	Direct
Document Type	Accounts Payable
Final Category	Accounting
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
Grand Total				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part F

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Accounting
Reg Category	99

Sum of Income Statement Total \$			
Originating Company - Key	Activity	Activity Description	Total
5110	AG0479	Outside Consultants	298,663
	AG0453	Finance Exec	13,324
	AG0307	BS Integrity	174,273
	AG0162	Audit Fees	1,285,413
	AG0437	External Reporting	1,073
	AG0012	Accting Solutions	11,601
	AG0494	Service Co. Mgmt	24,407
	AG0019	Accting Srvs	58,684
	AG0431	Empl Relations Exp	858
5110 Total			1,868,297
Grand Total			1,868,297

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Activity and Vendor
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part G

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Accounting
Reg Category	(All)

Sum of Income Statement Total \$					
Originating Company - Key	Activity	Activity Description	Vendor - Medium Text	Total	
5110	AG0479	Outside Consultants	AON CONSULTING, INC. HEWITT ASSOCIATES LLC	253,402 45,261	
	AG0453	Finance Exec	ABACUS GROUP PARKER AND LYNCH THE EXECU/SEARCH GROUP INC	6,487 4,135 2,703	
	AG0307	BS Integrity	ABYSSPOINT LLC COMPUTER SCIENCES CORP FOSTER ASSOCIATES CONSULTANTS LLC GNARUS ADVISORS LLC PRO. UNLIMITED INC. THE EXECU/SEARCH GROUP INC YOUNG SAMUEL CHAMBERS LTD USPS - HASLER PITNEY BOWES PRESORT SERVICES INC NH LEARNING SOLUTIONS CORPORATION BECKER PROFESSIONALS BOYDEN B2P SYRACUSE DBA NEW HORIZONS COMPU	52,141 550 1,824 32,305 55,808 1,725 978 279 95 311 4,177 24,005 77	
	AG0162	Audit Fees	PRICEWATERHOUSECOOPERS LLP	1,285,413	
	AG0437	External Reporting	OC TANNER RECOGNITION CO. PRICEWATERHOUSECOOPERS LLP BECKER PROFESSIONALS	(5) 890 188	
	AG0012	Accting Solutions	GLOBAL REGULATORY ADVISORS LLC PRO. UNLIMITED INC. BECKER PROFESSIONALS B2P SYRACUSE DBA NEW HORIZONS COMPU	3,284 6,265 1,924 128	
	AG0494	Service Co. Mgmt	ANALYSIS GROUP INC. PRO. UNLIMITED INC. BECKER PROFESSIONALS MASSACHUSETTS DEPARTMENT OF PUBLIC DEPARTMENT OF PUBLIC UTILITIES	154 22,819 1,434 1 (1)	
	AG0019	Accting Svcs	CORPORATE EXECUTIVE BOARD KORN FERRY INTL. FUTURESTEP INC. PRO. UNLIMITED INC. THE EXECU/SEARCH GROUP INC SNL FINANCIAL LC BECKER PROFESSIONALS B2P SYRACUSE DBA NEW HORIZONS COMPU HOLLISTER STAFFING INC	5,004 6,583 30,351 8,071 3,629 1,497 183 3,367	
	AG0431	Empl Relations Exp	GOLDSTEIN & LEE PC JOHN R GROAT MITCHELL S MOSES	418 140 301	
	5110 Total				1,868,297
	Grand Total				1,868,297

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - AP Detail by Vendor and Activity
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part H

Direct / Indirect Order	Indirect
Document Type	Accounts Payable
Final Category	Accounting
Reg Category	(All)

Sum of Income Statement Total \$				
Originating Company - Key	Vendor - Medium Text	Activity	Activity Description	Total
5110	ABACUS GROUP	AG0453	Finance Exec	6,487
	ABYSSPOINT LLC	AG0307	BS Integrity	52,141
	ANALYSIS GROUP INC.	AG0494	Service Co. Mgmt	154
	AON CONSULTING, INC.	AG0479	Outside Consultants	253,402
	COMPUTER SCIENCES CORP	AG0307	BS Integrity	550
	CORPORATE EXECUTIVE BOARD	AG0019	Accting Srvs	5,004
	FOSTER ASSOCIATES CONSULTANTS LLC	AG0307	BS Integrity	1,824
	GLOBAL REGULATORY ADVISORS LLC	AG0012	Accting Solutions	3,284
	GNARUS ADVISORS LLC	AG0307	BS Integrity	32,305
	GOLDSTEIN & LEE PC	AG0431	Empl Relations Exp	418
	HEWITT ASSOCIATES LLC	AG0479	Outside Consultants	45,261
	KORN FERRY INTL. FUTURESTEP INC.	AG0019	Accting Srvs	6,583
	OC TANNER RECOGNITION CO.	AG0437	External Reporting	(5)
	PARKER AND LYNCH	AG0453	Finance Exec	4,135
	PRICEWATERHOUSECOOPERS LLP	AG0162	Audit Fees	1,285,413
		AG0437	External Reporting	890
	PRO. UNLIMITED INC.	AG0307	BS Integrity	55,808
		AG0012	Accting Solutions	6,265
		AG0494	Service Co. Mgmt	22,819
		AG0019	Accting Srvs	30,351
	THE EXECU/SEARCH GROUP INC	AG0453	Finance Exec	2,703
		AG0307	BS Integrity	1,725
		AG0019	Accting Srvs	8,071
	YOUNG SAMUEL CHAMBERS LTD	AG0307	BS Integrity	978
	JOHN R GROAT	AG0431	Empl Relations Exp	140
	SNL FINANCIAL LC	AG0019	Accting Srvs	3,629
	USPS - HASLER	AG0307	BS Integrity	279
	PITNEY BOWES PRESORT SERVICES INC	AG0307	BS Integrity	95
	MITCHELL S MOSES	AG0431	Empl Relations Exp	301
	NH LEARNING SOLUTIONS CORPORATION	AG0307	BS Integrity	311
	BECKER PROFESSIONALS	AG0307	BS Integrity	4,177
		AG0437	External Reporting	188
		AG0012	Accting Solutions	1,924
		AG0494	Service Co. Mgmt	1,434
	AG0019	Accting Srvs	1,497	
	BOYDEN	AG0307	BS Integrity	24,005
	B2P SYRACUSE DBA NEW HORIZONS COMPU	AG0307	BS Integrity	77
		AG0012	Accting Solutions	128
		AG0019	Accting Srvs	183
	MASSACHUSETTS DEPARTMENT OF PUBLIC	AG0494	Service Co. Mgmt	1
	DEPARTMENT OF PUBLIC UTILITIES	AG0494	Service Co. Mgmt	(1)
	HOLLISTER STAFFING INC	AG0019	Accting Srvs	3,367
	5110 Total			
Grand Total				1,868,297

The Brooklyn Union Gas Company d/b/a National Grid NY
 Direct Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part I

Direct / Indirect Order	Direct
Document Type	Other Journal
Final Category	Accounting
Reg Category	99

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
Grand Total				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part J

Document Type	Other Journal
Regulatory Account	(Multiple Items)
Final Category	Accounting
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$								
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total				
5110	AG0479	Outside Consultants	40010577	(129,615)				
			AG0453	Finance Exec	10000067	1,280		
					40006772	1,209		
					40007198	1,240		
					40010598	1,241		
					40012044	1,393		
					40014193	2,691		
					40015380	1,087		
					40015598	1,265		
					40016997	1,332		
					40018712	1,236		
					40021837	1,233		
					40024721	1,278		
					40024899	1,191		
					40028281	(11,703)		
					40028287	1,221		
					AG0307	BS Integrity	20096345	(3,708)
							40002398	93
	40012059	(84,005)						
	40012183	26						
	40024839	(6,905)						
	40028218	11						
	40028281	(58,924)						
	83000167	16						
	AG0162	Audit Fees	83000606	1				
			40003751	79,973				
			40007128	79,973				
			40007264	(1,023,155)				
			40010501	79,973				
			40011945	66,746				
			40014109	79,973				
			40015416	66,746				
			40016959	79,973				
			40018157	97,968				
			40018269	(274,085)				
			40019908	(150,027)				
			40021833	97,968				
			40024724	97,968				

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part J

Document Type	Other Journal
Regulatory Account	(Multiple Items)
Final Category	Accounting
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0162	Audit Fees	40028253	107,602
		AG0437	External Reporting	40003125
	40006609		12	
	40021328		543	
	40024721		639	
	40028281		(4,000)	
	83000019		6	
	AG0012		Accting Solutions	40010452
	40024837	409		
	40028281	(27,811)		
	AG0494	Service Co. Mgmt	13000000	256
			13000001	46
			13000004	345
			13000005	1,609
			13000006	1,779
			40019907	201
			40024721	639
			40024924	(180)
			40028259	62
			40028281	(39,148)
			AG0019	Accting Svcs
	40003836	17		
	40005031	67		
	40006772	1,437		
	40007198	1,475		
	40010239	245		
	40010598	1,475		
	40012044	1,693		
	40014193	3,859		
	40015598	1,504		
	40016997	1,614		
	40018712	1,470		
	40021328	61		
40021837	1,465			
40024899	1,416			
40028281	(43,702)			
40028287	1,452			
AG0431	Empl Relations Exp	40028218	42	

The Brooklyn Union Gas Company d/b/a National Grid NY
 Indirect Charges to KEDNY - Other Journals by Activity and Journal ID
 Historic Year Ended September 30, 2015
 Expense Type - Accounting
 Part J

Document Type	Other Journal
Regulatory Account	(Multiple Items)
Final Category	Accounting
Direct / Indirect Order	Indirect

Sum of Income Statement Total \$				
Originating Company - Key	Activity	Activity Description	Accounting Document #	Total
5110	AG0431	Empl Relations Exp	83000009	17
			83000354	8
			83000448	9
5110 Total				(875,616)
Grand Total				(875,616)

SCHEDULE 38

Incentive Programs

The Brooklyn Union Gas Company d/b/a National Grid NY
 Incentive Programs
 Historic Year Ended September 30, 2015

Sum of Income Statement - Total \$

Natural Account	Natural Account Description	Final Object	Final Object Description	Fiscal Year / Period - Key	Total
C6607310	OthExp-Inc Prog-Bus	WBS Y009698.AG0544	Customer Incentives	NG/002/2016	\$ 4,144.20
				NG/003/2016	3,478.36
				NG/004/2016	27,393.35
				NG/006/2016	4,756.83
		WBS Y009698.AG0860	Rebates	NG/001/2016	5,100.00
				NG/005/2016	4,000.00
				NG/010/2015	9,500.00
				NG/011/2015	15,000.00
		WBS Y009703.AG0544	Customer Incentives	NG/012/2015	(71,029.25) Note 1
				NG/003/2016	788.00
C6607310 Total					3,131.49
C6607320	OthExp-Inc Prog-Res	WBS N001069.AG0008	A&G Salaries	NG/004/2016	27.22
				NG/005/2016	27.22
				NG/007/2015	163.31
		WBS Y009691.AG0008	A&G Salaries	NG/008/2015	12,461.52
				NG/011/2015	(2,000.00)
		WBS Y009703.AG0544	Customer Incentives	NG/001/2016	1,500.00
				NG/005/2016	8,732.71
C6607320 Total					20,911.98
Grand Total				Unadjusted Historic Test Year in Other Expense	24,043.47
				Adjust out-of-period credit invoice	71,029.25
				Adjusted Historic Test Year Should Be	<u>\$ 95,072.72</u>

Note 1: Credit Invoice in March 2015 relates to March 2014 activity

SCHEDULE 1

Property Taxes

Brookly Union Gas Company d/b/a National Grid
 Taxes Other Than Income Taxes - Real Estate Taxes
 Gas Transmission & Distribution 5-Year CapEx Property Tax Impact Analysis

(a)	(b)	(c)	(d) (b) - (c)	(e) (d) - Line 9	(f)	(g) (e)*(f)/1000	(h)	(i)	(j)	(k)	(l)
Gas Transmission & Distribution							Tax Impact				
	Estimated Plant Closings	Estimated Retirements	Net Change to RB	Inc./(Dec.) from Normal	Avg Tax Rate	Adj. To Forecast	CY15	CY16	CY17	CY18	CY19
1	CY 13	\$ 86,034,598	\$ 8,471,422	\$ 77,563,176	\$ (31,346,606)	\$ 48.66	\$ (762,639)	\$ (762,639)			
2	CY 14	328,131,158	60,303,199	267,827,959	158,918,177	7,732,720		3,866,360			
3	CY 15	300,962,813	39,700,124	261,262,690	152,352,908	7,413,264			3,706,632		
4	CY 16	491,086,676	61,868,503	429,218,173	320,308,391	15,585,726				3,706,632	
5	CY 17	426,790,935	63,455,503	363,335,432	254,425,650	12,379,970				7,792,863	7,792,863
6							\$ (762,639)	\$ 3,103,721	\$ 7,572,992	\$ 11,499,495	\$ 13,982,848
7	CY'11-'13 Avg Plant Closings			\$ 115,033,073							
8	CY'11-'13 Avg Retirements			6,123,291							
9	CY'11-'13 Avg Net Change in Ratebase			\$ 108,909,782							
10	Tax effect of 3-year avg change in rate base			\$ 5,299,387							
11	Percentage of Calendar Year 2015 taxes			4.03%							

Column (b), Lines 1 and 2 - Workpaper 2, Line 1, for the respective year
 Column (c), Lines 1 and 2 - Workpaper 2, Line 2, for the respective year
 Column (b) Line 3 through Line 5 - Workpaper 2, Line 3, for the respective year
 Column (c) Line 3 through Line 5 - Workpaper 2, Line 4, for the respective year
 Line 7 Column (e) - Workpaper 2, Line 1, Average column
 Line 8 Column (e) - Workpaper 2, Line 2, Average column
 Line 9 Column (e) - Line 7, Column (e) - Line 8, Column (e)
 Column (f) - New York City 2015-2016 Class 3 Tax Rate of \$108.13 * Class Equalization Rate of 45%
 Line 10 - [Line 9 / 1,000] x Column (f), Line 1
 Line 11 - Line 10 / Exhibit RRP-5, Schedule 1, Page 3, Line 15, Column (a). Approximates the necessary decrease in tax rates to achieve an overall 0% growth rate.

Brookly Union Gas Company d/b/a National Grid
 Taxes Other Than Income Taxes - Real Estate Taxes
 Historic Plant Closings and Forecast Plant Closings & Retirements

<u>Historical Average Plant Closings</u>	<u>CY 11</u>	<u>CY 12</u>	<u>CY 13</u>	<u>CY 14</u>	<u>Average</u>
1 Historical Average Plant Closings	\$ 146,959,461	\$ 112,105,161	\$ 86,034,598	\$ 328,131,158	\$ 115,033,073

Source: PSC Annual Reports

<u>Historical Average Retirements</u>	<u>CY 11</u>	<u>CY 12</u>	<u>CY 13</u>	<u>CY 14</u>	<u>Average</u>
2 Historical Average Retirements	\$ 3,024,284	\$ 6,874,168	\$ 8,471,422	\$ 60,303,199	\$ 6,123,291

Source: PSC Annual Reports

<u>Plant Closings in Net Utility Plant Forecast</u>	<u>CY 15</u>	<u>CY 16</u>	<u>CY 17</u>
3 Plant Closings in Net Utility Plant Forecast	\$ 300,962,813	\$ 491,086,676	\$ 426,790,935

Source Gas: Plant model supporting Exhibit (RRP-13R)

<u>Plant Retirements in Net Utility Plant Forecast</u>	<u>CY 15</u>	<u>CY 16</u>	<u>CY 17</u>
4 Plant Retirements in Net Utility Plant Forecast	\$ 39,700,124	\$ 61,868,503	\$ 63,455,503

Source Gas: Plant model supporting Exhibit (RRP-13)

Determined to utilize a three-year average of CY2011 through CY2013 because the CY2013 plant closings and retirements were lower than historical norms. A CY2013 one year average is not indicative of normal levels and would result in a higher property tax increase from incremental capital additions, than the three-year average.

SCHEDULE 2

Payroll Taxes

The Brooklyn Union Gas Company d/b/a National Grid NY
 Payroll Taxes - Summary

	Provider Company Labor Charged			
	To The Brooklyn Union Gas Company Adjusted Historic Test Year Ending			
	September 30, 2015			
	The Brooklyn Union Gas Company	National Grid USA Service Co.	All Other Companies	
	64.2%	85.3%		
Allocation Percent to Expense				
Total Provider Company Payroll Taxes	\$ 13,220.8	\$ 9,695.4	\$ 3,525.3	
Payroll Tax Expense Allocation	\$ 8,909.9	\$ 5,713.4	\$ 2,994.6	\$ 201.9
Gas	\$ 8,909.9	\$ 5,713.4	\$ 2,994.6	\$ 201.9
Tax on Gas Labor Adjustments				
Final Adjustment	\$ -	\$ -	\$ -	\$ -
Total Final Adjustment	\$ -	\$ -	\$ -	\$ -
Total Gas Expense	\$ 8,909.9	\$ 5,713.4	\$ 2,994.6	\$ 201.9

	Provider Company Labor Charged			
	To The Brooklyn Union Gas Company Adjusted Historic Test Year Ending			
	December 31, 2017			
	The Brooklyn Union Gas Company	National Grid USA Service Co.	All Other Companies	
	58.9%	84.9%		
Total	\$ 13,944.9	\$ 10,051.9	\$ 3,893.0	
Payroll Tax Expense Allocation	\$ 9,446.4	\$ 5,923.5	\$ 3,306.8	\$ 216.1
Gas	\$ 9,446.4	\$ 5,923.5	\$ 3,306.8	\$ 216.1
Tax on Gas Labor Adjustments				
Final Adjustment	\$ (216.1)	\$ -	\$ -	\$ (216.1)
Total Final Adjustment	\$ (216.1)	\$ -	\$ -	\$ (216.1)
Total Gas Expense	\$ 9,230.3	\$ 5,923.5	\$ 3,306.8	\$ -

The Brooklyn Union Gas Company d/b/a National Grid NY
 Payroll Taxes - Summary

	Provider Company Labor Charged To The Brooklyn Union Gas Company Adjusted Historic Test Year Ending December 31, 2018				Provider Company Labor Charged To The Brooklyn Union Gas Company Adjusted Historic Test Year Ending December 31, 2019			
	Total	The Brooklyn Union Gas Company 58.9%	National Grid USA Service Co. 84.9%	All Other Companies	Total	The Brooklyn Union Gas Company 58.9%	National Grid USA Service Co. 84.9%	All Other Companies
Allocation Percent to Expense								
Total Provider Company Payroll Taxes	\$ 14,156.9	\$ 10,196.4	\$ 3,960.4		\$ 14,353.2	\$ 10,323.3	\$ 4,030.0	
Payroll Tax Expense Allocation Gas	\$ 9,591.9	\$ 6,008.6	\$ 3,364.2	\$ 219.2	\$ 9,729.1	\$ 6,083.4	\$ 3,423.2	\$ 222.5
<u>Tax on Gas Labor Adjustments</u>								
Final Adjustment	\$ (219.2)	\$ -	\$ -	\$ (219.2)	\$ (222.5)	\$ -	\$ -	\$ (222.5)
Total Final Adjustment	\$ (219.2)	\$ -	\$ -	\$ (219.2)	\$ (222.5)	\$ -	\$ -	\$ (222.5)
Total Gas Expense	\$ 9,372.8	\$ 6,008.6	\$ 3,364.2	\$ -	\$ 9,506.6	\$ 6,083.4	\$ 3,423.2	\$ -

The Brooklyn Union Gas Company d/b/a National Grid NY
 Payroll Taxes - Summary

		Total Payroll Taxes		
	Adjusted Historic Year Ending September 30, 2015	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
MGT.				
Full-Time	\$ 807,314	\$ 914,869	\$ 938,990	\$ 945,515
Part-Time	-	-	-	-
Total	\$ 807,314	\$ 914,869	\$ 938,990	\$ 945,515
REP.				
Full-Time	\$ 8,986,458	\$ 9,238,987	\$ 9,360,877	\$ 9,482,473
Part-Time	-	-	-	-
Total	\$ 8,986,458	\$ 9,238,987	\$ 9,360,877	\$ 9,482,473
TOTAL	\$ 9,793,771	\$ 10,153,856	\$ 10,299,867	\$ 10,427,988

From Sheet 5 of Schedule 29:

Originating Company Labor Charged
 From
 The Brooklyn Union Gas Company
 Historic Test Year Ended September 30, 2015
 (\$000's)

Provider Company:	Amount
The Brooklyn Union Gas Company	\$ 130,794.9
National Grid USA Service Co.	228.3
All Other Companies	1,098.5
Total	\$ 132,121.8

Allocation of Total Payroll Taxes (\$000's):

	Allocation of Total Payroll Taxes (\$000's)			
	Adjusted Historic Year Ending September 30, 2015	Rate Year Ending December 31, 2017	Data Year Ending December 31, 2018	Data Year Ending December 31, 2019
Percentage of Total	99.0%	10,052	10,196	10,323
		\$ 18	\$ 18	\$ 18
		\$ 81	\$ 86	\$ 87
		\$ 10,154	\$ 10,300	\$ 10,428
Adjusted Historic Year Ending September 30, 2015	\$ 9,695			
The Brooklyn Union Gas Company	58.9%			
Rate Year Ending December 31, 2017	\$ 10,052			
The Brooklyn Union Gas Company	58.9%			
Data Year Ending December 31, 2018	\$ 10,196			
The Brooklyn Union Gas Company	58.9%			
Data Year Ending December 31, 2019	\$ 10,323			
The Brooklyn Union Gas Company	58.9%			
Labor Allocation Percent to Operating Expense				
Provider Company KEDNY Payroll Taxes	\$ 9,695	\$ 10,052	\$ 10,196	\$ 10,323
Payroll Expense Tax Allocation	\$ 5,713	\$ 5,923	\$ 6,009	\$ 6,083
Gas	\$ 5,713	\$ 5,923	\$ 6,009	\$ 6,083

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Summary Total Compensation Per Employee - Management

Total Management Full & Part Time:

	Pay Grade	at 09/30/2015	Employee Count		12 Months Ending 9/30/2015 Estimated Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2015 Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2016 Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2017 Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2018 Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2019 Monthly Detail per Employee - Total Compensation
			at 09/30/2015	Add Back						
Executive										
Total Executive	A	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	B	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	C	1	-	-	\$ 169,216	\$ 169,398	\$ 172,308	\$ 198,659	\$ 204,618	\$ 210,757
	D	11	-	-	\$ 124,913	\$ 125,047	\$ 127,195	\$ 150,556	\$ 155,073	\$ 159,725
	E	88	-	-	\$ 99,609	\$ 99,716	\$ 101,429	\$ 114,862	\$ 118,308	\$ 121,858
	F	1	-	-	\$ 45,862	\$ 45,911	\$ 46,700	\$ 50,493	\$ 52,008	\$ 53,568
Total Non-Executive		101	-	-	\$ 45,862	\$ 45,911	\$ 46,700	\$ 50,493	\$ 52,008	\$ 53,568
Total Full-Time Management		101	-	-	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Management

Full-Time & Part-time Management:

	Employee Count		Year Ending 9/30/2015 Estimated Payroll Taxes per Employee					
	at 12/31/2011	at 12/31/2011	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total	
Executive	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Executive	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Executive	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
A	1	1	7,347	2,454	64	161	10,025	
B	11	11	7,347	1,811	64	161	9,383	
C	88	88	6,176	1,444	64	161	7,845	
D	1	1	2,843	665	64	161	3,733	
E	101	101						
F								
Total Non-Executive	101	101						
Total Full-Time Management	101	101						

Payroll Taxes:	Rate Limits
Social Security Tax	6.20% Limited to First
Medicare Tax	1.45% No Limit on Wages
Federal Unemployment Tax	0.60% Limited to First
State Unemployment Tax	1.50% Limited to First
	\$ 118,500
	\$ 10,700
	\$ 10,700

The Brooklyn Union Gas Company d/b/a 1
 Management Labor Workpapers - Payroll
 Computation of Payroll Tax - Management

Full-Time & Part-time Management:

Pay Grade	Year Ending 12/31/2017 Estimated Payroll Taxes per Employee					Year Ending 12/31/2018 Estimated Payroll Taxes per Employee					
	Social Security Tax	Medicare Tax	Federal Unemployment Tax		State Unemployment Tax	Social Security Tax	Medicare Tax	Federal Unemployment Tax		State Unemployment Tax	
			Unemployment Tax	Unemployment Tax				Unemployment Tax	Unemployment Tax		
Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	\$ 7,347	\$ 2,881	\$ 64	\$ 161	\$ 10,452	\$ 7,347	\$ 2,967	\$ 64	\$ 161	\$ 10,539	
C	\$ 7,347	\$ 2,183	\$ 64	\$ 161	\$ 9,755	\$ 7,347	\$ 2,249	\$ 64	\$ 161	\$ 9,820	
D	\$ 7,121	\$ 1,666	\$ 64	\$ 161	\$ 9,012	\$ 7,335	\$ 1,715	\$ 64	\$ 161	\$ 9,275	
E	\$ 3,131	\$ 732	\$ 64	\$ 161	\$ 4,087	\$ 3,224	\$ 754	\$ 64	\$ 161	\$ 4,203	
F											
Total Non-Executive											
Total Full-Time Management											

The Brooklyn Union Gas Company d/b/a 1
 Management Labor Workpapers - Payroll
 Computation of Payroll Tax - Management

Full-Time & Part-time Management:

Pay Grade	Year Ending 12/31/2019 Estimated Payroll Taxes per Employee											
	Social Security Tax	Medicare Tax	Federal Unemployment Tax		State Unemployment Tax	Total	Year Ending 9/30/2015 Estimated		Year Ending 12/31/2018 Estimated		Year Ending 12/31/2019 Estimated	
			Unemployment Tax	Unemployment Tax			Payroll Taxes	Payroll Taxes	Payroll Taxes	Payroll Taxes		
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	\$ 7,347	\$ 3,056	\$ 64	\$ 64	\$ 161	\$ 10,628	\$ 10,025	\$ 10,452	\$ 10,539	\$ 108,023	\$ 108,765	\$ 10,628
C	\$ 7,347	\$ 2,316	\$ 64	\$ 64	\$ 161	\$ 9,888	\$ 103,212	\$ 107,302	\$ 108,023	\$ 108,765	\$ 108,765	\$ 108,765
D	\$ 7,347	\$ 1,767	\$ 64	\$ 64	\$ 161	\$ 9,339	\$ 690,343	\$ 793,027	\$ 816,225	\$ 821,800	\$ 821,800	\$ 821,800
E	\$ 3,321	\$ 777	\$ 64	\$ 64	\$ 161	\$ 4,323	\$ 3,733	\$ 4,087	\$ 4,203	\$ 4,323	\$ 4,323	\$ 4,323
F							\$ 807,314	\$ 914,869	\$ 938,990	\$ 945,515	\$ 945,515	\$ 945,515
Total Non-Executive							\$ 807,314	\$ 914,869	\$ 938,990	\$ 945,515	\$ 945,515	\$ 945,515
Total Full-Time Management							\$ 807,314	\$ 914,869	\$ 938,990	\$ 945,515	\$ 945,515	\$ 945,515

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

Management Straight-time											
Salary Band	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)					
							Executive	Total Executive	Non-Executive	Total Non-Executive	Total Full-Time Management
A	-	-	-	-	-	-	-	-	-	-	-
B	-	-	-	-	-	-	-	-	-	-	-
C	168,298	168,479	171,373	176,514	181,809	187,263					
D	1,366,587	1,368,055	1,391,555	1,433,301	1,476,301	1,520,590					
E	8,718,033	8,727,395	8,877,310	9,143,629	9,417,938	9,700,476					
F	45,613	45,662	46,446	47,840	49,275	50,753					
	\$ 10,298,531	\$ 10,309,590	\$ 10,486,684	\$ 10,801,284	\$ 11,125,323	\$ 11,459,083					
	\$ 10,298,531	\$ 10,309,590	\$ 10,486,684	\$ 10,801,284	\$ 11,125,323	\$ 11,459,083					

Part-Time Management:

Salary Band	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)					
							Executive	Total Executive	Non-Executive	Total Non-Executive	Total Part-Time Management
A	-	-	-	-	-	-	-	-	-	-	-
B	-	-	-	-	-	-	-	-	-	-	-
C	-	-	-	-	-	-	-	-	-	-	-
D	-	-	-	-	-	-	-	-	-	-	-
E	-	-	-	-	-	-	-	-	-	-	-
F	-	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

Total Mgmt Compensation for Payroll Taxes

Salary Band	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)					
							Executive	Total Executive	Non-Executive	Total Non-Executive	Total Mgmt Compensation for Payroll Taxes
A	-	-	-	-	-	-	-	-	-	-	-
B	-	-	-	-	-	-	-	-	-	-	-
C	-	-	-	-	-	-	-	-	-	-	-
D	-	-	-	-	-	-	-	-	-	-	-
E	-	-	-	-	-	-	-	-	-	-	-
F	-	-	-	-	-	-	-	-	-	-	-
	\$ 10,298,531	\$ 10,309,590	\$ 10,486,684	\$ 10,801,284	\$ 11,125,323	\$ 11,459,083					
	\$ 10,298,531	\$ 10,309,590	\$ 10,486,684	\$ 10,801,284	\$ 11,125,323	\$ 11,459,083					

The Brooklyn Union Gas Company d/b/a National Grid
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

		Mgmt Overtime					
Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
Executive	-	-	-	-	-	-	
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Executive	918	919	935	963	992	1,022	
C	7,458	7,466	7,594	7,822	8,057	8,298	
D	47,576	47,627	48,446	49,899	51,396	52,938	
E	249	249	253	261	269	277	
F	-	-	-	-	-	-	
Total Non-Executive	\$ 56,201	\$ 56,262	\$ 57,228	\$ 58,945	\$ 60,713	\$ 62,535	
Total Full-Time Management	\$ 56,201	\$ 56,262	\$ 57,228	\$ 58,945	\$ 60,713	\$ 62,535	

Part-Time Management:

Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Executive	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	-	-	-	-	-	-
C	-	-	-	-	-	-
D	-	-	-	-	-	-
E	-	-	-	-	-	-
F	-	-	-	-	-	-
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Mgmt Compensation for Payroll Taxes

12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
\$ 56,201	\$ 56,262	\$ 57,228	\$ 58,945	\$ 60,713	\$ 62,535
-	-	-	-	-	-
-	-	-	-	-	-
\$ 56,201	\$ 56,262	\$ 57,228	\$ 58,945	\$ 60,713	\$ 62,535

* Average Total Charged Overtime Rate: 0.5%

The Brooklyn Union Gas Company d/b/a National Grid
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

		Mgmt Variable Pay					
Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
Executive	-	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive							
C			21,182	21,817	21,817	22,472	
D			214,995	221,445	221,445	228,088	
E			914,363	941,794	941,794	970,048	
F			2,392	2,464	2,464	2,538	
Total Non-Executive	\$ -	\$ -	\$ 1,152,932	\$ 1,187,520	\$ 1,187,520	\$ 1,223,145	
Total Full-Time Management	\$ -	\$ -	\$ 1,152,932	\$ 1,187,520	\$ 1,187,520	\$ 1,223,145	

Part-Time Management:

Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
Executive	-	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive							
C							
D							
E							
F							
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Mgmt Compensation for Payroll Taxes

12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
\$ -	\$ -	\$ -	\$ 1,152,932	\$ 1,187,520	\$ 1,223,145
\$ -	\$ -	\$ -	\$ 1,152,932	\$ 1,187,520	\$ 1,223,145

The Brooklyn Union Gas Company d/b/a National Grid
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

Salary Band	12 Months Ending 9/30/2015 (using Employee Count)		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015	
	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	169,216	169,398	1,374,045	1,375,521	1,399,149	1,399,149	1,656,119	1,656,119	1,705,802	1,705,802	1,756,976	1,756,976	210,757	210,757
C	8,765,609	8,775,022	45,862	45,911	46,700	46,700	50,493	50,493	52,008	52,008	53,568	53,568	10,723,462	10,723,462
D	10,354,733	10,365,852	10,354,733	10,365,852	10,543,912	10,543,912	12,013,161	12,013,161	12,373,556	12,373,556	12,744,763	12,744,763	12,744,763	12,744,763
E														
F														
Total Non-Executive	\$ 10,354,733	\$ 10,365,852	\$ 10,354,733	\$ 10,365,852	\$ 10,543,912	\$ 10,543,912	\$ 12,013,161	\$ 12,013,161	\$ 12,373,556	\$ 12,373,556	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763
Total Full-Time Management	\$ 10,354,733	\$ 10,365,852	\$ 10,354,733	\$ 10,365,852	\$ 10,543,912	\$ 10,543,912	\$ 12,013,161	\$ 12,013,161	\$ 12,373,556	\$ 12,373,556	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763

Part-Time Management:

Salary Band	12 Months Ending 9/30/2015 (using Employee Count)		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015	
	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Mgmt Compensation for Payroll Taxes

Salary Band	12 Months Ending 9/30/2015 (using Employee Count)		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015	
	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Executive	10,354,733	10,365,852	10,354,733	10,365,852	10,543,912	10,543,912	12,013,161	12,013,161	12,373,556	12,373,556	12,744,763	12,744,763	12,744,763	12,744,763
C														
D														
E														
F														
Total Non-Executive	\$ 10,354,733	\$ 10,365,852	\$ 10,354,733	\$ 10,365,852	\$ 10,543,912	\$ 10,543,912	\$ 12,013,161	\$ 12,013,161	\$ 12,373,556	\$ 12,373,556	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763
Total Part-Time Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Mgmt Compensation for Payroll Taxes	\$ 10,354,733	\$ 10,365,852	\$ 10,354,733	\$ 10,365,852	\$ 10,543,912	\$ 10,543,912	\$ 12,013,161	\$ 12,013,161	\$ 12,373,556	\$ 12,373,556	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763	\$ 12,744,763

The Brooklyn Union Gas Company, d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Summary Total Compensation Per Employee - Representative

Total Full-Time Represented

Salary Group	Employee Count		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 12/31/2016		12 Months Ending 12/31/2017		12 Months Ending 12/31/2018		12 Months Ending 12/31/2019	
	Add Back	Seasonal	Employees on		Estimated Monthly Detail per		per Employee - Total		per Employee - Total		per Employee - Total		per Employee - Total	
			Leave	Employees at 09/30/2015	Employee - Total Compensation	12/31/2015 Monthly Detail	12/31/2015 Monthly Detail	12/31/2016 Monthly Detail	12/31/2016 Monthly Detail	12/31/2017 Monthly Detail	12/31/2017 Monthly Detail	12/31/2018 Monthly Detail	12/31/2018 Monthly Detail	12/31/2019 Monthly Detail
Non-Executive			319	(7)	312	\$ 54,512.36	\$ 54,852.02	\$ 56,223.32	\$ 57,509.47	\$ 58,993.11	\$ 60,776.17	\$ 62,994.02	\$ 65,994.17	\$ 69,696.70
1 (60,000-\$69,999)			92	(9)	83	\$ 95,041.01	\$ 95,633.20	\$ 98,024.03	\$ 100,266.40	\$ 102,853.09	\$ 105,961.82	\$ 109,694.56	\$ 114,218.02	\$ 118,218.02
2 (60,000-\$79,999)			140	(11)	129	\$ 108,652.52	\$ 109,329.52	\$ 112,062.76	\$ 114,626.27	\$ 117,583.42	\$ 121,137.38	\$ 124,994.56	\$ 129,137.38	\$ 133,696.76
3 (60,000-\$89,999)			377	(12)	365	\$ 122,644.17	\$ 123,408.36	\$ 126,493.56	\$ 129,387.19	\$ 132,725.14	\$ 136,736.76	\$ 141,442.38	\$ 146,095.62	\$ 151,572.22
4 (60,000-\$99,999)			85	(4)	81	\$ 136,847.19	\$ 137,699.88	\$ 141,142.38	\$ 144,371.10	\$ 148,095.62	\$ 152,571.80	\$ 156,945.10	\$ 161,409.42	\$ 166,029.29
5 (90,000-\$99,999)			9	-	9	\$ 146,945.10	\$ 147,660.70	\$ 151,572.22	\$ 155,024.19	\$ 159,023.54	\$ 163,830.02	\$ 168,594.56	\$ 173,329.52	\$ 178,572.22
6 (\$100,000-\$109,999)			41	-	44	\$ 61,029.16	\$ 61,409.42	\$ 62,944.66	\$ 64,518.28	\$ 66,142.38	\$ 67,826.17	\$ 69,560.70	\$ 71,345.17	\$ 73,179.42
1 (50,000-\$59,999)		3	29	-	29	\$ 93,029.63	\$ 93,609.29	\$ 95,949.53	\$ 98,348.27	\$ 100,805.05	\$ 103,329.29	\$ 105,918.02	\$ 108,561.82	\$ 111,260.70
2 (60,000-\$69,999)			17	-	17	\$ 109,323.99	\$ 110,005.18	\$ 112,755.31	\$ 115,574.19	\$ 118,455.26	\$ 121,397.38	\$ 124,399.88	\$ 127,455.26	\$ 130,566.76
3 (70,000-\$79,999)			87	-	87	\$ 123,414.86	\$ 124,183.85	\$ 127,288.45	\$ 130,470.66	\$ 133,745.26	\$ 137,118.02	\$ 140,594.56	\$ 144,171.80	\$ 147,850.02
4 (80,000-\$89,999)			20	-	20	\$ 134,476.56	\$ 135,314.47	\$ 138,697.33	\$ 142,164.76	\$ 145,745.26	\$ 149,426.17	\$ 153,209.42	\$ 157,037.38	\$ 160,929.29
5 (90,000-\$99,999)			4	-	4	\$ 145,491.77	\$ 146,398.32	\$ 150,058.28	\$ 153,809.74	\$ 157,652.22	\$ 161,594.56	\$ 165,637.38	\$ 169,780.02	\$ 174,022.92
6 (\$100,000-\$109,999)			1,220	(43)	1,180	\$ 1,331,408.32	\$ 1,339,704.23	\$ 1,373,196.83	\$ 1,406,070.50	\$ 1,440,284.53	\$ 1,480,625.37	\$ 1,529,194.56	\$ 1,586,022.92	\$ 1,642,260.70
Total Non-Executive			1,220	(43)	1,180									
Total Full-Time Represented			1,220	(43)	1,180									

Total Part-Time Represented

Salary Group	Employee Count		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 12/31/2016		12 Months Ending 12/31/2017		12 Months Ending 12/31/2018		12 Months Ending 12/31/2019	
	Add Back	Seasonal	Employees on		Estimated Monthly Detail per		per Employee - Total		per Employee - Total		per Employee - Total		per Employee - Total	
			Leave	Employees at 09/30/2015	Employee - Total Compensation	12/31/2015 Monthly Detail	12/31/2015 Monthly Detail	12/31/2016 Monthly Detail	12/31/2016 Monthly Detail	12/31/2017 Monthly Detail	12/31/2017 Monthly Detail	12/31/2018 Monthly Detail	12/31/2018 Monthly Detail	12/31/2019 Monthly Detail
Non-Executive			-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Executive			-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Represented			-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Full-Time Represented:

Salary Group	Employee Count		Year Ending 9/30/2015 Estimated Payroll Taxes per Employee						Total
	at 09/30/2015	Add Back	Employees on		Federal		State		
			Leave	Seasonal Employees	Social Security Tax	Medicare Tax	Unemployment Tax	Unemployment Tax	
Non-Executive	319	(7)	-	312	\$ 3,380	\$ 790	\$ 64	\$ 161	\$ 4,395
1 (\$0-\$59,999)	92	(9)	-	83	\$ 5,893	\$ 1,378	\$ 64	\$ 161	\$ 7,495
2 (\$60,000-\$69,999)	140	(11)	-	129	\$ 6,736	\$ 1,575	\$ 64	\$ 161	\$ 8,537
3 (\$70,000-\$79,999)	377	(12)	-	365	\$ 7,347	\$ 1,778	\$ 64	\$ 161	\$ 9,350
4 (\$80,000-\$89,999)	85	(4)	-	81	\$ 7,347	\$ 1,984	\$ 64	\$ 161	\$ 9,556
5 (\$90,000-\$99,999)	9	-	-	9	\$ 7,347	\$ 2,131	\$ 64	\$ 161	\$ 9,702
6 (\$100,000-\$109,999)	41	-	-	44	\$ 3,784	\$ 885	\$ 64	\$ 161	\$ 4,893
1 (\$0-\$59,999)	29	-	3	29	\$ 5,768	\$ 1,349	\$ 64	\$ 161	\$ 7,341
2 (\$60,000-\$69,999)	17	-	-	17	\$ 6,778	\$ 1,585	\$ 64	\$ 161	\$ 8,588
3 (\$70,000-\$79,999)	87	-	-	87	\$ 7,347	\$ 1,790	\$ 64	\$ 161	\$ 9,361
4 (\$80,000-\$89,999)	20	-	-	20	\$ 7,347	\$ 1,950	\$ 64	\$ 161	\$ 9,522
5 (\$90,000-\$99,999)	4	-	-	4	\$ 7,347	\$ 2,110	\$ 64	\$ 161	\$ 9,681
6 (\$100,000-\$109,999)	1,220	(43)	-	1,180	\$ 76,420	\$ 19,305	\$ 770	\$ 1,926	\$ 98,422
Total Non-Executive									
Total Full-Time Represented	1,220	(43)	-	1,180					

Part-Time Represented:

Salary Group	Employee Count		Year Ending 9/30/2015 Estimated Payroll Taxes per Employee						Total
	at 09/30/2015	Add Back	Federal		State				
			Social Security Tax	Medicare Tax	Unemployment Tax	Unemployment Tax			
Non-Executive	-	-	-	-	-	-	-	-	-
Total Non-Executive	-	-	-	-	-	-	-	-	-
Total Part-Time Represented	-	-	-	-	-	-	-	-	-

Payroll Taxes:

Tax	Rate Limits	Amount
Social Security Tax	6.20% Limited to First	\$ 118,500
Medicare Tax	1.45% No Limit on Wages	\$ 10,700
Federal Unemployment Tax	0.60% Limited to First	\$ 10,700
State Unemployment Tax	1.50% Limited to First	\$ 10,700

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Full-Time Represented:

Salary Group	Year Ending 12/31/2017 Estimated Payroll Taxes per Employee					Year Ending 12/31/2018 Estimated Payroll Taxes per Employee				
	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total
Non-Executive	\$ 3,566	\$ 834	\$ 64	\$ 161	\$ 4,624	\$ 3,658	\$ 855	\$ 64	\$ 161	\$ 4,738
1 (\$0-\$59,999)	\$ 6,217	\$ 1,454	\$ 64	\$ 161	\$ 7,895	\$ 6,377	\$ 1,491	\$ 64	\$ 161	\$ 8,093
2 (\$60,000-\$69,999)	\$ 7,107	\$ 1,662	\$ 64	\$ 161	\$ 8,994	\$ 7,290	\$ 1,705	\$ 64	\$ 161	\$ 9,220
3 (\$70,000-\$79,999)	\$ 7,347	\$ 1,876	\$ 64	\$ 161	\$ 9,448	\$ 7,347	\$ 1,925	\$ 64	\$ 161	\$ 9,496
4 (\$80,000-\$89,999)	\$ 7,347	\$ 2,093	\$ 64	\$ 161	\$ 9,665	\$ 7,347	\$ 2,147	\$ 64	\$ 161	\$ 9,719
5 (\$90,000-\$99,999)	\$ 7,347	\$ 2,248	\$ 64	\$ 161	\$ 9,820	\$ 7,347	\$ 2,306	\$ 64	\$ 161	\$ 9,878
6 (\$100,000-\$109,999)	\$ 4,000	\$ 936	\$ 64	\$ 161	\$ 5,160	\$ 4,092	\$ 957	\$ 64	\$ 161	\$ 5,273
1 (\$0-\$39,999)	\$ 6,098	\$ 1,426	\$ 64	\$ 161	\$ 7,748	\$ 6,237	\$ 1,459	\$ 64	\$ 161	\$ 7,920
2 (\$60,000-\$69,999)	\$ 7,166	\$ 1,676	\$ 64	\$ 161	\$ 9,066	\$ 7,330	\$ 1,714	\$ 64	\$ 161	\$ 9,268
3 (\$70,000-\$79,999)	\$ 7,347	\$ 1,892	\$ 64	\$ 161	\$ 9,464	\$ 7,347	\$ 1,935	\$ 64	\$ 161	\$ 9,507
4 (\$80,000-\$89,999)	\$ 7,347	\$ 2,061	\$ 64	\$ 161	\$ 9,633	\$ 7,347	\$ 2,109	\$ 64	\$ 161	\$ 9,680
5 (\$90,000-\$99,999)	\$ 7,347	\$ 2,230	\$ 64	\$ 161	\$ 9,802	\$ 7,347	\$ 2,281	\$ 64	\$ 161	\$ 9,853
6 (\$100,000-\$109,999)	\$ 78,234	\$ 20,388	\$ 770	\$ 1,926	\$ 101,319	\$ 79,065	\$ 20,884	\$ 770	\$ 1,926	\$ 102,645
Total Non-Executive										
Total Full-Time Represented										

Part-Time Represented:

Part-Time Represented:

Salary Group	Year Ending 12/31/2017 Estimated Payroll Taxes per Employee					Year Ending 12/31/2018 Estimated Payroll Taxes per Employee				
	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total
Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Executive										
Total Part-Time Represented										

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Full-Time Represented:

Salary Group	Year Ending 12/31/2019 Estimated Payroll Taxes per Employee						Total
	Social Security Tax	Medicare Tax	Unemployment Tax	Federal Unemployment Tax	State Unemployment Tax	Total	
Non-Executive							
1 (\$0-\$59,999)	\$ 3,768	\$ 881	\$ 64	\$ 64	\$ 161	\$ 4,874	
2 (\$60,000-\$69,999)	\$ 6,570	\$ 1,536	\$ 64	\$ 64	\$ 161	\$ 8,331	
3 (\$70,000-\$79,999)	\$ 7,347	\$ 1,756	\$ 64	\$ 64	\$ 161	\$ 9,328	
4 (\$80,000-\$89,999)	\$ 7,347	\$ 1,983	\$ 64	\$ 64	\$ 161	\$ 9,554	
5 (\$90,000-\$99,999)	\$ 7,347	\$ 2,212	\$ 64	\$ 64	\$ 161	\$ 9,784	
6 (\$100,000-\$109,999)	\$ 7,347	\$ 2,376	\$ 64	\$ 64	\$ 161	\$ 9,947	
1 (\$0-\$59,999)	\$ 4,197	\$ 982	\$ 64	\$ 64	\$ 161	\$ 5,403	
2 (\$60,000-\$69,999)	\$ 6,398	\$ 1,496	\$ 64	\$ 64	\$ 161	\$ 8,119	
3 (\$70,000-\$79,999)	\$ 7,347	\$ 1,758	\$ 64	\$ 64	\$ 161	\$ 9,330	
4 (\$80,000-\$89,999)	\$ 7,347	\$ 1,985	\$ 64	\$ 64	\$ 161	\$ 9,557	
5 (\$90,000-\$99,999)	\$ 7,347	\$ 2,163	\$ 64	\$ 64	\$ 161	\$ 9,735	
6 (\$100,000-\$109,999)	\$ 7,347	\$ 2,340	\$ 64	\$ 64	\$ 161	\$ 9,912	
Total Non-Executive	\$ 79,709	\$ 21,469	\$ 770	\$ 770	\$ 1,926	\$ 103,874	
Total Full-Time Represented	\$ 8,986,457.66	\$ 9,238,986.83	\$ 9,360,877.32	\$ 9,360,877.32	\$ 9,482,472.78	\$ 9,482,472.78	

Part-Time Represented:

Salary Group	Year Ending 12/31/2019 Estimated Payroll Taxes per Employee						Total
	Social Security Tax	Medicare Tax	Unemployment Tax	Federal Unemployment Tax	State Unemployment Tax	Total	
Non-Executive							
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Part-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Represented

Full-Time Represented:

		Represented Straight-time with 53rd Week Labor					
Salary Band	Non-Executive	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending		
		9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
1 (\$0-\$59,999)		\$ 11,780,463	\$ 11,853,866	\$ 12,150,213	\$ 12,428,157	\$ 12,748,781	\$ 13,134,113
2 (\$60,000-\$69,999)		\$ 5,463,890	\$ 5,497,935	\$ 5,635,383	\$ 5,764,296	\$ 5,913,005	\$ 6,091,725
3 (\$70,000-\$79,999)		\$ 9,708,280	\$ 9,768,772	\$ 10,012,991	\$ 10,242,045	\$ 10,506,271	\$ 10,823,823
4 (\$80,000-\$89,999)		\$ 31,006,487	\$ 31,199,686	\$ 31,979,678	\$ 32,711,234	\$ 33,555,125	\$ 34,569,329
5 (\$90,000-\$99,999)		\$ 7,677,745	\$ 7,725,585	\$ 7,918,725	\$ 8,099,871	\$ 8,308,833	\$ 8,559,967
6 (\$100,000-\$109,999)		\$ 916,032	\$ 921,739	\$ 944,783	\$ 966,395	\$ 991,326	\$ 1,021,289
1 (\$0-\$59,999)		\$ 1,859,957	\$ 1,871,546	\$ 1,918,335	\$ 1,966,293	\$ 2,011,273	\$ 2,063,160
2 (\$60,000-\$69,999)		\$ 1,868,668	\$ 1,880,311	\$ 1,927,319	\$ 1,975,502	\$ 2,020,693	\$ 2,072,823
3 (\$70,000-\$79,999)		\$ 1,287,292	\$ 1,295,313	\$ 1,327,696	\$ 1,360,889	\$ 1,392,020	\$ 1,427,931
4 (\$80,000-\$89,999)		\$ 7,437,030	\$ 7,483,369	\$ 7,670,454	\$ 7,862,215	\$ 8,042,068	\$ 8,249,539
5 (\$90,000-\$99,999)		\$ 1,862,899	\$ 1,874,507	\$ 1,921,370	\$ 1,969,404	\$ 2,014,455	\$ 2,066,424
6 (\$100,000-\$109,999)		\$ 403,099	\$ 405,610	\$ 415,750	\$ 426,144	\$ 435,893	\$ 447,138
	Total Non-Executive	\$ 81,271,841	\$ 81,778,240	\$ 83,822,696	\$ 85,772,444	\$ 87,939,743	\$ 90,527,263
	Total Full-Time Represented	\$ 81,271,841	\$ 81,778,240	\$ 83,822,696	\$ 85,772,444	\$ 87,939,743	\$ 90,527,263

Part-Time Represented:

		Represented Straight-time with 53rd Week Labor					
Salary Band	Non-Executive	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending		
		9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
	Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Part-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Rep Compensation for Payroll Taxes	\$ 81,271,841	\$ 81,778,240	\$ 83,822,696	\$ 85,772,444	\$ 87,939,743	\$ 90,527,263

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Represented

Full-Time Represented:

Salary Band	Rep Overtime		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending	
	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive												
1 (\$0-\$59,999)	\$ 4,932,881	\$ 4,963,618	\$ 5,087,708	\$ 5,204,093	\$ 5,338,349	\$ 5,499,701	\$ 5,679,919	\$ 5,879,919	\$ 6,100,000	\$ 6,349,919	\$ 6,620,000	\$ 6,910,000
2 (\$60,000-\$69,999)	\$ 2,287,917	\$ 2,302,173	\$ 2,359,727	\$ 2,413,707	\$ 2,475,977	\$ 2,550,813	\$ 2,640,000	\$ 2,745,000	\$ 2,865,000	\$ 3,000,000	\$ 3,145,000	\$ 3,300,000
3 (\$70,000-\$79,999)	\$ 4,065,188	\$ 4,090,518	\$ 4,192,780	\$ 4,288,693	\$ 4,399,334	\$ 4,532,304	\$ 4,680,000	\$ 4,840,000	\$ 5,010,000	\$ 5,190,000	\$ 5,380,000	\$ 5,580,000
4 (\$80,000-\$89,999)	\$ 12,983,473	\$ 13,064,372	\$ 13,390,981	\$ 13,697,308	\$ 14,050,674	\$ 14,475,356	\$ 14,960,000	\$ 15,500,000	\$ 16,100,000	\$ 16,760,000	\$ 17,480,000	\$ 18,260,000
5 (\$90,000-\$99,999)	\$ 3,214,934	\$ 3,234,966	\$ 3,315,840	\$ 3,391,692	\$ 3,479,191	\$ 3,584,350	\$ 3,700,000	\$ 3,830,000	\$ 4,000,000	\$ 4,190,000	\$ 4,400,000	\$ 4,630,000
6 (\$100,000-\$109,999)	\$ 383,574	\$ 385,964	\$ 395,613	\$ 404,663	\$ 415,102	\$ 427,649	\$ 440,000	\$ 455,000	\$ 470,000	\$ 485,000	\$ 500,000	\$ 515,000
1 (\$0-\$59,999)	\$ 778,827	\$ 783,680	\$ 803,272	\$ 823,354	\$ 842,189	\$ 863,916	\$ 885,000	\$ 905,000	\$ 925,000	\$ 945,000	\$ 965,000	\$ 985,000
2 (\$60,000-\$69,999)	\$ 782,475	\$ 787,350	\$ 807,034	\$ 827,210	\$ 846,133	\$ 867,962	\$ 888,000	\$ 908,000	\$ 928,000	\$ 948,000	\$ 968,000	\$ 988,000
3 (\$70,000-\$79,999)	\$ 539,033	\$ 542,392	\$ 555,952	\$ 569,850	\$ 582,886	\$ 597,924	\$ 610,000	\$ 625,000	\$ 640,000	\$ 655,000	\$ 670,000	\$ 685,000
4 (\$80,000-\$89,999)	\$ 3,114,138	\$ 3,133,542	\$ 3,211,880	\$ 3,292,177	\$ 3,367,488	\$ 3,454,363	\$ 3,540,000	\$ 3,625,000	\$ 3,710,000	\$ 3,795,000	\$ 3,880,000	\$ 3,965,000
5 (\$90,000-\$99,999)	\$ 780,059	\$ 784,920	\$ 804,543	\$ 824,656	\$ 843,521	\$ 865,282	\$ 885,000	\$ 905,000	\$ 925,000	\$ 945,000	\$ 965,000	\$ 985,000
6 (\$100,000-\$109,999)	\$ 168,791	\$ 169,843	\$ 174,089	\$ 178,441	\$ 182,523	\$ 187,232	\$ 190,000	\$ 195,000	\$ 200,000	\$ 205,000	\$ 210,000	\$ 215,000
Total Non-Executive	\$ 34,031,289	\$ 34,243,335	\$ 35,099,419	\$ 35,915,845	\$ 36,823,367	\$ 37,906,849	\$ 38,900,000	\$ 40,000,000	\$ 41,100,000	\$ 42,200,000	\$ 43,300,000	\$ 44,400,000
Total Full-Time Represented	\$ 34,031,289	\$ 34,243,335	\$ 35,099,419	\$ 35,915,845	\$ 36,823,367	\$ 37,906,849	\$ 38,900,000	\$ 40,000,000	\$ 41,100,000	\$ 42,200,000	\$ 43,300,000	\$ 44,400,000

Part-Time Represented:

Salary Band	Rep Overtime		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending	
	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive												
1 (\$0-\$59,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 (\$60,000-\$69,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 (\$70,000-\$79,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 (\$80,000-\$89,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 (\$90,000-\$99,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 (\$100,000-\$109,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Rep Compensation for Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Average Total Charged Overtime Rate: 41.87%

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Represented

Full-Time Represented:

Upgrades, Premiums, Etc

Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive						
1 (\$0-\$59,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 (\$60,000-\$69,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 (\$70,000-\$79,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 (\$80,000-\$89,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 (\$90,000-\$99,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 (\$100,000-\$109,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1 (\$0-\$59,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 (\$60,000-\$69,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 (\$70,000-\$79,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 (\$80,000-\$89,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 (\$90,000-\$99,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 (\$100,000-\$109,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Full-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Part-Time Represented:

Upgrades, Premiums, Etc

Salary Band	12 Months Ending 9/30/2015 (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive						
1 (\$0-\$59,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 (\$60,000-\$69,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 (\$70,000-\$79,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 (\$80,000-\$89,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 (\$90,000-\$99,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 (\$100,000-\$109,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Rep Compensation for Payroll Taxes

Full-Time Represented	Part-Time Represented	Average Total Charged Upgrades & Premiums Rate:
\$ -	\$ -	0.00%

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Represented

Full-Time Represented:

Salary Band	Rep Variable Pay			
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive				
1 (\$0-\$59,999)	\$ 294,512 \$	\$ 296,347 \$	\$ 310,704 \$	\$ 318,720 \$
2 (\$60,000-\$69,999)	\$ 136,597 \$	\$ 137,448 \$	\$ 144,107 \$	\$ 147,825 \$
3 (\$70,000-\$79,999)	\$ 242,707 \$	\$ 244,219 \$	\$ 256,051 \$	\$ 262,657 \$
4 (\$80,000-\$89,999)	\$ 775,162 \$	\$ 779,992 \$	\$ 817,781 \$	\$ 838,878 \$
5 (\$90,000-\$99,999)	\$ 191,944 \$	\$ 193,140 \$	\$ 202,497 \$	\$ 207,721 \$
6 (\$100,000-\$109,999)	\$ 22,901 \$	\$ 23,043 \$	\$ 24,160 \$	\$ 24,783 \$
1 (\$0-\$59,999)	\$ 46,499 \$	\$ 46,789 \$	\$ 49,157 \$	\$ 50,282 \$
2 (\$60,000-\$69,999)	\$ 46,717 \$	\$ 47,008 \$	\$ 49,388 \$	\$ 50,517 \$
3 (\$70,000-\$79,999)	\$ 32,182 \$	\$ 32,383 \$	\$ 34,022 \$	\$ 34,800 \$
4 (\$80,000-\$89,999)	\$ 185,926 \$	\$ 187,084 \$	\$ 196,555 \$	\$ 201,052 \$
5 (\$90,000-\$99,999)	\$ 46,572 \$	\$ 46,863 \$	\$ 49,235 \$	\$ 50,361 \$
6 (\$100,000-\$109,999)	\$ 10,077 \$	\$ 10,140 \$	\$ 10,654 \$	\$ 10,897 \$
Total Non-Executive	\$ 2,031,796 \$	\$ 2,044,456 \$	\$ 2,144,311 \$	\$ 2,198,494 \$
Total Full-Time Represented	\$ 2,031,796 \$	\$ 2,044,456 \$	\$ 2,144,311 \$	\$ 2,198,494 \$

Part-Time Represented:

Salary Band	Rep Variable Pay			
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive				
1 (\$0-\$59,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
2 (\$60,000-\$69,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
3 (\$70,000-\$79,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
4 (\$80,000-\$89,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
5 (\$90,000-\$99,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
6 (\$100,000-\$109,999)	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Total Part-Time Represented	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Total Rep Compensation for Payroll Taxes	\$ - \$	\$ - \$	\$ - \$	\$ - \$

* Variable Pay Estimated Payout Rate: 2.50%

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Represented

Full-Time Represented:

Salary Band	Total Rep Compensation for Payroll Taxes					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive						
1 (\$0-\$59,999)	\$ 17,007,856	\$ 17,113,830	\$ 17,541,676	\$ 17,942,953	\$ 18,405,849	\$ 18,962,166
2 (\$60,000-\$69,999)	\$ 7,888,404	\$ 7,937,556	\$ 8,135,995	\$ 8,322,111	\$ 8,536,806	\$ 8,794,831
3 (\$70,000-\$79,999)	\$ 14,016,175	\$ 14,103,509	\$ 14,456,096	\$ 14,786,789	\$ 15,168,262	\$ 15,626,722
4 (\$80,000-\$89,999)	\$ 44,765,122	\$ 45,044,050	\$ 46,170,151	\$ 47,226,323	\$ 48,444,678	\$ 49,908,918
5 (\$90,000-\$99,999)	\$ 11,084,623	\$ 11,153,690	\$ 11,432,532	\$ 11,694,059	\$ 11,995,745	\$ 12,358,316
6 (\$100,000-\$109,999)	\$ 1,322,506	\$ 1,330,746	\$ 1,364,015	\$ 1,395,218	\$ 1,431,212	\$ 1,474,470
1 (\$0-\$59,999)	\$ 2,685,283	\$ 2,702,015	\$ 2,769,565	\$ 2,838,804	\$ 2,903,744	\$ 2,978,655
2 (\$60,000-\$69,999)	\$ 2,697,859	\$ 2,714,670	\$ 2,782,536	\$ 2,852,100	\$ 2,917,343	\$ 2,992,606
3 (\$70,000-\$79,999)	\$ 1,858,508	\$ 1,870,088	\$ 1,916,840	\$ 1,964,761	\$ 2,009,706	\$ 2,061,553
4 (\$80,000-\$89,999)	\$ 10,737,093	\$ 10,803,995	\$ 11,074,095	\$ 11,350,948	\$ 11,610,608	\$ 11,910,141
5 (\$90,000-\$99,999)	\$ 2,689,531	\$ 2,706,289	\$ 2,773,947	\$ 2,843,295	\$ 2,908,338	\$ 2,983,367
6 (\$100,000-\$109,999)	\$ 581,967	\$ 585,593	\$ 600,233	\$ 615,239	\$ 629,313	\$ 645,548
Total Non-Executive	\$ 117,334,926	\$ 118,066,031	\$ 121,017,682	\$ 123,832,600	\$ 126,961,603	\$ 130,697,294
Total Full-Time Represented	\$ 117,334,926	\$ 118,066,031	\$ 121,017,682	\$ 123,832,600	\$ 126,961,603	\$ 130,697,294

Part-Time Represented:

Salary Band	Total Rep Compensation for Payroll Taxes					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Non-Executive						
1 (\$0-\$59,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 (\$60,000-\$69,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 (\$70,000-\$79,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 (\$80,000-\$89,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 (\$90,000-\$99,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 (\$100,000-\$109,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Part-Time Represented	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Rep Compensation for Payroll Taxes	\$ 117,334,926	\$ 118,066,031	\$ 121,017,682	\$ 123,832,600	\$ 126,961,603	\$ 130,697,294

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes

Full-Time Represented:

Group	Salary Band	Employee Count		Rep Payroll without 53rd Week Labor										
		at 09/30/2015	Add Back	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)		
				Employees on Leave	Seasonal Employees	9/30/2015 Est. Salary	12/31/2016 Estimated Salary	12/31/2016 Estimated Salary	12/31/2017 Estimated Salary	12/31/2017 Estimated Salary	12/31/2018 Estimated Salary	12/31/2018 Estimated Salary	12/31/2019 Estimated Salary	12/31/2019 Estimated Salary
0101	1 (\$0-\$59,999)	319	(7)	11,735,327	12,103,660	12,380,539	12,699,935	13,083,791	13,467,627	13,851,473	14,235,319	14,619,165	15,003,011	15,386,857
0101	2 (\$60,000-\$69,999)	92	(9)	5,442,955	5,613,792	5,742,211	5,890,350	6,068,385	6,246,420	6,424,455	6,602,490	6,780,525	6,958,560	7,136,595
0101	3 (\$70,000-\$79,999)	140	(11)	9,671,084	9,974,627	10,202,803	10,466,017	10,782,353	11,098,689	11,415,025	11,731,361	12,047,697	12,364,033	12,680,369
0101	4 (\$80,000-\$89,999)	377	(12)	30,887,688	31,857,151	32,585,904	33,426,562	34,436,879	35,447,196	36,457,513	37,467,830	38,478,147	39,488,464	40,498,781
0101	5 (\$90,000-\$99,999)	85	(4)	7,648,329	7,888,385	8,068,837	8,276,998	8,527,170	8,777,342	9,027,514	9,277,686	9,527,858	9,778,030	10,028,202
0101	6 (\$100,000-\$109,999)	9	-	912,522	941,163	962,693	987,528	1,017,376	1,047,224	1,077,072	1,106,920	1,136,768	1,166,616	1,196,464
0003	1 (\$0-\$59,999)	41	-	1,852,830	1,910,935	1,958,759	2,003,567	2,055,256	2,106,945	2,158,634	2,210,323	2,262,012	2,313,701	2,365,390
0003	2 (\$60,000-\$69,999)	29	3	1,861,508	1,919,935	1,967,933	2,012,951	2,064,881	2,116,811	2,168,741	2,220,671	2,272,601	2,324,531	2,376,461
0003	3 (\$70,000-\$79,999)	17	-	1,282,360	1,322,609	1,355,674	1,386,686	1,422,460	1,458,234	1,494,008	1,529,782	1,565,556	1,601,330	1,637,104
0003	4 (\$80,000-\$89,999)	87	-	7,408,535	7,644,065	7,832,091	8,011,256	8,212,460	8,413,664	8,614,868	8,816,072	9,017,276	9,218,480	9,419,684
0003	5 (\$90,000-\$99,999)	20	-	1,855,762	1,914,008	1,961,858	2,006,737	2,058,507	2,110,277	2,162,047	2,213,817	2,265,587	2,317,357	2,369,127
0003	6 (\$100,000-\$109,999)	4	-	401,554	414,158	424,511	434,222	445,425	456,628	467,831	479,034	490,237	501,440	512,643
Total Full-Time Represented		1,220	(43)	80,960,455	83,501,536	85,443,814	87,602,809	90,180,416	92,339,411	94,498,406	96,657,401	98,816,396	100,975,391	103,134,386

Part-Time Represented:

Group	Salary Band	Employee Count		Rep Payroll without 53rd Week Labor										
		at 09/30/2015	Add Back	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)		
				Employees on Leave	Seasonal Employees	9/30/2015 Est. Salary	12/31/2016 Estimated Salary	12/31/2016 Estimated Salary	12/31/2017 Estimated Salary	12/31/2017 Estimated Salary	12/31/2018 Estimated Salary	12/31/2018 Estimated Salary	12/31/2019 Estimated Salary	12/31/2019 Estimated Salary
Total Part-Time Represented		-	-	-	-	-	-	-	-	-	-	-	-	-

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes

Full-Time Represented:

Group	Salary Band	53rd Week Estimate					
		12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated (using Employee Salary Count 9/30/2015)
0101	1 (\$0-\$59,999)	45,136	45,417	46,553	47,617	48,846	50,322
0101	2 (\$60,000-\$69,999)	20,934	21,065	21,592	22,085	22,655	23,340
0101	3 (\$70,000-\$79,999)	37,196	37,428	38,364	39,242	40,254	41,471
0101	4 (\$80,000-\$89,999)	118,799	119,539	122,528	125,330	128,564	132,450
0101	5 (\$90,000-\$99,999)	29,417	29,600	30,340	31,034	31,835	32,797
0101	6 (\$100,000-\$109,999)	3,510	3,532	3,620	3,703	3,798	3,913
0003	1 (\$0-\$59,999)	7,126	7,171	7,350	7,534	7,706	7,905
0003	2 (\$60,000-\$69,999)	7,160	7,204	7,384	7,569	7,742	7,942
0003	3 (\$70,000-\$79,999)	4,932	4,963	5,087	5,214	5,333	5,471
0003	4 (\$80,000-\$89,999)	28,494	28,672	29,389	30,123	30,813	31,607
0003	5 (\$90,000-\$99,999)	7,138	7,182	7,362	7,546	7,718	7,917
0003	6 (\$100,000-\$109,999)	1,544	1,554	1,593	1,633	1,670	1,713
Total Full-Time Represented		\$ 311,386	\$ 313,327	\$ 321,160	\$ 328,630	\$ 336,934	\$ 346,848

Part-Time Represented:

Group	Salary Band	53rd Week Estimate					
		12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated (using Employee Salary Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated (using Employee Salary Count 9/30/2015)
Total Part-Time Represented		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Brooklyn Union Gas Company db/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes

Full-Time Represented:

Group	Salary Band	Rep Payroll with 53rd Week Labor											
		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 12/31/2016 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 12/31/2016 Estimated	
		Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)
0101	1 (\$0-\$59,999)	11,780,463	11,853,866	12,150,213	12,428,157	12,748,781	13,134,113	12,150,213	12,428,157	12,748,781	13,134,113	12,150,213	12,428,157
0101	2 (\$60,000-\$69,999)	5,463,890	5,497,935	5,635,383	5,764,296	5,913,005	6,091,725	5,635,383	5,764,296	5,913,005	6,091,725	5,635,383	5,764,296
0101	3 (\$70,000-\$79,999)	9,708,280	9,768,772	10,012,991	10,242,045	10,506,271	10,823,823	10,012,991	10,242,045	10,506,271	10,823,823	10,012,991	10,242,045
0101	4 (\$80,000-\$89,999)	31,006,487	31,199,686	31,979,678	32,711,234	33,555,125	34,569,329	31,979,678	32,711,234	33,555,125	34,569,329	31,979,678	32,711,234
0101	5 (\$90,000-\$99,999)	7,677,745	7,725,585	7,918,725	8,099,871	8,308,833	8,559,967	7,918,725	8,099,871	8,308,833	8,559,967	7,918,725	8,099,871
0101	6 (\$100,000-\$109,999)	916,032	921,739	944,783	966,395	991,326	1,021,289	944,783	966,395	991,326	1,021,289	944,783	966,395
0003	1 (\$0-\$59,999)	1,859,957	1,871,546	1,918,335	1,966,293	2,011,273	2,063,160	1,918,335	1,966,293	2,011,273	2,063,160	1,918,335	1,966,293
0003	2 (\$60,000-\$69,999)	1,868,668	1,880,311	1,927,319	1,975,502	2,020,693	2,072,823	1,927,319	1,975,502	2,020,693	2,072,823	1,927,319	1,975,502
0003	3 (\$70,000-\$79,999)	1,287,292	1,295,313	1,327,696	1,360,889	1,392,020	1,427,931	1,327,696	1,360,889	1,392,020	1,427,931	1,327,696	1,360,889
0003	4 (\$80,000-\$89,999)	7,437,030	7,483,369	7,670,454	7,862,215	8,042,068	8,249,539	7,670,454	7,862,215	8,042,068	8,249,539	7,670,454	7,862,215
0003	5 (\$90,000-\$99,999)	1,862,899	1,874,507	1,921,370	1,969,404	2,014,455	2,066,424	1,921,370	1,969,404	2,014,455	2,066,424	1,921,370	1,969,404
0003	6 (\$100,000-\$109,999)	403,099	405,610	415,750	426,144	435,893	447,138	415,750	426,144	435,893	447,138	415,750	426,144
Total Full-Time Represented		\$ 81,271,841	\$ 81,778,240	\$ 83,822,696	\$ 85,772,444	\$ 87,959,743	\$ 90,527,265	\$ 83,822,696	\$ 85,772,444	\$ 87,959,743	\$ 90,527,265	\$ 83,822,696	\$ 85,772,444

Part-Time Represented:

Group	Salary Band	Rep Payroll with 53rd Week Labor											
		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 12/31/2016 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 12/31/2016 Estimated	
		Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)	Count	Salary (using Employee Count)
Total Part-Time Represented		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Brooklyn Union Gas Company d/b/a National Grid NY
 Payroll Taxes - Summary

	Total Payroll Taxes		
	Year Ending 9/30/2015	Year Ending 12/31/2017	Year Ending 12/31/2019
MGT.	Estimated Payroll Taxes	Estimated Payroll Taxes	Estimated Payroll Taxes
	\$ 30,190,758.44	\$ 33,341,302.62	\$ 34,514,137.29
	<u>\$ 30,190,758.44</u>	<u>\$ 33,341,302.62</u>	<u>\$ 34,514,137.29</u>
REP.	Full-Time	\$ -	\$ -
	Part-Time	\$ 33,934.50	\$ 36,985.87
	Total	<u>\$ 33,934.50</u>	<u>\$ 36,985.87</u>
TOTAL	<u>\$ 30,224,692.94</u>	<u>\$ 33,376,592.91</u>	<u>\$ 34,551,123.16</u>

From Sheet 5 of Schedule 29:

Provider Company:	Originating Company Labor Charged From	
	National Grid Service Company	
	Historic Test Year Ended September 20, 2015	
	(\$000's)	
	Amount	Percentage of Total
The Brooklyn Union Gas Company	\$ 66,591.9	11.7%
Keyspan Gas East Corporation	50,133.5	8.8%
All Other Companies	454,205.2	79.6%
Total	<u>\$ 570,930.7</u>	

	Allocation of Total Payroll Taxes (\$000's)		
	Year Ending 9/30/2015 Estimated Payroll Taxes	Year Ending 12/31/2017 Estimated Payroll Taxes	Year Ending 12/31/2018 Estimated Payroll Taxes
	\$ 3,525.3	\$ 3,893.0	\$ 3,960.4
	<u>\$ 30,224.7</u>	<u>\$ 33,376.6</u>	<u>\$ 33,955.2</u>
			Year Ending 12/31/2019 Estimated Payroll Taxes
			\$ 4,030.0
			<u>\$ 34,551.1</u>

Allocation of Total Payroll Taxes (\$000's):

	Allocation of Total Payroll Taxes (\$000's)		
	Year Ending 9/30/2015 Estimated Payroll Taxes	Year Ending 12/31/2017 Estimated Payroll Taxes	Year Ending 12/31/2018 Estimated Payroll Taxes
	\$ 3,525.3	\$ 3,893.0	\$ 3,960.4
	\$ 2,994.6	\$ 3,306.8	\$ 3,364.2
			Year Ending 12/31/2019 Estimated Payroll Taxes
			\$ 4,030.0
			<u>\$ 3,423.2</u>

Labor Allocation Percent to Operating Expense

Provider Company Taxes
 Payroll Expense Tax Allocation

	Year Ending 9/30/2015 Estimated Payroll Taxes	Year Ending 12/31/2017 Estimated Payroll Taxes	Year Ending 12/31/2018 Estimated Payroll Taxes	Year Ending 12/31/2019 Estimated Payroll Taxes
	\$ 3,525.3	\$ 3,893.0	\$ 3,960.4	\$ 4,030.0
	\$ 2,994.6	\$ 3,306.8	\$ 3,364.2	\$ 3,423.2
				Year Ending 12/31/2019 Estimated Payroll Taxes
				\$ 4,030.0
				<u>\$ 3,423.2</u>

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Summary Total Compensation Per Employee - Management

Total Management Full & Part Time:

Executive Total Executive	Employee Count		12 Months Ending 9/30/2015 Estimated Monthly Detail per Employee - Total Compensation	12 Months Ending 12/31/2015 Monthly Detail per Employee - Total Compensation		12 Months Ending 12/31/2016 Monthly Detail per Employee - Total Compensation		12 Months Ending 12/31/2017 Monthly Detail per Employee - Total Compensation		12 Months Ending 12/31/2018 Monthly Detail per Employee - Total Compensation		12 Months Ending 12/31/2019 Monthly Detail per Employee - Total Compensation	
	9/30/2015	9/30/2015		9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015	9/30/2015
A	19	(1)	364,647	365,038	372,223	384,305	395,834	407,709					
	19	(1)											
Non-Executive	48	(1)	235,681	235,935	240,578	248,387	255,838	263,514					
C	334	(4)	163,050	163,226	166,438	192,211	197,977	203,916					
D	1,418	(16)	112,851	112,973	115,196	136,559	140,655	144,875					
E	1,849	(27)	85,213	85,305	86,984	98,679	101,639	104,688					
F	292	(6)	60,830	60,896	62,094	67,276	69,295	71,373					
Total Non-Executive	3,941	(54)	60,830	60,896	62,094	67,276	69,295	71,373					
Total Full-Time Management	3,960	(55)	3,918	3,918	3,918	3,918	3,918	3,918					

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Management

Full-Time Management:

	Employee Count		Year Ending 9/30/2015 Estimated Payroll Taxes per Employee				Total
	Add Back		Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	
	9/30/2015	9/30/2015					
	19	(1)	\$ 7,347	\$ 5,287	\$ 64	\$ 161	\$ 12,859
	19	(1)					
Non-Executive	48	(1)	\$ 7,347	\$ 3,417	\$ 64	\$ 161	\$ 10,989
C	334	(4)	\$ 7,347	\$ 2,364	\$ 64	\$ 161	\$ 9,936
D	1,418	(16)	\$ 6,997	\$ 1,636	\$ 64	\$ 161	\$ 8,858
E	1,849	(27)	\$ 5,283	\$ 1,236	\$ 64	\$ 161	\$ 6,744
F	292	(6)	\$ 3,771	\$ 882	\$ 64	\$ 161	\$ 4,878
Total Non-Executive	3,941	(54)					
Total Full-Time Management	3,960	(55)					

Payroll Taxes:

	Tax	Rate Limits
Social Security Tax	\$ 118,500	6.20% Limited to First
Medicare Tax	\$	1.45% No Limit on Wages
Federal Unemployment Tax	\$ 10,700	0.60% Limited to First
State Unemployment Tax	\$ 10,700	1.50% Limited to First

The Brooklyn Union Gas Company d/b/a National
 Management Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Management

Full-Time Management:

Salary Band	Year Ending 12/31/2017 Estimated Payroll Taxes per Employee					Year Ending 12/31/2018 Estimated Payroll Taxes per Employee				
	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total
	\$ 7,347	\$ 5,572	\$ 64	\$ 161	\$ 13,144	\$ 7,347	\$ 5,740	\$ 64	\$ 161	\$ 13,311
Non-Executive	\$ 7,347	\$ 3,602	\$ 64	\$ 161	\$ 11,173	\$ 7,347	\$ 3,710	\$ 64	\$ 161	\$ 11,281
C	\$ 7,347	\$ 2,787	\$ 64	\$ 161	\$ 10,359	\$ 7,347	\$ 2,871	\$ 64	\$ 161	\$ 10,442
D	\$ 7,347	\$ 1,980	\$ 64	\$ 161	\$ 9,552	\$ 7,347	\$ 2,040	\$ 64	\$ 161	\$ 9,611
E	\$ 6,118	\$ 1,431	\$ 64	\$ 161	\$ 7,774	\$ 6,302	\$ 1,474	\$ 64	\$ 161	\$ 8,000
F	\$ 4,171	\$ 976	\$ 64	\$ 161	\$ 5,371	\$ 4,296	\$ 1,005	\$ 64	\$ 161	\$ 5,526

Total Non-Executive

Total Full-Time Management

The Brooklyn Union Gas Company d/b/a National
 Management Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Management

Full-Time Management:

	Year Ending 12/31/2019 Estimated Payroll Taxes per Employee									
	Salary Band		Social Security Tax		Medicare Tax	Federal Unemployment Tax		State Unemployment Tax		Total
			Tax			Unemployment Tax	Tax	Unemployment Tax	Tax	
			\$ 7,347	\$	5,912	\$ 64	\$ 161	\$	161	\$ 13,483
Non-Executive	B		\$ 7,347	\$	3,821	\$ 64	\$ 161	\$	161	\$ 11,393
	C		\$ 7,347	\$	2,957	\$ 64	\$ 161	\$	161	\$ 10,528
	D		\$ 7,347	\$	2,101	\$ 64	\$ 161	\$	161	\$ 9,672
	E		\$ 6,491	\$	1,518	\$ 64	\$ 161	\$	161	\$ 8,233
	F		\$ 4,425	\$	1,035	\$ 64	\$ 161	\$	161	\$ 5,685
Total Non-Executive				\$	29,959,295	\$	33,104,708	\$	33,679,450	\$ 34,271,435
Total Full-Time Management				\$	30,190,758	\$	33,341,303	\$	33,919,054	\$ 34,514,137
			\$	30,190,758	\$	33,341,303	\$	33,919,054	\$	34,514,137
			\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-

The Brooklyn Union Gas Company d/b/a National Grid NY
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

Management Straight-time

Salary Band	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Executive							
Total Executive	\$ 6,433,604	\$ 6,440,513	\$ 6,567,281	\$ 6,780,436	\$ 6,983,849	\$ 7,193,364	\$ 7,193,364
Non-Executive							
B	\$ 10,942,422	\$ 10,954,173	\$ 11,169,783	\$ 11,532,321	\$ 11,878,290	\$ 12,234,639	\$ 12,234,639
C	\$ 52,797,449	\$ 52,854,145	\$ 53,894,470	\$ 55,643,722	\$ 57,313,034	\$ 59,032,425	\$ 59,032,425
D	\$ 155,477,138	\$ 155,644,096	\$ 158,707,628	\$ 163,858,802	\$ 168,774,566	\$ 173,837,803	\$ 173,837,803
E	\$ 152,888,261	\$ 153,052,439	\$ 156,064,960	\$ 161,130,361	\$ 165,964,272	\$ 170,943,200	\$ 170,943,200
F	\$ 17,504,067	\$ 17,522,864	\$ 17,867,765	\$ 18,447,699	\$ 19,001,130	\$ 19,571,164	\$ 19,571,164
Total Non-Executive	\$ 389,609,336	\$ 390,027,717	\$ 397,704,606	\$ 410,612,905	\$ 422,931,292	\$ 435,619,231	\$ 435,619,231
Total Full-Time Management	\$ 396,042,941	\$ 396,468,230	\$ 404,271,887	\$ 417,393,341	\$ 429,915,141	\$ 442,812,595	\$ 442,812,595

Part-Time Management:

Salary Band	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
	9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Executive							
Total Executive	\$ 50,278	\$ 50,332	\$ 51,323	\$ 52,988	\$ 54,578	\$ 56,215	\$ 56,215
Non-Executive							
B	\$ 355,336	\$ 355,717	\$ 362,719	\$ 374,492	\$ 385,727	\$ 397,298	\$ 397,298
C	\$ 817,899	\$ 818,777	\$ 834,893	\$ 861,991	\$ 887,851	\$ 914,487	\$ 914,487
D	\$ 483,575	\$ 484,094	\$ 493,622	\$ 509,644	\$ 524,933	\$ 540,681	\$ 540,681
E	\$ 463,200	\$ 463,697	\$ 472,824	\$ 488,171	\$ 502,816	\$ 517,900	\$ 517,900
F	\$ 2,120,009	\$ 2,122,286	\$ 2,164,059	\$ 2,234,298	\$ 2,301,326	\$ 2,370,366	\$ 2,370,366
Total Non-Executive	\$ 2,170,287	\$ 2,172,618	\$ 2,215,381	\$ 2,287,286	\$ 2,355,905	\$ 2,426,582	\$ 2,426,582
Total Part-Time Management	\$ 2,170,287	\$ 2,172,618	\$ 2,215,381	\$ 2,287,286	\$ 2,355,905	\$ 2,426,582	\$ 2,426,582

Total Management Compensation for Payroll Taxes

12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
\$ 396,042,941	\$ 396,468,230	\$ 404,271,887	\$ 417,393,341	\$ 429,915,141	\$ 442,812,595	\$ 442,812,595
2,170,287	2,172,618	2,215,381	2,287,286	2,355,905	2,426,582	2,426,582
\$ 398,213,228	\$ 398,640,848	\$ 406,487,268	\$ 419,680,627	\$ 432,271,045	\$ 445,239,177	\$ 445,239,177

The Brooklyn Union Gas Company d/b/a National
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

Mgmt Overtime

Executive Total Executive	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
	Salary Band											
A	79,142	\$	79,227	\$	80,786	\$	83,409	\$	85,911	\$	88,488	\$
B	134,607	\$	134,751	\$	137,403	\$	141,863	\$	146,119	\$	150,503	\$
C	649,480		650,177		662,975		684,493		705,028		726,179	
D	1,912,579		1,914,633		1,952,319		2,015,685		2,076,156		2,138,440	
E	1,880,732		1,882,752		1,919,810		1,982,121		2,041,585		2,102,833	
F	215,324		215,555		219,798		226,932		233,740		240,752	
Total Non-Executive	4,792,722	\$	4,797,869	\$	4,892,305	\$	5,051,094	\$	5,202,627	\$	5,358,706	\$
Total Full-Time Management	4,871,864	\$	4,877,096	\$	4,973,091	\$	5,134,503	\$	5,288,538	\$	5,447,194	\$

Part-Time Management:

Executive Total Executive	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
	Salary Band											
A	618	\$	619	\$	631	\$	652	\$	671	\$	692	\$
B	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
C	4,371		4,376		4,462		4,607		4,745		4,887	
D	10,061		10,072		10,270		10,604		10,922		11,249	
E	5,949		5,955		6,072		6,269		6,457		6,651	
F	5,698		5,704		5,816		6,005		6,185		6,371	
Total Non-Executive	26,079	\$	26,107	\$	26,621	\$	27,485	\$	28,309	\$	29,159	\$
Total Part-Time Management	26,697	\$	26,726	\$	27,252	\$	28,137	\$	28,981	\$	29,850	\$

Total Mgmt Compensation for Payroll Taxes

Executive Total Executive	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)		12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)	
	Salary Band											
A	79,142	\$	79,227	\$	80,786	\$	83,409	\$	85,911	\$	88,488	\$
B	134,607	\$	134,751	\$	137,403	\$	141,863	\$	146,119	\$	150,503	\$
C	649,480		650,177		662,975		684,493		705,028		726,179	
D	1,912,579		1,914,633		1,952,319		2,015,685		2,076,156		2,138,440	
E	1,880,732		1,882,752		1,919,810		1,982,121		2,041,585		2,102,833	
F	215,324		215,555		219,798		226,932		233,740		240,752	
Total Non-Executive	4,792,722	\$	4,797,869	\$	4,892,305	\$	5,051,094	\$	5,202,627	\$	5,358,706	\$
Total Full-Time Management	4,871,864	\$	4,877,096	\$	4,973,091	\$	5,134,503	\$	5,288,538	\$	5,447,194	\$
Total Part-Time Management	26,697	\$	26,726	\$	27,252	\$	28,137	\$	28,981	\$	29,850	\$
Total Mgmt Compensation for Payroll Taxes	4,898,561	\$	4,903,822	\$	5,000,343	\$	5,162,640	\$	5,317,519	\$	5,477,044	\$
* Average Total Charged Overtime Rate: 1.23%												

The Brooklyn Union Gas Company d/b/a National
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

		Mgmt Variable Pay					
		12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
		9/30/2015 Est. Salary	12/31/2015 Estimated	12/31/2016 Estimated	12/31/2017 Estimated	12/31/2018 Estimated	12/31/2019 Estimated
		(using Employee Count	Salary (using Employee	Salary (using Employee	Salary (using Employee	Salary (using Employee	Salary (using Employee
		9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)
Executive	Salary Band						
Total Executive	A	-	-	-	-	-	-
Non-Executive	B	6,677,247	6,677,247	6,877,564	7,083,891		
	C	24,578,820	24,578,820	25,316,185	26,075,670		
	D	16,113,036	16,113,036	16,596,427	17,094,320		
	E	922,385	922,385	950,057	978,558		
	F	-	-	-	-	-	-
Total Non-Executive		48,291,488	48,291,488	49,740,233	51,232,440		
Total Full-Time Management		-	-	48,291,488	49,740,233	51,232,440	

Part-Time Management:

		12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
		9/30/2015 Est. Salary	12/31/2015 Estimated	12/31/2016 Estimated	12/31/2017 Estimated	12/31/2018 Estimated
		(using Employee Count	Salary (using Employee	Salary (using Employee	Salary (using Employee	Salary (using Employee
		9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)
Executive	Salary Band					
Total Executive	A	-	-	-	-	-
Non-Executive	B	-	-	44,939	46,287	47,676
	C	-	-	129,299	133,178	137,173
	D	-	-	50,964	52,493	54,068
	E	-	-	24,409	25,141	25,895
	F	-	-	249,611	257,099	264,812
Total Non-Executive		-	-	249,611	257,099	264,812
Total Part-Time Management		-	-	249,611	257,099	264,812

Total Mgmt Compensation for Payroll Taxes

		12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending	12 Months Ending
		9/30/2015 Est. Salary	12/31/2015 Estimated	12/31/2016 Estimated	12/31/2017 Estimated	12/31/2018 Estimated
		(using Employee Count	Salary (using Employee	Salary (using Employee	Salary (using Employee	Salary (using Employee
		9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)	Count 9/30/2015)
Total Mgmt Compensation for Payroll Taxes		-	-	48,291,488	49,740,233	51,232,440
		-	-	249,611	257,099	264,812
		-	-	48,541,099	49,997,332	51,497,252

The Brooklyn Union Gas Company d/b/a National
 Management Labor Workpapers - Payroll Taxes
 Total Compensation Detail - Management

Full-Time Management:

Total Mgmt Compensation for Payroll Taxes

Executive	Salary Band	12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated	
		Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count
Total Executive	A	6,512,746	6,519,740	6,512,746	6,519,740	6,648,068	6,648,068	6,648,068	6,648,068	6,863,844	6,863,844	7,069,759	7,281,852
Non-Executive	B	11,077,029	11,088,924	11,077,029	11,088,924	11,307,186	11,307,186	11,674,184	11,674,184	11,674,184	11,674,184	12,024,409	12,385,141
	C	53,446,929	53,504,323	53,446,929	53,504,323	54,557,444	54,557,444	63,005,462	63,005,462	63,005,462	63,005,462	64,895,626	66,842,495
	D	157,389,717	157,558,729	157,389,717	157,558,729	160,659,947	160,659,947	190,453,307	190,453,307	190,453,307	190,453,307	196,166,907	202,051,914
	E	154,768,993	154,935,191	154,768,993	154,935,191	157,984,770	157,984,770	179,225,518	179,225,518	179,225,518	179,225,518	184,602,284	190,140,352
	F	17,719,391	17,738,419	17,719,391	17,738,419	18,087,563	18,087,563	19,597,016	19,597,016	19,597,016	19,597,016	20,184,926	20,790,474
Total Non-Executive		394,402,058	394,825,585	394,402,058	394,825,585	402,596,910	402,596,910	463,955,487	463,955,487	463,955,487	463,955,487	477,874,152	492,210,376
Total Full-Time Management		400,914,805	401,345,325	400,914,805	401,345,325	409,244,978	409,244,978	470,819,331	470,819,331	470,819,331	470,819,331	484,943,911	499,492,229

Part-Time Management:

Executive	Salary Band	12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated	
		Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count
Total Executive	A	50,897	50,951	50,897	50,951	51,954	51,954	53,640	53,640	53,640	53,640	55,250	56,907
Non-Executive	B	-	-	-	-	-	-	-	-	-	-	-	-
	C	359,707	360,093	359,707	360,093	367,181	367,181	424,038	424,038	424,038	424,038	436,759	449,861
	D	827,960	828,849	827,960	828,849	845,164	845,164	1,001,894	1,001,894	1,001,894	1,001,894	1,031,951	1,062,909
	E	489,523	490,049	489,523	490,049	499,694	499,694	566,877	566,877	566,877	566,877	583,884	601,400
	F	468,898	469,401	468,898	469,401	478,640	478,640	518,584	518,584	518,584	518,584	534,142	550,166
Total Non-Executive		2,146,088	2,148,393	2,146,088	2,148,393	2,190,680	2,190,680	2,511,393	2,511,393	2,511,393	2,511,393	2,586,735	2,664,337
Total Part-Time Management		2,196,985	2,199,344	2,196,985	2,199,344	2,242,634	2,242,634	2,565,033	2,565,033	2,565,033	2,565,033	2,641,984	2,721,244

Total Mgmt Compensation for Payroll Taxes

Executive	Salary Band	12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015 Estimated	
		Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count	Est. Salary (using Employee Count)	Count
Total Executive	A	400,914,805	401,345,325	400,914,805	401,345,325	409,244,978	409,244,978	470,819,331	470,819,331	470,819,331	470,819,331	484,943,911	499,492,229
Non-Executive	B	2,196,985	2,199,344	2,196,985	2,199,344	2,242,634	2,242,634	2,565,033	2,565,033	2,565,033	2,565,033	2,641,984	2,721,244
Total Mgmt Compensation for Payroll Taxes		403,111,790	403,544,669	403,111,790	403,544,669	411,487,612	411,487,612	473,384,365	473,384,365	473,384,365	473,384,365	487,585,896	502,213,473

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Summary Total Compensation Per Employee - Represented
 Represented Compensation

	Employee Count		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending	
	9/30/2015	9/30/2015	9/30/2015	Estimated	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2019	12/31/2019	12/31/2019
	644	(44)	600	Monthly Detail per	12/31/2015 Monthly	12/31/2016 Monthly	12/31/2017 Monthly	12/31/2018 Monthly	12/31/2019 Monthly	12/31/2019 Monthly	12/31/2019 Monthly	12/31/2019 Monthly
	23	-	16	Employee - Total	1,217,856	1,248,303	1,276,916	1,311,223	1,338,695	1,338,695	1,338,695	1,338,695
	667	(44)	616	Compensation	24,787	25,565	25,895	26,563	27,280	27,280	27,280	27,280
				Employee - Total	1,242,798	1,273,868	1,302,811	1,337,786	1,365,975	1,365,975	1,365,975	1,365,975
				Compensation								
Total Full-Time Represented												
Total Part-Time Represented												
Total Full-Time/Part-Time Represented												

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Represented Payroll Tax:

	Employee Count		Year Ending 9/30/2015 Estimated Payroll Taxes per Employee									
	Add Back		Federal					State				
	9/30/2015	9/30/2015	Social Security Tax	Medicare Tax	Unemployment Tax	Total	Social Security Tax	Medicare Tax	Unemployment Tax	Total		
Total Full-Time Represented	239	231	\$ 3,036	\$ 710	\$ 64	\$ 3,971	\$ 3,036	\$ 710	\$ 64	\$ 3,971		
TWU-101	30	24	\$ 4,857	\$ 1,136	\$ 64	\$ 6,218	\$ 4,857	\$ 1,136	\$ 64	\$ 6,218		
TWU-101	101	100	\$ 5,748	\$ 1,344	\$ 64	\$ 7,317	\$ 5,748	\$ 1,344	\$ 64	\$ 7,317		
TWU-101	68	(1)	\$ 6,395	\$ 1,496	\$ 64	\$ 8,115	\$ 6,395	\$ 1,496	\$ 64	\$ 8,115		
TWU-101	19	(1)	\$ 7,044	\$ 1,647	\$ 64	\$ 8,916	\$ 7,044	\$ 1,647	\$ 64	\$ 8,916		
TWU-101	3	-	\$ 7,347	\$ 1,768	\$ 64	\$ 9,340	\$ 7,347	\$ 1,768	\$ 64	\$ 9,340		
IBEW-3	3	3	\$ 6,434	\$ 1,505	\$ 64	\$ 8,164	\$ 6,434	\$ 1,505	\$ 64	\$ 8,164		
IBEW-3	2	2	\$ 6,959	\$ 1,628	\$ 64	\$ 8,812	\$ 6,959	\$ 1,628	\$ 64	\$ 8,812		
IBEW-1049	43	(18)	\$ 3,482	\$ 814	\$ 64	\$ 4,521	\$ 3,482	\$ 814	\$ 64	\$ 4,521		
IBEW-1049	13	(5)	\$ 4,788	\$ 1,120	\$ 64	\$ 6,132	\$ 4,788	\$ 1,120	\$ 64	\$ 6,132		
IBEW-1049	43	(2)	\$ 5,558	\$ 1,300	\$ 64	\$ 7,083	\$ 5,558	\$ 1,300	\$ 64	\$ 7,083		
IBEW-1049	26	-	\$ 6,244	\$ 1,460	\$ 64	\$ 7,929	\$ 6,244	\$ 1,460	\$ 64	\$ 7,929		
IBEW-1049	54	(2)	\$ 6,936	\$ 1,622	\$ 64	\$ 8,782	\$ 6,936	\$ 1,622	\$ 64	\$ 8,782		
Total Part-Time Represented												
TWU-101	23	(7)	\$ 1,537	\$ 359	\$ 64	\$ 2,121	\$ 1,537	\$ 359	\$ 64	\$ 2,121		
Total Full-Time/Part-Time Represented	667	(44)	\$ 76,364	\$ 17,909	\$ 899	\$ 97,419	\$ 76,364	\$ 17,909	\$ 899	\$ 97,419		

Payroll Taxes:

Tax	Rate Limits
Social Security Tax	6.20% Limited to First
Medicare Tax	1.45% No Limit on Wages
Federal Unemployment Tax	0.60% Limited to First
State Unemployment Tax	1.50% Limited to First

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Represented Payroll Tax:

	Pay Group	Year Ending 12/31/2017 Estimated Payroll Taxes per Employee						Year Ending 12/31/2018 Estimated Payroll Taxes per Employee													
		Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Total										
Total Full-Time Represented																					
TWU-101	1 (\$0-\$59,999)	\$ 3,203	\$ 749	\$ 64	\$ 161	\$ 4,177	\$ 3,285	\$ 768	\$ 64	\$ 161	\$ 4,279	\$ 5,124	\$ 1,198	\$ 64	\$ 161	\$ 6,547	\$ 5,256	\$ 1,229	\$ 64	\$ 161	\$ 6,710
TWU-101	2 (\$60,000-\$69,999)	\$ 5,124	\$ 1,198	\$ 64	\$ 161	\$ 6,547	\$ 6,221	\$ 1,455	\$ 64	\$ 161	\$ 7,900	\$ 6,746	\$ 1,578	\$ 64	\$ 161	\$ 8,549	\$ 6,920	\$ 1,618	\$ 64	\$ 161	\$ 8,764
TWU-101	3 (\$70,000-\$79,999)	\$ 6,064	\$ 1,418	\$ 64	\$ 161	\$ 7,707	\$ 7,347	\$ 1,738	\$ 64	\$ 161	\$ 9,310	\$ 7,347	\$ 1,738	\$ 64	\$ 161	\$ 9,310	\$ 7,347	\$ 1,783	\$ 64	\$ 161	\$ 9,354
TWU-101	4 (\$80,000-\$89,999)	\$ 6,746	\$ 1,578	\$ 64	\$ 161	\$ 8,549	\$ 7,347	\$ 1,866	\$ 64	\$ 161	\$ 9,437	\$ 6,802	\$ 1,591	\$ 64	\$ 161	\$ 8,618	\$ 6,958	\$ 1,627	\$ 64	\$ 161	\$ 8,810
TWU-101	5 (\$90,000-\$99,999)	\$ 7,347	\$ 1,738	\$ 64	\$ 161	\$ 9,310	\$ 7,347	\$ 1,866	\$ 64	\$ 161	\$ 9,437	\$ 7,347	\$ 1,760	\$ 64	\$ 161	\$ 9,332	\$ 7,347	\$ 1,760	\$ 64	\$ 161	\$ 9,332
TWU-101	6 (\$100,000-\$109,999)	\$ 6,802	\$ 1,591	\$ 64	\$ 161	\$ 8,618	\$ 6,802	\$ 1,591	\$ 64	\$ 161	\$ 8,618	\$ 6,802	\$ 1,591	\$ 64	\$ 161	\$ 8,618	\$ 6,802	\$ 1,591	\$ 64	\$ 161	\$ 8,618
IBEW-3	4 (\$80,000-\$89,999)	\$ 7,347	\$ 1,721	\$ 64	\$ 161	\$ 9,292	\$ 7,347	\$ 1,721	\$ 64	\$ 161	\$ 9,292	\$ 7,347	\$ 1,721	\$ 64	\$ 161	\$ 9,292	\$ 7,347	\$ 1,721	\$ 64	\$ 161	\$ 9,292
IBEW-3	5 (\$90,000-\$99,999)	\$ 3,670	\$ 858	\$ 64	\$ 161	\$ 4,752	\$ 3,670	\$ 858	\$ 64	\$ 161	\$ 4,752	\$ 3,670	\$ 858	\$ 64	\$ 161	\$ 4,752	\$ 3,670	\$ 858	\$ 64	\$ 161	\$ 4,752
IBEW-1049	1 (\$0-\$59,999)	\$ 5,046	\$ 1,180	\$ 64	\$ 161	\$ 6,451	\$ 5,198	\$ 1,216	\$ 64	\$ 161	\$ 6,639	\$ 5,198	\$ 1,216	\$ 64	\$ 161	\$ 6,639	\$ 5,198	\$ 1,216	\$ 64	\$ 161	\$ 6,639
IBEW-1049	2 (\$60,000-\$69,999)	\$ 5,858	\$ 1,370	\$ 64	\$ 161	\$ 7,453	\$ 6,035	\$ 1,411	\$ 64	\$ 161	\$ 7,671	\$ 6,035	\$ 1,411	\$ 64	\$ 161	\$ 7,671	\$ 6,035	\$ 1,411	\$ 64	\$ 161	\$ 7,671
IBEW-1049	3 (\$70,000-\$79,999)	\$ 6,581	\$ 1,539	\$ 64	\$ 161	\$ 8,344	\$ 6,779	\$ 1,586	\$ 64	\$ 161	\$ 8,590	\$ 6,779	\$ 1,586	\$ 64	\$ 161	\$ 8,590	\$ 6,779	\$ 1,586	\$ 64	\$ 161	\$ 8,590
IBEW-1049	4 (\$80,000-\$89,999)	\$ 7,310	\$ 1,710	\$ 64	\$ 161	\$ 9,244	\$ 7,347	\$ 1,761	\$ 64	\$ 161	\$ 9,333	\$ 7,347	\$ 1,761	\$ 64	\$ 161	\$ 9,333	\$ 7,347	\$ 1,761	\$ 64	\$ 161	\$ 9,333
IBEW-1049	5 (\$90,000-\$99,999)	\$ 1,605	\$ 375	\$ 64	\$ 161	\$ 2,206	\$ 1,647	\$ 385	\$ 64	\$ 161	\$ 2,257	\$ 1,647	\$ 385	\$ 64	\$ 161	\$ 2,257	\$ 1,647	\$ 385	\$ 64	\$ 161	\$ 2,257
Total Part-Time Represented																					
TWU-101	1 (\$0-\$59,999)	\$ 80,049	\$ 18,891	\$ 899	\$ 2,247	\$ 102,086	\$ 81,468	\$ 19,398	\$ 899	\$ 2,247	\$ 104,012	\$ 81,468	\$ 19,398	\$ 899	\$ 2,247	\$ 104,012	\$ 81,468	\$ 19,398	\$ 899	\$ 2,247	\$ 104,012
Total Full-Time/Part-Time Represented																					

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers - Payroll Taxes
 Computation of Payroll Tax - Represented

Represented Payroll Tax:

Pay Group	Year Ending 12/31/2019 Estimated Payroll Taxes per Employee						Total	
	Social Security Tax	Medicare Tax	Federal Unemployment Tax	State Unemployment Tax	Year Ending 9/30/2015 Estimated Payroll Taxes	Year Ending 12/31/2017 Estimated Payroll Taxes		Year Ending 12/31/2018 Estimated Payroll Taxes
Total Full-Time Represented								
TWU-101 1 (\$0-\$59,999)	\$ 3,324	\$ 777	\$ 64	\$ 161	\$ 917,219	\$ 964,795	\$ 988,345	\$ 999,418
TWU-101 2 (\$60,000-\$69,999)	\$ 5,318	\$ 1,244	\$ 64	\$ 161	\$ 149,221	\$ 157,129	\$ 161,043	\$ 162,884
TWU-101 3 (\$70,000-\$79,999)	\$ 6,294	\$ 1,472	\$ 64	\$ 161	\$ 731,719	\$ 770,714	\$ 790,017	\$ 799,093
TWU-101 4 (\$80,000-\$89,999)	\$ 7,002	\$ 1,638	\$ 64	\$ 161	\$ 543,710	\$ 572,776	\$ 587,164	\$ 593,929
TWU-101 5 (\$90,000-\$99,999)	\$ 7,347	\$ 1,804	\$ 64	\$ 161	\$ 160,485	\$ 167,573	\$ 168,380	\$ 168,760
TWU-101 6 (\$100,000-\$109,999)	\$ 7,347	\$ 1,936	\$ 64	\$ 161	\$ 28,021	\$ 28,312	\$ 28,457	\$ 28,525
IBEW-3 4 (\$80,000-\$89,999)	\$ 7,137	\$ 1,669	\$ 64	\$ 161	\$ 24,491	\$ 25,853	\$ 26,429	\$ 27,093
IBEW-3 5 (\$90,000-\$99,999)	\$ 7,347	\$ 1,805	\$ 64	\$ 161	\$ 17,623	\$ 18,585	\$ 18,663	\$ 18,754
IBEW-1049 1 (\$0-\$59,999)	\$ 3,895	\$ 911	\$ 64	\$ 161	\$ 113,016	\$ 118,810	\$ 122,231	\$ 125,756
IBEW-1049 2 (\$60,000-\$69,999)	\$ 5,355	\$ 1,252	\$ 64	\$ 161	\$ 49,055	\$ 51,604	\$ 53,110	\$ 54,661
IBEW-1049 3 (\$70,000-\$79,999)	\$ 6,217	\$ 1,454	\$ 64	\$ 161	\$ 290,386	\$ 305,554	\$ 314,510	\$ 323,738
IBEW-1049 4 (\$80,000-\$89,999)	\$ 6,984	\$ 1,633	\$ 64	\$ 161	\$ 206,146	\$ 216,952	\$ 223,332	\$ 229,906
IBEW-1049 5 (\$90,000-\$99,999)	\$ 7,347	\$ 1,814	\$ 64	\$ 161	\$ 456,682	\$ 480,687	\$ 485,311	\$ 488,079
Total Part-Time Represented	\$ 1,691	\$ 396	\$ 64	\$ 161	\$ 33,934	\$ 35,290	\$ 36,108	\$ 36,986
TWU-101 1 (\$0-\$59,999)	\$ 82,607	\$ 19,807	\$ 899	\$ 2,247	\$ 3,721,710	\$ 3,914,633	\$ 4,003,102	\$ 4,057,581
Total Full-Time/Part-Time Represented								

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers
 Total Compensation Detail - Represented

Represented Full-time/Part-time

Represented Straight-time with 53rd Week Labor

Pay Group	12 Months Ending 9/30/2015		12/31/2015 Estimated Salary		12 Months Ending		12/31/2016 Estimated Salary		12 Months Ending		12/31/2017 Estimated Salary		12 Months Ending		12/31/2018 Estimated Salary		12 Months Ending		12/31/2019 Estimated Salary		
	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	Est. Salary	(using Employee Count 9/30/2015)	
Total Full-Time Represented																					
TWU-101	\$ 9,390,804	\$ 9,449,317	\$ 9,685,550	\$ 9,907,113	\$ 9,907,113	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699	\$ 10,162,699
TWU-101	\$ 1,560,894	\$ 1,570,620	\$ 1,609,885	\$ 1,646,713	\$ 1,646,713	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195	\$ 1,689,195
TWU-101	\$ 7,697,117	\$ 7,445,077	\$ 7,938,704	\$ 8,120,307	\$ 8,120,307	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796	\$ 8,329,796
TWU-101	\$ 5,737,226	\$ 5,772,974	\$ 5,917,299	\$ 6,052,661	\$ 6,052,661	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809	\$ 6,208,809
TWU-101	\$ 1,697,772	\$ 1,708,350	\$ 1,751,059	\$ 1,791,116	\$ 1,791,116	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323	\$ 1,837,323
TWU-101	\$ 303,770	\$ 305,663	\$ 313,304	\$ 320,471	\$ 320,471	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739	\$ 328,739
IBEW-3	\$ 258,475	\$ 260,085	\$ 266,587	\$ 273,252	\$ 273,252	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503	\$ 279,503
IBEW-3	\$ 186,378	\$ 187,540	\$ 192,228	\$ 197,034	\$ 197,034	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541	\$ 201,541
IBEW-3	\$ 1,165,543	\$ 1,172,716	\$ 1,202,034	\$ 1,228,418	\$ 1,228,418	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547	\$ 1,265,547
IBEW-1049	\$ 512,859	\$ 516,015	\$ 528,916	\$ 540,526	\$ 540,526	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863	\$ 556,863
IBEW-1049	\$ 3,051,426	\$ 3,070,204	\$ 3,146,959	\$ 3,216,035	\$ 3,216,035	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240	\$ 3,313,240
IBEW-1049	\$ 2,173,796	\$ 2,187,173	\$ 2,241,852	\$ 2,291,061	\$ 2,291,061	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308	\$ 2,360,308
IBEW-1049	\$ 4,829,329	\$ 4,859,048	\$ 4,980,524	\$ 5,089,847	\$ 5,089,847	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687	\$ 5,243,687
Other	\$ 10,923,413	\$ 10,984,174	\$ 11,231,318	\$ 11,484,023	\$ 11,484,023	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413	\$ 11,742,413
Other	\$ 7,501,660	\$ 7,543,388	\$ 7,713,114	\$ 7,886,659	\$ 7,886,659	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109	\$ 8,064,109
Other	\$ 7,034,406	\$ 7,073,535	\$ 7,232,689	\$ 7,395,425	\$ 7,395,425	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822	\$ 7,561,822
Other	\$ 12,952,009	\$ 13,024,054	\$ 13,317,095	\$ 13,616,730	\$ 13,616,730	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106	\$ 13,923,106
Other	\$ 9,527,797	\$ 9,580,794	\$ 9,796,362	\$ 10,016,780	\$ 10,016,780	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158	\$ 10,242,158
Other	\$ 3,041,745	\$ 3,058,664	\$ 3,127,484	\$ 3,197,852	\$ 3,197,852	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804	\$ 3,269,804
Total Part-Time Represented																					
TWU-101	\$ 329,257	\$ 331,308	\$ 339,591	\$ 343,971	\$ 343,971	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844	\$ 352,844
Other	\$ 260,393	\$ 261,841	\$ 267,753	\$ 273,756	\$ 273,756	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916	\$ 279,916
Total Represented Full-time/Part-time	\$ 90,136,069	\$ 90,662,541	\$ 92,800,288	\$ 94,889,750	\$ 94,889,750	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423
Total Rep Compensation for Payroll Taxes																					
Full-Time Represented	\$ 89,546,419	\$ 90,069,391	\$ 92,192,964	\$ 94,272,023	\$ 94,272,023	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663	\$ 96,580,663
Part - Time Represented	\$ 589,649	\$ 593,149	\$ 607,324	\$ 617,727	\$ 617,727	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760	\$ 632,760
Adjustments																					
Total Represented	\$ 90,136,069	\$ 90,662,541	\$ 92,800,288	\$ 94,889,750	\$ 94,889,750	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423	\$ 97,213,423

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers
 Total Compensation Detail - Represented

Represented Full-time/Part-time

Rep Overtime	12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015	
	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)
Total Full-Time Represented												
TWU-101	1,644,601	\$ 1,654,848	1,696,219	\$ 1,735,022	1,696,219	\$ 1,735,022	1,779,782	\$ 1,800,827	1,696,219	\$ 1,735,022	1,779,782	\$ 1,800,827
TWU-101	273,358	\$ 275,061	281,937	\$ 288,387	281,937	\$ 288,387	295,827	\$ 299,325	281,937	\$ 288,387	295,827	\$ 299,325
TWU-101	1,347,987	\$ 1,356,387	1,390,296	\$ 1,422,100	1,390,296	\$ 1,422,100	1,458,788	\$ 1,476,037	1,390,296	\$ 1,422,100	1,458,788	\$ 1,476,037
TWU-101	1,004,754	\$ 1,011,015	1,036,290	\$ 1,059,996	1,036,290	\$ 1,059,996	1,087,342	\$ 1,100,199	1,036,290	\$ 1,059,996	1,087,342	\$ 1,100,199
TWU-101	297,329	\$ 299,181	306,661	\$ 313,676	306,661	\$ 313,676	321,768	\$ 325,573	306,661	\$ 313,676	321,768	\$ 325,573
TWU-101	53,199	\$ 53,530	54,869	\$ 56,124	54,869	\$ 56,124	57,572	\$ 58,252	54,869	\$ 56,124	57,572	\$ 58,252
IBEW-3	45,266	\$ 45,548	46,687	\$ 47,854	46,687	\$ 47,854	48,949	\$ 50,212	46,687	\$ 47,854	48,949	\$ 50,212
IBEW-3	32,640	\$ 32,844	33,665	\$ 34,506	33,665	\$ 34,506	35,296	\$ 36,206	33,665	\$ 34,506	35,296	\$ 36,206
IBEW-1049	204,120	\$ 205,376	210,511	\$ 215,132	210,511	\$ 215,132	221,634	\$ 228,333	210,511	\$ 215,132	221,634	\$ 228,333
IBEW-1049	89,816	\$ 90,369	92,628	\$ 94,662	92,628	\$ 94,662	97,523	\$ 100,470	92,628	\$ 94,662	97,523	\$ 100,470
IBEW-1049	534,393	\$ 537,681	551,123	\$ 563,221	551,123	\$ 563,221	580,244	\$ 597,782	551,123	\$ 563,221	580,244	\$ 597,782
IBEW-1049	380,694	\$ 383,037	392,613	\$ 401,231	392,613	\$ 401,231	413,358	\$ 425,852	392,613	\$ 401,231	413,358	\$ 425,852
IBEW-1049	845,755	\$ 850,960	872,234	\$ 891,379	872,234	\$ 891,379	918,321	\$ 946,077	872,234	\$ 891,379	918,321	\$ 946,077
Other	1,913,005	\$ 1,923,646	1,966,928	\$ 2,011,184	1,966,928	\$ 2,011,184	2,056,436	\$ 2,102,705	1,966,928	\$ 2,011,184	2,056,436	\$ 2,102,705
Other	1,313,757	\$ 1,321,065	1,350,789	\$ 1,381,182	1,350,789	\$ 1,381,182	1,412,258	\$ 1,444,034	1,350,789	\$ 1,381,182	1,412,258	\$ 1,444,034
Other	1,231,928	\$ 1,238,780	1,266,653	\$ 1,295,152	1,266,653	\$ 1,295,152	1,324,293	\$ 1,354,090	1,266,653	\$ 1,295,152	1,324,293	\$ 1,354,090
Other	2,268,271	\$ 2,280,888	2,332,208	\$ 2,384,683	2,332,208	\$ 2,384,683	2,438,338	\$ 2,493,201	2,332,208	\$ 2,384,683	2,438,338	\$ 2,493,201
Other	1,668,592	\$ 1,677,874	1,715,626	\$ 1,754,227	1,715,626	\$ 1,754,227	1,793,698	\$ 1,834,056	1,715,626	\$ 1,754,227	1,793,698	\$ 1,834,056
Other	532,697	\$ 535,660	547,713	\$ 560,036	547,713	\$ 560,036	572,637	\$ 585,521	547,713	\$ 560,036	572,637	\$ 585,521
Total Part-Time Represented												
TWU-101	57,662	\$ 58,022	59,472	\$ 60,239	59,472	\$ 60,239	61,793	\$ 63,462	59,472	\$ 60,239	61,793	\$ 63,462
Other	45,602	\$ 45,856	46,888	\$ 47,943	46,888	\$ 47,943	49,021	\$ 50,124	46,888	\$ 47,943	49,021	\$ 50,124
Total Represented Full-time/Part-time	15,785,428	\$ 15,877,629	16,252,010	\$ 16,617,935	16,252,010	\$ 16,617,935	17,024,877	\$ 17,372,339	16,252,010	\$ 16,617,935	17,024,877	\$ 17,372,339
Total Rep Compensation for Payroll Taxes												

Rep Overtime	12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015	
	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)	Est. Salary (using Employee Count)	Salary (using Employee Count)
Total Full-Time Represented												
TWU-101	15,682,164	\$ 15,773,751	16,145,650	\$ 16,599,753	16,145,650	\$ 16,599,753	16,914,063	\$ 17,258,752	16,145,650	\$ 16,599,753	16,914,063	\$ 17,258,752
Part - Time Represented	103,265	\$ 103,878	106,360	\$ 108,182	106,360	\$ 108,182	110,815	\$ 113,586	106,360	\$ 108,182	110,815	\$ 113,586
Total Represented	15,785,428	\$ 15,877,629	16,252,010	\$ 16,617,935	16,252,010	\$ 16,617,935	17,024,877	\$ 17,372,339	16,252,010	\$ 16,617,935	17,024,877	\$ 17,372,339

* Average Total Charged Overtime Rate: 17.51%

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers
 Total Compensation Detail - Represented

Represented Full-time/Part-time

Pay Group	Rep Variable Pay					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Total Full-Time Represented	\$ 275,885	\$ 277,604	\$ 284,544	\$ 291,053	\$ 298,562	\$ 302,092
TWU-101	\$ 45,856	\$ 46,142	\$ 47,296	\$ 48,377	\$ 49,626	\$ 50,212
TWU-101	\$ 226,128	\$ 227,537	\$ 233,225	\$ 238,560	\$ 244,715	\$ 247,608
TWU-101	\$ 168,550	\$ 169,600	\$ 173,840	\$ 177,816	\$ 182,404	\$ 184,561
TWU-101	\$ 49,878	\$ 50,188	\$ 51,443	\$ 52,620	\$ 53,977	\$ 54,616
TWU-101	\$ 8,924	\$ 8,980	\$ 9,204	\$ 9,415	\$ 9,658	\$ 9,772
IBEW-3	\$ 7,594	\$ 7,641	\$ 7,832	\$ 8,028	\$ 8,211	\$ 8,423
IBEW-3	\$ 5,475	\$ 5,510	\$ 5,647	\$ 5,789	\$ 5,921	\$ 6,074
IBEW-1049	\$ 34,242	\$ 34,452	\$ 35,314	\$ 36,089	\$ 37,180	\$ 38,303
IBEW-1049	\$ 15,067	\$ 15,160	\$ 15,539	\$ 15,880	\$ 16,360	\$ 16,854
IBEW-1049	\$ 89,645	\$ 90,197	\$ 92,452	\$ 94,481	\$ 97,337	\$ 100,279
IBEW-1049	\$ 63,862	\$ 64,255	\$ 65,862	\$ 67,307	\$ 69,342	\$ 71,438
IBEW-1049	\$ 141,877	\$ 142,750	\$ 146,319	\$ 149,531	\$ 154,050	\$ 158,706
Other	\$ 320,910	\$ 322,696	\$ 329,956	\$ 337,380	\$ 344,971	\$ 352,733
Other	\$ 220,385	\$ 221,611	\$ 226,598	\$ 231,696	\$ 236,909	\$ 242,240
Other	\$ 206,658	\$ 207,808	\$ 212,484	\$ 217,264	\$ 222,153	\$ 227,151
Other	\$ 380,507	\$ 382,624	\$ 391,233	\$ 400,035	\$ 409,036	\$ 418,239
Other	\$ 279,910	\$ 281,467	\$ 287,800	\$ 294,275	\$ 300,896	\$ 307,667
Other	\$ 89,361	\$ 89,858	\$ 91,880	\$ 93,947	\$ 96,061	\$ 98,222
Total Part-Time Represented	\$ 9,673	\$ 9,733	\$ 9,977	\$ 10,105	\$ 10,366	\$ 10,646
TWU-101	\$ 7,650	\$ 7,692	\$ 7,866	\$ 8,042	\$ 8,223	\$ 8,408
Other	\$ 2,648,037	\$ 2,663,504	\$ 2,726,307	\$ 2,787,692	\$ 2,855,958	\$ 2,914,245
Total Represented Full-time/Part-time	\$ 2,648,037	\$ 2,663,504	\$ 2,726,307	\$ 2,787,692	\$ 2,855,958	\$ 2,914,245
Total Rep Compensation for Payroll Taxes						

Pay Group	Rep Variable Pay					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Count 9/30/2015)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Count 9/30/2015)
Total Full-Time Represented	\$ 2,630,715	\$ 2,646,079	\$ 2,708,465	\$ 2,769,544	\$ 2,837,368	\$ 2,895,191
Part - Time Represented	\$ 17,323	\$ 17,426	\$ 17,842	\$ 18,148	\$ 18,589	\$ 19,054
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Represented	\$ 2,648,037	\$ 2,663,504	\$ 2,726,307	\$ 2,787,692	\$ 2,855,958	\$ 2,914,245

* Variable Pay Estimated Payout Rate: 2.50%

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers
 Total Compensation Detail - Represented

Represented Full-time/Part-time

Total Rep Compensation for Payroll Taxes

Pay Group	12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending	
	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015
Total Full-Time Represented	\$ 11,311,290	\$ 11,381,769	\$ 11,666,314	\$ 11,933,188	\$ 11,933,188	\$ 12,241,043	\$ 12,385,785	\$ 11,311,290	\$ 11,381,769	\$ 11,666,314	\$ 11,933,188	\$ 12,385,785
TWU-101	\$ 1,880,108	\$ 1,891,823	\$ 1,939,118	\$ 1,983,477	\$ 1,983,477	\$ 2,034,647	\$ 2,058,706	\$ 1,880,108	\$ 1,891,823	\$ 1,939,118	\$ 1,983,477	\$ 2,058,706
TWU-101	\$ 3 (\$70,000-\$79,999)	\$ 9,271,232	\$ 9,329,000	\$ 9,562,225	\$ 9,780,967	\$ 10,033,299	\$ 10,151,936	\$ 3 (\$70,000-\$79,999)	\$ 9,271,232	\$ 9,329,000	\$ 9,562,225	\$ 10,151,936
TWU-101	\$ 4 (\$80,000-\$89,999)	\$ 6,910,530	\$ 6,953,589	\$ 7,127,428	\$ 7,290,473	\$ 7,478,554	\$ 7,566,983	\$ 4 (\$80,000-\$89,999)	\$ 6,910,530	\$ 6,953,589	\$ 7,127,428	\$ 7,566,983
TWU-101	\$ 5 (\$90,000-\$99,999)	\$ 2,044,978	\$ 2,057,720	\$ 2,109,163	\$ 2,157,412	\$ 2,213,069	\$ 2,239,237	\$ 5 (\$90,000-\$99,999)	\$ 2,044,978	\$ 2,057,720	\$ 2,109,163	\$ 2,239,237
TWU-101	\$ 6 (\$100,000-\$109,999)	\$ 365,893	\$ 368,173	\$ 377,377	\$ 386,010	\$ 395,968	\$ 400,650	\$ 6 (\$100,000-\$109,999)	\$ 365,893	\$ 368,173	\$ 377,377	\$ 400,650
IBEW-3	\$ 4 (\$80,000-\$89,999)	\$ 311,335	\$ 313,275	\$ 321,106	\$ 329,134	\$ 336,663	\$ 345,349	\$ 4 (\$80,000-\$89,999)	\$ 311,335	\$ 313,275	\$ 321,106	\$ 345,349
IBEW-3	\$ 5 (\$90,000-\$99,999)	\$ 224,494	\$ 225,893	\$ 231,540	\$ 237,329	\$ 242,758	\$ 249,021	\$ 5 (\$90,000-\$99,999)	\$ 224,494	\$ 225,893	\$ 231,540	\$ 249,021
IBEW-1049	\$ 1 (\$0-\$59,999)	\$ 1,403,905	\$ 1,412,545	\$ 1,447,858	\$ 1,479,639	\$ 1,524,361	\$ 1,570,435	\$ 1 (\$0-\$59,999)	\$ 1,403,905	\$ 1,412,545	\$ 1,447,858	\$ 1,570,435
IBEW-1049	\$ 2 (\$60,000-\$69,999)	\$ 617,743	\$ 621,544	\$ 637,083	\$ 651,067	\$ 670,745	\$ 691,019	\$ 2 (\$60,000-\$69,999)	\$ 617,743	\$ 621,544	\$ 637,083	\$ 691,019
IBEW-1049	\$ 3 (\$70,000-\$79,999)	\$ 3,675,464	\$ 3,698,083	\$ 3,790,535	\$ 3,873,737	\$ 3,990,821	\$ 4,111,443	\$ 3 (\$70,000-\$79,999)	\$ 3,675,464	\$ 3,698,083	\$ 3,790,535	\$ 4,111,443
IBEW-1049	\$ 4 (\$80,000-\$89,999)	\$ 2,618,352	\$ 2,634,465	\$ 2,700,327	\$ 2,759,599	\$ 2,843,008	\$ 2,928,938	\$ 4 (\$80,000-\$89,999)	\$ 2,618,352	\$ 2,634,465	\$ 2,700,327	\$ 2,928,938
IBEW-1049	\$ 5 (\$90,000-\$99,999)	\$ 5,816,961	\$ 5,852,758	\$ 5,999,076	\$ 6,130,757	\$ 6,316,059	\$ 6,506,962	\$ 5 (\$90,000-\$99,999)	\$ 5,816,961	\$ 5,852,758	\$ 5,999,076	\$ 6,506,962
Other	\$ 1 (\$0-\$59,999)	\$ 13,157,329	\$ 13,230,516	\$ 13,528,202	\$ 13,832,587	\$ 14,143,820	\$ 14,462,056	\$ 1 (\$0-\$59,999)	\$ 13,157,329	\$ 13,230,516	\$ 13,528,202	\$ 14,462,056
Other	\$ 2 (\$60,000-\$69,999)	\$ 9,035,803	\$ 9,086,064	\$ 9,290,500	\$ 9,499,537	\$ 9,713,276	\$ 9,931,825	\$ 2 (\$60,000-\$69,999)	\$ 9,035,803	\$ 9,086,064	\$ 9,290,500	\$ 9,931,825
Other	\$ 3 (\$70,000-\$79,999)	\$ 8,472,993	\$ 8,520,123	\$ 8,711,826	\$ 8,907,842	\$ 9,108,268	\$ 9,313,204	\$ 3 (\$70,000-\$79,999)	\$ 8,472,993	\$ 8,520,123	\$ 8,711,826	\$ 9,313,204
Other	\$ 4 (\$80,000-\$89,999)	\$ 15,600,787	\$ 15,687,565	\$ 16,040,536	\$ 16,401,448	\$ 16,770,480	\$ 17,147,816	\$ 4 (\$80,000-\$89,999)	\$ 15,600,787	\$ 15,687,565	\$ 16,040,536	\$ 17,147,816
Other	\$ 5 (\$90,000-\$99,999)	\$ 11,476,299	\$ 11,540,135	\$ 11,799,788	\$ 12,065,283	\$ 12,336,752	\$ 12,614,329	\$ 5 (\$90,000-\$99,999)	\$ 11,476,299	\$ 11,540,135	\$ 11,799,788	\$ 12,614,329
Other	\$ 6 (\$100,000-\$109,999)	\$ 3,663,803	\$ 3,684,183	\$ 3,767,077	\$ 3,851,836	\$ 3,938,502	\$ 4,027,119	\$ 6 (\$100,000-\$109,999)	\$ 3,663,803	\$ 3,684,183	\$ 3,767,077	\$ 4,027,119
Total Part-Time Represented	\$ 396,592	\$ 399,063	\$ 409,040	\$ 414,315	\$ 414,315	\$ 425,004	\$ 436,479	\$ 396,592	\$ 399,063	\$ 409,040	\$ 414,315	\$ 436,479
TWU-101	\$ 313,645	\$ 315,389	\$ 322,486	\$ 329,742	\$ 329,742	\$ 337,161	\$ 344,747	\$ 313,645	\$ 315,389	\$ 322,486	\$ 329,742	\$ 344,747
Other	\$ 1 (\$0-\$59,999)	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 117,094,258	\$ 119,484,038	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 119,484,038
Total Represented Full-time/Part-time	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 114,295,377	\$ 117,094,258	\$ 119,484,038	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 119,484,038
Total Rep Compensation for Payroll Taxes	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 114,295,377	\$ 117,094,258	\$ 119,484,038	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 119,484,038

Pay Group	12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending		12 Months Ending	
	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015	9/30/2015	12/31/2015
Total Full-Time Represented	\$ 107,859,298	\$ 108,489,221	\$ 111,047,080	\$ 113,551,320	\$ 113,551,320	\$ 116,332,094	\$ 118,702,812	\$ 107,859,298	\$ 108,489,221	\$ 111,047,080	\$ 113,551,320	\$ 118,702,812
Part - Time Represented	\$ 710,237	\$ 714,453	\$ 731,526	\$ 744,057	\$ 744,057	\$ 762,164	\$ 781,226	\$ 710,237	\$ 714,453	\$ 731,526	\$ 744,057	\$ 781,226
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Represented	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 114,295,377	\$ 117,094,258	\$ 119,484,038	\$ 108,569,535	\$ 109,203,673	\$ 111,778,605	\$ 114,295,377	\$ 119,484,038

The Brooklyn Union Gas Company d/b/a National Grid NY
 Represented Labor Workpapers

Full-Time Represented:

Pay Group	Employee Count		Rep Payroll without 53rd Week Labor																						
	Add Back		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 3/31/2016		12 Months Ending 6/30/2016		12 Months Ending 9/30/2016		12 Months Ending 12/31/2016		12 Months Ending 3/31/2017		12 Months Ending 6/30/2017		12 Months Ending 9/30/2017		12 Months Ending 12/31/2017				
	at 09/30/2015	Seasonal Employees on Leave	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	
TWU-101	239	(8)	9,354,824	9,413,113	9,648,441	9,869,155	10,123,761	10,243,468	1,554,914	1,564,602	1,603,717	1,640,403	1,682,723	1,702,620	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	1,715,402	
TWU-101	30	(6)	7,667,626	7,715,402	7,908,288	8,089,195	8,297,881	8,395,999	5,715,244	5,750,856	5,894,627	6,029,471	6,185,020	6,258,154	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	6,185,020	
TWU-101	68	(1)	1,691,267	1,701,805	1,744,350	1,784,253	1,830,284	1,851,926	1,691,267	1,701,805	1,744,350	1,784,253	1,830,284	1,851,926	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	1,744,350	
TWU-101	19	(1)	302,606	304,491	312,104	319,243	327,479	331,351	257,484	259,089	265,566	272,205	278,432	285,615	272,205	272,205	272,205	272,205	272,205	272,205	272,205	272,205	272,205	272,205	
IBEW-3	3	-	185,664	186,821	191,492	196,279	200,769	205,948	185,664	186,821	191,492	196,279	200,769	205,948	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	186,821	
IBEW-3	2	-	1,161,078	1,168,223	1,197,428	1,223,712	1,260,699	1,298,803	510,894	514,038	526,889	538,455	554,729	571,496	514,038	514,038	514,038	514,038	514,038	514,038	514,038	514,038	514,038	514,038	514,038
IBEW-1049	43	(18)	3,039,735	3,058,441	3,134,902	3,203,713	3,300,545	3,400,304	3,039,735	3,058,441	3,134,902	3,203,713	3,300,545	3,400,304	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	3,058,441	
IBEW-1049	13	(5)	2,165,467	2,178,793	2,233,263	2,282,283	2,351,265	2,422,332	2,165,467	2,178,793	2,233,263	2,282,283	2,351,265	2,422,332	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	2,178,793	
IBEW-1049	26	(2)	4,810,826	4,840,431	4,961,442	5,070,346	5,223,597	5,381,480	4,810,826	4,840,431	4,961,442	5,070,346	5,223,597	5,381,480	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	4,840,431	
IBEW-1049	54	(2)	10,881,561	10,942,089	11,188,286	11,440,023	11,697,423	11,960,615	10,881,561	10,942,089	11,188,286	11,440,023	11,697,423	11,960,615	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	10,942,089	
Other	250	(7)	7,472,918	7,514,486	7,683,562	7,856,442	8,033,212	8,213,959	7,472,918	7,514,486	7,683,562	7,856,442	8,033,212	8,213,959	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	7,514,486	
Other	120	(6)	7,007,455	7,046,433	7,204,978	7,367,090	7,532,849	7,702,339	7,007,455	7,046,433	7,204,978	7,367,090	7,532,849	7,702,339	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	7,046,433	
Other	98	(4)	12,902,385	12,974,153	13,266,072	13,564,558	14,181,831	14,811,831	12,902,385	12,974,153	13,266,072	13,564,558	14,181,831	14,811,831	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	12,974,153	
Other	160	(7)	9,491,292	9,544,086	9,758,828	9,978,402	10,202,916	10,432,481	9,491,292	9,544,086	9,758,828	9,978,402	10,202,916	10,432,481	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	9,544,086	
Other	108	(5)	3,030,090	3,046,945	3,115,501	3,185,600	3,257,276	3,330,565	3,030,090	3,046,945	3,115,501	3,185,600	3,257,276	3,330,565	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	3,046,945	
Other	31	(1)	89,203,330	89,724,298	91,839,735	93,910,827	96,210,622	98,171,287	89,203,330	89,724,298	91,839,735	93,910,827	96,210,622	98,171,287	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	89,724,298	
Total Full-Time Represented	1,411	(74)																							

Part-Time Represented:

Group	Employee Count		Rep Payroll without 53rd Week Labor																					
	Add Back		12 Months Ending 9/30/2015		12 Months Ending 12/31/2015		12 Months Ending 3/31/2016		12 Months Ending 6/30/2016		12 Months Ending 9/30/2016		12 Months Ending 12/31/2016		12 Months Ending 3/31/2017		12 Months Ending 6/30/2017		12 Months Ending 9/30/2017		12 Months Ending 12/31/2017			
	at 09/30/2015	Seasonal Employees on Leave	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary	Count	Est. Salary
TWU-101	23	-	327,995	330,039	338,290	342,653	351,492	360,983	327,995	330,039	338,290	342,653	351,492	360,983	330,039	330,039	330,039	330,039	330,039	330,039	330,039	330,039	330,039	330,039
Other	8	-	259,395	260,838	266,707	272,708	285,118	285,118	259,395	260,838	266,707	272,708	285,118	285,118	260,838	260,838	260,838	260,838	260,838	260,838	260,838	260,838	260,838	260,838
Total Part-Time Represented	31	-	587,390	590,877	604,997	615,360	636,610	646,101	587,390	590,877	604,997	615,360	636,610	646,101	590,877	590,877	590,877	590,877	590,877	590,877	590,877	590,877	590,877	590,877

The Brooklyn Union Gas Company d/b/a National Grid
 Represented Labor Workpapers

Full-Time Represented:

Pay Group	53rd Week Estimate											
	12 Months Ending 9/30/2015 (using Employee Count)	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated
TWU-101	35,980	36,204	37,109	37,958	38,938	39,398	1 (\$0-\$59,999)	6,018	6,168	6,309	6,472	6,549
TWU-101	5,980	6,018	6,168	6,309	6,472	6,549	3 (\$70,000-\$79,999)	29,675	30,416	31,112	31,915	32,292
TWU-101	21,982	22,119	22,672	23,190	23,789	24,070	4 (\$80,000-\$89,999)	6,505	6,545	6,709	7,040	7,123
TWU-101	1,164	1,171	1,200	1,228	1,260	1,274	5 (\$90,000-\$99,999)	990	1,021	1,047	1,071	1,099
IBEW-3	714	719	737	755	772	792	4 (\$80,000-\$89,999)	4,466	4,493	4,605	4,707	4,849
IBEW-1049	1,965	1,977	2,026	2,071	2,134	2,198	5 (\$90,000-\$99,999)	11,691	12,057	12,322	12,694	13,078
IBEW-1049	8,329	8,380	8,589	8,778	9,043	9,317	3 (\$70,000-\$79,999)	18,503	19,082	19,501	20,091	20,698
IBEW-1049	41,852	42,085	43,032	44,000	44,990	46,002	4 (\$80,000-\$89,999)	28,742	29,552	30,217	30,897	31,592
Other	26,952	27,102	27,711	28,335	28,972	29,624	2 (\$60,000-\$69,999)	49,625	49,901	52,171	53,345	54,546
Other	36,505	36,708	37,534	38,378	39,242	40,125	3 (\$70,000-\$79,999)	11,654	11,719	11,983	12,252	12,528
Total Full-Time Represented	\$ 343,090	\$ 345,093	\$ 353,230	\$ 361,195	\$ 370,041	\$ 377,582	6 (\$100,000-\$109,999)					

Part-Time Represented:

Group	53rd Week Estimate											
	12 Months Ending 9/30/2015 (using Employee Count)	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated	12 Months Ending 9/30/2015	12 Months Ending 12/31/2015 Estimated
TWU-101	1,262	1,269	1,301	1,318	1,352	1,388	1 (\$0-\$59,999)	998	1,003	1,026	1,049	1,097
Other	2,259	2,273	2,327	2,367	2,424	2,485	1 (\$0-\$59,999)					
Total Part-Time Represented												

The Brooklyn Union Gas Company d/b/a National Grid
 Represented Labor Workpapers

Full-Time Represented:

Pay Group	Rep Payroll without 53rd Week Labor					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Salary)
TWU-101	9,390,804	9,449,317	9,685,550	9,907,113	10,162,699	10,282,866
TWU-101	1,560,894	1,570,620	1,609,885	1,646,713	1,689,195	1,709,168
TWU-101	7,697,117	7,745,077	7,938,704	8,120,307	8,329,796	8,428,291
TWU-101	5,737,226	5,772,974	5,917,299	6,052,661	6,208,809	6,282,224
TWU-101	1,697,772	1,708,350	1,751,059	1,791,116	1,837,323	1,859,048
TWU-101	303,770	305,663	313,304	320,471	328,739	332,626
IBEW-3	258,475	260,085	266,587	273,252	279,503	286,714
IBEW-3	186,378	187,540	192,228	197,034	201,541	206,741
IBEW-1049	1,165,543	1,172,716	1,202,034	1,228,418	1,265,547	1,303,799
IBEW-1049	512,859	516,015	528,916	540,526	556,863	573,694
IBEW-1049	3,051,426	3,070,204	3,146,959	3,216,035	3,313,240	3,413,382
IBEW-1049	2,173,796	2,187,173	2,241,852	2,291,061	2,360,308	2,431,649
IBEW-1049	4,829,329	4,859,048	4,980,524	5,089,847	5,243,687	5,402,178
Other	10,923,413	10,984,174	11,231,318	11,484,023	11,742,413	12,006,618
Other	7,501,660	7,543,388	7,713,114	7,886,659	8,064,109	8,245,551
Other	7,034,406	7,073,535	7,232,689	7,395,425	7,561,822	7,731,963
Other	12,952,009	13,024,054	13,317,095	13,616,730	13,923,106	14,236,376
Other	9,527,797	9,580,794	9,796,362	10,016,780	10,242,158	10,472,606
Other	3,041,745	3,058,664	3,127,484	3,197,852	3,269,804	3,343,375
Total Full-Time Represented	\$ 89,546,419	\$ 90,069,391	\$ 92,127,964	\$ 94,272,023	\$ 96,580,663	\$ 98,548,869

Part-Time Represented:

Group	Rep Payroll without 53rd Week Labor					
	12 Months Ending 9/30/2015 Est. Salary (using Employee Count)	12 Months Ending 12/31/2015 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2016 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2017 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2018 Estimated Salary (using Employee Salary)	12 Months Ending 12/31/2019 Estimated Salary (using Employee Salary)
TWU-101	329,257	331,308	339,591	343,971	352,844	362,372
Other	260,393	261,841	267,733	273,756	279,916	286,214
Total Part-Time Represented	\$ 589,649	\$ 593,149	\$ 607,324	\$ 617,727	\$ 632,760	\$ 648,586

	Provider Company Labor Charged To Brooklyn Union Gas Company Rate Year Ending December 31, 2017				Provider Company Labor Charged To Brooklyn Union Gas Company Data Year Ending December 31, 2018				Provider Company Labor Charged To Brooklyn Union Gas Company Data Year Ending December 31, 2019													
	Brooklyn Union Gas Company		National Grid USA Service Co.		Brooklyn Union Gas Company		National Grid USA Service Co.		Brooklyn Union Gas Company		National Grid USA Service Co.		All Other Companies									
	Total		Total		Total		Total		Total		Total		Total									
Final Revenue Requirement	\$	9,230.3	\$	5,923.5	\$	3,306.8	\$	3,306.8	\$	6,008.6	\$	3,364.2	\$	-	\$	9,506.6	\$	6,083.4	\$	3,423.2	\$	-
Final Rate Case Labor Model	\$	9,446.4	\$	5,923.5	\$	3,306.8	\$	3,364.2	\$	6,083.4	\$	3,364.2	\$	219.2	\$	9,729.1	\$	6,083.4	\$	3,423.2	\$	222.5
Final Adjustment	\$	(216.1)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(219.2)	\$	(222.5)	\$	-	\$	-	\$	(222.5)

SCHEDULE 3

Other Taxes

The Brooklyn Union Gas Company d/b/a National Grid NY
 Taxes Other Than Income Taxes - Other Taxes
 Historic Year Ended September 30, 2015
 Summary of Historic Test Year by Category

Category	Total	Adjustment	Footnote	Final Balance	Tax Description
A&G-Misc Expenses	\$ 13,197.74	-	-	\$ 13,197.74	
Federal Excise Tax expense	\$ (20,372.50)	(37,986.99)	(a)	\$ 17,614.49	Quarterly Federal Excise Tax on compressed natural gas. Reported on Federal 720.
Hazardous tax expense	\$ 178.00	-	-	\$ 178.00	Quarterly NY State Tax on hazardous waste generated in our facilities.
Highway Use tax expense	\$ (12,193,505.30)	(12,221,541.70)	(b) (c)	\$ 28,036.40	Monthly NY State Tax on vehicle mileage use on highway.
Petroleum Business Tax expense	\$ 47.00	-	-	\$ 47.00	Monthly NY State Tax on compressed fuel.
Self-Use tax expense	\$ (1,771,839.55)	(1,802,878.30)	(d)	\$ 31,038.75	Monthly NY State and local tax on company purchases.
Grand Total	\$ (13,972,294.61)	\$ (14,062,407)		\$ 90,112.38	

(a). Manual journal entry to adjust account for the 2012 720 Amended returns total check refunds.

(b). PSA entry of \$14.024m made to bring down the sales tax reserve amount accrued for KEDNY based on new information received at year-end (audit period covering 2007-2011).

(c). PSA entry of \$1.802m made to record the potential sales tax liability due for special ledger billings from 2010-2014.

(d). Reversal of PSA entry detailed in (c).

SCHEDULE 4

GRT Taxes

The Brooklyn Union Gas Company d/b/a National Grid NY
 Taxes Other Than Income Taxes
 Gross Revenue Tax
 Historic Test Year Ended September 30, 2015

Sending						
Company Code	Natural Account	Natural Account Description	Final Object	Final Object Description	Total	
5220	C4081910	Mun Gross Income	WBS N006224.408113	NYS Gross Income Tax Expense	31,091,556.18	Municipal
5220	C4081900	Oth Inc Tx-St GrsInc	WBS N006223.408107	MTA Amortization - expense	2,416,755.98	Gross Income
5220	C4081900	Oth Inc Tx-St GrsInc	WBS N006224.408113	NYS Gross Income Tax Expense	14,272,127.09	Gross Income
5220	U4081900	Oth Inc Tx-St GrsInc	WBS N006223.408107	MTA Amortization - expense	37,727.54	Gross Income
Grand Total					47,818,166.79	
					Total Municipal	31,091,556.18
					Total Gross Income	16,726,610.61
						47,818,166.79

SCHEDULE 1

Electric Net Utility Plant in Service

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Gas Capex Cashed Flow	Cash Flow %:		10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16
	Per Gas Dept	Allocate evenly per CY								
Gas Franchises, consents & intangibles	35.33%	Gas % excl. major projects			40.48%	10.39%	5.77%	10.20%	6.70%	6.30%
Gas Storage	33.33%	Facilities, Fleet, IM&M & Cust			33.33%	8.33%	8.33%	8.33%	8.33%	8.33%
Gas land & land rights			0	0	0	0	0	0	0	0
Gas Mains & Services			479,350	328,381	549,236	1,059,772	588,308	1,040,531	683,015	642,366
Gas Meters & House Regulators			0	17,391,954	29,089,107	35,365,111	19,632,140	34,723,020	22,792,544	21,436,063
Gas Measuring and Regulating			25,387,721	1,046,312	1,750,021	1,428,916	793,230	1,402,973	920,926	866,117
Gas General Equipment			1,527,343	848,196	1,418,660	1,462,714	811,992	1,436,156	942,708	886,603
Leak Prone Pipe Retirements			240,121	164,496	275,130	340,162	188,833	333,986	219,232	206,184
Spring Creek Reconfig./Reinforcement			0	0	123,874	126,126	126,126	123,874	16,417	16,417
Flatlands			1,899,000	556,000	5,533,976	5,533,976	5,533,976	5,533,976	325,000	650,000
LaGuardia Redevelopment			0	0	0	0	0	0	80,000	80,000
Northern Queens Gas T&D			3,909,000	5,167,000	5,267,028	5,265,891	5,265,891	5,265,891	2,592,000	4,320,000
Newtown Creek			185,000	219,000	748,517	748,517	748,517	748,517	1,758,167	1,758,167
MRI-Metropolitan Reliability Infrastructure			1,000	3,000	26,343	26,029	26,029	26,343	330,000	330,000
LNG - Tank 2 Upgrade			0	0	0	0	0	0	0	0
LNG - Salt Water Pump House			0	0	0	0	0	0	41,667	41,667
AMR Installation			0	0	0	0	0	0	849,148	849,148
Customer Gas REV Demonstration			0	0	0	0	0	0	0	0
Facilities Projects			626,667	626,667	626,667	200,000	200,000	200,000	200,000	200,000
Fleet and Inventory Management			3,333	3,333	3,333	22,652	22,652	22,652	22,652	22,652
TOTAL			\$ 35,496,681	\$ 26,354,339	\$ 45,411,892	\$ 51,579,865	\$ 33,937,695	\$ 50,857,918	\$ 31,773,326	\$ 32,305,383

Closings to Plant in Service
 By Plant Grouping/Project

By Plant Grouping/Project	Closing rules/ in-service dates	CWIP Balances at 9/30/15		10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16
		WP-8	WP-8								
Gas Franchises, consents & intangibles		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gas Storage	9	3,022,430		335,826	335,826	335,826	335,826	335,826	335,826	335,826	335,826
Gas land & land rights	1										
Gas Mains & Services	8	219,884,590		27,485,574	27,485,574	27,485,574	27,485,574	27,485,574	27,485,574	27,485,574	27,485,574
Gas Meters & House Regulators	2	98,748		49,374	49,374	1,046,312	1,046,312	1,750,021	1,428,916	793,230	1,402,973
Gas Measuring and Regulating	9	16,051,415		1,783,491	1,783,491	1,783,491	1,783,491	1,783,491	1,783,491	1,783,491	1,783,491
Gas General Equipment	2	5,378,161		2,689,081	2,689,081	240,121	164,496	275,130	340,162	188,833	333,986
Leak Prone Pipe Retirements											
Spring Creek Reconfig./Reinforcement	12/31/18										
Flatlands	10/31/16										
LaGuardia Redevelopment	11/30/18										
Northern Queens Gas T&D	5/31/17										
Newtown Creek	5/31/17										
MRI-Metropolitan Reliability Infrastructure	Mar '18, Mar '19 & Mar '21										
LNG - Tank 2 Upgrade	9/30/20										
LNG - Salt Water Pump House	3/31/19										
AMR Installation	2										
Customer Gas REV Demonstration	2										
Facilities Projects	9										
Fleet and Inventory Management	6										
Total		\$ 318,457,586	\$ 32,343,344	\$ 31,372,354	\$ 109,292,821	\$ 36,895,931	\$ 36,639,858	\$ 33,182,287	\$ 35,665,182	\$ 35,665,182	
			Total CY15	\$ 96,059,043							
			Not Taxable	\$ 7,244,373							
			Gas - Taxable	\$ 88,814,669							

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

By Plant Grouping/Project	Cash Flow %:									
	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17	
Gas Capex Cashed Flow	11.48%	6.61%	6.10%	6.82%	7.78%	8.27%	9.51%	9.51%	10.44%	
Allocate evenly per CY	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	
Gas Franchises, consents & intangibles	0	0	0	0	0	0	0	0	0	0
Gas Storage	2,245,143	1,291,685	1,193,436	1,333,839	1,522,066	1,617,181	1,858,976	1,858,976	2,041,039	0
Gas land & land rights	0	0	0	0	0	0	0	0	0	0
Gas Mains & Services	48,525,394	27,917,830	25,794,318	28,828,921	32,897,163	34,952,929	40,178,967	40,178,967	44,113,990	0
Gas Meters & House Regulators	1,574,857	906,053	837,136	935,622	1,067,654	1,134,372	1,303,980	1,303,980	1,431,688	0
Gas Measuring and Regulating	1,773,798	1,020,509	942,886	1,053,813	1,202,523	1,277,670	1,468,702	1,468,702	1,612,543	0
Gas General Equipment	406,232	233,715	215,938	241,342	275,400	292,610	336,360	336,360	369,302	0
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	16,417	511,133	511,133	511,133	511,133	511,133	511,133	511,133	766,700	0
Flatlands	0	0	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	80,000	1,000,000	1,000,000	1,000,000	222,222	222,222	222,222	222,222	222,222	0
Northern Queens Gas T&D	0	0	0	0	0	0	0	0	0	0
Newtown Creek	1,758,167	283,333	283,333	283,333	283,333	283,333	283,333	283,333	0	0
MRI-Metropolitan Reliability Infrastructure	330,000	5,409,563	5,409,563	5,409,563	5,409,563	5,409,563	5,409,563	5,409,563	5,409,563	0
LNG - Tank 2 Upgrade	0	405,000	405,000	405,000	405,000	405,000	405,000	405,000	405,000	0
LNG - Salt Water Pump House	41,667	708,333	708,333	708,333	708,333	708,333	708,333	708,333	708,333	0
AMR Installation	1,702,606	2,133,000	2,133,000	2,133,000	2,133,000	2,133,000	1,945,000	1,945,000	0	0
Customer Gas REV Demonstration	65,793	65,793	65,793	65,793	65,793	65,793	65,793	65,793	65,793	0
Facilities Projects	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	0
Fleet and Inventory Management	215,417	215,417	215,417	215,417	215,417	215,417	215,417	215,417	215,417	0
TOTAL	\$ 58,935,490	\$ 42,301,364	\$ 39,915,286	\$ 43,325,109	\$ 47,118,600	\$ 49,428,555	\$ 55,112,779	\$ 55,112,779	\$ 57,561,589	\$ 57,561,589

By Plant Grouping/Project	Closing nules/ in-service dates									
	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17	
Gas Franchises, consents & intangibles	\$ 702,700	\$ 771,107	\$ 836,667	\$ 965,274	\$ 955,415	\$ 1,041,896	\$ 913,693	\$ 1,565,922	\$ 1,255,640	\$ -
Gas Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	\$ 25,732,230	\$ 880,770	\$ 1,574,857	\$ 31,882,683	\$ 34,768,383	\$ 30,490,393	\$ 33,845,061	\$ 27,138,776	\$ 48,525,394	\$ -
Gas Meters & House Regulators	\$ 1,098,417	\$ 880,770	\$ 1,574,857	\$ 906,053	\$ 837,136	\$ 935,622	\$ 1,067,654	\$ 1,134,372	\$ 1,303,980	\$ -
Gas Measuring and Regulating	\$ 969,877	\$ 1,064,294	\$ 1,154,780	\$ 1,332,286	\$ 1,318,679	\$ 1,438,041	\$ 1,261,093	\$ 1,237,173	\$ 992,031	\$ -
Gas General Equipment	\$ 283,335	\$ 227,193	\$ 406,232	\$ 233,715	\$ 215,938	\$ 241,342	\$ 275,400	\$ 292,610	\$ 336,360	\$ -
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11/30/18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1/31/16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar '18, Mar '19 & Mar '21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9/30/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3/31/19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ 1,702,606	\$ 1,702,606	\$ 1,702,606	\$ 2,133,000	\$ 2,133,000	\$ 2,133,000	\$ 2,133,000	\$ 2,133,000	\$ 1,945,000	\$ -
Customer Gas REV Demonstration	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ -
Facilities Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Fleet and Inventory Management	\$ 22,652	\$ 22,652	\$ 22,652	\$ 22,652	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ -
Total	\$ 30,777,610	\$ 32,854,390	\$ 69,164,556	\$ 38,024,789	\$ 40,993,295	\$ 37,044,837	\$ 40,260,444	\$ 33,983,062	\$ 54,839,614	\$ 54,839,614
								Total CY17		
								Not Taxable		
								Gas - Taxable		

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Gas Capex Cashed Flow	Cash Flow %:									
	Per Gas Dept									
	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	
By Plant Grouping/Project	9.06%	9.60%	7.62%	13.52%	6.19%	5.68%	6.39%	7.21%	7.71%	
	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
	Allocate evenly per CY									
Gas Storage	0	0	0	0	0	0	0	0	0	0
Gas land & land rights	1,772,038	1,387,570	1,100,565	1,952,987	894,744	820,308	923,175	1,042,346	1,113,345	0
Gas Mains & Services	38,299,936	42,850,488	33,987,307	60,311,518	27,631,203	25,332,480	28,509,187	32,189,402	34,381,972	0
Gas Meters & House Regulators	1,242,997	1,368,897	1,085,755	1,926,706	882,704	839,269	910,752	1,028,319	1,098,363	0
Gas Measuring and Regulating	1,400,016	1,639,762	1,300,594	2,307,944	1,057,365	969,399	1,090,962	1,231,793	1,315,697	0
Gas General Equipment	320,629	374,907	297,361	527,677	241,751	221,639	249,432	281,631	300,814	0
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	766,700	766,700	766,700	766,700	1,079,600	1,079,600	1,079,600	1,079,600	1,079,600	0
Flatlands	0	0	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	222,222	222,222	222,222	222,222	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	0
Northern Queens Gas T&D	0	0	0	0	0	0	0	0	0	0
Newtown Creek	0	0	0	0	0	0	0	0	0	0
MRI-Metropolitan Reliability Infrastructure	1,202,125	1,202,125	1,202,125	1,202,125	10,086,750	10,086,750	10,086,750	10,086,750	10,086,750	0
LNG - Tank 2 Upgrade	405,000	405,000	405,000	405,000	1,620,000	1,620,000	1,620,000	1,620,000	1,620,000	0
LNG - Salt Water Pump House	708,333	708,333	708,333	708,333	666,667	666,667	666,667	666,667	666,667	0
AMR Installation	0	0	0	0	0	0	0	0	0	0
Customer Gas REV Demonstration	65,793	0	0	0	0	0	0	0	0	0
Facilities Projects	200,000	206,667	206,667	206,667	206,667	206,667	206,667	206,667	206,667	0
Fleet and Inventory Management	215,417	55,833	55,833	55,833	55,833	55,833	55,833	55,833	55,833	0
TOTAL	\$ 46,821,207	\$ 51,188,504	\$ 41,338,463	\$ 70,593,712	\$ 47,423,283	\$ 44,868,611	\$ 48,399,025	\$ 52,489,009	\$ 54,925,708	\$ 570,999,849

Closings to Plant in Service	Closing nules/ in-service dates									
	By Plant Grouping/Project									
	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	
Gas Storage	9	\$ 2,245,143	\$ 1,291,685	\$ 1,333,839	\$ 1,522,066	\$ 1,617,181	\$ 1,858,976	\$ 1,858,787	\$ 2,041,039	\$ -
Gas land & land rights	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	8	\$ 27,917,830	\$ 25,794,318	\$ 28,828,921	\$ 32,897,163	\$ 34,952,929	\$ 40,174,882	\$ 44,113,990	\$ 38,299,936	\$ -
Gas Meters & House Regulators	2	\$ 1,303,847	\$ 1,431,688	\$ 1,242,997	\$ 1,368,897	\$ 1,085,755	\$ 882,704	\$ 809,269	\$ 910,752	\$ -
Gas Measuring and Regulating	9	\$ 1,773,798	\$ 1,020,509	\$ 942,886	\$ 1,053,813	\$ 1,202,523	\$ 1,468,702	\$ 1,468,553	\$ 1,612,543	\$ -
Gas General Equipment	2	\$ 336,326	\$ 369,302	\$ 320,629	\$ 374,907	\$ 297,361	\$ 241,751	\$ 221,639	\$ 249,432	\$ -
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	12/31/18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	10/31/16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	11/30/18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	1/31/16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	5/31/17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	Mar '18, Mar '19 & Mar '21	\$ -	\$ -	\$ -	\$ 48,085,000	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	9/30/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	3/31/19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	2	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ 65,793	\$ -
Customer Gas REV Demonstration	2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Facilities Projects	9	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ 215,417	\$ -
Fleet and Inventory Management	6	\$ 34,058,153	\$ 30,388,711	\$ 33,010,078	\$ 85,529,035	\$ 39,476,051	\$ 45,943,617	\$ 48,728,070	\$ 43,369,536	\$ -
Total	\$	\$ 46,821,207	\$ 51,188,504	\$ 41,338,463	\$ 70,593,712	\$ 47,423,283	\$ 48,399,025	\$ 52,489,009	\$ 54,925,708	\$ 570,999,849

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

By Plant Grouping/Project	Cash Flow %:						5/31/19	
	Per Gas Dept							
	9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19		
	8.89%	8.84%	9.83%	8.53%	9.59%	7.54%	6.33%	5.72%
	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
	Allocate evenly per CY							
Gas Franchises, consents & intangibles	0	0	0	0	0	0	0	0
Gas Storage	1,283,863	1,276,619	1,420,598	1,231,882	1,144,289	899,418	1,612,895	755,023
Gas land & land rights	0	0	0	0	0	0	0	0
Gas Mains & Services	39,647,849	39,424,155	43,870,453	38,042,595	42,829,010	33,663,863	60,368,210	28,259,388
Gas Meters & House Regulators	1,266,586	1,259,440	1,401,481	1,215,305	1,409,139	1,107,592	1,986,206	929,777
Gas Measuring and Regulating	1,517,206	1,508,646	1,678,793	1,455,778	1,290,535	1,014,369	1,819,031	851,519
Gas General Equipment	346,887	344,929	383,831	332,842	407,056	319,949	573,753	268,583
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	1,079,600	719,733	719,733	719,733	719,733	719,733	719,733	0
Flatlands	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	1,135,714	1,135,714	1,135,714	1,135,714	1,135,714	1,135,714	1,135,714	20,833
Northern Queens Gas T&D	0	0	0	0	0	0	0	0
Newtown Creek	0	0	0	0	0	0	0	0
MRI-Metropolitan Reliability Infrastructure	10,086,750	10,086,750	10,086,750	2,241,500	2,241,500	2,241,500	2,241,500	6,080,625
LNG - Tank 2 Upgrade	1,620,000	1,620,000	1,620,000	1,620,000	1,620,000	1,620,000	1,620,000	3,645,000
LNG - Salt Water Pump House	666,667	666,667	666,667	666,667	666,667	666,667	666,667	250,000
AMR Installation	0	0	0	0	0	0	0	0
Customer Gas REV Demonstration	0	0	0	0	0	0	0	0
Facilities Projects	206,667	206,667	206,667	206,667	213,333	213,333	213,333	213,333
Fleet and Inventory Management	55,833	55,833	55,833	55,833	51,667	51,667	51,667	51,667
TOTAL	\$ 58,913,622	\$ 58,305,154	\$ 63,246,520	\$ 48,924,516	\$ 53,728,644	\$ 43,653,805	\$ 73,008,708	\$ 41,325,749
				640,616,128				38,332,689

By Plant Grouping/Project	Closing nules/ in-service dates						5/31/19	
	Closing nules/ in-service dates							
	9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19		
	9.30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19
	8.89%	8.84%	9.83%	8.53%	9.59%	7.54%	6.33%	5.72%
	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%
	Allocate evenly per CY							
Gas Franchises, consents & intangibles	0	0	0	0	0	0	0	0
Gas Storage	1,772,038	1,387,570	1,100,565	1,952,987	894,744	820,308	923,175	1,042,346
Gas land & land rights	0	0	0	0	0	0	0	0
Gas Mains & Services	42,850,488	33,987,307	60,311,518	27,631,203	25,332,480	28,509,187	32,189,402	34,381,972
Gas Meters & House Regulators	1,028,319	1,098,363	1,266,586	1,259,440	1,401,481	1,215,305	1,409,139	1,107,592
Gas Measuring and Regulating	1,400,016	1,639,762	1,300,594	2,307,944	1,057,365	969,399	1,090,962	1,231,793
Gas General Equipment	281,631	300,814	346,887	344,929	383,831	332,842	407,056	319,949
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	0	0	0	17,000,800	719,733	719,733	719,733	719,733
Flatlands	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	0	0	0	1,135,714	1,135,714	1,135,714	1,135,714	20,833
Northern Queens Gas T&D	0	0	0	0	0	0	0	0
Newtown Creek	0	0	0	0	0	0	0	0
MRI-Metropolitan Reliability Infrastructure	0	0	0	0	0	0	0	0
LNG - Tank 2 Upgrade	0	0	0	0	0	0	0	0
LNG - Salt Water Pump House	0	0	0	0	0	0	0	0
AMR Installation	0	0	0	0	0	0	0	0
Customer Gas REV Demonstration	0	0	0	0	0	0	0	0
Facilities Projects	200,000	206,667	206,667	206,667	206,667	206,667	206,667	206,667
Fleet and Inventory Management	55,833	55,833	55,833	55,833	55,833	55,833	55,833	55,833
Total	\$ 47,588,326	\$ 38,676,316	\$ 88,955,793	\$ 51,895,517	\$ 31,187,848	\$ 33,964,989	\$ 144,797,683	\$ 45,170,183
			Total CY18	\$ 598,603,482				
			Not Taxable	\$ 19,947,523				
			Gas - Taxable	\$ 578,655,959				

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Gas Capex Cashed Flow	Cash Flow %:												
	Per Gas Dept												
	Allocate evenly per CY												
	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19						
	6.43%	7.18%	7.63%	8.85%	8.79%	9.87%	8.57%						
	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%						
Gas Franchises, consents & intangibles	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Storage	767,159	856,606	911,159	1,055,919	1,049,523	1,177,565	1,022,917	0	0	0	0	0	0
Gas land & land rights	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Mains & Services	28,713,599	32,061,485	34,103,292	39,521,457	39,282,070	44,074,488	38,286,234	0	0	0	0	0	0
Gas Meters & House Regulators	944,721	1,054,872	1,122,050	1,300,316	1,292,440	1,450,118	1,259,675	0	0	0	0	0	0
Gas Measuring and Regulating	865,206	966,085	1,027,610	1,190,871	1,183,658	1,328,064	1,153,651	0	0	0	0	0	0
Gas General Equipment	272,900	304,719	324,125	375,621	373,345	418,894	363,881	0	0	0	0	0	0
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	0	0	0	0	0	0	0	0	0	0	0	0	0
Flatlands	0	0	0	0	0	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	20,833	20,833	20,833	20,833	20,833	20,833	20,833	0	0	0	0	0	0
Northern Queens Gas T&D	0	0	0	0	0	0	0	0	0	0	0	0	0
Newtown Creek	0	0	0	0	0	0	0	0	0	0	0	0	0
MRI-Metropolitan Reliability Infrastructure	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	0	0	0	0	0	0
LNG - Tank 2 Upgrade	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	0	0	0	0	0	0
LNG - Salt Water Pump House	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	0	0	0	0	0
AMR Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Gas REV Demonstration	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Projects	213,333	213,333	213,333	213,333	213,333	213,333	213,333	0	0	0	0	0	0
Fleet and Inventory Management	51,667	51,667	51,667	51,667	51,667	51,667	51,667	0	0	0	0	0	0
TOTAL	\$ 41,825,043	\$ 45,505,226	\$ 47,749,694	\$ 53,705,642	\$ 53,442,494	\$ 58,710,587	\$ 47,618,441	\$ 598,606,723					

Closings to Plant in Service	Closing rules/ in-service dates												
	By Plant Grouping/Project												
		6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19					
	9	1	8	2	9	2	9	2	12/31/18	10/31/16	11/30/18	1/31/16	5/31/17
	9	1	8	2	9	2	9	2	Mar '18, Mar '19 & Mar '21	9/30/20	3/31/19	2	2
	9	1	8	2	9	2	9	2	9	2	9	2	9
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	1,283,863	1,276,619	1,420,598	1,231,882	1,144,289	899,418	1,612,895	0	0	0	0	0	0
Gas land & land rights	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Mains & Services	39,424,155	43,870,453	38,042,595	42,829,010	33,663,863	60,368,210	28,259,388	0	0	0	0	0	0
Gas Meters & House Regulators	929,777	840,192	944,721	1,054,872	1,122,050	1,300,316	1,292,440	0	0	0	0	0	0
Gas Measuring and Regulating	1,517,206	1,508,646	1,678,793	1,455,778	1,290,535	1,014,369	1,819,031	0	0	0	0	0	0
Gas General Equipment	268,583	242,705	272,900	304,719	324,125	375,621	373,345	0	0	0	0	0	0
Leak Prone Pipe Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Spring Creek Reconfig./Reinforcement	0	0	0	0	0	0	0	0	0	0	0	0	0
Flatlands	0	0	0	0	0	0	0	0	0	0	0	0	0
LaGuardia Redevelopment	20,833	20,833	20,833	20,833	20,833	20,833	20,833	0	0	0	0	0	0
Northern Queens Gas T&D	0	0	0	0	0	0	0	0	0	0	0	0	0
Newtown Creek	0	0	0	0	0	0	0	0	0	0	0	0	0
MRI-Metropolitan Reliability Infrastructure	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	6,080,625	0	0	0	0	0	0
LNG - Tank 2 Upgrade	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	3,645,000	0	0	0	0	0	0
LNG - Salt Water Pump House	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0	0	0	0	0	0
AMR Installation	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Gas REV Demonstration	0	0	0	0	0	0	0	0	0	0	0	0	0
Facilities Projects	213,333	213,333	213,333	213,333	213,333	213,333	213,333	0	0	0	0	0	0
Fleet and Inventory Management	51,667	51,667	51,667	51,667	51,667	51,667	51,667	0	0	0	0	0	0
Total	\$ 43,956,918	\$ 48,267,783	\$ 42,888,773	\$ 47,405,427	\$ 38,080,696	\$ 64,493,766	\$ 33,892,932	\$ 612,723,984					
									Total CY19				
									Not Taxable				
									Gas - Taxable				

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Retirements to Plant in service By Plant Grouping/Project	Based on HTY analysis WP-15										5/31/16
	10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16				
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)	\$ (53,995)
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)	\$ (4,419,182)
Gas Meters & House Regulators	\$ (7,938)	\$ (7,938)	\$ (245,569)	\$ (168,228)	\$ (281,372)	\$ (229,744)	\$ (127,537)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)
Gas Measuring and Regulating	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)	\$ (286,753)
Gas General Equipment	\$ (432,355)	\$ (432,355)	\$ (38,607)	\$ (26,448)	\$ (44,236)	\$ (54,692)	\$ (30,361)	\$ (30,361)	\$ (30,361)	\$ (30,361)	\$ (30,361)
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (536)
Total	\$ (5,200,223)	\$ (5,200,223)	\$ (5,044,106)	\$ (4,954,605)	\$ (5,085,537)	\$ (5,044,365)	\$ (4,918,363)	\$ (5,039,737)	\$ (5,039,737)	\$ (5,039,737)	\$ (5,039,737)
		Total CY15	\$ (15,444,552)								
		Not Taxable	\$ (1,164,764)								
		Gas - Taxable	\$ (14,279,788)								
Net Cost of Removal											
By Plant Grouping/Project		10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16		
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)	\$ (28,782,357)
Gas Meters & House Regulators	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)	\$ (12,926)
Gas Measuring and Regulating	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)	\$ (2,101,091)
Gas General Equipment	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)	\$ (703,988)
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)	\$ (41,685,322)
		2,863,985	1,971,327	3,277,213	3,613,786	2,028,355	3,549,082	2,346,833	2,210,138		
				8,112,526							

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Retirements to Plant in service		6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17	
By Plant Grouping/Project		Based on HTY analysis WP-15									
Gas Franchises, consents & intangibles		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Gas Storage		(53,995)	(77,071)	(52,798)	(88,307)	(170,392)	(94,589)	(167,298)	(109,816)	(103,281)	
Gas land & land rights		-	-	-	-	-	-	-	-	-	
Gas Mains & Services	RETIREMENT RATE 16.08%	(4,081,885)	(2,796,311)	(4,677,001)	(5,686,069)	(3,156,492)	(5,582,832)	(3,664,628)	(3,446,530)	(3,770,245)	
Gas Meters & House Regulators		(148,068)	(139,256)	(152,336)	(167,165)	(181,378)	(209,258)	(207,121)	(225,869)	(198,076)	
Gas Measuring and Regulating		(286,753)	(199,071)	(136,375)	(228,095)	(235,178)	(130,554)	(230,908)	(151,570)	(142,550)	
Gas General Equipment		(35,248)	(33,151)	(36,264)	(39,795)	(43,178)	(49,815)	(49,306)	(53,769)	(47,153)	
Leak Prone Pipe Retirements	retirements not forecasted due t	-	-	-	-	-	-	-	-	-	
Spring Creek Reconfig./Reinforcement		-	-	-	-	-	-	-	-	-	
Flatlands		-	-	-	-	(5,873,517)	-	-	-	-	
LaGuardia Redevelopment		-	-	-	-	-	-	-	-	-	
Northern Queens Gas T&D	new installation, no associated i	-	-	-	-	-	-	-	-	-	
Newtown Creek	new installation, no associated i	-	-	-	-	-	-	-	-	-	
MRI-Metropolitan Reliability Infrastructure	new installation, no associated i	-	-	-	-	-	-	-	-	-	
LNG - Tank 2 Upgrade		-	-	-	-	-	-	-	-	-	
LNG - Salt Water Pump House		-	-	-	-	-	-	-	-	-	
AMR Installation		(136,504)	(136,528)	(136,504)	(136,528)	(136,504)	(136,528)	(136,504)	(136,528)	(136,665)	
Customer Gas REV Demonstration		-	-	-	-	-	-	-	-	-	
Facilities Projects		-	(100,757)	(100,757)	(100,757)	(32,156)	(32,156)	(32,156)	(32,156)	(32,156)	
Fleet and Inventory Management		(536)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	(3,642)	
Total		(4,742,989)	(3,485,786)	(5,295,675)	(6,450,357)	(9,832,437)	(6,239,374)	(4,491,563)	(4,159,881)	(4,433,768)	
						Total CY16		(4,491,563)			
						Not Taxable		(65,580,788)			
						Gas - Taxable		(6,186,853)			

Net Cost of Removal		6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17	
By Plant Grouping/Project		COR per RRP-7, Schedule 1, Page 5									
Gas Franchises, consents & intangibles		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Gas Storage		-	-	-	-	-	-	-	-	-	
Gas land & land rights		-	-	-	-	-	-	-	-	-	
Gas Mains & Services		2,363,029	2,593,069	2,813,530	3,246,008	3,212,857	3,503,673	3,072,555	3,080,874	2,470,409	
Gas Meters & House Regulators		-	-	-	-	-	-	-	-	-	
Gas Measuring and Regulating		-	-	-	-	-	-	-	-	-	
Gas General Equipment		-	-	-	-	-	-	-	-	-	
Leak Prone Pipe Retirements		-	-	-	-	-	-	-	-	-	
Spring Creek Reconfig./Reinforcement		-	-	-	-	-	-	-	-	-	
Flatlands		-	-	-	-	-	-	-	-	-	
LaGuardia Redevelopment		-	-	-	-	-	-	-	-	-	
Northern Queens Gas T&D		-	-	-	-	-	-	-	-	-	
Newtown Creek		-	-	-	-	-	-	-	-	-	
MRI-Metropolitan Reliability Infrastructure		-	-	-	-	-	-	-	-	-	
LNG - Tank 2 Upgrade		-	-	-	-	-	-	-	-	-	
LNG - Salt Water Pump House		-	-	-	-	-	-	-	-	-	
AMR Installation		-	-	-	-	-	-	-	-	-	
Customer Gas REV Demonstration		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Facilities Projects		-	-	-	-	-	-	-	-	-	
Fleet and Inventory Management		-	-	-	-	-	-	-	-	-	
Total		2,413,029	2,643,069	2,863,530	3,296,008	3,262,857	3,553,673	3,122,555	3,130,874	2,520,409	
								34,902,915			

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Retirements to Plant in service By Plant Grouping/Project	Based on HTY analysis WP-15										11/30/17	
	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17			
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	\$ (112,981)	\$ (123,980)	\$ (134,521)	\$ (153,199)	\$ (153,613)	\$ (167,518)	\$ (146,905)	\$ (251,772)	\$ -	\$ -	\$ (201,884)	\$ -
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RETIREMENT RATE												
Gas Mains & Services	\$ (4,137,276)	\$ (4,489,026)	\$ (5,179,050)	\$ (5,126,157)	\$ (5,590,158)	\$ (4,902,302)	\$ (5,441,672)	\$ (4,363,423)	\$ (7,802,003)	\$ (7,802,003)	\$ (7,802,003)	\$ (7,802,003)
Gas Meters & House Regulators	\$ (176,606)	\$ (141,612)	\$ (253,208)	\$ (145,677)	\$ (134,596)	\$ (150,431)	\$ (171,659)	\$ (182,387)	\$ (209,656)	\$ (209,656)	\$ (209,656)	\$ (209,656)
Gas Measuring and Regulating	\$ (155,939)	\$ (171,119)	\$ (185,668)	\$ (214,207)	\$ (212,020)	\$ (231,211)	\$ (202,761)	\$ (198,915)	\$ (159,501)	\$ (159,501)	\$ (159,501)	\$ (159,501)
Gas General Equipment	\$ (45,555)	\$ (36,529)	\$ (65,315)	\$ (37,577)	\$ (34,719)	\$ (38,803)	\$ (44,279)	\$ (47,046)	\$ (54,081)	\$ (54,081)	\$ (54,081)	\$ (54,081)
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure new installation, no associated i	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ (273,748)	\$ (273,748)	\$ (273,748)	\$ (342,948)	\$ (342,948)	\$ (342,948)	\$ (342,948)	\$ (342,948)	\$ (312,721)	\$ (312,721)	\$ (312,721)	\$ (312,721)
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)
Fleet and Inventory Management	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)	\$ (3,642)
Total	\$ (4,937,903)	\$ (5,271,812)	\$ (6,127,309)	\$ (6,057,563)	\$ (6,534,845)	\$ (5,900,005)	\$ (6,417,016)	\$ (5,453,282)	\$ (8,806,637)	\$ (8,806,637)	\$ (8,806,637)	\$ (8,806,637)
Net Cost of Removal									Total CY17			
By Plant Grouping/Project									Not Taxable			
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Gas - Taxable			
Gas Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Gas Mains & Services	\$ 4,417,207	\$ 2,541,326	\$ 2,348,025	\$ 2,624,261	\$ 2,994,588	\$ 3,181,722	\$ 3,657,442	\$ 3,657,070	\$ 4,015,642	\$ 4,015,642	\$ 4,015,642	\$ 4,015,642
Gas Meters & House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Measuring and Regulating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas General Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Facilities Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,467,207	\$ 2,591,326	\$ 2,398,025	\$ 2,674,261	\$ 3,044,588	\$ 3,231,722	\$ 3,707,442	\$ 3,707,070	\$ 4,065,642	\$ 4,065,642	\$ 4,065,642	\$ 4,065,642

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Retirements to Plant in service By Plant Grouping/Project	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18
Based on HTY analysis WP-15									
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	\$ (360,978)	\$ (207,680)	\$ (191,883)	\$ (214,457)	\$ (244,721)	\$ (260,013)	\$ (298,890)	\$ (298,859)	\$ (328,162)
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RETIREMENT RATE 16.08%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	\$ (4,488,681)	\$ (4,147,259)	\$ (4,635,168)	\$ (5,289,267)	\$ (5,619,797)	\$ (6,460,049)	\$ (6,459,392)	\$ (7,092,729)	\$ (6,157,935)
Gas Meters & House Regulators	\$ (209,635)	\$ (230,189)	\$ (199,851)	\$ (220,094)	\$ (174,570)	\$ (309,779)	\$ (141,923)	\$ (130,116)	\$ (146,432)
Gas Measuring and Regulating	\$ (285,195)	\$ (164,079)	\$ (151,599)	\$ (169,434)	\$ (193,344)	\$ (205,426)	\$ (236,141)	\$ (236,117)	\$ (259,268)
Gas General Equipment	\$ (34,075)	\$ (59,377)	\$ (51,551)	\$ (60,278)	\$ (47,810)	\$ (84,841)	\$ (38,869)	\$ (35,635)	\$ (40,104)
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure new installation, no associated i	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)	\$ (32,156)
Facilities Projects	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)	\$ (34,635)
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ (5,465,355)	\$ (4,875,375)	\$ (5,296,844)	\$ (6,020,322)	\$ (6,347,033)	\$ (7,386,900)	\$ (7,242,006)	\$ (7,834,590)	\$ (6,973,035)
	\$ (69,565,376)								
	\$ (6,109,873)								
	\$ (63,455,503)								
Net Cost of Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
By Plant Grouping/Project	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18
Gas Franchises, consents & intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas land & land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Mains & Services	\$ 3,486,396	\$ 3,802,613	\$ 3,016,082	\$ 5,352,129	\$ 2,452,032	\$ 2,248,040	\$ 2,529,946	\$ 2,856,533	\$ 3,051,105
Gas Meters & House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Measuring and Regulating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gas General Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leak Prone Pipe Retirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ 50,000	\$ 51,667	\$ 51,667	\$ 51,667	\$ 51,667	\$ 51,667	\$ 51,667	\$ 51,667	\$ 51,667
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,536,396	\$ 3,854,280	\$ 3,067,748	\$ 5,403,796	\$ 2,503,699	\$ 2,299,707	\$ 2,581,612	\$ 2,908,200	\$ 3,102,772
	\$ 39,074,960								

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

		Based on HTY analysis WP-15								
Retirements to Plant in service By Plant Grouping/Project		9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19
Gas Franchises, consents & intangibles	\$	-	-	-	-	-	-	-	-	-
Gas Storage	\$	(284,912)	(223,096)	(176,951)	(314,005)	(143,859)	(131,891)	(148,430)	(167,590)	(179,006)
Gas land & land rights	\$	-	-	-	-	-	-	-	-	-
RETIREMENT RATE										
Gas Mains & Services	\$	(6,889,581)	(5,464,543)	(9,696,998)	(4,442,596)	(4,073,003)	(4,583,760)	(5,175,472)	(5,527,998)	(6,374,655)
Gas Meters & House Regulators	\$	(165,335)	(176,597)	(203,644)	(202,495)	(225,333)	(195,399)	(226,564)	(178,081)	(319,346)
Gas Measuring and Regulating	\$	(225,097)	(263,644)	(209,112)	(371,076)	(170,005)	(155,862)	(175,407)	(198,050)	(211,540)
Gas General Equipment	\$	(45,281)	(48,366)	(55,773)	(55,458)	(61,713)	(53,515)	(65,447)	(51,442)	(92,249)
Leak Prone Pipe Retirements	\$	-	-	-	-	-	-	-	-	-
Spring Creek Reconfig./Reinforcement	\$	-	-	-	(2,733,420)	(115,720)	(115,720)	(115,720)	-	-
Flatlands	\$	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	\$	-	-	(3,917,795)	(182,602)	(182,602)	(182,602)	(182,602)	(3,350)	(3,350)
Northern Queens Gas T&D	\$	-	-	-	-	-	-	-	-	-
Newtown Creek	\$	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure new installation, no associated i	\$	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	\$	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	\$	-	-	-	-	-	-	(2,733,292)	(40,195)	(40,195)
AMR Installation	\$	-	-	-	-	-	-	-	-	-
Customer Gas REV Demonstration	\$	(32,156)	(33,228)	(33,228)	(33,228)	(33,228)	(33,228)	(33,228)	(33,228)	(33,228)
Facilities Projects	\$	(8,977)	(8,977)	(8,977)	(8,977)	(8,977)	(8,977)	(8,977)	(8,977)	(8,977)
Fleet and Inventory Management	\$	-	-	-	-	-	-	-	-	-
Total	\$	(7,651,340)	(6,218,450)	(14,302,478)	(8,343,858)	(5,014,440)	(5,460,954)	(8,865,139)	(6,208,911)	(7,262,546)
			Total CY18		(88,492,231)					
			Not Taxable		(3,186,043)					
			Gas - Taxable		(85,306,188)					
Net Cost of Removal By Plant Grouping/Project		9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19
Gas Franchises, consents & intangibles	\$	-	-	-	-	-	-	-	-	-
Gas Storage	\$	-	-	-	-	-	-	-	-	-
Gas land & land rights	\$	-	-	-	-	-	-	-	-	-
Gas Mains & Services	\$	3,518,406	3,498,555	3,893,126	3,375,954	3,596,499	2,826,871	5,069,326	2,373,038	2,144,395
Gas Meters & House Regulators	\$	-	-	-	-	-	-	-	-	-
Gas Measuring and Regulating	\$	-	-	-	-	-	-	-	-	-
Gas General Equipment	\$	-	-	-	-	-	-	-	-	-
Leak Prone Pipe Retirements	\$	-	-	-	-	-	-	-	-	-
Spring Creek Reconfig./Reinforcement	\$	-	-	-	-	-	-	-	-	-
Flatlands	\$	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	\$	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	\$	-	-	-	-	-	-	-	-	-
Newtown Creek	\$	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure	\$	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	\$	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	\$	-	-	-	-	-	-	-	-	-
AMR Installation	\$	-	-	-	-	-	-	-	-	-
Customer Gas REV Demonstration	\$	-	-	-	-	-	-	-	-	-
Facilities Projects	\$	51,667	51,667	51,667	51,667	53,333	53,333	53,333	53,333	53,333
Fleet and Inventory Management	\$	-	-	-	-	-	-	-	-	-
Total	\$	3,570,073	3,550,222	3,944,793	3,427,620	3,649,833	2,880,204	5,122,660	2,426,371	2,197,728
					40,214,522					

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	PIS Balances at 9/30/15									
	WP-11									
	10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16		
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 137,247,747	\$ 137,811,409	\$ 138,093,240	\$ 138,375,071	\$ 138,656,902	\$ 138,938,733	\$ 139,220,564	\$ 139,502,394	\$ 139,784,225	\$ 140,066,056
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 3,215,083,031	\$ 3,261,215,815	\$ 3,284,282,207	\$ 3,307,348,599	\$ 3,330,414,991	\$ 3,353,481,383	\$ 3,376,547,775	\$ 3,399,614,167	\$ 3,422,685,559	\$ 3,445,750,951
Gas Meters & House Regulators	\$ 319,745,245	\$ 319,786,680	\$ 321,109,890	\$ 321,987,974	\$ 323,456,624	\$ 324,655,796	\$ 325,321,489	\$ 325,987,182	\$ 326,652,875	\$ 327,318,568
Gas Measuring and Regulating	\$ 211,922,519	\$ 214,419,257	\$ 216,412,732	\$ 217,900,470	\$ 219,406,207	\$ 220,902,945	\$ 222,399,682	\$ 223,896,420	\$ 225,393,158	\$ 226,889,896
Gas General Equipment	\$ 153,794,101	\$ 156,050,826	\$ 158,307,551	\$ 158,647,113	\$ 158,878,007	\$ 159,163,477	\$ 159,321,949	\$ 159,602,236	\$ 159,879,523	\$ 160,156,810
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet and Inventory Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,215,820,649	\$ 4,242,963,769	\$ 4,270,106,890	\$ 4,296,435,139	\$ 4,322,583,750	\$ 4,348,732,309	\$ 4,374,879,928	\$ 4,400,927,547	\$ 4,427,075,186	\$ 4,453,222,825

SWITCH

Depreciation Expense By Plant Grouping/Project	Deprec Rates per WP - 12									
	New Rates									
	Existing Rates	10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16	
Gas Franchises, consents & intangibles	WP - 13	25,827	25,827	25,827	25,827	25,827	25,827	25,827	25,827	25,827
Gas Storage	1.76%	200,784	201,197	201,609	202,021	202,434	202,846	203,258	203,671	204,083
Gas land & land rights	0.00%	35	35	35	35	35	35	35	35	35
Gas Mains & Services	2.27%	6,093,784	6,137,503	6,181,223	6,224,942	6,268,661	6,312,381	6,356,100	6,399,820	6,443,539
Gas Meters & House Regulators	2.37%	630,988	631,070	631,151	631,681	635,414	640,678	646,376	651,640	656,904
Gas Measuring and Regulating	2.46%	433,986	437,051	440,116	443,181	446,246	449,311	452,376	455,441	458,506
Gas General Equipment	2.95%	378,623	384,179	389,735	390,231	390,571	391,139	391,842	392,532	393,222
Leak Prone Pipe Retirements	2.49%	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889
Spring Creek Reconfig./Reinforcement	2.27%	-	-	-	-	-	-	-	-	-
Flatlands	2.27%	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	2.27%	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	2.27%	-	-	-	-	-	-	-	-	-
Newtown Creek	5.15%	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure	2.27%	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	1.76%	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	1.76%	-	-	-	-	-	-	-	-	-
AMR Installation	5.00%	-	-	-	-	-	-	-	-	-
Customer Gas REV Demonstration	2.95%	-	-	-	-	-	-	-	-	-
Facilities Projects	2.95%	-	-	-	-	-	-	-	-	-
Fleet and Inventory Management	2.95%	-	-	-	-	-	-	-	-	-
Total		7,827,917	7,880,752	7,933,586	7,983,809	8,037,043	8,088,277	8,139,511	8,190,745	8,241,979

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	Prior Mos Bal + Closings to Plant - Retirements												
	6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17	3/31/17	4/30/17	5/31/17	
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 139,784,225	\$ 140,186,505	\$ 140,462,087	\$ 140,923,017	\$ 141,812,397	\$ 142,306,116	\$ 143,179,348	\$ 143,752,546	\$ 144,291,631	\$ 144,784,225	\$ 145,239,747	\$ 145,654,225	\$ 146,029,225
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 3,420,920,003	\$ 3,435,515,647	\$ 3,459,927,753	\$ 3,489,606,796	\$ 3,506,082,444	\$ 3,535,222,632	\$ 3,554,350,548	\$ 3,572,340,081	\$ 3,592,019,279	\$ 3,611,298,516	\$ 3,630,347,753	\$ 3,648,996,998	\$ 3,667,229,225
Gas Meters & House Regulators	\$ 327,271,747	\$ 327,998,608	\$ 328,793,740	\$ 329,666,277	\$ 330,612,997	\$ 331,705,241	\$ 332,786,330	\$ 333,965,275	\$ 334,999,154	\$ 336,029,225	\$ 337,063,753	\$ 338,098,225	\$ 339,132,753
Gas Measuring and Regulating	\$ 225,393,157	\$ 226,432,231	\$ 227,144,053	\$ 228,334,618	\$ 229,562,154	\$ 230,848,841	\$ 232,239,979	\$ 233,965,275	\$ 235,996,998	\$ 238,229,225	\$ 240,663,753	\$ 243,000,000	\$ 245,429,225
Gas General Equipment	\$ 159,786,219	\$ 159,959,253	\$ 160,148,538	\$ 160,356,251	\$ 160,581,623	\$ 160,841,638	\$ 161,098,998	\$ 161,379,652	\$ 161,625,773	\$ 161,871,753	\$ 162,118,225	\$ 162,364,753	\$ 162,611,225
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ 100,240,905	\$ 104,560,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905
Newtown Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ 712,496	\$ 1,425,117	\$ 2,137,613	\$ 2,850,233	\$ 3,562,729	\$ 4,275,350	\$ 4,987,846	\$ 5,700,466	\$ 6,413,802	\$ 7,127,225	\$ 7,840,753	\$ 8,554,225	\$ 9,267,753
Customer Gas REV Demonstration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Projects	\$ -	\$ 525,910	\$ 1,051,820	\$ 1,577,730	\$ 1,745,574	\$ 1,913,417	\$ 2,081,261	\$ 2,249,105	\$ 2,416,948	\$ 2,584,792	\$ 2,752,636	\$ 2,920,480	\$ 3,088,324
Fleet and Inventory Management	\$ 8,392	\$ 27,402	\$ 46,412	\$ 65,422	\$ 84,432	\$ 103,442	\$ 122,452	\$ 141,462	\$ 160,472	\$ 179,482	\$ 198,492	\$ 217,502	\$ 236,512
Total	\$ 4,552,145,150	\$ 4,574,659,582	\$ 4,604,028,927	\$ 4,637,697,254	\$ 4,689,018,709	\$ 4,721,585,788	\$ 4,745,029,983	\$ 4,766,742,925	\$ 4,789,885,451	\$ 4,813,029,925	\$ 4,835,279,925	\$ 4,857,529,925	\$ 4,881,779,925

Depreciation Expense By Plant Grouping/Project	SWITCH Deprec Rates Existing Rates											
	6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17	3/31/17	4/30/17	5/31/17
Gas Franchises, consents & intangibles	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064
Gas Storage	204,083	204,495	205,084	205,487	206,161	207,462	208,185	209,449	210,753	212,057	213,361	214,665
Gas land & land rights	35	35	35	35	35	35	35	35	35	35	35	35
Gas Mains & Services	6,443,539	6,483,922	6,511,586	6,557,856	6,614,109	6,645,336	6,700,568	6,755,800	6,811,032	6,866,264	6,921,496	6,976,728
Gas Meters & House Regulators	644,316	645,841	647,275	648,844	650,566	652,434	654,590	657,031	659,753	662,575	665,497	668,419
Gas Measuring and Regulating	458,507	461,572	463,699	465,157	467,595	470,109	472,753	475,497	478,241	481,035	483,879	486,723
Gas General Equipment	392,922	393,375	393,801	394,267	394,779	395,333	395,974	396,615	397,256	397,897	398,538	399,179
Leak Prone Pipe Retirements	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889	63,889
Spring Creek Reconfig./Reinforcement	-	-	-	-	-	-	-	-	-	-	-	-
Flatlands	-	-	-	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	181,806	189,994	198,182	201,457	201,457	201,457	201,457	201,457	201,457	201,457	201,457	201,457
Newtown Creek	-	-	-	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	-	-	-	-	-	-	-	-	-	-	-	-
AMR Installation	-	2,969	5,938	8,907	11,876	14,845	17,814	20,783	23,752	26,721	29,690	32,659
Customer Gas REV Demonstration	-	-	1,295	2,589	3,884	4,297	4,711	5,125	5,539	5,953	6,367	6,781
Facilities Projects	-	-	67	114	161	208	255	302	349	396	443	490
Fleet and Inventory Management	14	21	67	114	161	208	255	302	349	396	443	490
Total	8,398,175	8,455,177	8,499,916	8,557,668	8,623,577	8,722,579	8,785,338	8,848,097	8,910,856	8,973,615	9,036,374	9,099,133

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	Prior Mos Bal + Closings to Plant - Retirements									
	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17	
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 144,881,350	\$ 145,528,477	\$ 146,230,623	\$ 147,040,698	\$ 147,842,500	\$ 148,716,878	\$ 149,483,666	\$ 150,797,817	\$ 151,851,573	\$ 151,851,573
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 3,613,614,233	\$ 3,637,045,182	\$ 3,664,077,790	\$ 3,690,834,316	\$ 3,720,012,742	\$ 3,745,600,833	\$ 3,774,004,222	\$ 3,796,779,574	\$ 3,837,502,965	\$ 3,837,502,965
Gas Meters & House Regulators	\$ 335,920,966	\$ 336,660,123	\$ 337,981,772	\$ 338,742,148	\$ 339,444,688	\$ 340,229,879	\$ 341,125,874	\$ 342,077,860	\$ 343,172,183	\$ 343,172,183
Gas Measuring and Regulating	\$ 233,797,971	\$ 234,691,146	\$ 235,660,258	\$ 236,778,336	\$ 237,884,996	\$ 239,091,826	\$ 240,150,158	\$ 241,188,416	\$ 242,020,946	\$ 242,020,946
Gas General Equipment	\$ 161,863,553	\$ 162,054,218	\$ 162,395,135	\$ 162,591,274	\$ 162,772,493	\$ 162,975,032	\$ 163,206,152	\$ 163,451,716	\$ 163,733,995	\$ 163,733,995
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905
Newtown Creek	\$ -	\$ -	\$ 30,989,311	\$ 31,272,645	\$ 31,555,978	\$ 31,839,311	\$ 32,122,645	\$ 32,406,978	\$ 32,691,311	\$ 32,975,645
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ 7,842,659	\$ 9,271,517	\$ 10,700,375	\$ 12,490,427	\$ 14,280,480	\$ 16,070,532	\$ 17,860,584	\$ 19,650,637	\$ 21,282,916	\$ 21,282,916
Customer Gas REV Demonstration	\$ 65,793	\$ 131,585	\$ 197,378	\$ 263,171	\$ 328,963	\$ 394,756	\$ 460,549	\$ 526,341	\$ 592,134	\$ 592,134
Facilities Projects	\$ 2,584,792	\$ 2,752,635	\$ 2,920,479	\$ 3,088,323	\$ 3,256,166	\$ 3,424,010	\$ 3,591,854	\$ 3,759,697	\$ 3,927,541	\$ 3,927,541
Fleet and Inventory Management	\$ 179,483	\$ 198,493	\$ 217,503	\$ 236,513	\$ 255,523	\$ 274,533	\$ 293,543	\$ 312,553	\$ 331,563	\$ 350,573
Total	\$ 4,815,725,158	\$ 4,843,307,736	\$ 4,906,344,983	\$ 4,938,312,209	\$ 4,972,770,659	\$ 5,003,915,491	\$ 5,037,758,919	\$ 5,066,288,700	\$ 5,112,321,677	\$ 5,112,321,677

Depreciation Expense By Plant Grouping/Project	SWITCH Deprec Rates Existing Rates									
	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17	
Gas Franchises, consents & intangibles	6,561	6,561	3,280	-	-	-	-	-	-	-
Gas Storage	120,377	120,869	121,409	121,995	122,671	123,340	124,069	124,709	125,805	125,805
Gas land & land rights	35	35	35	35	35	35	35	35	35	35
Gas Mains & Services	5,478,508	5,511,444	5,547,181	5,588,411	5,629,220	5,673,722	5,712,749	5,756,069	5,790,806	5,790,806
Gas Meters & House Regulators	716,766	718,738	720,320	723,148	724,775	726,278	727,958	729,875	731,912	731,912
Gas Measuring and Regulating	393,350	394,724	396,232	397,868	399,756	401,624	403,661	405,448	407,201	407,201
Gas General Equipment	423,330	423,953	424,453	425,345	425,859	426,334	426,864	427,470	428,113	428,113
Leak Prone Pipe Retirements	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798
Spring Creek Reconfig./Reinforcement	-	-	-	-	-	-	-	-	-	-
Flatlands	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758
LaGuardia Redevelopment	-	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111
Newtown Creek	-	-	-	132,996	134,212	135,428	136,644	137,860	139,076	137,860
MRI-Metropolitan Reliability Infrastructure	-	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	-	-	-	-	-	-	-	-	-	-
AMR Installation	35,650	43,592	51,534	59,476	69,426	79,376	89,325	99,275	109,225	109,225
Customer Gas REV Demonstration	-	172	345	517	689	862	1,034	1,206	1,379	1,379
Facilities Projects	6,330	6,770	7,210	7,649	8,089	8,529	8,968	9,408	9,847	9,847
Fleet and Inventory Management	420	470	520	570	619	1,093	1,566	2,040	2,513	2,513
Total	9,630,995	9,676,997	9,722,185	9,907,677	9,965,017	10,026,286	10,082,542	10,143,062	10,194,363	10,194,363

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	Prior Mos Bal + Closings to Plant - Retirements									
	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 153,735,737	\$ 154,819,743	\$ 155,821,295	\$ 156,940,677	\$ 158,218,022	\$ 159,575,189	\$ 161,135,276	\$ 162,695,203	\$ 164,408,080	\$ 166,246,283
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 3,860,932,114	\$ 3,882,579,174	\$ 3,906,772,927	\$ 3,934,380,823	\$ 3,963,713,954	\$ 3,997,432,872	\$ 4,031,148,362	\$ 4,068,169,622	\$ 4,100,311,623	\$ 4,132,372,209
Gas Meters & House Regulators	\$ 344,266,396	\$ 345,467,894	\$ 346,511,040	\$ 347,659,844	\$ 348,571,029	\$ 350,187,955	\$ 350,928,736	\$ 351,607,889	\$ 352,372,209	\$ 353,194,341
Gas Measuring and Regulating	\$ 243,509,550	\$ 244,365,979	\$ 245,157,266	\$ 246,041,645	\$ 247,050,824	\$ 248,123,067	\$ 249,355,629	\$ 250,588,066	\$ 251,941,341	\$ 253,372,209
Gas General Equipment	\$ 164,016,246	\$ 164,326,171	\$ 164,595,249	\$ 164,909,878	\$ 165,159,429	\$ 165,602,265	\$ 165,805,146	\$ 165,991,150	\$ 166,200,478	\$ 166,426,209
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905
Newtown Creek	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645
MRI-Metropolitan Reliability Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916
Customer Gas REV Demonstration	\$ 657,927	\$ 723,719	\$ 789,512	\$ 857,305	\$ 925,098	\$ 992,891	\$ 1,060,684	\$ 1,128,477	\$ 1,196,270	\$ 1,264,063
Facilities Projects	\$ 4,095,385	\$ 4,263,228	\$ 4,431,072	\$ 4,598,915	\$ 4,766,759	\$ 4,934,603	\$ 5,102,446	\$ 5,270,290	\$ 5,438,134	\$ 5,605,978
Fleet and Inventory Management	\$ 1,321,202	\$ 1,501,984	\$ 1,682,765	\$ 1,863,547	\$ 2,044,328	\$ 2,225,110	\$ 2,405,892	\$ 2,586,674	\$ 2,767,456	\$ 2,948,238
Total	\$ 5,140,914,475	\$ 5,166,427,811	\$ 5,194,141,045	\$ 5,273,649,759	\$ 5,306,778,777	\$ 5,345,335,493	\$ 5,383,135,918	\$ 5,424,029,398	\$ 5,460,425,899	\$ 5,497,921,297

SWITCH

By Plant Grouping/Project	Deprec Rates		Existing Rates										
	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18				
Gas Franchises, consents & intangibles													
Gas Storage	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%
Gas land & land rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Gas Mains & Services	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
Gas Meters & House Regulators	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	2.37%
Gas Measuring and Regulating	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
Gas General Equipment	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Leak Prone Pipe Retirements	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%	2.49%
Spring Creek Reconfig./Reinforcement	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
Flatlands	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
LaGuardia Redevelopment	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
Northern Queens Gas T&D	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
Newtown Creek	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%	5.15%
MRI-Metropolitan Reliability Infrastructure	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%	2.27%
LNG - Tank 2 Upgrade	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%
LNG - Salt Water Pump House	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%
AMR Installation	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Customer Gas REV Demonstration	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Facilities Projects	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Fleet and Inventory Management	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	Prior Mos Bal + Closings to Plant - Retirements									
	9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 165,895,206	\$ 167,059,680	\$ 167,983,294	\$ 169,622,276	\$ 170,373,161	\$ 171,061,578	\$ 171,836,323	\$ 172,711,078	\$ 173,645,418	\$ 174,579,758
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 4,136,272,530	\$ 4,164,795,294	\$ 4,215,409,814	\$ 4,238,598,421	\$ 4,259,857,897	\$ 4,283,783,324	\$ 4,310,797,255	\$ 4,339,651,229	\$ 4,372,924,424	\$ 4,406,200,000
Gas Meters & House Regulators	\$ 353,235,193	\$ 354,156,959	\$ 355,219,901	\$ 356,276,846	\$ 357,452,995	\$ 358,472,901	\$ 359,655,476	\$ 360,584,988	\$ 362,251,848	\$ 363,924,000
Gas Measuring and Regulating	\$ 253,116,260	\$ 254,492,378	\$ 255,583,860	\$ 257,520,728	\$ 258,408,988	\$ 259,221,625	\$ 260,137,181	\$ 261,170,924	\$ 262,275,081	\$ 263,424,000
Gas General Equipment	\$ 166,436,828	\$ 166,689,277	\$ 166,980,390	\$ 167,269,861	\$ 167,591,979	\$ 167,871,306	\$ 168,212,915	\$ 168,481,422	\$ 168,962,926	\$ 169,444,000
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flatlands	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449
LaGuardia Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northern Queens Gas T&D	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905
Newtown Creek	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645
MRI-Metropolitan Reliability Infrastructure	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000	\$ 48,085,000
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMR Installation	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916
Customer Gas REV Demonstration	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512
Facilities Projects	\$ 5,605,977	\$ 5,779,416	\$ 5,952,854	\$ 6,126,292	\$ 6,299,731	\$ 6,473,169	\$ 6,646,608	\$ 6,820,046	\$ 6,993,484	\$ 7,166,922
Fleet and Inventory Management	\$ 2,546,461	\$ 2,593,317	\$ 2,640,173	\$ 2,687,030	\$ 2,733,886	\$ 2,780,742	\$ 2,827,599	\$ 2,874,455	\$ 2,921,311	\$ 2,968,167
Total	\$ 5,500,362,886	\$ 5,532,820,752	\$ 5,560,474,066	\$ 5,651,025,726	\$ 5,677,199,133	\$ 5,705,703,168	\$ 5,814,635,711	\$ 5,874,043,786	\$ 5,911,951,423	\$ 5,949,864,000

SWITCH

Depreciation Expense By Plant Grouping/Project	Deprec Rates Existing Rates									
	9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	
Gas Franchises, consents & intangibles	-	-	-	-	-	-	-	-	-	-
Gas Storage	137,160	138,400	139,372	140,142	141,510	142,136	142,710	143,357	144,087	144,817
Gas land & land rights	35	35	35	35	35	35	35	35	35	35
Gas Mains & Services	6,253,750	6,308,597	6,352,100	6,429,296	6,464,663	6,497,088	6,533,579	6,574,780	6,618,788	6,661,500
Gas Meters & House Regulators	753,938	755,784	757,756	760,030	762,292	764,808	766,991	769,521	771,510	773,000
Gas Measuring and Regulating	425,355	427,339	429,662	431,505	434,775	436,273	437,647	439,193	440,938	442,800
Gas General Equipment	435,312	435,931	436,593	437,355	438,113	438,957	439,689	440,583	441,287	442,000
Leak Prone Pipe Retirements	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798
Spring Creek Reconfig./Reinforcement	-	-	-	-	-	-	-	-	-	-
Flatlands	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758
LaGuardia Redevelopment	-	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111
Newtown Creek	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860
MRI-Metropolitan Reliability Infrastructure	73,339	73,339	73,339	73,339	73,339	73,339	73,339	73,339	73,339	73,339
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	-	-	-	-	-	-	-	-	-	-
AMR Installation	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298
Customer Gas REV Demonstration	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068
Facilities Projects	14,244	14,683	15,137	15,592	16,046	16,500	16,955	17,409	17,863	18,317
Fleet and Inventory Management	6,547	6,670	6,792	6,915	7,038	7,161	7,283	7,406	7,529	7,651
Total	10,807,572	10,868,671	10,918,679	11,033,292	11,100,107	11,140,968	11,185,272	11,383,693	11,433,647	11,483,601

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

Plant in Service Balances By Plant Grouping/Project	Prior Mos Bal + Closings to Plant - Retirements									
	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19	1/31/20	2/28/20	3/31/20
Gas Franchises, consents & intangibles	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747	\$ 124,398,747
Gas Storage	\$ 174,722,859	\$ 175,794,221	\$ 176,986,412	\$ 178,020,230	\$ 178,980,538	\$ 179,735,346	\$ 181,088,916	\$ 182,816,283	\$ 184,543,659	\$ 186,271,035
Gas land & land rights	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283	\$ 22,816,283
Gas Mains & Services	\$ 4,406,009,890	\$ 4,442,826,770	\$ 4,474,752,805	\$ 4,510,695,687	\$ 4,538,947,011	\$ 4,567,298,335	\$ 4,595,649,659	\$ 4,624,000,983	\$ 4,652,352,307	\$ 4,680,703,631
Gas Meters & House Regulators	\$ 363,032,133	\$ 363,372,238	\$ 364,530,065	\$ 365,415,332	\$ 366,328,060	\$ 367,240,788	\$ 368,153,516	\$ 369,066,244	\$ 370,000,000	\$ 370,912,728
Gas Measuring and Regulating	\$ 263,548,348	\$ 264,814,431	\$ 266,223,304	\$ 267,445,019	\$ 268,528,060	\$ 269,571,101	\$ 270,624,142	\$ 271,677,183	\$ 272,730,224	\$ 273,783,265
Gas General Equipment	\$ 169,188,326	\$ 169,392,009	\$ 169,621,032	\$ 169,876,758	\$ 170,148,770	\$ 170,420,792	\$ 170,692,814	\$ 170,964,836	\$ 171,236,858	\$ 171,508,880
Leak Prone Pipe Retirements	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975	\$ 30,812,975
Spring Creek Reconfig./Reinforcement	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419	\$ 16,079,419
Flatlands	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449	\$ 30,657,449
LaGuardia Redevelopment	\$ 24,314,247	\$ 24,331,731	\$ 24,349,215	\$ 24,366,699	\$ 24,384,182	\$ 24,401,666	\$ 24,419,150	\$ 24,436,634	\$ 24,454,118	\$ 24,471,602
Northern Queens Gas T&D	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905	\$ 106,288,905
Newtown Creek	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645	\$ 32,122,645
MRI-Metropolitan Reliability Infrastructure	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000	\$ 137,745,000
LNG - Tank 2 Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG - Salt Water Pump House	\$ 14,896,122	\$ 15,105,926	\$ 15,315,731	\$ 15,525,536	\$ 15,735,340	\$ 15,945,145	\$ 16,154,949	\$ 16,364,754	\$ 16,574,558	\$ 16,784,363
AMR Installation	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916	\$ 21,282,916
Customer Gas REV Demonstration	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512	\$ 789,512
Facilities Projects	\$ 7,166,923	\$ 7,340,361	\$ 7,513,800	\$ 7,687,238	\$ 7,860,676	\$ 8,034,114	\$ 8,207,552	\$ 8,380,990	\$ 8,554,428	\$ 8,727,866
Fleet and Inventory Management	\$ 2,968,168	\$ 3,011,527	\$ 3,054,887	\$ 3,098,246	\$ 3,141,606	\$ 3,184,966	\$ 3,228,325	\$ 3,271,685	\$ 3,315,045	\$ 3,358,405
Total	\$ 5,948,840,866	\$ 5,989,348,064	\$ 6,025,341,101	\$ 6,065,124,595	\$ 6,097,082,606	\$ 6,131,206,944	\$ 6,165,329,382	\$ 6,199,454,820	\$ 6,233,580,258	\$ 6,267,705,696

Depreciation Expense By Plant Grouping/Project	SWITCH Deprec Rates Existing Rates									
	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19	1/31/20	2/28/20	3/31/20
Gas Franchises, consents & intangibles	-	-	-	-	-	-	-	-	-	-
Gas Storage	144,866	145,765	146,659	147,653	148,516	149,317	150,118	150,919	151,720	152,521
Gas land & land rights	35	35	35	35	35	35	35	35	35	35
Gas Mains & Services	6,669,536	6,719,997	6,776,150	6,824,843	6,879,663	6,922,752	6,970,021	7,011,479	7,057,126	7,101,873
Gas Meters & House Regulators	775,076	776,746	778,254	779,951	781,845	783,859	786,194	788,754	791,449	794,189
Gas Measuring and Regulating	442,802	444,952	447,089	449,468	451,530	453,359	454,976	456,389	457,697	458,905
Gas General Equipment	442,548	443,138	443,672	444,272	444,941	445,654	446,479	447,304	448,129	448,954
Leak Prone Pipe Retirements	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798	2,240,798
Spring Creek Reconfig./Reinforcement	24,524	24,524	24,524	24,524	24,524	24,524	24,524	24,524	24,524	24,524
Flatlands	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758	46,758
LaGuardia Redevelopment	37,057	37,084	37,110	37,137	37,164	37,190	37,217	37,243	37,270	37,296
Northern Queens Gas T&D	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111	162,111
Newtown Creek	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860	137,860
MRI-Metropolitan Reliability Infrastructure	210,087	210,087	210,087	210,087	210,087	210,087	210,087	210,087	210,087	210,087
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	12,252	12,427	12,602	12,777	12,952	13,127	13,302	13,477	13,652	13,827
AMR Installation	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298	118,298
Customer Gas REV Demonstration	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068	2,068
Facilities Projects	18,317	18,772	19,226	19,680	20,134	20,603	21,072	21,541	22,010	22,479
Fleet and Inventory Management	7,652	7,774	7,888	8,001	8,115	8,228	8,342	8,455	8,569	8,682
Total	11,492,645	11,549,194	11,611,189	11,666,321	11,727,400	11,788,479	11,849,558	11,910,637	11,971,716	12,032,795

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

By Plant Grouping/Project	Prior Month Bal - 9/15 RWIP -										2/28/17	
	6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	1/31/17	1/31/17		
Depreciation Reserve												
COR +												
Depreciation - Retirements												
Gas Franchises, consents & intangibles	124,303,777	124,312,841	124,321,905	124,330,968	124,340,032	124,349,096	124,357,345	124,364,343	124,364,343	124,370,903	124,370,903	124,370,903
Gas Storage	128,011,204	128,138,629	128,290,915	128,408,094	128,443,863	128,556,736	128,597,622	128,607,255	128,607,255	128,623,902	128,623,902	128,623,902
Gas land & land rights	18,974	19,010	19,045	19,081	19,116	19,151	19,187	19,222	19,222	19,257	19,257	19,257
Gas Mains & Services	865,560,875	866,655,418	865,676,472	863,302,251	863,547,011	861,105,842	861,069,228	859,962,880	859,962,880	859,170,719	859,170,719	859,170,719
Gas Meters & House Regulators	124,206,532	124,713,116	125,208,056	125,689,735	126,158,923	126,602,100	127,049,569	127,535,732	127,535,732	128,052,210	128,052,210	128,052,210
Gas Measuring and Regulating	81,933,764	82,196,264	82,523,589	82,760,651	82,993,069	83,332,624	83,573,221	83,812,408	83,812,408	84,061,952	84,061,952	84,061,952
Gas General Equipment	82,139,783	82,500,008	82,857,544	83,212,017	83,563,618	83,909,136	84,255,803	84,623,985	84,623,985	84,999,517	84,999,517	84,999,517
Leak Prone Pipe Retirements	(3,738,435)	(3,674,545)	(3,610,656)	(3,546,766)	(3,482,877)	(3,418,987)	(3,355,098)	(3,291,210)	(3,291,210)	(3,227,322)	(3,227,322)	(3,227,322)
Spring Creek Reconfig./Reinforcement	-	-	-	-	-	-	-	-	-	-	-	-
Flatlands	-	-	-	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	831,597	1,021,591	1,219,773	1,421,230	1,622,687	1,824,144	2,025,602	2,187,712	2,187,712	2,349,823	2,349,823	2,349,823
Newtown Creek	-	-	-	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	-	-	-	-	-	-	-	-	-	-	-	-
AMR Installation	(136,504)	(270,063)	(400,628)	(528,249)	(652,877)	(774,560)	(893,250)	(1,002,053)	(1,002,053)	(1,107,033)	(1,107,033)	(1,107,033)
Customer Gas REV Demonstration	(389,000)	(539,757)	(689,219)	(837,386)	(915,658)	(993,517)	(1,070,963)	(1,147,668)	(1,147,668)	(1,223,933)	(1,223,933)	(1,223,933)
Facilities Projects	(1,587)	(5,209)	(8,783)	(12,311)	(15,792)	(19,226)	(22,613)	(25,935)	(25,935)	(29,206)	(29,206)	(29,206)
Fleet and Inventory Management	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,402,740,980	1,405,067,303	1,405,408,013	1,404,219,316	1,399,747,599	1,398,677,131	1,399,848,351	1,402,113,038	1,402,113,038	1,404,750,824	1,404,750,824	1,404,750,824
Plant in Service - Deprec Reserve												
Gas Franchises, consents & intangibles	94,970	85,906	76,842	67,778	58,714	49,651	41,402	34,404	34,404	27,843	27,843	27,843
Gas Storage	11,773,021	12,047,876	12,171,173	12,514,922	13,368,533	13,749,379	14,581,725	15,145,291	15,145,291	15,667,729	15,667,729	15,667,729
Gas land & land rights	22,797,309	22,797,273	22,797,238	22,797,203	22,797,167	22,797,132	22,797,096	22,797,061	22,797,061	22,797,026	22,797,026	22,797,026
Gas Mains & Services	2,555,359,128	2,568,860,229	2,594,251,281	2,626,304,544	2,642,535,433	2,674,116,790	2,693,281,321	2,712,377,201	2,712,377,201	2,732,848,560	2,732,848,560	2,732,848,560
Gas Meters & House Regulators	203,065,215	203,285,492	203,585,684	203,976,542	204,454,074	205,103,141	205,736,761	206,429,543	206,429,543	206,946,944	206,946,944	206,946,944
Gas Measuring and Regulating	143,459,394	144,235,967	144,620,464	145,573,967	146,569,085	146,910,968	147,875,620	148,427,570	148,427,570	148,922,080	148,922,080	148,922,080
Gas General Equipment	77,646,436	77,459,245	77,290,994	77,144,234	77,018,006	76,932,502	76,843,194	76,755,668	76,755,668	76,626,256	76,626,256	76,626,256
Leak Prone Pipe Retirements	34,551,410	34,487,520	34,423,631	34,359,741	34,295,852	34,231,962	34,168,073	31,927,275	31,927,275	29,686,477	29,686,477	29,686,477
Spring Creek Reconfig./Reinforcement	-	-	-	-	-	-	-	-	-	-	-	-
Flatlands	-	-	-	-	-	-	-	-	-	-	-	-
LaGuardia Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-
Northern Queens Gas T&D	99,409,308	103,539,314	105,069,132	104,867,675	104,666,218	104,464,760	104,263,303	104,101,193	104,101,193	103,939,082	103,939,082	103,939,082
Newtown Creek	-	-	-	-	-	-	-	-	-	-	-	-
MRI-Metropolitan Reliability Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Tank 2 Upgrade	-	-	-	-	-	-	-	-	-	-	-	-
LNG - Salt Water Pump House	-	-	-	-	-	-	-	-	-	-	-	-
AMR Installation	849,000	1,695,179	2,538,241	3,378,482	4,215,606	5,049,910	5,881,096	6,702,520	6,702,520	7,520,834	7,520,834	7,520,834
Customer Gas REV Demonstration	389,000	1,065,667	1,741,039	2,415,116	2,661,232	2,906,934	3,152,224	3,396,772	3,396,772	3,640,882	3,640,882	3,640,882
Facilities Projects	9,979	32,611	55,195	77,733	100,224	122,668	145,066	167,397	167,397	189,679	189,679	189,679
Fleet and Inventory Management	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,149,404,170	3,169,592,280	3,198,620,913	3,233,477,938	3,289,271,110	3,322,908,657	3,345,181,632	3,364,629,888	3,364,629,888	3,385,134,626	3,385,134,626	3,385,134,626

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	Total CWIP Balances at									
	9/30/15	10/31/15	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16	
CWIP Balances										
Beginning Balances		318,457,586	321,610,923	315,621,918	329,661,455	271,948,499	268,990,263	283,208,322	281,799,361	281,799,361
Additions	\$	35,496,681	26,354,339	45,411,892	51,579,865	33,937,695	50,857,918	31,773,326	\$	32,305,383
Closings	\$	32,343,344	32,343,344	31,372,354	109,292,821	36,895,931	36,639,858	33,182,287	\$	35,665,182
Ending Balance	318,457,586	321,610,923	315,621,918	329,661,455	271,948,499	268,990,263	283,208,322	281,799,361		278,439,563
NIBCWIP		58,382,034	57,294,850	59,843,447	49,366,814	48,829,805	51,410,809	51,155,041		50,545,137
NIBCWIP %	18.15%									
IBCWIP		263,228,889	258,327,068	269,818,008	222,581,686	220,160,458	231,797,512	230,644,321		227,894,427

Worksheet 10

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17
CWIP Balances									
Beginning Balances	278,439,563	279,182,975	290,305,648	292,462,100	292,087,015	270,145,179	273,624,534	283,178,086	299,745,237
Additions	\$ 34,562,940	\$ 37,122,891	\$ 36,821,472	\$ 39,743,599	\$ 39,212,056	\$ 42,285,808	\$ 37,489,311	\$ 42,439,974	\$ 34,904,475
Closings	\$ 33,819,528	\$ 26,000,218	\$ 34,665,020	\$ 40,118,684	\$ 61,153,891	\$ 38,806,453	\$ 27,935,759	\$ 25,872,823	\$ 27,576,293
Ending Balance	279,182,975	290,305,648	292,462,100	292,087,015	270,145,179	273,624,534	283,178,086	299,745,237	307,073,419
NIBCWIP	50,680,088	52,699,187	53,090,648	53,022,559	49,039,457	49,671,064	51,405,321	54,412,756	55,743,041
NIBCWIP %	228,502,887	237,606,461	239,371,452	239,064,456	221,105,722	223,953,470	231,772,765	245,332,481	251,330,378
IBCWIP									

Workpaper 10

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	3/31/17	4/30/17	5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/17
CWIP Balances									
Beginning Balances	307,073,419	335,231,299	344,678,272	315,429,002	320,729,321	326,854,626	339,238,344	354,090,678	373,243,038
Additions	\$ 58,935,490	\$ 42,301,364	\$ 39,915,286	\$ 43,325,109	\$ 47,118,600	\$ 49,428,555	\$ 55,112,779	\$ 53,135,422	\$ 57,561,589
Closings	\$ 30,777,610	\$ 32,854,390	\$ 69,164,556	\$ 38,024,789	\$ 40,993,295	\$ 37,044,837	\$ 40,260,444	\$ 33,983,062	\$ 54,839,614
Ending Balance	335,231,299	344,678,272	315,429,002	320,729,321	326,854,626	339,238,344	354,090,678	373,243,038	375,965,013
NIBCWIP	60,854,541	62,569,450	57,259,830	58,221,997	59,333,923	61,581,940	64,278,084	67,754,812	68,248,932
NIBCWIP %									
IBCWIP	274,376,758	282,108,822	258,169,172	262,507,324	267,520,703	277,656,404	289,812,594	305,488,226	307,716,080
									RY avg bal NIBCWIP

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	12/31/17	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18
CWIP Balances									
Beginning Balances	375,965,013	388,728,067	409,527,860	417,856,245	402,920,922	410,868,154	409,793,148	413,149,742	416,910,681
Additions	46,821,207 \$	51,188,504 \$	41,338,463 \$	70,593,712 \$	47,423,283 \$	44,868,611 \$	48,399,025 \$	52,489,009 \$	54,925,708 \$
Closings	34,058,153 \$	30,388,711 \$	33,010,078 \$	85,529,035 \$	39,476,051 \$	45,943,617 \$	45,042,431 \$	48,728,070 \$	43,369,536 \$
Ending Balance	388,728,067	409,527,860	417,856,245	402,920,922	410,868,154	409,793,148	413,149,742	416,910,681	428,466,853
NIBCWIP	70,565,810	74,341,596	75,853,448	73,142,239	74,584,900	74,389,754	74,999,077	75,681,800	77,779,592
NIBCWIP %	318,162,257	335,186,264	342,002,797	329,778,683	336,283,254	335,403,394	338,150,665	341,228,881	350,687,261
IBCWIP	60,937,073								

Workpaper 10

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	9/30/18	10/31/18	11/30/18	12/31/18	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19
CWIP Balances									
Beginning Balances	428,466,853	439,792,149	459,420,988	433,711,715	430,740,713	453,281,509	462,970,326	391,181,351	393,890,114
Additions	\$ 58,913,622	\$ 58,305,154	\$ 63,246,520	\$ 48,924,516	\$ 53,728,644	\$ 43,653,805	\$ 73,008,708	\$ 41,325,749	\$ 38,332,689
Closings	\$ 47,588,326	\$ 38,676,316	\$ 88,955,793	\$ 51,895,517	\$ 31,187,848	\$ 33,964,989	\$ 144,797,683	\$ 38,616,986	\$ 45,170,183
Ending Balance	439,792,149	459,420,988	433,711,715	430,740,713	453,281,509	462,970,326	391,181,351	393,890,114	387,052,620
NIBCWIP	79,835,473	83,398,696	78,731,692	78,192,366	82,284,197	84,043,008	71,011,154	71,502,876	70,261,666
NIBCWIP %									
IBCWIP	359,956,676	376,022,291	354,980,023	352,548,348	370,997,312	378,927,318	320,170,197	322,387,238	316,790,955
			RY avg bal	76,426,446					

Workpaper 10

Brooklyn Union Gas Company--GAS NET UTILITY PLANT FORECAST

	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19
CWIP Balances							
Beginning Balances	387,052,620	384,920,746	382,158,189	387,019,109	393,319,324	408,681,122	402,897,943
Additions	\$ 41,825,043	\$ 45,505,226	\$ 47,749,694	\$ 53,705,642	\$ 53,442,494	\$ 58,710,587	\$ 47,618,441
Closings	\$ 43,956,918	\$ 48,267,783	\$ 42,888,773	\$ 47,405,427	\$ 38,080,696	\$ 64,493,766	\$ 33,892,932
Ending Balance	384,920,746	382,158,189	387,019,109	393,319,324	408,681,122	402,897,943	416,623,453
NIBCWIP	69,874,667	69,373,180	70,255,583	71,399,261	74,187,888	73,138,067	75,629,659
NIBCWIP %							
IBCWIP	315,046,079	312,785,009	316,763,527	321,920,063	334,493,234	329,759,876	340,993,793
						RY avg bal NIBCWIP	73,686,880

Workpaper 10

KEDNY Capital Plan - Gas

Classification	Category	CY 2015 3 month 10/2015 - 12/2015	CY2016	CY2017	CY2018	CY2019	CY2020
Growth							
Mains & Svc	Base Growth - Install Main	10,273,045	34,874,884	48,135,674	48,888,810	48,355,528	49,063,837
Mains & Svc	Base Growth - Install Services	5,628,069	20,683,511	21,557,146	22,279,208	22,165,182	22,078,000
Mains & Svc	Base Growth - Customer Contributions	(419,316)	(3,809,158)	(4,894,750)	(3,298,250)	(2,500,000)	(2,500,000)
Meters/Hse Reg	Base Growth- Meter Purchases	806,314	2,062,608	2,026,880	2,137,760	2,244,160	2,356,440
Meters/Hse Reg	Base Growth - Install Meter / Regulator	753,215	1,420,504	1,107,702	1,120,000	1,120,000	1,120,000
Mains & Svc	Aqueduct- Resorts World NYC	-	-	-	-	-	-
Mains & Svc	Gas System Reinforcement	13,780,050	63,707,949	65,751,975	66,440,172	62,238,692	59,093,588
Mains & Svc	Base Growth - Install Services "Build it Back" Program	-	4,117,493	1,548,507	-	-	-
	Subtotal	30,821,376	123,057,789	135,233,134	137,567,700	133,623,562	131,211,865
Mandated							
Mains & Svc	CSC/Public Works - Non Reimbursable	18,021,338	100,896,767	112,527,840	115,984,740	118,304,760	120,671,120
Mains & Svc	CSC/Public Works - Reimbursable	12,396,813	77,492,184	84,488,120	86,984,552	88,723,930	90,499,005
Mains & Svc	Flatlands	7,988,976	19,851,927	0	0	0	0
Mains & Svc	LaGuardia Redevelopment	0	720,000	4,573,333	20,209,524	3,594,643	62,500
Mains & Svc	Plastic Fusion	0	1,321,053	2,103,466	2,355,252	2,582,309	2,819,366
Mains & Svc	CSC/Public Works - Reimbursements	-2,563,000	-12,181,353	-16,116,500	-17,158,000	-17,158,000	-17,158,000
Mains & Svc	Main Replacements - (Proactive) - Leak Prone Pipe	11,409,343	47,406,390	77,374,510	87,189,082	88,932,781	90,711,480
Mains & Svc	10-,12-,14-inch CI Program (CISBOT/CI Lining)	218,000	9,000	0	0	0	0
Mains & Svc	Cross Bore Remediation	0	282,000	476,500	510,000	510,000	510,000
Mains & Svc	Latent Damage	0	300,000	700,000	812,000	828,240	844,805
Mains & Svc	Large Diameter CI System Sealing/Lining Program	0	2,235,627	14,340,491	19,282,276	19,682,276	20,011,707
Mains & Svc	Main Replacements - (Reactive) - Maintenance	1,709,912	2,508,248	2,521,042	2,591,154	2,642,961	2,695,768
Mains & Svc	Service Replacements - Proactive	766,626	1,988,146	1,696,447	1,700,000	1,700,000	1,796,711
Mains & Svc	Service Replacement (Reactive) - Leaks	1,057,699	4,037,359	5,786,323	6,011,370	6,131,452	6,254,074
Mains & Svc	Service Replacement (Reactive) - Non-Leaks - Other	2,105,961	5,982,656	5,172,991	5,337,415	5,444,541	5,553,249
Mains & Svc	Atmospheric Corrosion Inside Inspections	-53	431,838	507,000	519,000	529,900	540,000
Mains & Svc	Local Law 30	834,449	5,404,346	9,714,250	12,776,750	16,702,000	0
Mains & Svc	Corrosion	224,771	1,123,890	856,800	880,600	898,400	916,400
Mains & Svc	Pipeline Integrity - IMP	2,016,393	7,615,667	16,876,682	11,817,679	4,225,812	10,726,997
Mains & Svc	Pipeline Integrity - IVP	33,333	868,604	1,828,765	2,000,000	2,000,000	2,000,000
Mains & Svc	ISO Joints	883	-350	0	0	0	0
Meters/Hse Reg	Meter Changes	558,201	1,749,357	1,785,113	1,847,038	1,883,678	1,921,317
Meters/Hse Reg	Other Meter Work	500	1,500	0	0	0	0
Meters/Hse Reg	Purchase Meters (Replacements)	986,096	3,402,205	3,719,360	3,923,440	4,119,360	4,325,160
	Subtotal	57,766,241	273,447,059	330,932,534	365,573,870	352,279,042	345,701,660
Reliability							
Meas. & Reg	Control Line Integrity Program	99,248	300,752	270,000	390,000	100,000	0
Meas. & Reg	I&R - Reactive/CNG	135,246	1,566,770	1,625,500	1,666,750	1,696,500	1,728,000
Storage	LNG - Blanket	1,061,715	2,307,191	960,000	451,000	970,750	1,198,500
Storage	Replace T-2 Foundation Heating System - LNG	149,922	450,078	0	0	0	0
Mains & Svc	Gas System Reliability - Gas Planning /RCV Program	471,743	881,175	3,556,846	5,814,823	5,097,823	5,573,709
Meas. & Reg	Gas System Control	26,757	164,243	113,250	117,250	119,500	121,500
Meas. & Reg	Gas System Reliability - Gas Control (Training Simulator)	0	0	0	0	69,000	642,500
Meas. & Reg	Heater Installation Program	159,978	253,841	0	0	0	0
Meas. & Reg	Pressure Regulating Facilities	743,492	5,510,243	4,928,368	5,742,298	5,571,408	6,166,691
Mains & Svc	Gas System Reliability - Service	26,471	73,529	0	0	0	0
Mains & Svc	Valve Installations/Replacements	36,261	204,739	140,500	142,000	142,000	145,000
Meas. & Reg	System Automation	282,159	1,273,684	1,617,015	1,696,807	1,700,000	1,721,807
Mains & Svc	Water Intrusion	266,463	1,153,400	975,000	1,155,000	1,182,500	1,205,000
Mains & Svc	Storm Hardening - Remote Service Shutoff Valves	0	0	3,517,500	4,757,500	4,847,500	4,945,000
Mains & Svc	Northern Queens Gas T&D	14,343,028	33,077,672	0	0	0	0
Mains & Svc	Spring Creek Reconfiguration	123,874	523,876	5,416,150	10,936,900	2,159,200	-
Mains & Svc	Paerdegat Basin I&I	-2,964	109	0	0	0	0
Mains & Svc	Verrazano Narrows Upgrade	149,920	-239	0	0	0	0
Purification	Newtown Creek	1,152,517	18,069,050	6,974,500	0	0	0
Mains & Svc	Brooklyn Queens Interconnect - Phase I	84,294	438,881	0	0	0	0
Mains & Svc	Brooklyn Queens Interconnect - Phase II	491,626	742,878	0	0	0	0
Mains & Svc	Brooklyn Queens Interconnect - Phase III	71,115	346	0	0	0	0
Meas. & Reg	Maspeth Decommissioning	76,883	544,148	60,500	0	0	0
Storage	LNG Liquefaction System (Removal)	115	344	0	0	0	0
Mains & Svc	NYC Gas System Reliability Program	48	143	0	0	0	0
Meas. & Reg	Coney Island Heater	114,131	320,681	30,200	0	0	0
Meas. & Reg	Citizens Gate - Bulkhead	5,737	471,013	3,376,250	4,300,000	1,075,000	0
Meas. & Reg	Spring Creek - Repair Penetrations	0	1,134,000	0	0	0	0
Meas. & Reg	Tetco Relief Valve Retirement	0	245,700	1,107,300	525,000	0	0
Mains & Svc	MRI - Metropolitan Reliability Infrastructure	30,343	3,048,402	45,468,625	86,541,875	56,720,750	54,050,000
Mains & Svc	Citizens Tunnel Reliability	0	0	0	0	0	375,000
Storage	Greenpoint LNG Truck Load / Unload Station	14,283	198,163	3,206,250	4,195,000	1,048,750	0
Storage	LNG Vaporizer 3 & 4 Replacement	43,432	1,203,718	3,027,000	945,000	0	0
Storage	LNG Dike Stabilization	62,500	187,500	0	0	0	0
Storage	LNG Roadway Paving	0	0	696,000	949,000	935,000	232,000
Storage	LNG - Barge Piping - Decommissioning	0	0	519,750	708,750	698,250	173,250
Storage	LNG - Bulkhead Upgrade	0	0	324,000	432,000	432,000	432,000
Storage	LNG - Controls System Upgrade	0	300,750	634,250	755,500	552,500	480,000
Storage	LNG - Replacement of Vaporizer 7 & 8	0	0	0	375,000	2,000,000	2,500,000
Storage	LNG - Relocate Maintenance Area to Control Building	0	432,000	1,194,000	350,000	0	0

Storage	LNG - New Electrical Feeders	0	1,018,500	339,500	0	0	0
Storage	LNG - SWPH Building Redesign	0	0	168,750	225,000	225,000	225,000
Storage	LNG - Tank Painting	0	720,000	1,365,000	375,000	0	0
Storage	LNG - Geoweb Dike Replacement	0	0	3,146,250	1,048,750	3,461,250	1,153,750
Storage	LNG - Tank 2 Upgrade	0	0	3,645,000	15,795,000	37,665,000	32,805,000
Storage	LNG - Salt Water Pump House	0	375,000	6,500,000	8,125,000	4,250,000	750,000
Storage	LNG - Coldblower Replacement	0	0	204,750	272,250	68,000	0
Storage	LNG - Field Instruments Upgrades	0	0	0	321,750	444,750	467,250
Storage	LNG - Gas Detector HMI	0	183,750	252,500	63,750	0	0
Storage	LNG - Generator Step up Transformer	0	0	112,500	412,500	125,000	0
Storage	LNG - Pipe Supports & Insulation	0	104,250	143,500	148,750	150,000	150,000
Storage	LNG - Replace T-2 Foundation Heating System	0	1,998,000	1,359,750	231,250	0	0
Storage	LNG - SafeTRACK	0	0	217,500	289,250	72,250	0
Storage	LNG - Substation D Upgrade	0	137,250	189,000	195,500	49,250	0
Storage	LNG - Tail Gas Compressor	0	29,250	319,500	381,500	92,750	0
Storage	LNG - Vaporizer 7, 8, 9, 10 Upgrades	0	0	0	133,500	312,250	357,000
Meas. & Reg	Gas System Control - MZM Upgrade	695,891	1,080,424	292,250	0	1,159,500	1,300,000
Meas. & Reg	Canarsie Gate - Repair Penetrations	1,008,454	226,500	75,500	0	0	0
Meas. & Reg	Varick Reg Station Retirement	157,027	472,973	716,667	1,000,000	283,333	0
Meas. & Reg	Bay Ridge Retirement	0	514,250	90,750	0	0	0
Meas. & Reg	Bowery Bay Station Upgrade	0	0	1,146,667	453,333	0	0
Meas. & Reg	McGuinness Mini Gate	0	0	0	1,182,500	467,500	0
Meas. & Reg	Kings Plaza Mini Gate	0	0	0	0	1,218,333	481,667
Meas. & Reg	Bush Terminal (IF-09)	0	0	0	0	0	1,290,000
Storage	LNG Underground Electric Upgrades/Switchgear	25,000	930,000	1,176,000	1,188,000	297,000	0
Mains & Svc	Citizens Tunnel - Upgrade	3,021	1,440,062	0	0	0	0
Mains & Svc	LNG - Heavy Parts Building	825,000	2,475,000	0	0	0	0
	Subtotal	22,934,728	86,783,992	111,200,088	164,790,037	137,459,598	120,669,623
Meters/Hse Reg	AMR Replacement	1,219,351	5,117,736	5,078,340	5,225,340	5,329,900	5,436,460
Meters/Hse Reg	AMR Installation	0	7,642,592	17,717,818	0	0	0
Gen Equip	Misc Capital Equip & Tools - Construct	229,294	140,361	0	0	0	0
Gen Equip	Misc Capital Equip & Tools - Maintain	133,683	269,166	0	0	0	0
Gen Equip	Misc Capital Equip & Tools - Service	36,569	145,431	0	0	0	0
Gen Equip	Misc Capital Equip & Tools - Various	2,951	1,959,490	3,431,759	3,796,202	4,138,032	4,510,092
Gen Equip	Combustible Gas Indicators	50,000	0	0	0	0	0
Gen Equip	Metrotech Dispatching Relocation (Radio's/Equipment)	200,000	600,000	0	0	0	0
Gen Equip	Telecomm - Radio Capital Expenditures	12,000	70,500	47,125	47,500	47,500	47,500
Gen Equip	Telecomm - Comm Site Upgrades	12,000	70,500	47,125	47,500	47,500	47,500
Gen Equip	Telecomm - Damaged Failure	3,250	18,750	12,375	12,500	12,500	12,500
Mains & Svc	Superstorm Sandy	-25,004	-13	0	0	0	0
	Subtotal	1,874,093	16,034,512	26,334,542	9,129,042	9,575,432	10,054,052
	Total Capital Including Cost of Removal	113,396,438	499,323,352	603,700,297	677,060,650	632,937,634	607,637,199
Mains & Svc	Cost of Removal	8,023,526	34,302,915	38,474,960	39,594,522	37,510,910	35,477,326
	Total Capital (Net of Removal)	105,372,912	465,020,437	565,225,337	637,466,128	595,426,723	572,159,874

Storage	1,356,967	10,200,744	19,555,750	14,448,000	11,934,750	7,368,750
Mains & Svc	71,868,783	340,403,844	422,668,166	446,178,611	446,699,676	443,894,490
Meters/Hse Reg	4,323,677	13,753,909	13,717,394	14,253,578	14,697,098	15,159,377
Meas. & Reg	3,505,002	14,079,224	15,450,217	17,073,939	13,460,075	13,452,164
Gen Equip	679,747	3,274,198	3,538,384	3,903,702	4,245,532	4,617,592
Spring Creek Reconfiguration	123,874	523,876	5,416,150	10,936,900	2,159,200	0
Flatlands	7,988,976	19,851,927	0	0	0	0
LaGuardia Redevelopment	0	720,000	4,573,333	20,209,524	3,594,643	62,500
Northern Queens Gas T&D	14,343,028	33,077,672	0	0	0	0
Newtown Creek	1,152,517	18,069,050	6,974,500	0	0	0
MRI - Metropolitan Reliability Infrastructure	30,343	3,048,402	45,468,625	86,541,875	56,720,750	54,050,000
LNG - Tank 2 Upgrade	0	0	3,645,000	15,795,000	37,665,000	32,805,000
LNG - Salt Water Pump House	0	375,000	6,500,000	8,125,000	4,250,000	750,000
AMR Installation	0	7,642,592	17,717,818	0	0	0
Total	105,372,912	465,020,437	565,225,337	637,466,128	595,426,723	572,159,874

KEDNY Capital Plan - Indirects

Capex

	10/15 - 12/15 Forecast					
	CY15	CY16	CY17	CY18	CY19	CY20
IMWM	-	171,825	85,000	270,000	270,000	260,000
Fleet	10,000	100,000	2,500,000	400,000	350,000	200,000
Facilities	1,880,000	2,400,000	2,400,000	2,480,000	2,560,000	2,560,000
Customer - Gas REV Demonstration	-	-	789,512	-	-	-
Total Indirect Capital Expenditures	1,890,000	2,671,825	5,774,512	3,150,000	3,180,000	3,020,000

COR

	10/15 - 12/15 Forecast					
	CY15	CY16	CY17	CY18	CY19	CY20
IMWM	-	-	-	-	-	-
Fleet	-	-	-	-	-	-
Facilities	89,000	600,000	600,000	620,000	640,000	640,000
Customer - Gas REV Pilots	-	-	-	-	-	-
Total Indirect Cost of Removal Expenditures	89,000	600,000	600,000	620,000	640,000	640,000

KEDNY Capital Plan - Property Services
 Oct 2015 - Dec 2020

Year	Month	Baseline Plan				Capex	COR	Total
		Capex Spend	Ops Center	Total Capex	Cost of Removal Spend			
2015	October	\$626,667		\$626,667	\$29,667	\$656,333		
2015	November	\$626,667		\$626,667	\$29,667	\$656,333		
2015	December	\$626,667		\$626,667	\$29,667	\$656,333	\$1,880,000	\$89,000
2016	January	\$200,000		\$200,000	\$50,000	\$250,000		
2016	February	\$200,000		\$200,000	\$50,000	\$250,000		
2016	March	\$200,000		\$200,000	\$50,000	\$250,000		
2016	April	\$200,000		\$200,000	\$50,000	\$250,000		
2016	May	\$200,000		\$200,000	\$50,000	\$250,000		
2016	June	\$200,000		\$200,000	\$50,000	\$250,000		
2016	July	\$200,000		\$200,000	\$50,000	\$250,000		
2016	August	\$200,000		\$200,000	\$50,000	\$250,000		
2016	September	\$200,000		\$200,000	\$50,000	\$250,000		
2016	October	\$200,000		\$200,000	\$50,000	\$250,000		
2016	November	\$200,000		\$200,000	\$50,000	\$250,000		
2016	December	\$200,000		\$200,000	\$50,000	\$250,000	\$2,400,000	\$600,000
2017	January	\$200,000		\$200,000	\$50,000	\$250,000		
2017	February	\$200,000		\$200,000	\$50,000	\$250,000		
2017	March	\$200,000		\$200,000	\$50,000	\$250,000		
2017	April	\$200,000		\$200,000	\$50,000	\$250,000		
2017	May	\$200,000		\$200,000	\$50,000	\$250,000		
2017	June	\$200,000		\$200,000	\$50,000	\$250,000		
2017	July	\$200,000		\$200,000	\$50,000	\$250,000		
2017	August	\$200,000		\$200,000	\$50,000	\$250,000		
2017	September	\$200,000		\$200,000	\$50,000	\$250,000		
2017	October	\$200,000		\$200,000	\$50,000	\$250,000		
2017	November	\$200,000		\$200,000	\$50,000	\$250,000		
2017	December	\$200,000		\$200,000	\$50,000	\$250,000	\$2,400,000	\$600,000
2018	January	\$206,667		\$206,667	\$51,667	\$258,333		
2018	February	\$206,667		\$206,667	\$51,667	\$258,333		
2018	March	\$206,667		\$206,667	\$51,667	\$258,333		
2018	April	\$206,667		\$206,667	\$51,667	\$258,333		
2018	May	\$206,667		\$206,667	\$51,667	\$258,333		
2018	June	\$206,667		\$206,667	\$51,667	\$258,333		
2018	July	\$206,667		\$206,667	\$51,667	\$258,333		
2018	August	\$206,667		\$206,667	\$51,667	\$258,333		
2018	September	\$206,667		\$206,667	\$51,667	\$258,333		
2018	October	\$206,667		\$206,667	\$51,667	\$258,333		
2018	November	\$206,667		\$206,667	\$51,667	\$258,333		
2018	December	\$206,667		\$206,667	\$51,667	\$258,333	\$2,480,000	\$620,000
2019	January	\$213,333		\$213,333	\$53,333	\$266,667		
2019	February	\$213,333		\$213,333	\$53,333	\$266,667		
2019	March	\$213,333		\$213,333	\$53,333	\$266,667		
2019	April	\$213,333		\$213,333	\$53,333	\$266,667		
2019	May	\$213,333		\$213,333	\$53,333	\$266,667		
2019	June	\$213,333		\$213,333	\$53,333	\$266,667		
2019	July	\$213,333		\$213,333	\$53,333	\$266,667		
2019	August	\$213,333		\$213,333	\$53,333	\$266,667		
2019	September	\$213,333		\$213,333	\$53,333	\$266,667		
2019	October	\$213,333		\$213,333	\$53,333	\$266,667		
2019	November	\$213,333		\$213,333	\$53,333	\$266,667		
2019	December	\$213,333		\$213,333	\$53,333	\$266,667	\$2,560,000	\$640,000
2020	January	\$213,333		\$213,333	\$53,333	\$266,667		
2020	February	\$213,333		\$213,333	\$53,333	\$266,667		
2020	March	\$213,333		\$213,333	\$53,333	\$266,667		
2020	April	\$213,333		\$213,333	\$53,333	\$266,667		
2020	May	\$213,333		\$213,333	\$53,333	\$266,667		
2020	June	\$213,333		\$213,333	\$53,333	\$266,667		
2020	July	\$213,333		\$213,333	\$53,333	\$266,667		
2020	August	\$213,333		\$213,333	\$53,333	\$266,667		
2020	September	\$213,333		\$213,333	\$53,333	\$266,667		
2020	October	\$213,333		\$213,333	\$53,333	\$266,667		
2020	November	\$213,333		\$213,333	\$53,333	\$266,667		
2020	December	\$213,333		\$213,333	\$53,333	\$266,667	\$2,560,000	\$640,000
	Total	\$14,280,000	\$0	\$14,280,000	\$3,189,000	\$17,469,000	\$14,280,000	\$3,189,000

CY 2016 Major projects include Façade/Windows (Can, Greenpoint); Paving Greenpoint; Electric Upgrades Greenpoint
 CY 2017 Major projects include Roofs \$350K (Can, Greenpoint); Paving, ; Fire System Improvement

KEDNY Capital Plan -Inventory Management
 Oct 2015 - Dec 2020

		Baseline Plan							
Year	Month	Capex Spend	Ops Center	Total Capex	Cost of Removal Spend	Total Spend Plan	Capex	COR	Total
2015	October	\$0		\$0	\$0	\$0			
2015	November	\$0		\$0	\$0	\$0			
2015	December	\$0		\$0	\$0	\$0			
2016	January	\$14,319		\$14,319	\$0	\$14,319	\$0	\$0	\$0
2016	February	\$14,319		\$14,319	\$0	\$14,319			
2016	March	\$14,319		\$14,319	\$0	\$14,319			
2016	April	\$14,319		\$14,319	\$0	\$14,319			
2016	May	\$14,319		\$14,319	\$0	\$14,319			
2016	June	\$14,319		\$14,319	\$0	\$14,319			
2016	July	\$14,319		\$14,319	\$0	\$14,319			
2016	August	\$14,319		\$14,319	\$0	\$14,319			
2016	September	\$14,319		\$14,319	\$0	\$14,319			
2016	October	\$14,319		\$14,319	\$0	\$14,319			
2016	November	\$14,319		\$14,319	\$0	\$14,319			
2016	December	\$14,319		\$14,319	\$0	\$14,319	\$171,825	\$0	\$171,825
2017	January	\$7,083		\$7,083	\$0	\$7,083			
2017	February	\$7,083		\$7,083	\$0	\$7,083			
2017	March	\$7,083		\$7,083	\$0	\$7,083			
2017	April	\$7,083		\$7,083	\$0	\$7,083			
2017	May	\$7,083		\$7,083	\$0	\$7,083			
2017	June	\$7,083		\$7,083	\$0	\$7,083			
2017	July	\$7,083		\$7,083	\$0	\$7,083			
2017	August	\$7,083		\$7,083	\$0	\$7,083			
2017	September	\$7,083		\$7,083	\$0	\$7,083			
2017	October	\$7,083		\$7,083	\$0	\$7,083			
2017	November	\$7,083		\$7,083	\$0	\$7,083			
2017	December	\$7,083		\$7,083	\$0	\$7,083	\$85,000	\$0	\$85,000
2018	January	\$22,500		\$22,500	\$0	\$22,500			
2018	February	\$22,500		\$22,500	\$0	\$22,500			
2018	March	\$22,500		\$22,500	\$0	\$22,500			
2018	April	\$22,500		\$22,500	\$0	\$22,500			
2018	May	\$22,500		\$22,500	\$0	\$22,500			
2018	June	\$22,500		\$22,500	\$0	\$22,500			
2018	July	\$22,500		\$22,500	\$0	\$22,500			
2018	August	\$22,500		\$22,500	\$0	\$22,500			
2018	September	\$22,500		\$22,500	\$0	\$22,500			
2018	October	\$22,500		\$22,500	\$0	\$22,500			
2018	November	\$22,500		\$22,500	\$0	\$22,500			
2018	December	\$22,500		\$22,500	\$0	\$22,500	\$270,000	\$0	\$270,000
2019	January	\$22,500		\$22,500	\$0	\$22,500			
2019	February	\$22,500		\$22,500	\$0	\$22,500			
2019	March	\$22,500		\$22,500	\$0	\$22,500			
2019	April	\$22,500		\$22,500	\$0	\$22,500			
2019	May	\$22,500		\$22,500	\$0	\$22,500			
2019	June	\$22,500		\$22,500	\$0	\$22,500			
2019	July	\$22,500		\$22,500	\$0	\$22,500			
2019	August	\$22,500		\$22,500	\$0	\$22,500			
2019	September	\$22,500		\$22,500	\$0	\$22,500			
2019	October	\$22,500		\$22,500	\$0	\$22,500			
2019	November	\$22,500		\$22,500	\$0	\$22,500			
2019	December	\$22,500		\$22,500	\$0	\$22,500	\$270,000	\$0	\$270,000
2020	January	\$21,667		\$21,667	\$0	\$21,667			
2020	February	\$21,667		\$21,667	\$0	\$21,667			
2020	March	\$21,667		\$21,667	\$0	\$21,667			
2020	April	\$21,667		\$21,667	\$0	\$21,667			
2020	May	\$21,667		\$21,667	\$0	\$21,667			
2020	June	\$21,667		\$21,667	\$0	\$21,667			
2020	July	\$21,667		\$21,667	\$0	\$21,667			
2020	August	\$21,667		\$21,667	\$0	\$21,667			
2020	September	\$21,667		\$21,667	\$0	\$21,667			
2020	October	\$21,667		\$21,667	\$0	\$21,667			
2020	November	\$21,667		\$21,667	\$0	\$21,667			
2020	December	\$21,667		\$21,667	\$0	\$21,667	\$260,000	\$0	\$260,000
	Total	\$1,056,825	\$0	\$1,056,825	\$0	\$1,056,825	\$1,056,825	\$0	\$1,056,825

CY2016 Projects include Inventory Racking; lighting; Mezzanine Floor; Sidewalk Paving; IT WIFI
 CY2017 Projects include Warehouse Lighting, paving, racking
 CY2018 Projects include Tractor Trailer Equipment, Warehouse Lighting

KEDNY Capital Plan - Fleet
 Oct 2015 - Dec 2020

		Baseline Plan							
Year	Month	Capex Spend	Ops Center	Total Capex	Cost of Removal Spend	Total Spend Plan	Capex	COR	Total
2015	October	\$3,333		\$3,333	\$0	\$3,333			
2015	November	\$3,333		\$3,333	\$0	\$3,333			
2015	December	\$3,333		\$3,333	\$0	\$3,333	\$10,000	\$0	\$10,000
2016	January	\$8,333		\$8,333	\$0	\$8,333			
2016	February	\$8,333		\$8,333	\$0	\$8,333			
2016	March	\$8,333		\$8,333	\$0	\$8,333			
2016	April	\$8,333		\$8,333	\$0	\$8,333			
2016	May	\$8,333		\$8,333	\$0	\$8,333			
2016	June	\$8,333		\$8,333	\$0	\$8,333			
2016	July	\$8,333		\$8,333	\$0	\$8,333			
2016	August	\$8,333		\$8,333	\$0	\$8,333			
2016	September	\$8,333		\$8,333	\$0	\$8,333			
2016	October	\$8,333		\$8,333	\$0	\$8,333			
2016	November	\$8,333		\$8,333	\$0	\$8,333			
2016	December	\$8,333		\$8,333	\$0	\$8,333	\$100,000	\$0	\$100,000
2017	January	\$208,333		\$208,333	\$0	\$208,333			
2017	February	\$208,333		\$208,333	\$0	\$208,333			
2017	March	\$208,333		\$208,333	\$0	\$208,333			
2017	April	\$208,333		\$208,333	\$0	\$208,333			
2017	May	\$208,333		\$208,333	\$0	\$208,333			
2017	June	\$208,333		\$208,333	\$0	\$208,333			
2017	July	\$208,333		\$208,333	\$0	\$208,333			
2017	August	\$208,333		\$208,333	\$0	\$208,333			
2017	September	\$208,333		\$208,333	\$0	\$208,333			
2017	October	\$208,333		\$208,333	\$0	\$208,333			
2017	November	\$208,333		\$208,333	\$0	\$208,333			
2017	December	\$208,333		\$208,333	\$0	\$208,333	\$2,500,000	\$0	\$2,500,000
2018	January	\$33,333		\$33,333	\$0	\$33,333			
2018	February	\$33,333		\$33,333	\$0	\$33,333			
2018	March	\$33,333		\$33,333	\$0	\$33,333			
2018	April	\$33,333		\$33,333	\$0	\$33,333			
2018	May	\$33,333		\$33,333	\$0	\$33,333			
2018	June	\$33,333		\$33,333	\$0	\$33,333			
2018	July	\$33,333		\$33,333	\$0	\$33,333			
2018	August	\$33,333		\$33,333	\$0	\$33,333			
2018	September	\$33,333		\$33,333	\$0	\$33,333			
2018	October	\$33,333		\$33,333	\$0	\$33,333			
2018	November	\$33,333		\$33,333	\$0	\$33,333			
2018	December	\$33,333		\$33,333	\$0	\$33,333	\$400,000	\$0	\$400,000
2019	January	\$29,167		\$29,167	\$0	\$29,167			
2019	February	\$29,167		\$29,167	\$0	\$29,167			
2019	March	\$29,167		\$29,167	\$0	\$29,167			
2019	April	\$29,167		\$29,167	\$0	\$29,167			
2019	May	\$29,167		\$29,167	\$0	\$29,167			
2019	June	\$29,167		\$29,167	\$0	\$29,167			
2019	July	\$29,167		\$29,167	\$0	\$29,167			
2019	August	\$29,167		\$29,167	\$0	\$29,167			
2019	September	\$29,167		\$29,167	\$0	\$29,167			
2019	October	\$29,167		\$29,167	\$0	\$29,167			
2019	November	\$29,167		\$29,167	\$0	\$29,167			
2019	December	\$29,167		\$29,167	\$0	\$29,167	\$350,000	\$0	\$350,000
2020	January	\$16,667		\$16,667	\$0	\$16,667			
2020	February	\$16,667		\$16,667	\$0	\$16,667			
2020	March	\$16,667		\$16,667	\$0	\$16,667			
2020	April	\$16,667		\$16,667	\$0	\$16,667			
2020	May	\$16,667		\$16,667	\$0	\$16,667			
2020	June	\$16,667		\$16,667	\$0	\$16,667			
2020	July	\$16,667		\$16,667	\$0	\$16,667			
2020	August	\$16,667		\$16,667	\$0	\$16,667			
2020	September	\$16,667		\$16,667	\$0	\$16,667			
2020	October	\$16,667		\$16,667	\$0	\$16,667			
2020	November	\$16,667		\$16,667	\$0	\$16,667			
2020	December	\$16,667		\$16,667	\$0	\$16,667	\$200,000	\$0	\$200,000
	Total	\$3,560,000	\$0	\$3,560,000	\$0	\$3,560,000	\$3,560,000	\$0	\$3,560,000

CY2016 Projects include Remaining In-Ground Tank Entryway Replacement in the Greenpoint location
 CY2017 Projects includes a \$2.2M Gasoline & Diesel Fuel Tank Replacements-environmental compliance requirement, EJ Ward Fuel Mgmt System Upgrade, Upgrade NYS emission and safety inspection machine and tank monitoring systems infrastructure from dialup to data line, air conditioning refrigerant machines, shop exhaust systems and general equipment and tools.
 CY2018 Projects include Greenpoint shop lighting upgrade, diagnostic scanners, technician tool boxes and general equipment and tools.

KEDNY Capital Plan - Customer Gas REV Demonstration
 Oct 2015 - Dec 2020

		Baseline Plan							
Year	Month	Capex Spend	Ops Center	Total Capex	Cost of Removal Spend	Total Spend Plan	Capex	COR	Total
2015	October	\$0		\$0	\$0	\$0			
2015	November	\$0		\$0	\$0	\$0			
2015	December	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2016	January	\$0		\$0	\$0	\$0			
2016	February	\$0		\$0	\$0	\$0			
2016	March	\$0		\$0	\$0	\$0			
2016	April	\$0		\$0	\$0	\$0			
2016	May	\$0		\$0	\$0	\$0			
2016	June	\$0		\$0	\$0	\$0			
2016	July	\$0		\$0	\$0	\$0			
2016	August	\$0		\$0	\$0	\$0			
2016	September	\$0		\$0	\$0	\$0			
2016	October	\$0		\$0	\$0	\$0			
2016	November	\$0		\$0	\$0	\$0			
2016	December	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2017	January	\$65,793		\$65,793	\$0	\$65,793			
2017	February	\$65,793		\$65,793	\$0	\$65,793			
2017	March	\$65,793		\$65,793	\$0	\$65,793			
2017	April	\$65,793		\$65,793	\$0	\$65,793			
2017	May	\$65,793		\$65,793	\$0	\$65,793			
2017	June	\$65,793		\$65,793	\$0	\$65,793			
2017	July	\$65,793		\$65,793	\$0	\$65,793			
2017	August	\$65,793		\$65,793	\$0	\$65,793			
2017	September	\$65,793		\$65,793	\$0	\$65,793			
2017	October	\$65,793		\$65,793	\$0	\$65,793			
2017	November	\$65,793		\$65,793	\$0	\$65,793			
2017	December	\$65,793		\$65,793	\$0	\$65,793	\$789,512	\$0	\$789,512
2018	January	\$0		\$0	\$0	\$0			
2018	February	\$0		\$0	\$0	\$0			
2018	March	\$0		\$0	\$0	\$0			
2018	April	\$0		\$0	\$0	\$0			
2018	May	\$0		\$0	\$0	\$0			
2018	June	\$0		\$0	\$0	\$0			
2018	July	\$0		\$0	\$0	\$0			
2018	August	\$0		\$0	\$0	\$0			
2018	September	\$0		\$0	\$0	\$0			
2018	October	\$0		\$0	\$0	\$0			
2018	November	\$0		\$0	\$0	\$0			
2018	December	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2019	January	\$0		\$0	\$0	\$0			
2019	February	\$0		\$0	\$0	\$0			
2019	March	\$0		\$0	\$0	\$0			
2019	April	\$0		\$0	\$0	\$0			
2019	May	\$0		\$0	\$0	\$0			
2019	June	\$0		\$0	\$0	\$0			
2019	July	\$0		\$0	\$0	\$0			
2019	August	\$0		\$0	\$0	\$0			
2019	September	\$0		\$0	\$0	\$0			
2019	October	\$0		\$0	\$0	\$0			
2019	November	\$0		\$0	\$0	\$0			
2019	December	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2020	January	\$0		\$0	\$0	\$0			
2020	February	\$0		\$0	\$0	\$0			
2020	March	\$0		\$0	\$0	\$0			
2020	April	\$0		\$0	\$0	\$0			
2020	May	\$0		\$0	\$0	\$0			
2020	June	\$0		\$0	\$0	\$0			
2020	July	\$0		\$0	\$0	\$0			
2020	August	\$0		\$0	\$0	\$0			
2020	September	\$0		\$0	\$0	\$0			
2020	October	\$0		\$0	\$0	\$0			
2020	November	\$0		\$0	\$0	\$0			
2020	December	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$789,512	\$0	\$789,512	\$0	\$789,512	\$789,512	\$0	\$789,512

Gas REV Demonstrations include equipment for 1) Resilient, safer and smarter networks - AMI and Storm Hardening, 2) Gas technology for electric constraints - Micro CHP heating system integration and 3) Customer options for gas constraints - Commercial gas demand response pilot (source Exhibit _____ SPM-4)

The Brooklyn Union Gas Company d/b/a National Grid NY
 9/30/15 CWIP Beginning Balances

	Balance 9/15 CWIP	Spring Creek Reconf/Reinf C066427	Flatlands C062307	LaGuardia Redevelopmt Not avail yet	Northern Queens C049937	Newtown Creek C053526	MRI C055116	Balance of 9/15 CWIP after projects
CWIP Balances								
Gas Storage	3,022,430							3,022,430
Gas Mains & Services	284,733,450	0	-8,690,064	0	-55,621,400		-537,397	219,884,590
Gas Meters & House Regulators	98,748							98,748
Gas Measuring and Regulating	19,298,219				-3,246,804			16,051,415
Gas General Equipment	5,378,161							5,378,161
Spring Creek Reconfiguration/Reinforcement		0						0
Flatlands			8,690,064					8,690,064
LaGuardia Redevelopment				0				0
Northern Queens Gas T&D					58,868,204			58,868,204
Gas Purification Equipment - Newtown Creek	5,926,578							5,926,578
MRI - Metropolitan Reliability Infrastructure							537,397	537,397
LNG - Tank 2 Upgrade								0
LNG - Salt Water Pump House								0
AMR Installation								0
Total Gas	318,457,586	0	0	0	0	0	0	318,457,586

The Brooklyn Union Gas Company d/b/a National Grid NY
 CWIP Balances by Month Reconciled to GL

CWIP Balances	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15
Gas Purification Equipment	231,738	255,748	261,136	270,596	905,633	915,178	1,791,645	2,239,124	2,273,004	2,325,952	3,199,073	5,286,173	5,926,578
Gas Storage	394,724	404,110	1,403,737	1,585,138	1,615,480	1,692,262	1,841,837	2,010,725	2,022,656	2,320,267	2,390,035	3,050,912	3,022,430
Gas Mains & Services	222,468,444	228,144,132	232,091,563	161,444,536	167,019,900	179,730,634	212,656,816	189,562,813	208,426,107	224,665,541	252,111,762	253,945,845	289,824,436
Gas Meters & House Regulators	9,767,067	3,569,771	4,122,857	443,885	408,395	1,196,955	-139,091	416,810	530,372	746,602	1,476,528	1,902,686	98,748
Gas Measuring and Regulating	11,207,911	11,633,053	12,658,901	13,517,422	14,708,394	9,645,518	11,963,113	10,878,147	11,477,230	11,771,568	13,036,410	15,145,519	19,298,219
Gas General Equipment	665,954	879,582	1,134,412	1,156,057	1,753,223	3,147,732	4,272,183	1,624,044	2,669,195	2,793,503	3,951,451	4,001,423	5,378,161
Total Gas	244,735,837	244,886,396	251,672,605	178,417,633	186,411,025	196,328,279	232,386,503	206,731,664	227,398,564	244,623,431	276,165,259	283,332,557	323,548,572

Adjustments	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15
Gas Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Storage	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Mains & Services	1,511,854	-1,944,562	-1,377,471	1,798,058	2,619,033	2,355,900	6,318,081	-928,316	6,711,581	6,512,679	3,036,549	642,573	-5,090,986
Gas Meters & House Regulators	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Measuring and Regulating	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas General Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas	1,511,854	-1,944,562	-1,377,471	1,798,058	2,619,033	2,355,900	6,318,081	-928,316	6,711,581	6,512,679	3,036,549	642,573	-5,090,986

Adjusted CWIP Balances	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15
Gas Purification Equipment	231,738	255,748	261,136	270,596	905,633	915,178	1,791,645	2,239,124	2,273,004	2,325,952	3,199,073	5,286,173	5,926,578
Gas Storage	394,724	404,110	1,403,737	1,585,138	1,615,480	1,692,262	1,841,837	2,010,725	2,022,656	2,320,267	2,390,035	3,050,912	3,022,430
Gas Mains & Services	223,980,298	226,199,570	230,714,092	163,242,594	169,638,933	182,086,534	218,974,897	188,634,497	215,137,688	231,178,220	255,148,311	254,888,418	284,733,450
Gas Meters & House Regulators	9,767,067	3,569,771	4,122,857	443,885	408,395	1,196,955	-139,091	416,810	530,372	746,602	1,476,528	1,902,686	98,748
Gas Measuring and Regulating	11,207,911	11,633,053	12,658,901	13,517,422	14,708,394	9,645,518	11,963,113	10,878,147	11,477,230	11,771,568	13,036,410	15,145,519	19,298,219
Gas General Equipment	665,954	879,582	1,134,412	1,156,057	1,753,223	3,147,732	4,272,183	1,624,044	2,669,195	2,793,503	3,951,451	4,001,423	5,378,161
Total Gas	246,247,691	242,941,834	250,295,134	180,215,691	189,030,058	198,684,179	238,704,584	205,803,348	234,110,145	251,136,110	279,201,808	283,975,130	318,457,586

Exhibit (RRP-11)
 Workpapers to Exhibit (RRP-7)
 Schedule 1
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KEDNY CWIP
 Interest Bearing (IB), Non-Interest Bearing (NIB) and Total CWIP
 10/2014 - 9/2015

Interest Bearing CWIP Balances

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
2 Gas	153,430,847	176,071,492	175,832,369	154,213,660	173,119,233	184,821,369	191,279,350	172,066,410	198,541,933	221,006,236	224,188,022	242,399,428	262,589,638	193,462,479
4 IB CWIP Total	153,430,847	176,071,492	175,832,369	154,213,660	173,119,233	184,821,369	191,279,350	172,066,410	198,541,933	221,006,236	224,188,022	242,399,428	262,589,638	193,462,479

CWIP Balances

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
6 Gas	246,247,691	242,941,834	250,295,134	180,215,691	189,050,958	198,684,179	238,704,584	205,803,348	234,110,145	251,136,110	279,201,808	283,975,130	318,457,586	236,370,888
8 CWIP Total	246,247,691	242,941,834	250,295,134	180,215,691	189,050,958	198,684,179	238,704,584	205,803,348	234,110,145	251,136,110	279,201,808	283,975,130	318,457,586	236,370,888

Non-Interest Bearing CWIP Balances

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
10 Gas	92,816,844	66,870,342	74,462,764	26,002,031	15,910,825	13,862,810	47,425,234	33,736,938	35,568,212	30,129,874	55,013,786	41,575,703	55,867,948	42,908,410
12 Total NIB CWIP	92,816,844	66,870,342	74,462,764	26,002,031	15,910,825	13,862,810	47,425,234	33,736,938	35,568,212	30,129,874	55,013,786	41,575,703	55,867,948	42,908,410

Adjustments to NIB CWIP and Total CWIP

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
17 FERC Account 183 (142.20 Gas)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Adjusted CWIP Balances

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
20 Gas	246,247,691	242,941,834	250,295,134	180,215,691	189,050,958	198,684,179	238,704,584	205,803,348	234,110,145	251,136,110	279,201,808	283,975,130	318,457,586	236,370,888
22 Adj CWIP	246,247,691	242,941,834	250,295,134	180,215,691	189,050,958	198,684,179	238,704,584	205,803,348	234,110,145	251,136,110	279,201,808	283,975,130	318,457,586	236,370,888

Adjusted Non-Interest Bearing CWIP Balances

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
24 Gas	92,816,844	66,870,342	74,462,764	26,002,031	15,910,825	13,862,810	47,425,234	33,736,938	35,568,212	30,129,874	55,013,786	41,575,703	55,867,948	42,908,410
26 Adj NIB CWIP	92,816,844	66,870,342	74,462,764	26,002,031	15,910,825	13,862,810	47,425,234	33,736,938	35,568,212	30,129,874	55,013,786	41,575,703	55,867,948	42,908,410

	September-14	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Average
Non-Interest Bearing CWIP %	37.69%	27.53%	29.75%	14.43%	8.42%	6.98%	19.87%	16.39%	15.19%	12.00%	19.70%	14.64%	17.54%	18.15%

Source of data:
 Interest Bearing CWIP balances extracted from PowerPlant Report utilizing CWIP balances as of end of month.

The Brooklyn Union Gas Company d/b/a National Grid NY
 Gross Plant & Depreciation Reserve Balances as of 9/30/15

	9/15 Gross Plant Bal 1000C	Adjustments for Rate Case (PP to PS adj, Reclass/Adj's & Exclusions)	Adjusted Gross Plant Bal @ 3/12	9/15 Depreciation Reserve Balance Per PowerPlant 1033	Adjustments for Rate Case (PP to PS adj, Reclass/Adj's & Exclusions)	Adjusted Reserve Bal @ 9/15	Reserve Segment Reclass	Adjusted Reserve Rebalanced @ 9/15
GAS PLANT								
302G - Gas Franchises and Consents	11,442	0	11,442	0	0	0	0	0
303G - Gas Intangible Plant	124,387,305	0	124,387,305	124,113,892	0	124,113,892	0	124,113,892
Adj Variance PP to SAP GL	0	0	0	0	0	0	0	0
Total Franchise/Consents & Intangibles	124,398,747	0	124,398,747	124,113,892	0	124,113,892	0	124,113,892
Storage Plant								
360G - Land and Land Rights	2,626,176	0	2,626,176	0	0	0	0	0
361G - Structures and improvements	6,800,271	0	6,800,271	7,296,162	0	7,296,162	0	7,296,162
362G - Gas Holders	31,560,525	857,650	32,418,175	39,582,516	0	39,582,516	0	39,582,516
363G - Storage Equipment	98,029,302	0	98,029,302	79,796,575	0	79,796,575	0	79,796,575
Total Gas Storage	139,016,273	857,650	139,873,923	126,675,253	0	126,675,253	0	126,675,253
Gas Transmission								
365G - Land and Land Rights	46,064	0	46,064	15,072	0	15,072	0	15,072
366G - Structures and improvements	44,119	0	44,119	27,990	0	27,990	0	27,990
367G - Mains	193,548,695	0	193,548,695	46,477,233	0	46,477,233	0	46,477,233
369G - Measure/reg station equip	13,655,758	0	13,655,758	3,351,165	0	3,351,165	0	3,351,165
Total Gas Transmission	207,294,637	0	207,294,637	49,871,460	0	49,871,460	0	49,871,460
ARO's (exclude for Rate Case)	0	0	0	0	0	0	0	0
RWIP Balance - Gas Transmission	0	0	0	0	0	0	0	0
Adj Variance PP to SAP GL	0	0	0	0	0	0	0	0
Total Adj Gas Transmission	207,294,637	0	207,294,637	49,871,460	0	49,871,460	0	49,871,460
Gas Distribution								
374G - Land and land rights	20,144,043	0	20,144,043	3,584	0	3,584	0	3,584
375G - Structures and Improvements	98,730,713	0	98,730,713	41,833,741	0	41,833,741	0	41,833,741
376G - Mains	1,883,822,187	3,464,455	1,887,286,642	359,409,493	0	359,409,493	0	359,409,493
378G - Meas. and reg. stat. eq.-Gen	87,797,133	0	87,797,133	26,172,773	0	26,172,773	0	26,172,773
380G - Services	1,132,385,711	1,861,984	1,134,247,695	437,793,927	0	437,793,927	0	437,793,927
381G - Meters	247,504,678	0	247,504,678	84,375,401	0	84,375,401	0	84,375,401
382G - Meter installations	56,026,698	0	56,026,698	27,426,622	0	27,426,622	0	27,426,622
383G - House regulator	6,026,077	0	6,026,077	2,107,681	0	2,107,681	0	2,107,681
384G - House regulator installations	10,187,792	0	10,187,792	5,998,267	0	5,998,267	0	5,998,267
385G - Ind. measuring and regulating	8,328,766	0	8,328,766	6,080,393	0	6,080,393	0	6,080,393
386G - Other Property- Customers Premises	3,366,030	0	3,366,030	931,173	0	931,173	0	931,173
376 & 380 - Leak Prone Pipe	30,812,975	0	30,812,975	-4,313,440	0	-4,313,440	0	-4,313,440
Total Gas Distribution	3,585,132,802	5,326,439	3,590,459,241	987,819,614	0	987,819,614	0	987,819,614
ARO's (exclude for Rate Case)	1,542,587	-1,542,587	0	1,481,634	-1,481,634	0	0	0
RWIP Balance - Gas Distribution	0	0	0	-41,685,322	0	-41,685,322	0	-41,685,322
Adj Variance PP to SAP GL	13,263,581	-13,263,581	0	876,922	-876,922	0	0	0
Total Adj Gas Distribution	3,599,938,970	-9,479,729	3,590,459,241	948,492,848	-2,358,556	946,134,292	0	946,134,292
Gas General								
389G - Land and land rights (incl PHFU)	262,993	0	262,993	-96,406	0	-96,406	0	-96,406
390G - Structures and improvements	50,777,347	0	50,777,347	25,853,384	0	25,853,384	0	25,853,384

The Brooklyn Union Gas Company d/b/a National Grid NY
 Gross Plant & Depreciation Reserve Balances as of 9/30/15

	Adjustments for Rate Case (PP to PS adj, Reclass/Adj's & Exclusions)		Adjustments for Rate Case (PP to PS adj, Reclass/Adj's & Exclusions)		Adjusted Reserve Bal @ 9/15	Adjusted Reserve Rebalanced @ 9/15
	9/15 Gross Plant Bal 1000C	Adjusted Gross Plant Bal @ 3/12	9/15 Depreciation Reserve Balance Per PowerPlant 1033	Adjusted Reserve Bal @ 9/15		
391G - Office furniture and equip	23,581,964	23,581,964	15,979,199	15,979,199	15,979,199	
392G - Gen Light and Heavy Trucks	2,616,933	2,616,933	8,228,784	8,228,784	8,228,784	
393G - Stores equipment	1,327,327	1,327,327	1,074,464	1,074,464	1,074,464	
394G - Tools, shop and garage equip	36,663,006	36,663,006	13,978,322	13,978,322	13,978,322	
395G - Laboratory equipment	1,965,456	1,965,456	1,229,793	1,229,793	1,229,793	
396G - Power operated equipment	1,140,183	1,140,183	1,027,412	1,027,412	1,027,412	
397G - Communication equipment	19,836,876	19,836,876	5,975,989	5,975,989	5,975,989	
398G - Miscellaneous equipment	15,622,015	15,622,015	5,831,381	5,831,381	5,831,381	
Total Gas General Plant	153,794,101	153,794,101	79,082,321	79,082,321	79,082,321	
RWIP Balance - Gas General Plant	0	0	0	0	0	
Adj Variance PP to SAP GL	0	0	0	0	0	
Total Adj Gas General Plant	153,794,101	153,794,101	79,082,321	79,082,321	79,082,321	
Total Gas Plant	4,224,442,728	4,215,820,649	1,328,235,774	1,325,877,218	0	1,325,877,218

Plant Account Balances by Forecast Grouping:

Gas Franchises and consents	124,398,747	124,113,892
Gas Storage	137,247,747	126,675,253
Gas land & land rights	22,816,283	18,656
Gas Mains & Services	3,215,083,031	843,680,653
Gas Meters & House Regulators	319,745,245	119,907,971
Gas Measuring and Regulating	211,922,519	78,397,234
Gas General	153,794,101	79,082,321
Leak Prone Pipe	30,812,975	(4,313,440)
Total Gas Plant	4,215,820,649	1,367,562,541
RWIP		-41,685,322
Total Gas Deprec Reserve including RWIP		1,325,877,218

Depreciation Composite Rates Based on 9/30/15 Balances

Plant Accounts	PIS Balances at 9/30/15	Existing Rates		SWITCH		Depreciation w/ New Gas Rates
		Effective 1/1/08 06-G-1185	Case Depreciation w/ Existing Rates	Co Recommended Rates (Gas chg only)		
Gas Accounts						
302 - Franchises and consents	\$ 11,442	n/a				
303 - Intangibles	\$ 124,387,305	n/a - use amortization schedule instead		n/a - use amortization schedule instead		
360G - Land and Land Rights (non-depreciable)	\$ 2,626,176	0.000%	0	0.00%	\$ -	
361G - Structures & Improvements	\$ 6,800,271	2.745%	186,667	1.75%	\$ 119,005	
362G - Gas Holders	\$ 31,560,525	0.000%	0	0.00%	\$ -	
363G - Storage (363.00, .03)	\$ 3,865,391	3.213%	124,195	1.89%	\$ 73,056	
363G - Storage (363.02)	\$ 21,742,554	0.000%	0	0.00%	\$ -	
363G - Storage (363.01)	\$ 62,082,690	3.356%	2,083,495	1.89%	\$ 1,173,363	
363G - Storage (363.04)	\$ 1,534,966	0.000%	0	0.00%	\$ -	
363G - Storage (363.05)	\$ 8,803,701	0.000%	0	0.00%	\$ -	
365G - Land and Land Rights (non-depreciable)	\$ 18,326	0.000%	0	0.00%	\$ -	
365G - Land and Land Rights (depreciable)	\$ 27,739	1.000%	277	1.00%	\$ 277	
366G - Structures and improvements	\$ 44,119	2.273%	1,003	1.82%	\$ 803	
367G - Mains (367.00 .01 .08 Steel --> .09) Post'91	\$ 117,778,249	2.063%	2,429,765	1.25%	\$ 1,472,228	
367G - Mains (367.05 Pre 92 Cast Iron)	\$ 6,583,618	2.831%	186,378	2.76%	\$ 181,708	
367G - Mains (367.06 Plastic)	\$ 494,472	1.625%	8,035	2.50%	\$ 12,362	
367G - Mains (367.08 .07 Steel --->.08) Pre'92	\$ 68,692,357	2.200%	1,511,232	2.00%	\$ 1,373,847	
367G - Mains - Steel Leak Prone Pipe	\$ 514,122	2.200%	11,311	78.40%	\$ 403,072	
369G - Measure/reg station equip	\$ 13,655,758	2.222%	303,431	2.00%	\$ 273,115	
374G - Land and land rights (non-depreciable)	\$ 20,129,319	0.000%	0	0.00%	\$ -	
374G - Land and land rights (depreciable)	\$ 14,724	1.000%	147	1.00%	\$ 147	
375G - Structures and Improvements	\$ 98,730,713	2.273%	2,244,149	1.75%	\$ 1,727,787	
376G - Mains - (376.01 Steel) Post'91	\$ 251,961,457	1.875%	4,724,277	1.63%	\$ 4,106,972	
376G - Mains - (376.02 Steel Pre 92)	\$ 304,908,895	1.467%	4,473,013	2.20%	\$ 6,707,996	
376G - Mains - Steel Leak Prone Pipe	\$ 10,218,400	1.467%	149,904	116.05%	\$ 11,858,453	
376G - Mains - (376.05 Cast Iron)	\$ 566,592	0.506%	2,869	2.76%	\$ 15,638	
376G - Mains - Cast Iron Leak Prone Pipe	\$ 17,166,497	2.849%	489,043	83.71%	\$ 14,370,075	
376G - Mains - Steel Leak Prone Pipe	\$ 47,552	1.467%	698	79.35%	\$ 37,733	
376G - Mains - (376.06 Plastic) Post '91	\$ 1,274,090,393	1.600%	20,385,446	1.40%	\$ 17,837,266	
376G - Mains - (376.07 Plastic Pre 92)	\$ 52,294,851	1.600%	836,718	3.13%	\$ 1,636,829	
378G - Meas. and reg. stat. eq.-Gen	\$ 87,797,133	2.600%	2,282,725	2.16%	\$ 1,896,418	
380G - Services - (380.00 Mixed)			0		\$ -	
380G - Services - (380.01 Steel) Post'91	\$ 4,242,985	4.400%	186,691	1.82%	\$ 77,222	
380G - Services - (380.02 Steel) Pre '92	\$ 93,497,727	4.400%	4,113,900	1.91%	\$ 1,785,807	
380G - Service - Steel Leak Prone Pipe	\$ 1,895,121	4.400%	83,385	8.22%	\$ 155,779	
380G - Services - (380.03 Copper) Post'91	\$ 320,911	4.125%	13,238	0.00%	\$ -	
380G - Services - (380.05 Copper) Pre'92	\$ 29,697,647	3.300%	980,022	0.00%	\$ -	
380G - Service - Copper Leak Prone Pipe	\$ 945,733	3.300%	31,209	6.55%	\$ 61,946	
380G - Service - Cast Iron Leak Prone Pipe	\$ 25,550	4.400%	1,124	9.86%	\$ 2,519	
380G - Services - (380.00 & .06 Plastic) Post'91	\$ 833,928,161	3.300%	27,519,629	2.45%	\$ 20,431,240	
380G - Services - (380.07 Plastic) Pre'92	\$ 170,698,280	3.300%	5,633,043	1.82%	\$ 3,106,709	
381G - Meters	\$ 213,312,633	2.703%	5,765,840	3.06%	\$ 6,527,367	
381G - Meters (381.04)	\$ 34,191,715	0.000%	0	0.00%	\$ -	
381G - Meters (381.05 Tin)	\$ 331	0.000%	0	0.00%	\$ -	
382G - Meter installations (382.02)	\$ 56,026,697.92	2.500%	1,400,667	2.36%	\$ 1,322,230	
383G- House regulator	\$ 6,026,077	2.500%	150,652	2.22%	\$ 133,779	
384G- House regulator installations	\$ 10,187,792	2.500%	254,695	2.22%	\$ 226,169	
385G- Ind. measuring and regulating	\$ 8,328,766	2.500%	208,219	2.50%	\$ 208,219	
386G- Customers Premises	\$ 3,366,030	5.000%	168,301	5.56%	\$ 187,151	
389G - Land and land rights	\$ 262,993	0.000%	0	0.00%	\$ -	
390G - Structures and improvements	\$ 23,826,005	1.818%	433,157	2.80%	\$ 667,128	
390G - Structures and improvements (390.02)	\$ 20,758,540	0.000%	0	0.00%	\$ -	
390G - Structures and improvements (390.03)	\$ 1,584,473	2.222%	35,207	2.97%	\$ 47,059	
390G - Structures and improvements (390.05)	\$ 4,608,329	4.142%	190,857	4.14%	\$ 190,857	
391G - Office furniture and equip (391.01)	\$ 1,570,961	11.111%	174,549	11.11%	\$ 174,597	
391G - Office furniture and equip (391.02& .05)	\$ 13,489,383	5.000%	674,469	5.00%	\$ 674,469	
391G - Office furniture and equip (391.03)	\$ 2,227,596	0.000%	0	0.00%	\$ -	
391G - Office furniture and equip (391.04)	\$ 1,780,468	0.000%	0	0.00%	\$ -	
391G - Office furniture and equip (391.07)	\$ 262,297	0.000%	0	0.00%	\$ -	
391G - Office furniture and equip (391.09)	\$ 4,251,260	4.000%	170,050	5.20%	\$ 221,066	
392G - Transportation - Auto (392.04)	\$ 64,420	0.000%	0	0.00%	\$ -	
392G - Light trucks (392.05)	\$ 291,282	0.000%	0	0.00%	\$ -	
392G - Heavy trucks (392.06)	\$ 2,261,232	0.000%	0	0.00%	\$ -	
393G - Stores equipment	\$ 1,327,327	3.125%	41,479	3.13%	\$ 41,545	

Depreciation Composite Rates Based on 9/30/15 Balances

394G - Tools, shop and garage equip	\$ 27,814,585	4.000%	1,112,583	3.13%	\$ 870,597
394G - Tools, shop & garage equip (394.01)	\$ 1,872,525	2.500%	46,813	4.00%	\$ 74,901
394G - Tools, shop & garage equip (394.02)	\$ 3,236,430	2.857%	92,465	3.03%	\$ 98,064
394G - Tools, shop & garage equip (394.03)	\$ 3,739,466	5.000%	186,973	5.00%	\$ 186,973
395G - Laboratory equipment	\$ 1,965,456	3.333%	65,509	3.33%	\$ 65,450
396G - Power operated equipment	\$ 1,140,183	7.308%	83,325	8.33%	\$ 94,977
397G - Communication equipment	\$ 9,956,787	5.000%	497,839	6.67%	\$ 664,118
397G - Communication equipment - ERTS	\$ 9,880,089	5.000%	494,004	6.67%	\$ 659,002
398G - Miscellaneous equipment	\$ 15,028,755	2.857%	429,372	2.89%	\$ 434,331
398G - Miscellaneous equipment (398.10)	\$ 593,260	2.857%	16,949	2.89%	\$ 17,145.21

Total Gas	\$ 4,209,636,560	\$ 93,690,999	\$ 104,686,562
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Adj Variance PP to SAP GL	13,263,581	Approx. study	10,995,564
ARO's per PP	1,542,587		
Total Unadjusted Balance from Plt & Res Beg Bal	<u>4,224,442,728</u>	LPP accel plan	26,889,576
		LPP existing	766,674
Include Gas Storage in C117100 (not in PP)	857,650	Diff in amort and rates	<u>0</u>
Exclude ARO's (including adj for PP to SAP)	<u>(9,479,729)</u>	Agrees to study	766,674
Total	4,215,820,649	LPP Difference	26,122,902
Total Adjusted Balance from Plt & Res Beg Bal	4,215,820,649	Balance reduced depre	-15,127,338
Difference	0		

Plant Accounts	PIS Balances at 9/30/15	Existing Approved Rates	Existing Rates	Depreciation w/ New Gas Rates	New Rates
Franchises and consents	\$ 124,398,747		n/a - use amortization schedule		
Gas Purification Equipment	\$ -	\$ -	5.15%	\$ -	5.15%
Gas Storage	\$ 136,390,097	\$ 2,394,358	1.76%	\$ 1,365,423	1.00%
Gas land & land rights	\$ 22,816,283	\$ 425	0.00%	\$ 425	0.00%
Gas Mains & Services	\$ 3,209,756,593	\$ 73,004,258	2.27%	\$ 58,745,822	1.83%
Gas Meters & House Regulators	\$ 319,745,245	\$ 7,571,855	2.37%	\$ 8,209,545	2.57%
AMR Meter installations (ERTS)	\$ 9,880,089	\$ 494,004	5.00%	\$ 659,002	6.67%
Gas Measuring and Regulating	\$ 211,922,519	\$ 5,207,829	2.46%	\$ 4,293,494	2.03%
Gas General	\$ 143,914,012	\$ 4,251,597	2.95%	\$ 4,523,276	3.14%
Leak Prone Pipe	\$ 30,812,975	\$ 766,674	2.49%	\$ 26,889,576	87.27%
Total Gas Plant	<u><u>\$ 4,209,636,560</u></u>	<u><u>\$ 93,690,999</u></u>	2.23%	<u><u>\$ 104,686,562</u></u>	2.49%

KEDNY
Amortization of Intangibles

Idg. long description	asset_id	vintage	utility_account	retirement_unpl	service_year	work_order_nu	gl_account	eng_in_service_year	init_life	remaining_life	current_value	10/31/15
Work Mgmt & Asset Register	13719629	2009	303.00-INT-INT/CAPITALIZEI	2/1/2010	00:00	K054CS	1010K - Utility	12/31/2009	84	51.5	\$1,512.04	\$18.00
Purchase of Receivables NY	13980190	2009	303.00-INT-INT/CAPITALIZEI	7/1/2010	00:00	K216CS	1010K - Utility	3/31/2009	84	42.5	\$534,208.30	\$6,359.62
CAPITALIZED SOFTWARE	14192149	2010	303.00-INT-INT/CAPITALIZEI	8/1/2010	00:00	K354CS	1010K - Utility	5/1/2010	84	56.5	\$549,954.05	\$6,560.62
WiFi for Service Centers	13377645	2009	303.00-INT-INT/CAPITALIZEI	7/1/2009	00:00	K217CS	1010K - Utility	3/31/2009	84	42.5	\$159,802.73	\$1,902.41
US Mobile Device Replace	13522646	2009	303.00-INT-INT/CAPITALIZEI	7/1/2009	00:00	K195CS	1010K - Utility	5/31/2009	84	44.5	\$666,564.50	\$7,935.29
US Interim Mapping Initiatives	13377679	2009	303.00-INT-INT/CAPITALIZEI	7/1/2009	00:00	K179CS	1010K - Utility	3/31/2009	84	42.5	\$27,385.69	\$326.02
GPS Module-Map Based Dispatch	13782589	2010	303.00-INT-INT/CAPITALIZEI	3/1/2010	00:00	K181CS	1010K - Utility	1/31/2010	84	52.5	\$73,363.21	\$873.63
UNIX SERVER LIFE/CYCLING SFT	13186426	2009	303.00-INT-INT/CAPITALIZEI	6/1/2009	00:00	K134CS	1010K - Utility	4/14/2009	84	43.5	\$20,172.49	\$240.15
EBB EXPANSION	13582079	2009	303.00-INT-INT/CAPITALIZEI	12/1/2009	00:00	K258CS	1010K - Utility	12/1/2009	84	51.5	\$135,373.73	\$1,611.59
Reconciles to Intangibles											\$124,387,304.96	\$25,827.33

	11/30/15	12/31/15	1/31/16	2/29/16	3/31/16	4/30/16	5/31/16	6/30/16	7/31/16	8/31/16	9/30/16	10/31/16	11/30/16	12/31/16	1/31/17	2/28/17	3/31/17	4/28/17
	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$9.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$6,359.62	\$6,359.62	\$6,359.62	\$6,359.62	\$3,179.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62	\$6,560.62
	\$1,902.41	\$1,902.41	\$1,902.41	\$1,902.41	\$951.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$7,935.29	\$7,935.29	\$7,935.29	\$7,935.29	\$7,935.29	\$7,935.29	\$3,967.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$326.02	\$326.02	\$326.02	\$326.02	\$163.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$873.63	\$436.82	\$0.00	\$0.00	\$0.00
	\$240.15	\$240.15	\$240.15	\$240.15	\$240.15	\$120.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$1,611.59	\$805.80	\$0.00	\$0.00	\$0.00	\$0.00
	\$25,827.33	\$25,827.33	\$25,827.33	\$25,827.33	\$21,533.31	\$17,119.21	\$13,031.49	\$9,063.84	\$9,063.84	\$9,063.84	\$9,063.84	\$9,063.84	\$9,063.84	\$8,249.05	\$6,997.44	\$6,560.62	\$6,560.62	\$6,560.62

5/31/17	6/30/17	7/31/17	8/31/17	9/30/17	10/31/17	11/30/2017	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$3,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Total
402-GAS FRANCHISES & CONSENTS													
403-MISCELLANEOUS INTANGIBLE PLANT													
46204-NYGASD-STORAGE GAS HOLDERS													
46300-NYGASD-STORAGE PURIFICATION E													
46301-NYGASD-STORAGE LIQUIFICATION													
46302-NYGASD-STORAGE VAPORIZATION E													
46303-NYGASD-STORAGE COMPRESSOR EQU													
46304-NYGASD-STORAGE M&R STA EQUIPT													
46305-NYGASD-STORAGE OTHER EQUIPMEN													
465-LAND-GAS REGULTR STAT													
466-GAS TRANS STATION STRUCTURES													
467-GAS MAINS - TRANSMISSION													
46708-GAS MAINS-STEEL-92													
469-GAS TRANS REGLTR STN EQUIP													
474-LAND-GAS DIST REGLTR STATION													
47401-LAND ANDLAND RIGHTS													
475-GAS DIST STATION STRUCTURES													
47601-GAS MAINS - STEEL													
47605-GAS MAINS - CAST IRON													
47607-GAS MAINS - PLASTIC													
47609-GAS MAINS - STEEL DIST													
47610-GAS MAINS - CAST IRON DIST													
47618-GAS MAINS - PLASTIC DIST													
477-GAS COMPRESSOR STATION													
478-GAS MEASUR & REG STA EQUIP													
480-GAS SERVICES													
48002-GAS SERVICES-STLP													
48006-GAS SERVICES - PLASTIC													
481-SML METER& REG BARE COST-GAS													
482-SML METER& REG INSTL COST-GAS													
483-DIST HOUSE REGULATORS													
484-REGULTR INSTAL COST DOMESTIC													
485-IND MEAS® STA EQUIP													
486-OTHER PROPERTY ON CUSTOMERS' PREMISES													
489-LAND - GAS GENL													
490-GAS FACILITY STRUCT & IMPROVE													
49002-GAS FACILITY STRUCT & IMPROVE													
49003-GAS FACILITY STRUCT & IMPROVE													
49005-GAS FACILITY STRUCT & IMPROVE													
491-GAS OFFICE FURN & FIXTURES													
49101-GAS OFFICE FURN & FIXTURES FURN													
49103-GAS OFFICE FURN & FIXTURES EQUIP													
49104-GAS OFFICE FURN & FIXTURES EQUIP													
49105-GAS OFFICE FURN & FIXTURES EQUIP													
49107-GAS OFFICE FURN & FIXTURES LAPTOPS													
49109-GAS OFFICE FURN & FIXTURES F													
492-GAS TRANSPORTATION													
493-GAS STORES EQUIPMENT													
494-GAS SHOP EQUIPMENT													
495-GAS LABORATORY EQUIPMENT													
496-GAS POWER OPERATED EQUIPMENT													
497-Com Equip Radio Amount NYGAS													
498-GAS MISCELLANEOUS OPER EQUIP													
Totals													
Summary by FERC Groupings:													
Gas storage													
Gas land & land rights													
Gas Meters & Services													
Gas Meters & House Regulators													
Gas Compressor Station Equipment													
Gas Measuring and Regulating													
Install & leased on cust premises													
Gas General Equipment													
Total Gas Accounts													
Franchises and consents Account - Gas													
Totals													
Adjusted Plant Additions													
402-GAS FRANCHISES & CONSENTS													
403-MISCELLANEOUS INTANGIBLE PLANT													
46204-NYGASD-STORAGE GAS HOLDERS													
Totals	(3,551)												(3,551)

		Plant Retirements by Month												Total
		October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Total
Plant Retirements Per PP 100c:														
402-GAS FRANCHISES & CONSENTS	40200	-	-	-	-	-	-	-	-	-	-	-	-	-
403-MISCELLANEOUS INTANGIBLE PLANT	40300	-	-	-	-	-	-	-	-	-	-	-	-	-
46204-NY GAS-D-STORAGE-GAS HOLDERS	46204	-	-	-	-	-	-	-	-	-	-	-	-	-
46300-NY GAS-D-STORAGE-LIQUIFICATION E	46300	-	-	-	-	-	-	-	-	-	-	-	-	-
46301-NY GAS-D-STORAGE-LIQUIFICATION E	46301	-	-	-	-	-	-	-	-	-	-	-	-	-
46302-NY GAS-D-STORAGE-VAPORIZATION E	46302	-	-	-	-	-	-	-	-	-	-	-	-	-
46303-NY GAS-D-STORAGE-COMPRESSOR EQU	46303	-	-	-	-	-	-	-	-	-	-	-	-	-
46304-NY GAS-D-STORAGE-M&R STA EQUIP	46304	-	-	-	-	-	-	-	-	-	-	-	-	-
46305-NY GAS-D-STORAGE-OTHER EQUIPMEN	46305	-	-	-	-	-	-	-	-	-	-	-	-	-
465-LAND-GAS REGLTR STAT	46500	-	-	-	-	-	-	-	-	-	-	-	-	-
466-GAS TRANS STATION STRUCTURES	46600	-	-	-	-	-	-	-	-	-	-	-	-	-
467-GAS MAINS - TRANSMISSION	46700	-	-	-	-	-	-	-	-	-	-	-	-	-
46708-GAS MAINS-STEEL>92	46708	-	-	-	-	-	-	-	-	-	-	-	-	-
46709-GAS MAINS-STEEL>92	46709	-	-	-	-	-	-	-	-	-	-	-	-	-
469-GAS TRANS REGLTR STN EQUIP	46900	-	-	-	-	-	-	-	-	-	-	-	-	-
474-LAND-GAS DIST REGLTR STATION	47400	-	-	-	-	-	-	-	-	-	-	-	-	-
47401-LAND AND LAND RIGHTS	47401	-	-	-	-	-	-	-	-	-	-	-	-	-
475-GAS DIST STATION STRUCTURES	47500	(36,394)	(36,394)	(7,774)	(355)	(154)	(3,780)	(44,804)	(30,889)	(1,335)	(3,000)	(51,097)	(178,093)	
47601-GAS MAINS - STEEL	47601	(6,985,739)	(6,985,739)	-	-	-	-	-	(7,366)	(41,663)	(32,425)	(19,039)	(131,618)	
47605-GAS MAINS - CAST IRON	47605	-	-	-	-	-	-	-	(4,854)	(74,088)	(175,529)	-	(6,985,739)	
47607-GAS MAINS - PLASTIC	47607	-	-	-	-	-	-	-	(24,872)	-	-	-	(74,088)	
47609-GAS MAINS - STEEL DIST	47609	-	-	-	-	-	-	-	(21,112)	-	-	-	(3,075,674)	
47610-GAS MAINS - CAST IRON/DIST	47610	(1,720,182)	(1,334,380)	-	-	-	-	-	(959)	(2,187)	(466)	-	(96,913)	
47618-GAS MAINS - PLASTIC DIST	47618	-	-	-	-	-	-	-	(1,620)	(2,187)	(466)	-	(96,913)	
477-GAS COMPRESSOR STATION	47700	-	-	-	-	-	-	-	(2,374,889)	(2,022,171)	(2,714,527)	(3,236,405)	(48,201,211)	
478-GAS MEASUR & REG STA EQUIP	47800	-	-	(11,716)	(4,500)	(1,620)	(75,466)	-	-	-	-	-	-	-
480-GAS SERVICES	48000	(18,860,581)	(2,478,940)	(1,958,998)	(4,283,530)	(1,385,719)	(2,816,003)	(17,267)	-	-	-	-	-	(33,498)
48002-GAS SERVICES-STL P	48002	-	-	-	-	-	-	-	-	-	-	-	-	-
481-SML METER& REG BARE COST-GAS	48100	-	-	-	-	-	-	-	-	-	-	-	-	-
482-SML METER& REG INSTL COST-GAS	48202	-	(16,231)	-	-	-	-	-	-	-	-	-	-	-
483-Dist. House Regulators	48300	-	-	-	-	-	-	-	-	-	-	-	-	-
484-REGUL TRS INSTAL COST DOMESTIC	48400	-	-	-	-	-	-	-	-	-	-	-	-	-
485-IND MEAS® STA EQUIP	48500	-	-	-	-	-	-	-	-	-	-	-	-	-
486-OTHER PROPERTY ON CUSTOMERS PREM	48600	-	-	-	-	-	-	-	-	-	-	-	-	-
489-LAND-GAS GENL	48900	-	-	-	-	-	-	-	-	-	-	-	-	-
490-GAS FACILITY STRUCT & IMPROVE	49000	-	-	-	-	-	-	-	-	-	-	-	-	-
49002-GAS FACILITY STRUCT & IMPROVE	49002	-	-	-	-	-	-	-	-	-	-	-	-	-
49003-GAS FACILITY STRUCT & IMPROVE	49003	(26)	-	-	-	-	(5,676)	-	-	-	-	-	-	(5,676)
49005-GAS FACILITY STRUCT & IMPROVE	49005	-	-	-	-	-	-	-	-	-	-	-	-	-
491-GAS OFFICE FURN & FIXTURES	49100	-	-	-	-	-	-	-	-	-	-	-	-	-
49101-GAS OFFICE FURN & FIXTURES FURN	49101	-	-	-	-	-	-	-	-	-	-	-	-	-
49103-GAS OFFICE FURN & FIXTURES EQUIP	49103	-	-	-	-	-	-	-	-	-	-	-	-	-
49104-GAS OFFICE FURN & FIXTURES EQUIP	49104	-	-	-	-	-	-	-	-	-	-	-	-	-
49105-GAS OFFICE FURN & FIXTURES EQUIP	49105	-	-	-	-	-	-	-	-	-	-	-	-	-
49107-GAS OFFICE FURN & FIXTURES LAPTOP	49107	-	-	-	-	-	-	-	-	-	-	-	-	-
49109-GAS OFFICE FURN & FIXTURES F	49109	-	-	-	-	-	-	-	-	-	-	-	-	-
492-GAS TRANSPORTATION	49200	-	-	-	-	-	-	-	-	-	-	-	-	-
493-GAS STORES EQUIPMENT	49300	-	-	-	-	-	-	-	-	-	-	-	-	-
494-GAS SHOP EQUIPMENT	49400	-	-	-	-	-	-	-	-	-	-	-	-	-
495-GAS LABORATORY EQUIPMENT	49500	(642)	-	-	-	-	-	-	-	-	-	-	-	(642)
496-GAS POWER OPERATED EQUIPMENT	49600	-	-	-	-	-	-	-	-	-	-	-	-	-
497-Cum Equip Radio Amort NY GAS	49700	-	-	-	-	-	-	-	-	-	-	-	-	-
498-GAS MISCELLANEOUS OPER EQUIP	49800	-	-	(27,805)	-	-	-	-	-	(9,888)	-	-	-	(37,693)
589-LAND - COMMON PLANT	49600	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		(27,603,562)	(3,813,320)	(2,006,294)	(4,300,270)	(1,390,219)	(2,826,002)	(3,294,842)	(2,380,289)	(2,066,976)	(3,004,087)	(2,772,513)	(3,422,959)	(58,873,611)
Summary by FERC Groupings:														
Gas Storage		-	-	-	-	-	-	-	-	-	-	-	-	-
Gas land & land rights		-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Mains & Services		(27,566,501)	(3,813,320)	(1,958,998)	(4,283,684)	(1,385,719)	(2,816,003)	(3,202,110)	(2,374,889)	(2,022,171)	(2,962,351)	(2,767,326)	(3,368,023)	(58,521,096)
Gas Meters & House Regulators		-	-	-	(16,231)	-	-	(17,267)	-	-	-	-	-	(33,498)
Gas Compressor Station Equipment		(36,394)	-	(19,490)	(355)	(4,500)	(75,466)	(5,400)	(44,804)	(31,848)	(5,187)	(51,563)	(275,007)	
Gas Measuring and Regulating		-	-	-	-	-	-	-	-	-	-	-	-	-
Install & leased on cust premises		(693)	-	(27,805)	-	-	(9,999)	-	-	(9,888)	-	-	(3,373)	(51,758)
Gas General Equipment		(27,603,588)	(3,813,320)	(2,006,294)	(4,300,270)	(1,390,219)	(2,826,002)	(3,294,842)	(2,380,289)	(2,066,976)	(3,004,087)	(2,772,513)	(3,422,959)	(58,881,358)
Total Gas Accounts		-	-	-	-	-	-	-	-	-	-	-	-	-
Franchises and consents Account - Gas		-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		(27,603,588)	(3,813,320)	(2,006,294)	(4,300,270)	(1,390,219)	(2,826,002)	(3,294,842)	(2,380,289)	(2,066,976)	(3,004,087)	(2,772,513)	(3,422,959)	(58,881,358)
Adjustments to Normalize Data														
October-14														Total
November-14														September-15
December-14														August-15
January-15														July-15
February-15														June-15
March-15														May-15
April-15														April-15
May-15														March-15
June-15														February-15
July-15														January-15
August-15														December-14
September-15														November-14
October-14														October-14

	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	Total
402-GAS FRANCHISES & CONSENTS													
403-MISCELLANEOUS INTANGIBLE PLANT													
46204-NY GAS-D-STORAGE GAS HOLDERS													
46300-NY GAS-D-STORAGE PURIFICATION E													
46301-NY GAS-D-STORAGE LIQUIFICATION													
46302-NY GAS-D-STORAGE VAPORIZATION E													
46303-NY GAS-D-STORAGE COMPRESSOR EQU													
46304-NY GAS-D-STORAGE M&R STA EQUIP													
46305-NY GAS-D-STORAGE OTHER EQUIPMEN													
465-LAND- GAS REGLTR STAT													
466-GAS TRANS STATION STRUCTURES													
467-GAS MAINS - TRANSMISSION													
46708-GAS MAINS-STEEL-92													
46709-GAS MAINS-STEEL-92													
469-GAS TRANS REGLTR STN EQUIP													
474-LAND-GAS DIST REGLTR STATION													
47401-LAND AND LAND RIGHTS													
475-GAS DIST STATION STRUCTURES													
47601-GAS MAINS - STEEL													
47605-GAS MAINS - CAST IRON													
47607-GAS MAINS - PLASTIC													
47609-GAS MAINS - STEEL DIST													
47610-GAS MAINS - CAST IRON DIST													
47618-GAS MAINS - PLASTIC DIST													
477-GAS COMPRESSOR STATION													
478-GAS MEASUR & REG STA EQUIP													
480-GAS SERVICES													
48002-GAS SERVICES-STL P													
481-SML METER& REG BARE COST-GAS													
482-SML METER& REG INSTL COST-GAS													
483-Dist. House Regulators													
484-REGULTRS INSTAL COST DOMESTIC													
485-IND MEASR® STA EQUIP													
486-OTHER PROPERTY ON CUSTOMERS PREMISES													
489-LAND-GAS GENL													
490-GAS FACILITY STRUCT & IMPROVE													
49002-GAS FACILITY STRUCT & IMPROVE													
49003-GAS FACILITY STRUCT & IMPROVE													
49005-GAS FACILITY STRUCT & IMPROVE													
491-GAS OFFICE FURN & FIXTURES													
49101-GAS OFFICE FURN & FIXTURES FURN													
49103-GAS OFFICE FURN & FIXTURES EQUIP													
49104-GAS OFFICE FURN & FIXTURES EQUIP													
49105-GAS OFFICE FURN & FIXTURES EQUIP													
49107-GAS OFFICE FURN & FIXTURES LAPTOPS													
49109-GAS OFFICE FURN & FIXTURES F													
492-GAS TRANSPORTATION													
493-GAS STORES EQUIPMENT													
494-GAS SHOP EQUIPMENT													
495-GAS LABORATORY EQUIPMENT													
496-GAS POWER OPERATED EQUIPMENT													
497-Com Equip Radio Amort NYGAS													
498-GAS MISCELLANEOUS OPER EQUIP													
Totals													
Summary by FERC Groupings:													
Gas Storage													
Gas land & land rights													
Gas Mains & Services													
Gas Meters & House Regulators													
Gas Compressor Station Equipment													
Gas Measuring and Regulating													
Install & leased on cust premises													
Gas General Equipment													
Total Gas Accounts													
Franchises and consents Account - Gas													
Totals													
Adjusted Plant Retirements													
402-GAS FRANCHISES & CONSENTS													
403-MISCELLANEOUS INTANGIBLE PLANT													
46204-NY GAS-D-STORAGE GAS HOLDERS													

SCHEDULE 2

Regulatory Assets and Liabilities

The Breakdown Under Gas Changes (by National Grid NY)
 Monthly Forecast Balance of Receivables, Payables and Liabilities
 For the Rate Year Ending December 31, 2017
 (\$000s)

Activity	Description	Ave Bal	Actual Balance at 9/30/2015	Forecast Balance at 12/31/2015	4 Months Proposed Recovery	Forecast Balance at 1/31/2017	Forecast Balance at 2/28/2017	Forecast Balance at 3/31/2017	Forecast Balance at 4/30/2017	Forecast Balance at 5/31/2017	Forecast Balance at 6/30/2017	Forecast Balance at 7/31/2017	Forecast Balance at 8/31/2017	Forecast Balance at 9/30/2017	Forecast Balance at 10/31/2017	Forecast Balance at 11/30/2017	Forecast Balance at 12/31/2017	Forecast Balance at Ave Bal
Regulatory Assets & Liabilities with Proposed Sturchases with No Interest EXCLUDED from Rate Base																		
U1823052	ESCO HEPPA	2,931	2,931	2,931		2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931
U1823053	BA-Sped Franchise	(5,100)	(5,100)	(5,100)		(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)	(5,100)
U1823054	MGP Inc Cost Recovery	183,013	183,013	183,013	120	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013	183,013
U1823065	Cost to Achieve	1,818	6,495	(8,567)		214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125	214,125
U1823066	SP Franch Post 07	11,690	6,495	(8,567)		(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)	(8,567)
U1823067	Int on Def Reg Asset	17,869	17,869	(7,776)		17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869
U1823068	Residential	1,805	1,805	7,805		1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805
U1823069	Recycling	7,805	7,805	7,805		7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805
U1823074	Capital Tracker	58,770	58,770	58,770	120	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770	58,770
U1823284	TC IT Sharing	42,817	42,817	54,419		54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419
U1823293	SIR Def 06G118586	46,207	30,863	(51,173)		(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)	(51,173)
U1825447	Econom Pgm 15-G-001	7,301	7,301	7,301		7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301
U2540075	TAC Inhabance Refund	(2,544)	(1,720)	(1,720)		(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)	(1,720)
U2540105	Excess Earnings	(88,082)	(88,082)	(88,082)		(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)
U2540197	Rate Study to Refund	(14,122)	(14,122)	(14,449)		(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)
U2540200	Merchant Backout CR	22,366	22,366	22,366		22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366
U2540201	BA-Aster Feasig	(9,259)	(9,259)	(9,259)		(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)
U2540202	Cost of Def Reg Asset	1,738	1,738	1,738		1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738
U2540205	Int on Deferred Item	(25,694)	(25,694)	(25,694)		(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)
U2540206	Market's Incentive	6,746	6,746	6,746		6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746
U2540207	TBA-Newton Property	(6,897)	(6,897)	(6,897)		(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)
U2540208	Def Service Charge	23,957	23,957	23,957		23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957
U2540209	EBX-CCSRI Earm	(6,879)	(6,879)	(6,879)		(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)	(6,879)
U2540210	EBX-CCSRI Earm	6,879	6,879	6,879		6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879
U2540212	Transition Charges	(19,290)	(19,290)	(19,290)	120	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)	(19,290)
U2540217	Em Recoveries	(1,751)	(1,751)	(1,751)		(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)
U2540218	TBA-Avoided Costs	(76)	(76)	(76)		(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
U2540219	Pramp-Service Adj	(57)	(57)	(57)		(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)
U2540222	Pramp-Service Adj	(57)	(57)	(57)		(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)	(57)
U2540232	Capital Tracker	(38,859)	(38,859)	(38,859)		(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)	(38,859)
U2540234	Comp & Prop Sale	(12,105)	(12,105)	(12,105)		(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)	(12,105)
U2540235	Gas Safety	(9,362)	(9,362)	(9,362)		(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)
U2540253	Gas Millennium Fund	(1,638)	(1,638)	(1,638)		(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)	(1,638)
U2540260	Res Payment	(4,521)	(4,521)	(4,521)		(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)
Total of Accounts w/ Recovery but NOT in Rate Base		\$ 188,866	\$ 174,437	\$ 145,527		\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527	\$ 145,527

The Brooklyn Union Gas Company, d/b/a National Grid NY
 Monthly Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 For the Rate Year Ending December 31, 2017
 (\$000's)

Activity	Avg Bal BYE 9/30/15	Actual Balance at 9/30/2015	Forecast Balance at 12/31/2016	# Months Proposed Recovery	Forecast Balance at 1/31/2017	Forecast Balance at 2/28/2017	Forecast Balance at 3/31/2017	Forecast Balance at 4/30/2017	Forecast Balance at 5/31/2017	Forecast Balance at 6/30/2017	Forecast Balance at 7/31/2017	Forecast Balance at 8/31/2017	Forecast Balance at 9/30/2017	Forecast Balance at 10/31/2017	Forecast Balance at 11/30/2017	Forecast Balance at 12/31/2017	Forecast Rate Base Avg Bal BYE 12/31/17	
																		\$
Other Regulatory Assets & Liabilities Included in Rate Base																		
Subtotal Other Reg. Assets in Rate Base																		
Other Regulatory Assets & Liabilities Excluded from Rate Base																		
U1829026 Reg Assets - Legacy	28,676	22,678	7,888		6,902	5,916	4,930	3,944	2,958	1,972	986	-	-	-	-	-	2,629	
U1829043 Asset Ret Obligation	8,405	5,842	2,562		5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	1,842	
U1829044 Environmental Reserve - Other	529,226	544,879	502,444		502,444	502,444	502,444	502,444	502,444	502,444	502,444	502,444	502,444	502,444	502,444	502,444	902,444	
U1823070 Gas Franchise Supply	15,937	24,864	24,864		24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	
U1823158 FASIS-SE-Pension	163,036	180,524	180,524		180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	
U1823159 FASIS-SE-OP&EB	50,040	56,750	56,750		56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	
U1823156 MFC - Misc Rate Charge	12	74	74		74	74	74	74	74	74	74	74	74	74	74	74	74	
U1823195 RDM Rec Decoupling	10,245	7,593	7,593		7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	
U1823274 Low Income Program	4,272	7,078	7,078		7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	
U1823281 OffSys Sales-Profit	2	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U1823282 Def CRT Surchg/Exp	2	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U1823290 Def TCC Penalty Ctg	12	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U1823300 GAC Imbalance	21,992	40,771	40,771		40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	
U1823731 Sys Ref Adj (SPA)	1,189	649	649		649	649	649	649	649	649	649	649	649	649	649	649	649	
U2540002 Energy Efficiency	(40,063)	(35,445)	(35,445)		(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	
U2540008 Interest Deficit GAC	(18)	(10)	(10)		(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	
U2540009 Int Deferral	(48)	(39)	(39)		(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	
U2540012 Revenue Decoupling	(8,913)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U2540049 Deferred Gas Costs	(8,737)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U2540051 Pipeline Returns	(80)	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
U2540052 Int Deferral	(1)	(0)	(0)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
U2540075 Temp Assessment 18-A	(15,541)	(3,209)	(3,209)		(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	
U2540194 Merchant Func. Chg	(2,070)	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
U2540196 RDM Unbilled	(1,027)	(13,902)	(13,902)		(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	
U2540231 Def Rate Adj	(44,974)	(44,974)	(44,974)		(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	
U2540236 Interest/OP&EB Res. Lab	(1,025)	(17,435)	(17,435)		(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)	
U2540238 OffSys Sales-Profit	(581)	(4,074)	(4,074)		(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	
U2540285 PP VAC Trip Rev	(784)	(899)	(899)		(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	
U2540289 Int Low Inc Subsidy	(204)	(323)	(323)		(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	(323)	
U2540290 Def TC Penalty Ctg	(357)	(0,524)	(0,524)		(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	(0,524)	
U2540296 OffSys Sales-Profit	(3,345)	(5,119)	(5,119)		(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	
U2540735 MFC - Imbal Ref	(14)	(33)	(33)		(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	
U2543574 Interest MFC Imb Ref	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total of Accounts w/ Recovery but NOT in Rate Base	\$ 706,682	\$ 764,099	\$ 706,682		\$ 706,682	\$ 704,902	\$ 705,216	\$ 702,930	\$ 701,944	\$ 700,958	\$ 699,972	\$ 698,986	\$ 698,986	\$ 698,986	\$ 698,986	\$ 698,986	\$ 698,986	
Other Assets & Liabilities Included in Rate Base																		
U1810000 Cost of Sales																		
U1860122 Cost Sharing Agreement																		
Subtotal Other Reg. Liabilities in Rate Base																		
Net Reg. Assets & Liabilities Included in Rate Base																		

The Brooklyn Union Gas Company, d/b/a National Grid NY
 Monthly Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 For the Data Year Ending December 31, 2018
 (\$000s)

Activity	Description	Avg Bal HYE 9/30/15	Actual Balance at 9/30/2015	Forecast Balance at 12/31/2016	# Months Proposed Recovery	Forecast Balance at 1/31/2018	Forecast Balance at 2/28/2018	Forecast Balance at 3/31/2018	Forecast Balance at 4/30/2018	Forecast Balance at 5/31/2018	Forecast Balance at 6/30/2018	Forecast Balance at 7/31/2018	Forecast Balance at 8/31/2018	Forecast Balance at 9/30/2018	Forecast Balance at 10/31/2018	Forecast Balance at 11/30/2018	Forecast Balance at 12/31/2018	Forecast Rate Base Avg Bal RVE 12/31/18
Regulatory Assets & Liabilities with Proposed Subcharge with No Interest EXCLUDED from Rate Base																		
U1823255	Position Exp Deferred	102,739	114,042	147,544		147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544	147,544
U1823254	OPER Exp Deferred	(46,611)	(61,459)	(92,236)		(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)	(92,236)
Total of Accounts w/ Recovery but NOT in Rate Base																		
		\$ 56,169	\$ 52,583	\$ 55,308		\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308	\$ 55,308
Regulatory Assets & Liabilities with Proposed Subcharge with Interest EXCLUDED in Rate Base																		
U1823052	ESCO HEPPA	2,931	2,931	2,931		2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931	2,931
U1823055	TBA-Spec1 Franchise	(3,310)	(5,160)	(9,785)		(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)	(9,785)
U1823059	MTA-Spec1 Franchise	2,215	2,269	2,269		2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269	2,269
U1823064	MGP Ins Cost Recovery	159,641	183,013	225,448	120	191,145	193,388	195,388	197,267	198,631	199,631	200,024	200,024	200,024	200,024	200,024	200,024	200,024
U1823066	SO1 Franchise Post Op	11,600	6,495	(7,776)		(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)	(7,776)
U1823067	Ins on Def Reg Asset	17,625	10,166	17,869	120	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869	17,869
U1823067SR	Ins on Def Reg Asset - Environmental	9,245	10,166	9,245		9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245	9,245
U1823069	Rate Mitigation	7,805	7,805	7,805		7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805
U1823070	Rate Mitigation	7,805	7,805	7,805		7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805	7,805
U1823284	TCT Shaller	42,817	54,419	54,419		54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419	54,419
U1823293	SR Def 06/11/85/86	46,207	30,863	(51,603)	120	(45,583)	(44,723)	(44,293)	(43,863)	(43,433)	(43,003)	(42,573)	(42,143)	(41,713)	(41,283)	(40,853)	(40,423)	(40,000)
U1823347	Econom Pgm 13-G-01	7,261	7,301	7,301		7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301
U2540065	Cost to Achieve	(1,700)	(1,029)	(1,029)		(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)
U2540066	Cost to Achieve	(1,700)	(1,029)	(1,029)		(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)	(1,029)
U2540105	Excess Estimation	(88,082)	(88,082)	(88,082)		(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)	(88,082)
U2540197	Rate Subj to Refund	(14,122)	(14,449)	(14,449)		(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)	(14,449)
U2540200	Merchant Backout CR	22,366	22,366	22,366		22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366	22,366
U2540201	TBA-Meter Testing	(9,555)	(9,555)	(9,555)		(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)	(9,555)
U2540202	Rate Mitigation	6,746	6,746	6,746		6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746
U2540203	Ins on Def Reg Asset - Environmental	(25,433)	(25,694)	(25,694)		(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)	(25,694)
U2540206	Maker's Incentive	6,746	6,746	6,746		6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746
U2540207	TBA-Newtown Property	(6,897)	(6,897)	(6,897)		(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)	(6,897)
U2540208	Del Service Charge	23,957	23,957	23,957		23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957	23,957
U2540209	Del Service Charge	6,879	6,879	6,879		6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879	6,879
U2540211	EDU VCCS/SRO Transit	(1,129)	(1,129)	(1,129)		(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
U2540212	Transition Charges	(1,129)	(1,129)	(1,129)		(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)
U2540217	Env Recoveries	(76)	(76)	(76)		(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
U2540218	TBA-Avoided Costs	(76)	(76)	(76)		(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)
U2540225	Prop Tax Exp/Spec Co	(24)	(24)	(24)		(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)
U2540232	Prop Tax Exp/Spec Co	(24)	(24)	(24)		(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)
U2540234	Cony Is Prop Sale	(38,859)	(60,304)	(18,076)		(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)	(18,076)
U2540235	Gas Safety	(9,362)	(9,362)	(9,362)		(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)	(9,362)
U2540605	Misc Penalties	(15,413)	(18,954)	(18,954)		(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)	(18,954)
Total of Accounts w/ Recovery but NOT in Rate Base																		
		\$ 188,866	\$ 174,437	\$ 150,139		\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139	\$ 150,139

The Brooklyn Union Gas Company d/b/a National Grid NY
 Monthly Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 For the Data Year Ending December 31, 2019
 (\$000s)

Activity	Avg Bal HYE 6/30/15	Actual Bal at 9/30/2015	Forecast Bal at 1/31/2019	Forecast Bal at 2/28/2019	Forecast Bal at 3/31/2019	Forecast Bal at 4/30/2019	Forecast Bal at 5/31/2019	Forecast Bal at 6/30/2019	Forecast Bal at 7/31/2019	Forecast Bal at 8/31/2019	Forecast Bal at 9/30/2019	Forecast Bal at 10/31/2019	Forecast Bal at 11/30/2019	Forecast Bal at 12/31/2019	Forecast Rate Base Bal at 12/31/2019
None															
Other Regulatory Assets & Liabilities Included in Rate Base															
Subtotal Other Reg. Assets in Rate Base															
Other Regulatory Assets & Liabilities Excluded from Rate Base															
U1823026 Reg. Assets - Legacy	28,676	22,678	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842
U1823043 Asset Ret Obligation	8,405	5,842	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425	12,425
U1823049 Delivered Gas Costs	5,241	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842	5,842
U1823050 Revenue - Offset	520,474	54,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425	502,425
U1823070 Gas Finance Strip	15,837	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864	24,864
U1823158 FASIS 18-DPEB	163,036	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524
U1823159 FASIS 18-OPFB	50,040	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750	56,750
U1823193 Interest GAC Sur	10	197	197	197	197	197	197	197	197	197	197	197	197	197	197
U1823194 MFC-Merch Func Chrg	12	74	74	74	74	74	74	74	74	74	74	74	74	74	74
U1823195 RDM Rev Decoupling	10,245	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593
U1823274 Low Income Program	4,272	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078
U1823281 OHSYS Sales-Profit	5,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U1823282 PIP GRP Surching/Exp	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U1823283 PIP GRP Surching/Exp	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U1823290 DeFTC Pen by Chrg	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U1823300 GAC Imbalance	21,992	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771	40,771
U1823731 Sys Perf Adj (SPA)	1,189	649	649	649	649	649	649	649	649	649	649	649	649	649	649
U2540002 Energy Efficiency	(40,663)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)	(35,445)
U2540008 Interest Deferd GAC	6	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)
U2540009 Int Pipeline Refund	(18)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
U2540010 Int Deferd TAC	(46)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)
U2540012 Revenue Decoupling	(8,913)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U2540049 Delivered Gas Costs	(8,737)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U2540052 Reg. Assets - Ref	(6,911)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
U2540052 Multiplier Pen Ref	(15,541)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)
U2540075 Temp Assessment 18-A	(2,070)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)	(3,209)
U2540194 Merchant Func Chrg	(1,027)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)	(13,902)
U2540196 RDM Unbilled	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)	(44,974)
U2540231 Del Rate Adj	(1,032)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)	(17,745)
U2540236 Pens/DPEB Res Liab	(1,841)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)	(4,912)
U2540281 OHSYS Sales-Profit	(541)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)	(4,074)
U2540285 PVP AC Trasp Rev	(784)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)	(899)
U2540285 PVP AC Trasp Rev	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)
U2540290 DelFTC Pen by Chrg	(357)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U2540569 Gas Finance Gas Sply	(9,180)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)	(9,524)
U2540729 MFC - Imbalance	(3,345)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)	(5,119)
U2540735 Interest MFC Inb Ref	(14)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)
U2543574 Blocked															
Total of Accounts w/ Recovery but NOT in Rate Base															
Other Assets & Liabilities Included in Rate Base															
C1810000 Unamortized Debt Exp															
C1860122 Cost Sharing Agreement															
Subtotal Other Reg. Liabilities in Rate Base															
Net Reg Assets & Liabilities Included in Rate Base															

SCHEDULE 3

ADIT

Tax Calculation:

	17-Jan	17-Feb	17-Mar	17-Apr	17-May	17-Jun	17-Jul	17-Aug	17-Sep	17-Oct	17-Nov	17-Dec
FEDERAL:												
Book Depreciation	9,555,441	9,591,964	9,630,995	9,676,997	9,722,185	9,907,677	9,965,017	10,026,286	10,082,542	10,143,062	10,194,363	10,271,998
Tax Depreciation - Plant Additions - Bonus Depreciation	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)	(12,166,992)
Tax Depreciation - Plant Additions - Regular Depreciation	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)	(1,594,206)
Tax Depreciation - Historical	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)	(4,594,112)
03-31-15 Federal Property RTP												
Repairs Deduction	(9,641,072)	(10,275,842)	(11,468,759)	(12,242,636)	(25,773,008)	(14,169,298)	(15,275,462)	(13,804,135)	(15,002,377)	(12,663,216)	(20,435,060)	(12,691,198)
Cost of Removal per books	(3,130,874)	(2,520,409)	(4,467,207)	(2,591,326)	(2,398,025)	(2,674,261)	(3,044,588)	(3,231,722)	(3,707,442)	(3,707,070)	(4,065,642)	(3,536,396)
Bonus Adjustment Estimate for FY15 Jan - Mar per new Legislation												
Bonus Adjustment Estimate for Test year Apr - Sep 2015												
Total	(21,571,815)	(21,559,597)	(24,660,280)	(23,512,275)	(36,804,157)	(25,291,192)	(26,710,342)	(25,364,881)	(26,982,587)	(24,582,534)	(32,661,648)	(24,310,905)
Tax @ 35%	(7,550,135)	(7,545,859)	(8,631,098)	(8,229,296)	(12,881,455)	(8,851,917)	(9,348,620)	(8,877,708)	(9,443,906)	(8,603,887)	(11,431,577)	(8,508,817)
Federal Change in Regulatory Assets/Liabilities	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ 35%	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215

STATE:

Book Depreciation	9,555,441	9,591,964	9,630,995	9,676,997	9,722,185	9,907,677	9,965,017	10,026,286	10,082,542	10,143,062	10,194,363	10,271,998
Tax Depreciation - Plant Additions - Bonus Depreciation	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)	(3,215,632)
Tax Depreciation - Plant Additions - Regular Depreciation	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)	(8,648,041)
03-31-15 State Property RTP												
Repairs Deduction	(9,641,072)	(10,275,842)	(11,468,759)	(12,242,636)	(25,773,008)	(14,169,298)	(15,275,462)	(13,804,135)	(15,002,377)	(12,663,216)	(20,435,060)	(12,691,198)
Cost of Removal per books	(3,130,874)	(2,520,409)	(4,467,207)	(2,591,326)	(2,398,025)	(2,674,261)	(3,044,588)	(3,231,722)	(3,707,442)	(3,707,070)	(4,065,642)	(3,536,396)
Enter Description - 1												
Enter Description - 2												
Total	(15,080,178)	(15,067,960)	(18,168,643)	(17,020,637)	(30,312,520)	(18,799,555)	(20,218,705)	(18,873,244)	(20,490,950)	(18,090,897)	(26,170,011)	(17,819,268)
State Tax Rate	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	(1,231,146)	(1,230,148)	(1,483,288)	(1,389,565)	(2,474,714)	(1,534,296)	(1,650,655)	(1,540,812)	(1,672,881)	(1,476,941)	(2,136,520)	(1,454,765)
State Regulatory Asset/Liabilities Change	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383

MONTHLY CHANGE IN RESERVE FOR DEFERRED INCOME TAX

Federal - Plant only	(7,550,135)	(7,545,859)	(8,631,098)	(8,229,296)	(12,881,455)	(8,851,917)	(9,348,620)	(8,877,708)	(9,443,906)	(8,603,887)	(11,431,577)	(8,508,817)
FIT on SIT - Plant only	430,901	430,552	519,151	486,348	866,150	537,178	577,729	539,284	585,508	516,929	747,782	509,168
Total Federal - Plant Only	(7,119,234)	(7,115,307)	(8,111,947)	(7,742,948)	(12,015,305)	(8,314,739)	(8,770,890)	(8,338,424)	(8,858,397)	(8,086,958)	(10,683,795)	(7,999,649)
State - Plant only	(1,231,146)	(1,230,148)	(1,483,288)	(1,389,565)	(2,474,714)	(1,534,296)	(1,650,655)	(1,540,812)	(1,672,881)	(1,476,941)	(2,136,520)	(1,454,765)
Total DTL movement - Plant Only	(8,350,380)	(8,345,455)	(9,595,235)	(9,132,513)	(14,490,019)	(9,849,034)	(10,421,545)	(9,879,236)	(10,531,278)	(9,563,898)	(12,820,315)	(9,454,414)
Federal - Reg Asset / Liability	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
FIT on SIT - Reg Asset / Liability	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Total Federal - Reg Asset / Liability	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381
State - Reg Asset / Liability	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383
Total DTL movement - Reg Asset / Liability	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764
Federal	(7,539,920)	(7,535,644)	(8,620,883)	(8,219,081)	(12,871,240)	(8,841,702)	(9,338,405)	(8,867,493)	(9,433,690)	(8,593,672)	(11,421,362)	(8,498,602)
FIT on SIT	430,067	429,718	518,317	485,514	865,316	536,345	576,895	538,450	584,674	516,995	746,948	508,334
Total Federal	(7,109,853)	(7,105,926)	(8,102,566)	(7,733,567)	(12,005,924)	(8,305,357)	(8,761,509)	(8,329,043)	(8,849,016)	(8,076,677)	(10,674,414)	(7,990,268)
State	(1,228,763)	(1,227,765)	(1,480,905)	(1,387,182)	(2,472,331)	(1,532,413)	(1,648,429)	(1,538,429)	(1,670,498)	(1,470,558)	(2,134,137)	(1,452,382)
Total DTL Movement	(8,338,616)	(8,333,691)	(9,583,471)	(9,120,749)	(14,478,255)	(9,837,770)	(10,409,782)	(9,867,472)	(10,519,514)	(9,552,134)	(12,808,551)	(9,442,650)

Tax Calculation:

	18-Jan	18-Feb	18-Mar	18-Apr	18-May	18-Jun	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec
FEDERAL:												
Book Depreciation	10,315,983	10,355,817	10,398,910	10,520,979	10,572,003	10,631,906	10,689,740	10,752,089	10,807,572	10,868,671	10,918,679	11,033,292
Tax Depreciation - Plant Additions - Bonus Depreciation	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)	(12,518,132)
Tax Depreciation - Plant Additions - Regular Depreciation	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)	(2,635,021)
Tax Depreciation - Historical	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)	(4,284,516)
03-31-15 Federal Property RTP	(11,323,842)	(12,300,650)	(31,870,956)	(14,710,086)	(17,120,116)	(16,784,304)	(18,157,695)	(16,160,928)	(17,732,989)	(14,412,078)	(33,147,879)	(19,337,991)
Repairs Deduction	(3,854,280)	(3,067,748)	(5,403,796)	(2,503,699)	(2,299,707)	(2,581,612)	(2,908,200)	(3,102,772)	(3,570,073)	(3,550,222)	(3,944,793)	(3,427,620)
Cost of Removal per books												
Bonus Adjustment Estimate for FY15 Jan - Mar per new Legislation												
Bonus Adjustment Estimate for Test year Apr - Sep 2015												
Total	(24,299,807)	(24,430,251)	(46,313,510)	(26,130,475)	(28,285,488)	(28,171,679)	(29,813,824)	(27,949,279)	(29,933,159)	(26,531,288)	(45,611,662)	(31,169,889)
Tax @ 35%	(8,504,933)	(8,557,588)	(16,209,729)	(9,145,666)	(9,899,921)	(9,860,088)	(10,434,838)	(9,782,248)	(10,476,606)	(9,285,954)	(15,964,082)	(10,909,966)
Federal Change in Regulatory Assets/Liabilities	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ 35%	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
STATE:												
Book Depreciation	10,315,983	10,355,817	10,398,910	10,520,979	10,572,003	10,631,906	10,689,740	10,752,089	10,807,572	10,868,671	10,918,679	11,033,292
Tax Depreciation - Plant Additions - Bonus Depreciation	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)	(5,060,436)
Tax Depreciation - Plant Additions - Regular Depreciation	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)	(8,363,872)
03-31-15 State Property RTP	(11,323,842)	(12,300,650)	(31,870,956)	(14,710,086)	(17,120,116)	(16,784,304)	(18,157,695)	(16,160,928)	(17,732,989)	(14,412,078)	(33,147,879)	(19,337,991)
Repairs Deduction	(3,854,280)	(3,067,748)	(5,403,796)	(2,503,699)	(2,299,707)	(2,581,612)	(2,908,200)	(3,102,772)	(3,570,073)	(3,550,222)	(3,944,793)	(3,427,620)
Cost of Removal per books												
Enter Description - 1												
Enter Description - 2												
Total	(18,286,448)	(18,436,891)	(40,300,150)	(20,117,115)	(22,272,128)	(22,158,319)	(23,800,464)	(21,935,919)	(23,919,799)	(20,517,938)	(39,598,302)	(25,156,629)
State Tax Rate	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	(1,492,906)	(1,505,188)	(3,290,104)	(1,642,361)	(1,818,297)	(1,809,005)	(1,943,070)	(1,790,848)	(1,952,812)	(1,675,084)	(3,232,805)	(2,053,787)
State Regulatory Asset/Liabilities Change	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383
MONTHLY CHANGE IN RESERVE FOR DEFERRED INCOME TAX												
Federal - Plant only	(8,504,933)	(8,557,588)	(16,209,729)	(9,145,666)	(9,899,921)	(9,860,088)	(10,434,838)	(9,782,248)	(10,476,606)	(9,285,954)	(15,964,082)	(10,909,966)
FIT on SIT - Plant only	522,317	526,816	1,151,536	574,826	636,404	633,132	680,074	626,797	683,484	586,280	1,131,482	718,826
Total Federal - Plant Only	(7,982,616)	(8,030,772)	(15,058,192)	(8,570,840)	(9,263,517)	(9,226,956)	(9,754,764)	(9,155,451)	(9,793,121)	(8,699,674)	(14,832,600)	(10,190,671)
State - Plant only	(9,475,321)	(9,535,960)	(18,348,296)	(10,213,201)	(11,081,814)	(11,035,941)	(11,697,834)	(10,946,299)	(11,745,934)	(10,374,759)	(18,065,405)	(12,244,458)
Total DTL movement - Plant Only												
Federal - Reg Asset / Liability	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
FIT on SIT - Reg Asset / Liability	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Total Federal - Reg Asset / Liability	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381
State - Reg Asset / Liability	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383
Total DTL movement - Reg Asset / Liability	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764
Federal	(8,494,717)	(8,547,373)	(16,199,513)	(9,135,451)	(9,889,706)	(9,849,873)	(10,424,623)	(9,772,032)	(10,466,390)	(9,275,739)	(15,953,867)	(10,899,281)
FIT on SIT	521,683	525,982	1,150,703	573,992	635,570	633,218	679,240	625,920	683,650	585,446	1,130,648	717,992
Total Federal	(7,973,034)	(8,021,391)	(15,048,811)	(8,561,459)	(9,254,136)	(9,216,655)	(9,745,383)	(9,146,069)	(9,782,740)	(8,690,294)	(14,823,219)	(10,181,289)
State	(1,490,523)	(1,502,805)	(3,287,722)	(1,639,979)	(1,815,914)	(1,806,662)	(1,940,687)	(1,788,466)	(1,950,430)	(1,672,702)	(3,230,430)	(2,051,404)
Total DTL Movement	(9,463,557)	(9,524,196)	(18,336,532)	(10,201,437)	(11,070,050)	(11,024,177)	(11,686,070)	(10,934,535)	(11,734,170)	(10,362,995)	(18,053,641)	(12,232,694)

	19-Jan	19-Feb	19-Mar	19-Apr	19-May	19-Jun	19-Jul	19-Aug	19-Sep	19-Oct	19-Nov	19-Dec
Tax Calculation:												
FEDERAL:												
Book Depreciation	11,100,107	11,140,968	11,185,272	11,383,693	11,433,647	11,492,645	11,549,194	11,611,189	11,666,321	11,727,400	11,776,629	11,859,910
Tax Depreciation - Plant Additions - Bonus Depreciation	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)	(9,610,068)
Tax Depreciation - Plant Additions - Regular Depreciation	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)	(3,982,483)
Tax Depreciation - Historical	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)	(4,167,313)
03-31-15 Federal Property RTP	(11,621,627)	(12,656,482)	(53,956,420)	(14,389,970)	(16,831,909)	(16,379,806)	(17,986,177)	(15,981,780)	(17,664,835)	(14,190,131)	(24,032,517)	(12,629,631)
Repairs Deduction	(3,649,833)	(2,880,204)	(5,122,660)	(2,426,371)	(2,197,728)	(2,464,513)	(2,745,647)	(2,917,104)	(3,372,086)	(3,351,984)	(3,754,420)	(3,268,560)
Cost of Removal per books												
Bonus Adjustment Estimate for FY15 Jan - Mar per new Legislation												
Bonus Adjustment Estimate for Test year Apr - Sep 2015												
Total	(21,931,216)	(22,155,581)	(65,653,671)	(23,192,511)	(25,355,853)	(25,111,537)	(26,942,493)	(25,047,558)	(27,130,463)	(23,574,578)	(33,770,171)	(21,797,944)
Tax @ 55%	(7,675,926)	(7,754,453)	(22,978,785)	(8,117,379)	(8,874,549)	(8,789,038)	(9,429,873)	(8,766,645)	(9,495,662)	(8,251,102)	(11,819,560)	(7,629,280)
Federal Change in Regulatory Assets/Liabilities	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ 35%	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
STATE:												
Book Depreciation	11,100,107	11,140,968	11,185,272	11,383,693	11,433,647	11,492,645	11,549,194	11,611,189	11,666,321	11,727,400	11,776,629	11,859,910
Tax Depreciation - Plant Additions - Bonus Depreciation	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)	(6,261,695)
Tax Depreciation - Plant Additions - Regular Depreciation	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)	(7,968,136)
03-31-15 State Property RTP	(11,621,627)	(12,656,482)	(53,956,420)	(14,389,970)	(16,831,909)	(16,379,806)	(17,986,177)	(15,981,780)	(17,664,835)	(14,190,131)	(24,032,517)	(12,629,631)
Repairs Deduction	(3,649,833)	(2,880,204)	(5,122,660)	(2,426,371)	(2,197,728)	(2,464,513)	(2,745,647)	(2,917,104)	(3,372,086)	(3,351,984)	(3,754,420)	(3,268,560)
Cost of Removal per books												
Enter Description - 1												
Enter Description - 2												
Total	(18,401,184)	(18,625,548)	(62,123,639)	(19,662,479)	(21,825,821)	(21,581,505)	(23,412,461)	(21,517,576)	(23,600,431)	(20,044,546)	(30,240,139)	(18,262,912)
State Tax Rate	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	(1,502,273)	(1,520,590)	(5,071,774)	(1,605,245)	(1,781,860)	(1,761,914)	(1,911,393)	(1,756,691)	(1,926,739)	(1,636,437)	(2,468,805)	(1,491,392)
State Regulatory Asset/Liabilities Change	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Tax @ (8.92% through 03-31-16) (8.16% after 04-01-11)	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383
MONTHLY CHANGE IN RESERVE FOR DEFERRED INCOME TAX												
Federal - Plant only	(7,675,926)	(7,754,453)	(22,978,785)	(8,117,379)	(8,874,549)	(8,789,038)	(9,429,873)	(8,766,645)	(9,495,662)	(8,251,102)	(11,819,560)	(7,629,280)
FIT on SIT - Plant only	525,795	522,206	1,775,121	561,836	623,651	616,670	668,988	614,842	674,359	572,753	864,082	521,987
Total Federal - Plant Only	(7,150,130)	(7,232,247)	(21,203,664)	(7,555,543)	(8,250,898)	(8,172,368)	(8,760,885)	(8,151,804)	(8,821,303)	(7,678,350)	(10,955,478)	(7,107,293)
State - Plant only	(1,502,273)	(1,520,590)	(5,071,774)	(1,605,245)	(1,781,860)	(1,761,914)	(1,911,393)	(1,756,691)	(1,926,739)	(1,636,437)	(2,468,805)	(1,491,392)
Total DTL movement - Plant Only	(8,652,403)	(8,752,837)	(26,275,438)	(9,160,788)	(10,032,758)	(9,934,282)	(10,672,278)	(9,908,494)	(10,748,042)	(9,314,786)	(13,424,283)	(8,598,685)
Federal - Reg Asset / Liability	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
FIT on SIT - Reg Asset / Liability	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Total Federal - Reg Asset / Liability	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381	9,381
State - Reg Asset / Liability	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383	2,383
Total DTL movement - Reg Asset / Liability	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764	11,764
Federal	(7,665,711)	(7,744,238)	(22,968,570)	(8,107,164)	(8,864,333)	(8,778,823)	(9,419,658)	(8,756,430)	(9,485,447)	(8,240,887)	(11,809,345)	(7,619,065)
FIT on SIT	524,961	521,372	1,774,287	561,002	622,817	615,336	668,154	614,008	673,525	571,919	863,248	521,153
Total Federal	(7,140,749)	(7,222,866)	(21,194,283)	(7,546,162)	(8,241,516)	(8,163,487)	(8,751,504)	(8,142,422)	(8,811,922)	(7,668,968)	(10,946,097)	(7,097,912)
State	(1,499,890)	(1,518,207)	(5,069,391)	(1,602,862)	(1,779,477)	(1,759,531)	(1,909,011)	(1,744,308)	(1,924,356)	(1,634,054)	(2,466,422)	(1,489,010)
Total DTL Movement	(8,640,639)	(8,731,073)	(26,263,674)	(9,149,024)	(10,020,994)	(9,922,518)	(10,660,514)	(9,896,730)	(10,736,278)	(9,303,022)	(13,412,519)	(8,586,922)

Jurisdiction	Year	Months	ELECTRIC/GAS	FEIN	Cost / Additions	Deduction Amount	Additions Amount	Deduction Amount	Remaining Dep Basis	Monthly Amounts				
										Monthly Repairs	Monthly Booms	Monthly Additions Depreciation	Monthly Historical Depreciation	
Federal	CY 2015	3	GAS		96,059,043	35,794,786	0	30,132,128	30,132,128	1,129,955	11,931,595	10,044,043	376,652	5,438,687
Federal	CY 2016	12	GAS		514,175,632	191,598,898	0	161,288,367	161,288,367	8,223,352	15,966,575	13,446,097	685,296	5,014,370
Federal	CY 2017	12	GAS		465,449,868	223,442,062	0	146,033,493	146,033,493	37,130,476	14,453,505	12,166,992	1,594,206	4,594,112
Federal	CY 2018	12	GAS		612,723,984	226,521,383	0	115,320,840	115,320,840	47,289,794	18,588,293	15,181,466	2,092,483	4,262,414
Federal	CY 2019	12	GAS		0	0	0	0	0	0	0	0	0	0
Federal	CY 2020	12	GAS		2,287,012,008	852,216,544	0	602,962,795	602,962,795	107,894,023	79,966,742	57,779,932	9,273,657	23,519,598
State	CY 2015	3	GAS		96,059,043	35,794,786	0	30,132,128	30,132,128	2,259,910	11,931,595	0	753,303	9,315,826
State	CY 2016	12	GAS		514,175,632	191,598,898	0	0	0	16,447,104	15,966,575	0	1,370,592	9,033,446
State	CY 2017	12	GAS		465,449,868	173,442,062	0	0	0	38,587,584	14,453,505	0	3,215,632	8,648,041
State	CY 2018	12	GAS		598,603,482	223,059,315	0	0	0	60,725,235	18,588,293	0	5,060,436	8,363,872
State	CY 2019	12	GAS		612,723,984	228,321,383	0	0	0	75,140,337	19,026,774	0	6,261,695	7,968,136
State	CY 2020	12	GAS		2,287,012,008	852,216,544	0	0	0	193,160,169	79,966,742	0	16,661,658	43,329,322

MACRS Rate Table

YEAR	20 YR	15 YR	7 YR	5 YR
1	0.03750	0.05000	0.14290	0.20000
2	0.07219	0.08250	0.24490	0.30000
3	0.09723	0.10938	0.28987	0.40000
4	0.06177	0.07700	0.12490	0.11520
5	0.05713	0.06930	0.08930	0.11520
6	0.05285	0.06230	0.08920	0.05760
7	0.04888	0.05900	0.08930	
8	0.04522	0.05900	0.04460	
9	0.04462	0.05910		
10	0.04461	0.05900		
11	0.04462	0.05910		
12	0.04461	0.05900		
13	0.04462	0.05910		
14	0.04461	0.05900		
15	0.04462	0.05910		
16	0.04461	0.02950		
17	0.04461			
18	0.04461			
19	0.04462			
20	0.04461			
21	0.02231			

Source: Yrs - Rev Proc 87-56
 Source: Fact - Rev Proc 87-57

The Brooklyn Union Gas Company d/b/a National Grid
 Monthly Forecasted Plant Closings by Gas, Gas General Plant and Common General Plant
 For October 2015 through December 2019

Date	Gas	n/a	n/a	Total			Grand Total	Repairs at 37.263%
				Gas	Common	At 17%		
10/31/15	32,343,344	0	0	32,343,344	0	0	32,343,344	12,052,203
11/29/15	32,343,344	0	0	32,343,344	0	0	32,343,344	12,052,203
12/30/15	31,372,354	0	0	31,372,354	0	0	31,372,354	11,690,380
1/29/16	109,292,821	0	0	109,292,821	0	0	109,292,821	40,726,131
2/29/16	36,895,931	0	0	36,895,931	0	0	36,895,931	13,748,648
3/30/16	36,639,858	0	0	36,639,858	0	0	36,639,858	13,653,227
4/30/16	33,182,287	0	0	33,182,287	0	0	33,182,287	12,364,821
5/31/16	35,665,182	0	0	35,665,182	0	0	35,665,182	13,290,030
6/30/16	33,819,528	0	0	33,819,528	0	0	33,819,528	12,602,278
7/31/16	26,000,218	0	0	26,000,218	0	0	26,000,218	9,688,544
8/30/16	34,665,020	0	0	34,665,020	0	0	34,665,020	12,917,336
9/30/16	40,118,684	0	0	40,118,684	0	0	40,118,684	14,949,553
10/31/16	61,153,891	0	0	61,153,891	0	0	61,153,891	22,787,969
11/28/16	38,806,453	0	0	38,806,453	0	0	38,806,453	14,460,572
12/29/16	27,935,759	0	0	27,935,759	0	0	27,935,759	10,409,790
1/28/17	25,872,823	0	0	25,872,823	0	0	25,872,823	9,641,072
2/28/17	27,576,293	0	0	27,576,293	0	0	27,576,293	10,275,842
3/30/17	30,777,610	0	0	30,777,610	0	0	30,777,610	11,468,759
4/30/17	32,854,390	0	0	32,854,390	0	0	32,854,390	12,242,636
5/31/17	69,164,556	0	0	69,164,556	0	0	69,164,556	25,773,008
6/30/17	38,024,789	0	0	38,024,789	0	0	38,024,789	14,169,298
7/31/17	40,993,295	0	0	40,993,295	0	0	40,993,295	15,275,462
8/30/17	37,044,837	0	0	37,044,837	0	0	37,044,837	13,804,135
9/30/17	40,260,444	0	0	40,260,444	0	0	40,260,444	15,002,377
10/31/17	33,983,062	0	0	33,983,062	0	0	33,983,062	12,663,216
11/28/17	54,839,614	0	0	54,839,614	0	0	54,839,614	20,435,060
12/29/17	34,058,153	0	0	34,058,153	0	0	34,058,153	12,691,198
1/28/18	30,388,711	0	0	30,388,711	0	0	30,388,711	11,323,842
2/28/18	33,010,078	0	0	33,010,078	0	0	33,010,078	12,300,650
3/30/18	85,529,035	0	0	85,529,035	0	0	85,529,035	31,870,956
4/30/18	39,476,051	0	0	39,476,051	0	0	39,476,051	14,710,086
5/31/18	45,943,617	0	0	45,943,617	0	0	45,943,617	17,120,116
6/30/18	45,042,431	0	0	45,042,431	0	0	45,042,431	16,784,304
7/31/18	48,728,070	0	0	48,728,070	0	0	48,728,070	18,157,695
8/30/18	43,369,536	0	0	43,369,536	0	0	43,369,536	16,160,928
9/30/18	47,588,326	0	0	47,588,326	0	0	47,588,326	17,732,989
10/31/18	38,676,316	0	0	38,676,316	0	0	38,676,316	14,412,078
11/28/18	88,955,793	0	0	88,955,793	0	0	88,955,793	33,147,879
12/29/18	51,895,517	0	0	51,895,517	0	0	51,895,517	19,337,991
1/28/19	31,187,848	0	0	31,187,848	0	0	31,187,848	11,621,622
2/28/19	33,964,989	0	0	33,964,989	0	0	33,964,989	12,656,482
3/30/19	144,797,683	0	0	144,797,683	0	0	144,797,683	53,956,420
4/30/19	38,616,986	0	0	38,616,986	0	0	38,616,986	14,389,970
5/31/19	45,170,183	0	0	45,170,183	0	0	45,170,183	16,831,909
6/30/19	43,956,918	0	0	43,956,918	0	0	43,956,918	16,379,806
7/31/19	48,267,783	0	0	48,267,783	0	0	48,267,783	17,986,177
8/30/19	42,888,773	0	0	42,888,773	0	0	42,888,773	15,981,780
9/30/19	47,405,427	0	0	47,405,427	0	0	47,405,427	17,664,835
10/31/19	38,080,696	0	0	38,080,696	0	0	38,080,696	14,190,131
11/29/19	64,493,766	0	0	64,493,766	0	0	64,493,766	24,032,517
12/31/19	33,892,932	0	0	33,892,932	0	0	33,892,932	12,629,631
Subtotal	2,287,012,008	0	0	2,287,012,008	0	0	2,287,012,008	852,216,544
Plant Additions 04/30/15-09/30/15	139,603,644	0	0	139,603,644	0	0	139,603,644	52,020,949
	2,426,615,651	0	0	2,426,615,651	0	0	2,426,615,651	904,237,493
TOTALS								
Calendar Year View								
Three Months Oct to Dec 15	96,059,043	0	0	96,059,043	0	0	96,059,043	35,794,786
Calendar 2016	514,175,632	0	0	514,175,632	0	0	514,175,632	191,598,898
Calendar 2017	465,449,868	0	0	465,449,868	0	0	465,449,868	173,442,062
Calendar 2018	598,603,482	0	0	598,603,482	0	0	598,603,482	223,059,515
Calendar 2019	612,723,984	0	0	612,723,984	0	0	612,723,984	228,321,283
	2,287,012,008	0	0	2,287,012,008	0	0	2,287,012,008	852,216,544
TOTALS								
Fiscal Year View								
Plant Additions 04/30/15-09/30/15	139,603,644	0	0	139,603,644	0	0	139,603,644	52,020,949
FY 2016	278,887,654	0	0	278,887,654	0	0	278,887,654	103,922,792
FY 2017	415,573,747	0	0	415,573,747	0	0	415,573,747	154,856,564
FY 2018	530,150,966	0	0	530,150,966	0	0	530,150,966	197,551,837
FY 2019	659,626,177	0	0	659,626,177	0	0	659,626,177	245,798,596
FY 2020	402,773,464	0	0	402,773,464	0	0	402,773,464	150,086,754
	2,426,615,651	0	0	2,426,615,651	0	0	2,426,615,651	904,237,493

The Brooklyn Union Gas Company d/b/a National Grid
 Monthly Forecasted Book Depreciation Expense by Gas, Gas General Plant and Common General Plant
 For October 2015 through December 2019

<u>Date</u>	<u>Gas</u>	<u>Grand Total Gas</u>
10/31/15	7,827,917	7,827,917
11/29/15	7,880,752	7,880,752
12/30/15	7,933,586	7,933,586
1/29/16	7,983,809	7,983,809
2/29/16	8,181,822	8,181,822
3/30/16	8,238,172	8,238,172
4/30/16	8,294,005	8,294,005
5/31/16	8,343,737	8,343,737
6/30/16	8,398,175	8,398,175
7/31/16	8,455,177	8,455,177
8/30/16	8,499,916	8,499,916
9/30/16	8,557,668	8,557,668
10/31/16	8,623,577	8,623,577
11/28/16	8,722,579	8,722,579
12/29/16	8,785,338	8,785,338
1/28/17	9,555,441	9,555,441
2/28/17	9,591,964	9,591,964
3/30/17	9,630,995	9,630,995
4/30/17	9,676,997	9,676,997
5/31/17	9,722,185	9,722,185
6/30/17	9,907,677	9,907,677
7/31/17	9,965,017	9,965,017
8/30/17	10,026,286	10,026,286
9/30/17	10,082,542	10,082,542
10/31/17	10,143,062	10,143,062
11/28/17	10,194,363	10,194,363
12/29/17	10,271,998	10,271,998
1/28/18	10,315,983	10,315,983
2/28/18	10,355,817	10,355,817
3/30/18	10,398,910	10,398,910
4/30/18	10,520,979	10,520,979
5/31/18	10,572,003	10,572,003
6/30/18	10,631,906	10,631,906
7/31/18	10,689,740	10,689,740
8/30/18	10,752,089	10,752,089
9/30/18	10,807,572	10,807,572
10/31/18	10,868,671	10,868,671
11/28/18	10,918,679	10,918,679
12/29/18	11,033,292	11,033,292
1/28/19	11,100,107	11,100,107
2/28/19	11,140,968	11,140,968
3/30/19	11,185,272	11,185,272
4/30/19	11,383,693	11,383,693
5/31/19	11,433,647	11,433,647
6/30/19	11,492,645	11,492,645
7/31/19	11,549,194	11,549,194
8/30/19	11,611,189	11,611,189
9/30/19	11,666,321	11,666,321
10/31/19	11,727,400	11,727,400
11/29/19	11,776,629	11,776,629
12/30/19	11,859,910	11,859,910
Totals	<u>509,287,372</u>	<u>509,287,372</u>

The Brooklyn Union Gas Company d/b/a National Grid
 Monthly Forecasted Cost of Removal by Gas
 and Common General Plant for October 2015 Through December 2019

Date	Gas	Grand Total Gas
10/31/15	2,863,985	2,863,985
11/29/15	1,971,327	1,971,327
12/30/15	3,277,213	3,277,213
1/29/16	3,613,786	3,613,786
2/29/16	2,028,355	2,028,355
3/30/16	3,549,082	3,549,082
4/30/16	2,346,833	2,346,833
5/31/16	2,210,138	2,210,138
6/30/16	2,413,029	2,413,029
7/31/16	2,643,069	2,643,069
8/30/16	2,863,530	2,863,530
9/30/16	3,296,008	3,296,008
10/31/16	3,262,857	3,262,857
11/28/16	3,553,673	3,553,673
12/29/16	3,122,555	3,122,555
1/28/17	3,130,874	3,130,874
2/28/17	2,520,409	2,520,409
3/30/17	4,467,207	4,467,207
4/30/17	2,591,326	2,591,326
5/31/17	2,398,025	2,398,025
6/30/17	2,674,261	2,674,261
7/31/17	3,044,588	3,044,588
8/30/17	3,231,722	3,231,722
9/30/17	3,707,442	3,707,442
10/31/17	3,707,070	3,707,070
11/28/17	4,065,642	4,065,642
12/29/17	3,536,396	3,536,396
1/28/18	3,854,280	3,854,280
2/28/18	3,067,748	3,067,748
3/30/18	5,403,796	5,403,796
4/30/18	2,503,699	2,503,699
5/31/18	2,299,707	2,299,707
6/30/18	2,581,612	2,581,612
7/31/18	2,908,200	2,908,200
8/30/18	3,102,772	3,102,772
9/30/18	3,570,073	3,570,073
10/31/18	3,550,222	3,550,222
11/28/18	3,944,793	3,944,793
12/29/18	3,427,620	3,427,620
1/28/19	3,649,833	3,649,833
2/28/19	2,880,204	2,880,204
3/30/19	5,122,660	5,122,660
4/30/19	2,426,371	2,426,371
5/31/19	2,197,728	2,197,728
6/30/19	2,464,513	2,464,513
7/31/19	2,745,647	2,745,647
8/30/19	2,917,104	2,917,104
9/30/19	3,372,086	3,372,086
10/31/19	3,351,984	3,351,984
11/29/19	3,754,420	3,754,420
12/30/19	3,268,360	3,268,360
Total	160,455,834	160,455,834

	17-Jan	17-Feb	17-Mar	17-Apr	17-May	17-Jun	17-Jul	17-Aug	17-Sep	17-Oct	17-Nov	17-Dec
All R/A BALANCES												
C1810000 Unamortized Debt Exp	4,590,368	4,473,559	4,356,750	4,239,942	4,123,133	4,006,325	3,889,516	3,772,708	3,655,899	3,539,091	3,422,282	3,305,474
C1866122 Cost Sharing Agreement	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	1,021,814	992,628	963,441	934,255	905,069	875,883	846,697	817,511	788,324	759,138	729,952	700,766
	21,531,889	21,385,894	21,239,900	21,093,905	20,947,910	20,801,916	20,655,921	20,509,926	20,363,931	20,217,937	20,071,942	19,925,947
All R/A Movement												
C1810000 Unamortized Debt Exp	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)
C1866122 Cost Sharing Agreement	0	0	0	0	0	0	0	0	0	0	0	0
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)
	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
	1,021,814	992,628	963,441	934,255	905,069	875,883	846,697	817,511	788,324	759,138	729,952	700,766
	16,941,522	16,912,335	16,883,149	16,853,963	16,824,777	16,795,591	16,766,405	16,737,218	16,708,032	16,678,846	16,649,660	16,620,474
Tax Sensitive R/A (R/L) Movement												
C1810000 Unamortized Debt Exp	0	0	0	0	0	0	0	0	0	0	0	0
C1866122 Cost Sharing Agreement	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
C2520100 Construction Advance	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
182XXXXXX Rate Case Expense	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763

	17-Jan	17-Feb	17-Mar	17-Apr	17-May	17-Jun	17-Jul	17-Aug	17-Sep	17-Oct	17-Nov	17-Dec
Tax Sensitive R/A (R/L) Movement												
C1810000 Unamortized Debt Exp	0	0	0	0	0	0	0	0	0	0	0	0
C1866122 Cost Sharing Agreement	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
C2520100 Construction Advance	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
182XXXXXX Rate Case Expense	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763

Gross DTA (DTL) due to R/A Movement

Fed DTA (DTL)	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
FIT on SIT	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Total Federal Impact	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
State Rate	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
State DTA (DTL)	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
Total DTA (DTL)	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763

	18-Jan	18-Feb	18-Mar	18-Apr	18-May	18-Jun	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec
All R/A BALANCES												
C1810000 Unamortized Debt Exp	3,188,665	3,071,857	2,955,048	2,838,240	2,721,431	2,604,623	2,487,814	2,371,005	2,254,197	2,137,388	2,020,580	1,903,771
C1866122 Cost Sharing Agreement	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	671,580	642,393	613,207	584,021	554,835	525,649	496,463	467,276	438,090	408,904	379,718	350,532
	19,779,953	19,633,958	19,487,963	19,341,968	19,195,974	19,049,979	18,903,984	18,757,990	18,611,995	18,466,000	18,320,006	18,174,011
All R/A Movement												
C1810000 Unamortized Debt Exp	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)
C1866122 Cost Sharing Agreement	0	0	0	0	0	0	0	0	0	0	0	0
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)

15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
671,580	642,393	613,207	584,021	554,835	525,649	496,463	467,276	438,090	408,904	379,718	350,532	
16,591,287	16,562,101	16,532,915	16,503,729	16,474,543	16,445,357	16,416,170	16,386,984	16,357,798	16,328,612	16,299,426	16,270,239	

	18-Jan	18-Feb	18-Mar	18-Apr	18-May	18-Jun	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec
Tax Sensitive R/A (R/L) Balances												
C1810000 Unamortized Debt Exp	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
C1866122 Cost Sharing Agreement	0	0	0	0	0	0	0	0	0	0	0	0
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	671,580	642,393	613,207	584,021	554,835	525,649	496,463	467,276	438,090	408,904	379,718	350,532
	16,591,287	16,562,101	16,532,915	16,503,729	16,474,543	16,445,357	16,416,170	16,386,984	16,357,798	16,328,612	16,299,426	16,270,239

	18-Jan	18-Feb	18-Mar	18-Apr	18-May	18-Jun	18-Jul	18-Aug	18-Sep	18-Oct	18-Nov	18-Dec
Tax Sensitive R/A (R/L) Movement												
C1810000 Unamortized Debt Exp	0	0	0	0	0	0	0	0	0	0	0	0
C1866122 Cost Sharing Agreement	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
C1866130 DD-Constr Advance	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)

Gross DTA (DTL) due to R/A Movement	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
Fed DTA (DTL)	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
FIT on SIT	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Total Federal Impact	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
State Rate	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
State DTA (DTL)	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
Total DTA (DTL)	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763

	19-Jan	19-Feb	19-Mar	19-Apr	19-May	19-Jun	19-Jul	19-Aug	19-Sep	19-Oct	19-Nov	19-Dec
All R/A BALANCES												
C1810000 Unamortized Debt Exp	1,786,963	1,670,154	1,553,346	1,436,537	1,319,729	1,202,920	1,086,112	969,303	852,495	735,686	618,878	502,069
C1866122 Cost Sharing Agreement	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	321,345	292,159	262,973	233,787	204,601	175,415	146,228	117,042	87,856	58,670	29,484	298
	18,028,016	17,882,021	17,736,027	17,590,032	17,444,037	17,298,043	17,152,048	17,006,053	16,860,058	16,714,064	16,568,069	16,422,074
All R/A Movement												
C1810000 Unamortized Debt Exp	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)	(116,809)
C1866122 Cost Sharing Agreement	0	0	0	0	0	0	0	0	0	0	0	0
C1866130 DD-Constr Advance	0	0	0	0	0	0	0	0	0	0	0	0
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)	(145,995)
Tax Sensitive R/A (R/L) Balances												
C1810000 Unamortized Debt Exp	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708	15,919,708
C1866122 Cost Sharing Agreement	321,345	292,159	262,973	233,787	204,601	175,415	146,228	117,042	87,856	58,670	29,484	298
C1866130 DD-Constr Advance	16,241,053	16,211,867	16,182,681	16,153,495	16,124,309	16,095,122	16,065,936	16,036,750	16,007,564	15,978,378	15,949,191	15,920,005
C2520100 Construction Advance	0	0	0	0	0	0	0	0	0	0	0	0
182XXXXXX Rate Case Expense	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)	(29,186)
Tax Sensitive R/A (R/L) Movement												
C1810000 Unamortized Debt Exp	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186	29,186
C1866122 Cost Sharing Agreement	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
C1866130 DD-Constr Advance	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
C2520100 Construction Advance	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
182XXXXXX Rate Case Expense	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
Gross DTA (DTL) due to R/A Movement	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763
Fed DTA (DTL)												
FIT on SIT	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215	10,215
Total Federal Impact	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
State Rate	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382
State DTA (DTL)	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%	8.16%
Total DTA (DTL)	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763	11,763

The Brooklyn Union Gas Company d/b/a National Grid NY
 Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 Historic Year Ended September 30, 2015
 (\$000's)

Activity	Description	Actual Balance at 9/30/2015	Forecast Balance at 12/31/2016	# Months Proposed Recovery
<u>Other Regulatory Assets & Liabilities Included in Rate Base</u>				
	None	\$ -	\$ -	0
Subtotal Other Reg. Assets in Rate Base		\$ -	\$ -	
<u>Other Assets & Liabilities Included in Rate Base</u>				
	C1810000 Unamortized Debt Exp	6,459	4,707	40.3
	C1866122 Cost Sharing Agreemt	15,920	15,920	-
	- Rate Case Expense	0	1,051	36
Subtotal Other Reg. Liabilities in Rate Base		\$ 22,379	\$ 21,678	
Net Reg Assets & Liabilities Included in Rate Base		\$ 22,379	\$ 21,678	

The Brooklyn Union Gas Company d/b/a National Grid NY
 Monthly Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 Rate Year Ending December 31, 2017

Activity	Forecast Balance at 12/31/2016	# Months Proposed Recovery	Forecast Balance at 1/31/2017	Forecast Balance at 2/28/2017	Forecast Balance at 3/31/2017	Forecast Balance at 4/30/2017	Forecast Balance at 5/31/2017	Forecast Balance at 6/30/2017	Forecast Balance at 7/31/2017	Forecast Balance at 8/31/2017	Forecast Balance at 9/30/2017	Forecast Balance at 10/31/2017	Forecast Balance at 11/30/2017	Forecast Balance at 12/31/2017
Other Regulatory Assets & Liabilities Included in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182324 Enhanced Severance Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Reg. Assets in Rate Base	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assets & Liabilities Included in Rate Base														
C1810000 Unamortized Debt Exp	4,707	40.3	4,590	4,474	4,357	4,240	4,123	4,006	3,890	3,773	3,656	3,539	3,422	3,305
C1866122 Cost Sharing Agreement	15,920	-	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920
Rate Case Expense	1,051	36	1,022	993	963	934	905	876	847	818	788	759	730	701
Subtotal Other Reg. Liabilities in Rate Base	\$ 21,678		\$ 21,532	\$ 21,386	\$ 21,240	\$ 21,094	\$ 20,948	\$ 20,802	\$ 20,656	\$ 20,510	\$ 20,364	\$ 20,218	\$ 20,072	\$ 19,926
Net Reg Assets & Liabilities Included in Rate Base	\$ 21,678		\$ 21,532	\$ 21,386	\$ 21,240	\$ 21,094	\$ 20,948	\$ 20,802	\$ 20,656	\$ 20,510	\$ 20,364	\$ 20,218	\$ 20,072	\$ 19,926
Change in Balance			(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)

The Brooklyn Union Gas Company d/b/a National Grid NY
 Monthly Forecast Balances of Gas Rate Base Regulatory Assets & Liabilities
 Data Year Ending December 31, 2018

Activity	Forecast Balance at 12/31/2017	# Months Proposed Recovery	Forecast Balance at 1/31/2018	Forecast Balance at 2/28/2018	Forecast Balance at 3/31/2018	Forecast Balance at 4/30/2018	Forecast Balance at 5/31/2018	Forecast Balance at 6/30/2018	Forecast Balance at 7/31/2018	Forecast Balance at 8/31/2018	Forecast Balance at 9/30/2018	Forecast Balance at 10/31/2018	Forecast Balance at 11/30/2018	Forecast Balance at 12/31/2018
Other Regulatory Assets & Liabilities Included in Rate Base														
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Reg. Assets in Rate Base														
Other Assets & Liabilities Included in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C1810000 Unamortized Debt Exp	3,305	40.3	3,189	3,072	2,955	2,838	2,721	2,605	2,488	2,371	2,254	2,137	2,021	1,904
C1866122 Cost Sharing Agreement	15,920	-	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920
Rate Case Expense	701	36	672	642	613	584	555	526	496	467	438	409	380	351
Subtotal Other Reg. Liabilities in Rate Base	19,926		19,780	19,634	19,488	19,342	19,196	19,050	18,904	18,758	18,612	18,466	18,320	18,174
Net Reg Assets & Liabilities Included in Rate Base	\$ 19,926		\$ 19,780	\$ 19,634	\$ 19,488	\$ 19,342	\$ 19,196	\$ 19,050	\$ 18,904	\$ 18,758	\$ 18,612	\$ 18,466	\$ 18,320	\$ 18,174
Change in Balance			(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)

The Brooklyn Union Gas Company d/b/a National Grid NY
 Monthly Forecast Balances of Electric Rate Base Regulatory Assets & Liabilities
 Data Year Ending December 31, 2019

Activity	Forecast Balance at 12/31/2018	# Months Proposed Recovery	Forecast Balance at 1/31/2019	Forecast Balance at 2/28/2019	Forecast Balance at 3/31/2019	Forecast Balance at 4/30/2019	Forecast Balance at 5/31/2019	Forecast Balance at 6/30/2019	Forecast Balance at 7/31/2019	Forecast Balance at 8/31/2019	Forecast Balance at 9/30/2019	Forecast Balance at 10/31/2019	Forecast Balance at 11/30/2019	Forecast Balance at 12/31/2019
Other Regulatory Assets & Liabilities Included in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Reg. Assets in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets & Liabilities Included in Rate Base	1,904	40.3	1,787	1,670	1,553	1,437	1,320	1,203	1,086	969	852	736	619	502
C1810000 Unamortized Debt Exp	15,920	-	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920	15,920
C1866122 Cost Sharing Agreement	351	36	321	292	263	234	205	175	146	117	88	59	29	0
Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Reg. Liabilities in Rate Base	18,174	-	18,028	17,882	17,736	17,590	17,444	17,298	17,152	17,006	16,860	16,714	16,568	16,422
Net Reg Assets & Liabilities Included in Rate Base	\$ 18,174	-	\$ 18,028	\$ 17,882	\$ 17,736	\$ 17,590	\$ 17,444	\$ 17,298	\$ 17,152	\$ 17,006	\$ 16,860	\$ 16,714	\$ 16,568	\$ 16,422
Change in Balance	-	-	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)	(146)