

# **ELECTRIC AND/OR GAS UTILITIES CLASSES A AND B ANNUAL REPORT**

**OF**

**KeySpan Gas East Corp.D/B/A National Grid**

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**Exact legal name of reporting electric and/or gas utility**

**(If name was changed during year, show also the previous name and date of change)**

**One MetroTech Center**

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**Brooklyn, N.Y. 11201**

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**(Address of principal business office at end of year)**

**FOR THE**

**Year ended December 31, 2013**

**TO THE**

**STATE OF NEW YORK**

**PUBLIC SERVICE COMMISSION**

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**Name, title, address and telephone number (including area code), of  
the person to contact concerning this report:**

**Charles V. DeRosa, Vice President. US Controller & Tax**

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**One MetroTech Center, Brooklyn New York 11201-3850 [949] 324 - 4270**

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**Comment Sheet**

Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.

Item Number	Description	Schedule Number	Page Number

**GENERAL INSTRUCTIONS**

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, NY, on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	The report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>LIST OF SCHEDULES</b>			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Title of Schedule  (a)	Reference Page No.  (b)	Date Revised  (c)	Remarks  (d)
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	The report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>LIST OF SCHEDULES (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	The report is (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>LIST OF SCHEDULES (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Stockholders' Reports      Check appropriate box:			
Two copies will be submitted <input type="checkbox"/>			
No annual report to stockholders is submitted <input checked="" type="checkbox"/> X			
<b>PSC Supplemental Filing</b>	1-94	12-96	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>GENERAL INFORMATION</b>			
<p>1. Provide the name and title of the officer having custody of the general corporate books of account and the address of the office where the general corporate books are kept, and the address of the officer where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p style="text-align: center;">Charles V. DeRosa Vice-President, US Controller &amp; Tax KeySpan Gas East Corporation d/b/a National Grid One MetroTech Center Brooklyn, New York 11201-3850</p>			
<p>2. Provide name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">New York State May 7, 1998 Transportation Corporation Law Article 7</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of the receiver or trustee, (b) the date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) the date when possession by the receiver or trustee ceased.</p> <p style="text-align: center;">Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p style="text-align: center;">Purchase, transportation and sale of gas in New York State</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes. (2) <input checked="" type="checkbox"/> No.</p>			

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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#### CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at the end of the year, state the name of the controlling corporation or organization, manner in which control was held and the extent of control. If control was in a holding

company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state the name of the trustee(s), name of the beneficiary or beneficiaries for whom the trust was maintained, and the purpose of the trust.

The Company continues to operate its utility business as a wholly-owned subsidiary of KeySpan and as an indirect wholly-owned subsidiary of National Grid USA and of National Grid plc. National Grid USA has direct control over KeySpan Corporation which has direct control over KeySpan Gas East Corporation d/b/a National Grid. National Grid plc is a public limited company incorporated under the laws of England and Wales.



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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by the respondent at any time during the year. If control ceased prior to the end of the year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the facts in a footnote and name the other interests.

**DEFINITIONS**

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as

where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
CORPORATIONS CONTROLLED BY RESPONDENT				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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**OFFICERS AND DIRECTORS (Including Compensation)**

1. Furnish the indicated data with respect to each executive officer and director, whether or not they received any compensation from the respondent.
2. Executive officers include a company's president, secretary, treasurer and vice president in charge of a principal business unit, division or function (such as sales, administration, or finance), and any other person who performs similar policy making functions.
3. Indicate with an asterisk (\*) in column (a) those directors who were members of the executive committee, if any, and by a double asterisk (\*\*) the chairman, if any, of that committee, at the end of the year.

Line No.	Name of Person (a)	Title and Department Over Which Jurisdiction Is Exercised (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Rate at Year End (d)	Paid During Year (e)
1	See Inserted Sheet No. 104-A				
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NOTES:

**OFFICERS AND DIRECTORS (Including Compensation - Continued)**

4. If any person reported in this schedule received remuneration directly or indirectly other than salary shown in column (e) list the amount in column (f) through (k) with the footnotes necessary to explain the essentials of the plan, the basis of determining the ultimate benefits receivable and the payments or provisions made during the year to each person reported herein. If the word "none" correctly states the facts in regard to the entries for column (f) through (k), so state.

5. If any person reported hereunder received compensation from more than one affiliated company or was carried on the payroll of an affiliated company, details shall be given in a note.

Foot-note Ref.	Deferred Compensation (f)	Incentive Pay (Bonuses, etc.) (g)	Savings Plans (h)	Stock Options (i)	Life Insurance Premiums (j)	Other (Explain Below) (k)	Total (e thru k) (l)	Line No.
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NOTES:

KeySpan Gas East Corp.D/B/A National Grid  
Officers' Compensation  
Calendar Year 2013

( a ) Name of Principal Officer	( b ) Title	( c ) Date of Assignment/Separation	( d ) Salary at End of Year	( e ) Amount of Salary Paid During Year	( f ) (1) Incentive Pay	( g ) 401k Savings Plan	( h )(2) Life Insurance	( i ) (3) Other (Explain Below)	( j ) Total (e) thru (i)
W. J. Akley	President	Appointed 04/04/2011	14,912	13,332	5,887	487	59	23,886	43,651
R. C Schlaff	SVP & Chief Procurement Officer	Appointed 12/01/2009	31,939	29,236	11,070	795	126	32,410	73,637
C. Owyang	SVP	Appointed 04/02/2012	27,460	23,031	9,598	678	108	38,817	72,232
				65,599	26,555	1,960	293	95,113	189,520

(1) Incentive pay amount represents the cash value award under the National Grid Incentive Compensation plan and National Grid Goals program, and the taxable value of non-deferred ADR shares awarded under the National Grid Incentive Compensation plan. Awards under these programs were paid in June 2013, based upon a April 1st 2012-March 2013 period.

(2) Life Insurance amount is the imputed value to the employee for the company paid premiums under a Group Term Life Insurance plan for coverage exceeding \$50,000.

(3) Includes remuneration items such as imputed value of automobiles, financial planning, annual physical, health club, performance bonuses, and other miscellaneous payments

Note: Salaries and other compensation represent amounts allocated under the Public Utility Holding Companies Act rules and regulations as monitored by the Federal Energy Regulatory Commission.

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<b>SECURITY HOLDERS AND VOTING POWERS</b>							
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights,</p>				<p>explain in a footnote the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p>				<p>2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy.</p> <p>Total:</p> <p>By proxy:</p>		<p>3. Give the date and place of such meeting:</p>	
Line No.	Name (Title) and Address of Security Holder (a)	<b>VOTING SECURITIES</b>					
		Number of votes as of (date):					
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)		
4	TOTAL votes of all voting securities						
5	TOTAL number of security holders						
6	TOTAL votes of security holders listed below						
7	<p>In its September 12, 2007, "Order Authorizing Acquisition subject to Conditions and Making Some Revenue Requirement Determinations for KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island", issued in Case 06-M-0878, the NYPSC authorized the merger of KeySpan Corporation and National Grid subject to the adoption of various financial and other conditions. One of the conditions was the requirement that the Company issue a class of preferred stock having one share (the "Golden Share"), subordinate to any existing preferred stock, the holder of which would have voting rights that limit the Company's right to commence any voluntary bankruptcy, liquidation, receivership or similar proceeding without the consent of the holder of such share of stock. The NYPSC subsequently authorized the issuance of the Golden Share to a trustee, GSS Holdings, Inc. ("GSS"), who will hold the Golden Share subject to a Services and Indemnity Agreement requiring GSS to vote the Golden Share in the best interests of New York State. The Golden Share was issued by the Company on July 8, 2011.</p>						
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information, which answers an inquiry, is given elsewhere in the report, make a reference to the schedule in which it appears.</p>			
<p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe any materially important transactions of the respondent, not disclosed elsewhere in this report, in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of such persons was a party or in which such person had a material interest.</p> <p>11. (Reserved)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be included on this page (Paper Copy Only).</p>			
<p>1. None</p> <p>2. None</p> <p>3. None</p> <p>4. None</p> <p>5. None</p> <p>6. None</p> <p>7. None</p> <p>8. In accordance with the four year labor agreements with Local 1049 International Brotherhood of Electrical workers, a general wage increase of 2.5% became effective February 14, 2013</p> <p>9. None</p> <p>10. None</p> <p>11. N/A</p> <p>12. N/A</p>			



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IMPORTANT CHANGES DURING THE YEAR (Continued)

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	\$2,883,375,615	\$2,991,732,779
3	Construction Work in Progress (107)	200-201	64,793,221	131,997,182
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,948,168,836	3,123,729,961
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	200-201	658,018,606	715,359,157
6	Net Utility Plant (Enter Total of line 4 less 5)	-	2,290,150,230	2,408,370,804
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-		
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	2,290,150,230	2,408,370,804
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground - Noncurrent (117)	-		
13	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221	2,167,674	2,167,674
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	931,155	932,263
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		
19	Noncurrent Portion of Allowances	-		
20	Other Investments (124)	-		
21	Special Funds (125-128)	-		
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		1,236,519	1,235,411
23	<b>CURRENT AND ACCRUED ASSETS</b>			
24	Cash (131)	-	1,258,622	4,648,170
25	Special Deposits (132-134)	-		
26	Working Fund (135)	-		
27	Temporary Cash Investments (136)	-		
28	Notes Receivable (141)			
29	Customer Accounts Receivable (142)	-	140,425,792	140,467,889
30	Other Accounts Receivable (143)	-	100,263,094	126,685,749
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	23,689,747	20,021,680
32	Notes Receivable from Associated Companies (145)	-		
33	Accounts Receivable from Assoc. Companies (146)	-	265,527,414	369,247,516
34	Fuel Stock (151)	227		
35	Fuel Stock Expenses Undistributed (152)	227		
36	Residuals (Elec) and Extracted Products (153)	227		
37	Plant Materials and Operating Supplies (154)	227	4,972,360	9,728,848
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-	0	(7,445)
44	Gas Stored Underground - Current (164.1)	-	74,870,686	87,803,723
45	Liquefied Natural Gas Stored and Held for Processing(164.2-164.3)	-	2,600,214	2,459,566
46	Prepayments (165)	-	31,874,826	24,699,912
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-		
49	Rents Receivable (172)	-	4,400,895	8,841,858
50	Accrued Utility Revenues (173)	-	84,832,195	78,936,853
51	Miscellaneous Current and Accrued Assets (174)		16,383,086	17,781,445
52	Derivative Instruments Assets (175)			

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
53	Derivative Instruments Assets - Hedges (176)			
54	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 53)		703,719,437	851,272,404
55	<b>DEFERRED DEBITS</b>			
56	Unamortized Debt Expense (181)	-	3,415,418	3,248,747
57	Extraordinary Property Losses (182.1)	230		
58	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
59	Other Regulatory Assets (182.3)	232	640,186,543	554,624,460
60	Prelim. Survey and Investigation Charges (Electric) (183)	-		
61	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-		
62	Clearing Accounts (184)	-	0	56,004
63	Temporary Facilities (185)	-		
64	Miscellaneous Deferred Debits (186)	233	12,480,480	13,165,802
65	Def. Losses from Disposition of Utility Plt. (187)	-		
66	Research, Devel. and Demonstration Expend. (188)	352-353		
67	Unamortized Loss on Reacquired Debt (189)	-		
68	Accumulated Deferred Income Taxes (190)	234	298,367,318	271,742,120
69	Unrecovered Purchased Gas Costs (191)	-		
70	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		954,449,759	842,837,133
71	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 54, and 70)		\$3,949,555,945	\$4,103,715,752

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	\$ 1	\$ 1
3	Preferred Stock Issued (204)	250-251	1	1
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	582,861,727	582,861,727
7	Other Paid-in Capital (208-211)	253	(65,012,453)	(64,996,421)
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	371,040,579	437,180,932
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	122		
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	888,889,855	955,046,240
16	<b>LONG-TERM DEBT</b>			
17	Bonds (221)	256-257	600,000,000	600,000,000
18	(Less) Reacquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257		
20	Other Long-Term Debt (224)	256-257		
21	Unamortized Premium on Long-Term Debt (225)	-		
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-		
23	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	600,000,000	600,000,000
24	<b>OTHER NONCURRENT LIABILITIES</b>			
25	Obligations Under Capital Leases - Noncurrent (227)	-		
26	Accumulated Provision for Property Insurance (228.1)	-		
27	Accumulated Provision for Injuries and Damages (228.2)	-	17,238,085	27,307,042
28	Accumulated Provision for Pensions and Benefits (228.3)	-		
29	Accumulated Miscellaneous Operating Provisions (228.4)	-	123,660,852	73,375,874
30	Accumulated Provision for Rate Refunds (229)	-		
31	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		140,898,937	100,682,916
32	<b>CURRENT AND ACCRUED LIABILITIES</b>			
33	Notes Payable (231)	-		
34	Accounts Payable (232)	-	36,329,644	18,555,517
35	Notes Payable to Associated Companies (233)	-	271,706,613	467,676,474
36	Accounts Payable to Associated Companies (234)	-	780,130,463	718,856,913
37	Customer Deposits (235)	-	8,663,170	9,002,906
38	Taxes Accrued (236)	262-263	(41,603,593)	(22,240,216)
39	Interest Accrued (237)	-	18,082,974	8,061,507
40	Dividends Declared (238)	-		
41	Matured Long-Term Debt (239)	-		
42	Matured Interest (240)	-		
43	Tax Collections Payable (241)	-	(234,749)	(181,117)
44	Miscellaneous Current and Accrued Liabilities (242)	-	52,820,478	20,047,579
45	Obligations Under Capital Leases - Current (243)	-		
46	Derivative Instrument Liabilities (244)			

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
47	Derivative Instrument Liabilities - Hedges (245)			
48	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 - 47)		1,125,895,000	1,219,779,563
49	<b>DEFERRED CREDITS</b>			
50	Customer Advances for Construction (252)		\$326,164	\$674,253
51	Accumulated Deferred Investment Tax Credits (255)	266-267		
52	Deferred Gains from Disposition of Utility Plant (256)			
53	Other Deferred Credits (253)	269	60,003,281	56,562,162
54	Other Regulatory Liabilities (254)	278	211,413,099	246,971,861
55	Unamortized Gain on Reacquired Debt (257)	269		
56	Accumulated Deferred Income Taxes (281 - 283)	272-277	922,129,609	923,998,757
57	TOTAL Deferred Credits (Enter Total of lines 50 thru 56)		\$1,193,872,153	\$1,228,207,033
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71	TOTAL Liabilities and Other Credits (Enter Total of lines 15, 23, 31, 48 and 57)		\$ 3,949,555,945	\$ 4,103,715,752
<p><b>Note:</b> Please use the appropriate accounts under the heading "Other Noncurrent Liabilities" for accounts that the PSC classifies as "Operating Reserves".</p>				

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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122-123 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amount of any refunds made or received during the year resulting

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	\$1,002,781,032	\$905,157,520
3	Operating Expenses			
4	Operation Expenses (401)	320-323	603,517,676	502,959,718
5	Maintenance Expenses (402)	320-323	15,503,617	22,138,725
6	Depreciation Expense (403)	336-337	57,580,437	56,027,682
7	Amort. & Depl. of Utility Plant (404-405)	336-337	808,969	971,584
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		33,621,441	31,698,203
12	(Less) Regulatory Credits (407.4)		-	-
13	Taxes Other Than Income Taxes (408.1)	262-263	133,445,869	133,539,171
14	Income Taxes -- Federal (409.1)	262-263	8,244,501	(66,355,292)
15	-- Other (409.1)	262-263	6,987,421	15,666,615
16	Provision for Deferred Income Taxes (410.1)	234,272-277	28,639,249	92,446,694
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277	-	-
18	Investment Tax Credit Adj. -- Net (411.4)	266	-	-
19	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
20	Losses from Disp. of Utility Plant (411.7)		-	-
21	(Less) Gain from Disposition of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)		-	-
23	<b>TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)</b>		888,349,180	789,093,100
24	<b>Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)</b>		\$114,431,852	\$116,064,420

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STATEMENT OF INCOME FOR THE YEAR (Continued)						
<p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122-123 or in a footnote.</p>						
<p>from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas pur revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on page 122-123.</p> <p>8. Enter on page 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p>						
Electric Utility		Gas Utility		Other Utility		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		\$1,002,781,032	\$905,157,520			2
						3
		603,517,676	502,959,718			4
		15,503,617	22,138,725			5
		57,580,437	56,027,682			6
		808,969	971,584			7
		0	0			8
		0	0			9
		0	0			10
		33,621,441	31,698,203			11
		0	0			12
		133,445,869	133,539,171			13
		8,244,501	(66,355,292)			14
		6,987,421	15,666,615			15
		28,639,249	92,446,694			16
						17
						18
						19
						20
						21
						22
0	0	888,349,180	789,093,100	0	0	23
\$0	\$0	\$114,431,852	\$116,064,420	\$0	\$0	24

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
Line No.	Other Utility		Other Utility		Other Utility	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	0	0	0	0	0	0
24	\$0	\$0	\$0	\$0	\$0	\$0



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STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account	(Ref). Page No.	TOTAL	
			Current Year	Previous Year
(a)	(b)	(c)	(d)	
25	Net Utility Operating Income (Carried forward from page 114)	- -	\$114,431,852	\$116,064,420
26	<b>OTHER INCOME AND DEDUCTIONS</b>			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		-	2,489,338
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		-	2,489,338
31	Revenues From Nonutility Operations (417)		(593,126)	76,657
32	(Less) Expenses of Nonutility Operations (417.1)		2,256,208	
33	Nonoperating Rental Income (418)		(369)	(248,038)
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		(14,976)	(9,360,548)
36	Allowance for Other Funds Used During Construction (419.1)		(1,144)	1,307,668
37	Miscellaneous Nonoperating Income (421)		(2,698)	(328)
38	Gain in Disposition of Property (421.1)		12,154	-
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		(2,856,367)	(8,224,589)
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1 - 426.5)	340	4,450,952	1,825,917
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		4,450,952	1,825,917
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	310,817	309,626
47	Income Taxes -- Federal (409.2)	262-263		
48	Income Taxes -- Other (409.2)	262-263		
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
50	(Less) Provision for Deferred Income Taxes -- Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj. -- Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		310,817	309,626
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(7,618,136)	(10,360,132)
55	<b>INTEREST CHARGES</b>			
56	Interest on Long-Term Debt (427)		34,695,000	34,695,426
57	Amort. of Debt Disc. and Expense (428)		154,108	165,634
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340	4,312,716	4,675,376
62	Other Interest Expense (431)	340	2,016,764	6,208,725
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		505,225	426,753
64	Net Interest Charges (Enter Total of lines 56 thru 63)		40,673,363	45,318,408
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		66,140,353	60,385,880
66	<b>EXTRAORDINARY ITEMS</b>			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)		-	-
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		-	-
70	Income Taxes -- Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		-	-
72	Net Income (Enter Total of lines 65 and 71)		\$66,140,353	\$60,385,880

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<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR</b>				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance -- Beginning of Year		\$371,040,579	
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		-	
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		-	
16	Balance Transferred from Income (Account 433 less Account 418.1)		66,140,353	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20	TOTAL Appropriations to Retained Earnings (Acct. 436) (Total of lines 18 thru 19)			
21	Adjustment			
22				
23	Dividends Declared -- Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared -- Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		-	
30	Dividends Declared -- Common Stock (Account 438)			
31	Cash Dividend			
32	Distribution of Subsidiary Investment			
33				
34				
35				
36	TOTAL Dividends Declared -- Common Stock (Acct. 438) (Total of lines 31 thru 35)		-	
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance -- End of year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$437,180,932	

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	-		
	<b>APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings -- Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	-		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	\$437,180,932		
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)</b>			
49	Balance -- Beginning of Year (Debit or Credit)	-		
50	Equity in Earnings for Year (Credit) (Account 418.1)	-		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain) Transfer of 2009 subsidiary earnings	-		
53	Balance -- End of Year (Total of Lines 49 thru 52)	-		

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>STATEMENT OF CASH FLOWS</b>				
<p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities -- Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p>				
Line No.	Description (See Instructions for Explanations of Codes) (a)			Amounts (b)
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 72(c) on page 117)			\$66,140,353
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion			58,389,406
5	Amortization of Debt Discount and Expense			154,108
6	Regulatory and Other Amortizations			33,621,441
7	Deferred Income Taxes (Net)			28,639,249
8	Investment Tax Credit Adjustment (Net)			
9	Net (Increase) Decrease in Receivables			(34,573,782)
10	Net (Increase) Decrease in Inventory			(17,541,432)
11	Net (Increase) Decrease in Allowances Inventory			
12	Net Increase (Decrease) in Payables and Accrued Expenses			(45,192,539)
13	Net (Increase) Decrease in Other Regulatory Assets			35,274,725
14	Net Increase (Decrease) in Other Regulatory Liabilities			80,183,482
15	Net Increase (Decrease) in current income taxes and other tax payables			(23,750,490)
16	Net (Increase) Decrease in interest payable			(10,021,467)
17	Change in Unbilled Revenues			5,895,342
18	(Less) Allowance for Other Funds Used During Construction			(1,144)
19	(Less) Undistributed Earnings from Subsidiary Companies			0
20	Other			(12,049,065)
21				
22				
23				
24				
25				
26	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)			165,170,475
27				
28	Cash Flows from Investment Activities:			
29	Construction and Acquisition of Plant (including Land):			
30	Gross Additions to Utility Plant (less nuclear fuel)			(192,045,176)
31	Gross Additions to Nuclear Fuel			
32	Gross Additions to Common Utility Plant			
33	Gross Additions to Nonutility Plant			
34	(Less) Allowance for Other Funds Used During Construction			(1,144)
35	Other: Cost of Removal			(13,696,249)
36	Insurance proceeds applied to capital expenditures			28,969,501
37				
38	Cash Outflows for Plant (Total of lines 26 thru 33)			(176,773,068)
39				
40	Acquisition of Other Noncurrent Assets (d)			
41	Proceeds from Disposal of Noncurrent Assets (d)			
42				
43	Investments in and Advances to Assoc. and Subsidiary Companies			
44	Contributions and Advances from Assoc. and Subsidiary Companies			
45	Disposition and Investments in (and Advances to)			
46	Associated and Subsidiary Companies			
47				
48	Purchase of Investment Securities (a)			
49	Proceeds from Sales of Investment Securities (a)			

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities		5. Codes used:		
Include at Other (line 31) net cash outflow to acquire other		(a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc.		
Do not include on this statement the dollar amount of lease		6. Enter on pages 122-123 clarifications and explanations.		
Line No.	Description (See Instruction No. 5 for Explanations of Codes) (a)	Amounts (b)		
50	Loans Made or Purchased			
51	Collections on Loans			
52				
53	Net (Increase) Decrease in Receivables			
54	Net (Increase) Decrease in Inventory			
55	Net (Increase) Decrease in Allowances Held for Speculation			
56	Net Increase (Decrease) in Payables and Accrued Expenses			
57	Other:			
58				
59				
60	Net Cash Provided by (Used in) Investing Activities			
61	(Total of lines 34 thru 55)	(176,773,068)		
62				
63	Cash Flows from Financing Activities:			
64	Proceeds from Issuance of:			
65	Long-Term Debt (b)			
66	Preferred Stock			
67	Common Stock			
68	Affiliate Moneypool Lending and Receivables/Payables, Net	14,992,141		
69				
70	Net Increase in Short-Term Debt (c)			
71				
72				
73				
74	Cash Provided by Outside Sources (Total of lines 61 thru 69)	14,992,141		
75				
76	Payments for Retirement of:			
77	Long-term Debt (b)			
78	Preferred Stock			
79	Common Stock			
80	Other:			
81				
82	Net Decrease in Short-Term Debt (c)			
83				
84	Dividends on Preferred Stock	0		
85	Dividends on Common Stock	0		
86	Net Cash Provided by (Used in) Financing Activities			
87	(Total of lines 70 thru 81)	14,992,141		
88				
89	Net Increase (Decrease) in Cash and Cash Equivalents			
90	(Total of lines 22, 57 and 83)	3,389,548		
91				
92	Cash and Cash Equivalents at Beginning of Year	1,258,622		
93				
94	Cash and Cash Equivalents at End of Year	\$4,648,170		

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving reference to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

Note 1 - Notes to Financial Statements for the Statement of Cash Flows Schedule of Noncash and Other Charges (Credits) to Income:

Other Adjustments - Operating Activities	
Miscellaneous Plant Adjustments	161,943
Nonutility Property Rental Income	1,108
Derivatives Asset & Liabilities	17,868,098
Prepayments	7,174,914
Miscellaneous Current and Accrued Assets	(20,018,034)
Unamortized Debt Expense	12,563
Miscellaneous Deferred Debits	(36,502,473)
Accumulated Provision for Injuries and Damages	10,068,957
Accumulated Miscellaneous Operating Provisions	(50,284,978)
Customer Deposits	339,736
Customer Advances for Construction	348,089
Other Deferred Credits	58,837,015
Clearing Accounts	(56,003)
Total Other Page 120 Line 20	(12,049,065)

Note 2 - The Company has removed goodwill of \$1 billion at December 31, 2013, and reduced Other Paid in Capital solely for the purpose of preparing the PSC Annual Report. This treatment does not conform to GAAP.

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
NOTES TO FINANCIAL STATEMENTS (Continued)				
Note 3 - FINANCIAL STATEMENT RESTATEMENT				
<p>Management has determined that certain accounting transactions were not properly recorded in the Company's financial statements as of and for the years ended December 31, 2013 and 2012. Within this resubmission of the December 31, 2013 report the Company has restated the financial statements for both periods, the impacts of which are described below.</p> <p>The Company incorrectly recorded amounts related to insurance costs as well as expense for workers compensation, auto, and general insurance claims which have been incurred but not yet reported ("IBNR"). The correction of these items resulted in a decrease of approximately \$5.0 million net of taxes in operating expenses and related increase in net income in 2012, and an increase of approximately \$6.5 million net of taxes in operating expenses and related decrease in net income in 2013. These corrections also resulted in an increase in opening equity of \$5 million.</p> <p>In addition, the Company corrected the classification of taxes accrued at December 31, 2013 and 2012 by reclassifying \$3.4 million and \$12.8 million in prepaid taxes from accrued taxes to prepaid expenses, respectively. The Company also reclassified \$2.3 million of share compensation expense from operation expense to expenses of non utility operations in 2013.</p> <p>The following table shows the amounts previously reported as restated:</p>				
<b>Balance Sheet 12/31/2013</b>		<b>As Reported December 31, 2013</b>	<b>Adjustments</b>	<b>As Restated December 31, 2013</b>
Pg 110, ln 33	Accounts Receivable from Assoc. Companies (146)	371,797,977	(2,550,461)	369,247,516
Pg 110, ln 46	Prepayments (165)	21,336,406	3,363,506	24,699,912
Pg 111, ln 54	TOTAL Current and Accrued Assets	850,459,359	813,045	851,272,404
Pg 111, ln 68	Accumulated Deferred Income Taxes (190)	271,819,157	(77,037)	271,742,120
Pg 111, ln 70	TOTAL Deferred Debits	842,914,170	(77,037)	842,837,133
Pg 111, ln 71	TOTAL Assets and Other Debits	4,102,979,744	736,008	4,103,715,752
Pg 112, ln 11	Retained Earnings (215, 215.1, 216)	438,695,663	(1,514,731)	437,180,932
Pg 112, ln 15	TOTAL Proprietary Capital	956,560,971	(1,514,731)	955,046,240
Pg 112, ln 38	Taxes Accrued (236)	(25,603,722)	3,363,506	(22,240,216)
Pg 113, ln 48	TOTAL Current and Accrued Liabilities	1,216,416,057	3,363,506	1,219,779,563
Pg 113, ln 56	Accumulated Deferred Income Taxes (281 - 283)	925,111,524	(1,112,767)	923,998,757
Pg 113, ln 57	TOTAL Deferred Credits	1,229,319,800	(1,112,767)	1,228,207,033
Pg 113, ln 71	TOTAL Liabilities and Other Credits	4,102,979,744	736,008	4,103,715,752
<b>Income Statement 2013</b>				
Pg 114, ln 4	Operation Expenses (401)	594,914,560	8,603,116	603,517,676
Pg 114, ln 16	Provision for Deferred Income Taxes (410.1)	33,049,168	(4,409,919)	28,639,249
Pg 114, ln 23	TOTAL Utility Operating Expenses	884,155,981	4,193,199	888,349,180
Pg 114, ln 24	Net Utility Operating Income	118,625,051	(4,193,199)	114,431,852
Pg 117, ln 32	(Less) Expenses of Nonutility Operations (417.1)	-	2,256,208	2,256,208
Pg 117, ln 72	Net Income	72,589,760	(6,449,407)	66,140,353
<b>Statement Of CashFlows 2013</b>				
Pg 120 Ln 2	Net Income	72,589,760	(6,449,407)	66,140,353
Pg 120 Ln 7	Deferred Income Taxes (Net)	33,049,168	(4,409,919)	28,639,249
Pg 120 Ln 15	Net Increase (Decrease) in current income taxes and other tax payables	(14,270,531)	(9,479,959)	(23,750,490)
Pg 120 Ln 21	Other:Prepayments	(2,305,045)	9,479,959	7,174,914
Pg 120 Ln 22	Other:Accumulated Provision for Injuries and Damages	1,760,092	8,308,865	10,068,957
Pg 120 Ln 26	Net Cash Provided by (Used in) Operating Activities	167,720,936	(2,550,461)	165,170,475
Pg 121 Ln 68	Affiliate MoneyPool Lending and Receivables/Payables, Net	12,441,680	2,550,461	14,992,141
Pg 121 Ln 86	Net Cash Provided by (Used in) Financing Activities	12,441,680	2,550,461	14,992,141
<b>Balance Sheet 12/31/2012</b>		<b>As Reported December 31, 2012</b>	<b>Adjustments</b>	<b>As Restated December 31, 2012</b>
Pg 110, ln 46	Prepayments (165)	19,031,361	12,843,465	31,874,826
Pg 111, ln 54	TOTAL Current and Accrued Assets	690,875,972	12,843,465	703,719,437
Pg 111, ln 68	Accumulated Deferred Income Taxes (190)	301,741,507	(3,374,189)	298,367,318
Pg 111, ln 70	TOTAL Deferred Debits	957,823,948	(3,374,189)	954,449,759
Pg 111, ln 71	TOTAL Assets and Other Debits	3,940,086,669	9,469,276	3,949,555,945
Pg 112, ln 11	Retained Earnings (215, 215.1, 216)	366,105,903	4,934,676	371,040,579
Pg 112, ln 15	TOTAL Proprietary Capital	883,955,179	4,934,676	888,889,855
Pg 112, ln 27	Accumulated Provision for Injuries and Damages (228.2)	25,546,950	(8,308,865)	17,238,085
Pg 112, ln 31	TOTAL Other Noncurrent Liabilities	149,207,802	(8,308,865)	140,898,937
Pg 112, ln 38	Taxes Accrued (236)	(54,447,058)	12,843,465	(41,603,593)
Pg 113, ln 48	TOTAL Current and Accrued Liabilities	1,113,051,535	12,843,465	1,125,895,000
Pg 113, ln 71	TOTAL Liabilities and Other Credits	3,940,086,669	9,469,276	3,949,555,945
<b>Income Statement 2012</b>				
Pg 114, ln 4	Operation Expenses (401)	511,268,583	(8,308,865)	502,959,718
Pg 114, ln 16	Provision for Deferred Income Taxes (410.1)	89,072,505	3,374,189	92,446,694
Pg 114, ln 23	TOTAL Utility Operating Expenses	794,027,776	(4,934,676)	789,093,100
Pg 114, ln 24	Net Utility Operating Income	111,129,744	4,934,676	116,064,420
Pg 117, ln 72	Net Income	55,451,204	4,934,676	60,385,880

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) March 31, 2015	Year of Report December 31, 2013
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$2,883,755,207		
4	Property Under Capital Leases	0		
5	Plant Purchased or Sold	0		
6	Completed Construction not Classified	107,884,054		
7	Experimental Plant Unclassified	0		
8	TOTAL (Enter Total of lines 3 thru 7)	2,991,639,260	0	
9	Leased to Others	0		
10	Held for Future Use	93,519		
11	Construction Work in Progress	131,997,182		
12	Acquisition Adjustments	0		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	3,123,729,961	0	
14	Accum. Prov. for Depr., Amort., & Depl.	715,359,157	0	
15	Net Utility Plant (Enter Total of line 13 less 14)	2,408,370,804	\$0	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	688,936,177		
19	Amort. and Dep. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	26,418,896		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	715,355,074	0	
23	Leased to Others			
24	Depreciation	0		
25	Amortization and Depletion	0		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	4,083		
29	Amortization	0		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	4,083	0	
31	Abandonment of Leases (Natural Gas)	0		
32	Amort. of Plant Acquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$715,359,157	\$0	



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SUMMARY OF UTILITY PLANT ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
2,883,755,207					3
					4
-					5
107,884,054					6
-					7
2,991,639,260	0	0	0	0	8
-					9
93,519					10
131,997,182					11
-					12
3,123,729,961	0	0	0	0	13
715,359,157	0	0	0	0	14
2,408,370,804	\$0	\$0	\$0	\$0	15
					16
					17
688,936,177					18
0					19
0					20
26,418,896					21
715,355,074	0	0	0	0	22
					23
0					24
0					25
0	0	0	0	0	26
					27
4,083					28
0					29
4,083	0	0	0	0	30
0					31
0					32
\$715,359,157	\$0	\$0	\$0	\$0	33

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) March 31, 2015	Year of Report December 31, 2013
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
Line No.	Description of Item  (a)	Balance Beginning of Year  (b)	Changes During Year  Additions  (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment, & Fabrication (120.1)			
2	Fabrication			
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials and Assemblies			
8	In Stock (120.2)			
9	In Reactor (120.3)			
10	SUBTOTAL (Enter Total of lines 8 thru 9)	0		
11	Spent Nuclear Fuel (120.4)			
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)			
14	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, 11, and 12 less line 13)	\$0		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net Salvage Value of Nuclear Materials on line 11			
17	Estimated net Salvage Value of Nuclear Materials Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20, and 21)	\$0		

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Year of Report Mo., Day, Yr.) March 31, 2015	Date of Report December 31, 2013
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157) (Continued)			
Changes During Year		Balance End of Year	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
		\$0	1
		0	2
		0	3
		0	4
		0	5
		0	6
			7
		0	8
		0	9
		0	10
		0	11
		0	12
		0	13
		0	14
			15
			16
			17
		0	18
		0	19
		0	20
		0	21
		\$0	22

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	0	0
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	0	0
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbo generator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0	0
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	0	0
33	D. Other Production Plant		
34	(340) Land and Land Rights		
35	(341) Structures and Improvements		
36	(342) Fuel Holders, Products, and Accessories		
37	(343) Prime Movers		
38	(344) Generators		
39	(345) Accessory Electric Equipment		

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			\$0	(301)	2
			0	(302)	3
			0	(303)	4
0	0	0	0		5
					6
					7
			0	(310)	8
			0	(311)	9
			0	(312)	10
			0	(313)	11
			0	(314)	12
			0	(315)	13
			0	(316)	14
0	0	0	0		15
					16
			0	(320)	17
			0	(321)	18
			0	(322)	19
			0	(323)	20
			0	(324)	21
			0	(325)	22
0	0	0	0		23
					24
			0	(330)	25
			0	(331)	26
			0	(332)	27
			0	(333)	28
			0	(334)	29
			0	(335)	30
			0	(336)	31
0	0	0	0		32
					33
			0	(340)	34
			0	(341)	35
			0	(342)	36
			0	(343)	37
			0	(344)	38
			0	(345)	39

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment			
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	0	0	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	0	0	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights			
45	(352) Structures and Improvements			
46	(353) Station Equipment			
47	(354) Towers and Fixtures			
48	(355) Poles and Fixtures			
49	(356) Overhead Conductors and Devices			
50	(357) Underground Conduit			
51	(358) Underground Conductors and Devices			
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	0	0	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights			
56	(361) Structures and Improvements			
57	(362) Station Equipment			
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures			
60	(365) Overhead Conductors and Devices			
61	(366) Underground Conduit			
62	(367) Underground Conductors and Devices			
63	(368) Line Transformers			
64	(369) Services			
65	(370) Meters			
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems			
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	0	0	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights			
72	(390) Structures and Improvements			
73	(391) Office Furniture and Equipment			
74	(392) Transportation Equipment			
75	(393) Stores Equipment			
76	(394) Tools, Shop and Garage Equipment			
77	(395) Laboratory Equipment			
78	(396) Power Operated Equipment			
79	(397) Communication Equipment			
80	(398) Miscellaneous Equipment			
81	SUBTOTAL (Enter Total of lines 71 thru 80)	0	0	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	0	0	
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	0	0	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$0	\$0	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			\$0 (346)	40
0	0	0	0	41
0	0	0	0	42
				43
			0 (350)	44
			0 (352)	45
			0 (353)	46
			0 (354)	47
			0 (355)	48
			0 (356)	49
			0 (357)	50
			0 (358)	51
			0 (359)	52
0	0	0	0	53
				54
			0 (360)	55
			0 (361)	56
			0 (362)	57
			0 (363)	58
			0 (364)	59
			0 (365)	60
			0 (366)	61
			0 (367)	62
			0 (368)	63
			0 (369)	64
			0 (370)	65
			0 (371)	66
			0 (372)	67
			0 (373)	68
0	0	0	0	69
				70
			0 (389)	71
			0 (390)	72
			0 (391)	73
			0 (392)	74
			0 (393)	75
			0 (394)	76
			0 (395)	77
			0 (396)	78
			0 (397)	79
			0 (398)	80
0	0	0	0	81
			0 (399)	82
0	0	0	0	83
0	0	0	0	84
			(102)	85
				86
			0 (103)	87
\$0	\$0	\$0	\$0	88

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015		Year of Report December 31, 2013	
ELECTRIC PLANT LEASED TO OTHERS (Account 104)							
1. Report below the information called for concerning electric plant leased to others.							
2. In column (c) give the date of Commission authorization of the lease of electric plant to others.							
Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year		
1	None						
2							
3							
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40							
41							
42							
43							
44							
45							
46							
47	TOTAL				\$0		



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
<p>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	None			
3				
4				
5				
6				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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21	Other Property:			
22				
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41				
42				
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44				
45				
46				
47	TOTAL			\$0

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)				
<p>1. Report below descriptions and balances at end of the year for each projects in process, of construction (107). for Electric, Gas and Common, respectively.</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.</p>				
Line No.	Description of Each Project for Electric, Gas and Common, respectively (a)	Construction Work in Progress-Electric/Gas (Account 107) (b)		
1	<u>Electric</u>			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	From Insert Page			
19	Subtotal	\$0		
20				
21	<u>Gas</u>			
22				
23	From Insert Page	131,997,182		
24				
25				
26				
27				
28				
29				
30	Subtotal	\$131,997,182		
31				
32	<u>Common</u>			
33				
34				
35				
36				
37				
38				
39				
40				
41	Subtotal	\$0		
42				
43	TOTAL	\$131,997,182		

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
CONSTRUCTION WORK IN PROGRESS-GAS (Account 107)				
1. Report below descriptions and balances at end of the year for each projects in process, of construction (107). for Electric, Gas and Common, respectively. 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.				
Line No.	Description of Each Project for Gas (a)	Construction Work in Progress-Gas (Account 107) (b)		
1	T100711052 Jamaica Bay Phase 1	12,537,840		
2	Ntwk Expansion	10,217,444		
3	BREEZY POINT BLVD, BREEZY PT	9,756,850		
4	Cutchogue 12" 350 psig rated Stl GM	4,628,807		
5	12TH AVE, BREEZY PT (Parent WO - Do	3,599,066		
6	T101390004 JERICHO TPKE, GDN C	2,887,163		
7	METER WORK CAPITAL	2,242,473		
8	Install Gas Meters LI - Sandy	2,236,822		
9	LI Gas AMR	2,194,841		
10	T101177782 " C & I GROWTH " 7	1,914,425		
11	T101374981 MIDDLE RD, CUTCHOGU	1,696,702		
12	7TH AVE, BREEZY PT	1,489,255		
13	STATE RD, BREEZY PT, ROXBURY WATER	1,489,026		
14	IN2582 - LI GAS CUST CONVER	1,305,551		
15	T101355631 JERICHO TPKE, FLORA	1,196,519		
16	T101342813 JERICHO TPKE, NEW H	1,160,843		
17	BAY SHORE HEATER	1,066,304		
18	T101354350 RTE 106, OYSTER BAY	1,060,622		
19	Hendrickson Ave Rockville Centre	1,047,752		
20	BEDFORD AVE, BREEZY PT	909,422		
21	HIGHLAND PL, BREEZY PT	881,291		
22	FIELD OPERATIONS	751,104		
23	T101365946 MILL RIVER RD, UPR	727,316		
24	T101404881 362 BAYSIDE AVE, OC	687,733		
25	T101342825 HUDSON AVE, ROOSEVE	682,595		
26	T101315378 COLUMBUS PKWY, MINE	672,269		
27	T101398077 WALT WHITMAN RD, HU	639,813		
28	T101340511 LONG ISLAND AVE, DE	636,992		
29	IN1182A-GAS NONFIRM BAL-CAPEX	629,950		
30	Purchase Meters KEDLI	584,271		
31	USFP BR Test Ops 37	564,457		
32	Gas Transp System (TSA)	537,726		
33	TULPRO HEATER COMMACK	533,049		
34	T101370980 WANTAGH AVE, WANTAG	524,604		
35	T101344132 DOW AVE, MINEOLA	515,839		
36	T101329380 N LONG BEACH RD, RO	503,464		
37	Leak-Cntr	502,815		
38	WALT WHITMAN RD, MELVILLE	501,242		
39	Meter Install Gas -LI	492,089		
40	S COMMACK QBJ HEATER	484,509		
41	PRE-HTR-Commack Htr Replacement	476,883		
42	460 E MAIN ST,PATCHOGUE	458,707		
43	T101336614 HOOK CREEK BLVD, VA	454,166		

If applicable, see insert page below		December 31, 2013
KeySpan Gas East Corp.D/B/A National Grid		
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)		
(a)	(b)	
44 Leak Prone Svc		444,280
45 HOOK CREEK BLVD, VALLEY STRM		435,504
46 REGULATOR AUTOMATION & CONTROL		431,411
47 T101365138 WALT WHITMAN RD, ME		394,251
48 T101322418 BEACH 84TH ST, FAR		388,933
49 1650 ISLIP AVE,CNTRL ISLIP		382,697
50 BEACH 149TH ST, NEPONSIT, HP UPGRAD		370,469
51 Other Main&Svc work-Kysp FOR		367,698
52 T101380976 WANTAGH AVE, WANTAG		369,738
53 Right of way Island Park		368,153
54 Other Main&Svc work-Kysp		367,698
55 T101313056 DOUGHTY BLVD, INWOO		362,775
56 T101329527 N LONG BEACH RD, RO		353,827
57 T101342737 KINGS PKWY, BALDWIN		340,955
58 T101409316 NEWBURGH ST, ELMONT		335,204
59 Install LNG Truck Load Station		330,073
60 VALVE INSTALLATION		328,886
61 DINSMORE AVE, FAR ROCKWY, QED 989		328,719
62 T101347691 UNION AVE, LYNBROOK		327,811
63 LINCOLN BLVD, MERRICK		326,160
64 T101328870 MINEOLA BLVD, MINEO		318,234
65 IN 0980E-FiServ Solutions		317,838
66 KINGS POINT RD, KINGS PT		313,156
67 SALES FULFILLMENT SUPPORT LI		312,314
68 REPL COMPRESSORS AND DRYERS		307,950
69 WOODLAND DR, S HEMPSTEAD, also Maud		307,601
70 CREEK RD, HUNTINGTON		300,792
71 T101204572 LYNCH ST, HUNT STA,		299,800
72 T101393298 MARTIN AVE, HEMPSTE		299,019
73 LI CAPITAL GAS SALE PRJ		280,751
74 2400 SUNRISE HWY,BELLMORE		272,353
75 DOWNING AVE, SEA CLIFF		271,275
76 LIDO BLVD, LIDO BCH		269,642
77 T101328902 FRANKLIN AVE, HEWLE		267,300
78 Purchase Correctors LI		267,296
79 NASSAU DR, GREAT NECK		266,200
80 NL-32 GLENWOOD		256,982
81 T101409464 SEALEY AVE, HEMPSTE		252,999
82 OCEANSIDE AVE, BREEZY PT, Water Int		250,534
83 T101409300 MADISON AVE, W HEMP		248,602
84 GAS SERVICE KLC		247,936
85 GM-8; 16; 10 ICDA Drip Mods		247,422
86 OAK ST, PATCHOGUE		247,348
87 Ocean Ave Rockville Centre		246,690
88 BEACH 216TH ST, BREEZY PT, Beach 21		244,019
89 T101306851 BEACH 9TH ST, FAR R		240,879
90 LENOX RD, HUNT STA		240,499
91 T101410002 TITUS RD, GLEN COVE		240,228
92 T101363065 12TH ST, NEW HYDE P		240,186
93 T101332831 "C & I"-GROWTH BROA		238,237
94 T101137385 HIGHFIELD RD, GLEN		236,471
95 T101375485 PINE ST, FREEPORT		236,088
96 ROUTE 347, PT JEFF STA		234,523
97 SD-25 SAMMIS STREET		233,278
98 WENTWORTH AVE, ALBERTSON		230,576

KeySpan Gas East Corp.D/B/A National Grid	December 31, 2013
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)	
99 T101311782 ROXBURY RD, GARDEN	228,443
100 TEMPERATURE PROBE INSTALLATION	227,680
101 Holtsville LNG Security Inst	225,893
102 NY Fac Rockville Centre	225,572
103 T101309825 DAVIS RD, PT WASH	221,822
104 Controls Upgrade - Yokagowa	221,593
105 WAINSCOTT HARBOR RD, SAGAPONACK	215,925
106 OCEAN AVE, BREEZY PT	210,452
107 Uniondale NL-11 350/60 reg station	209,692
108 T101362294 RUGBY RD, MANHASSET	208,602
109 T101375134 CHRLS LNDBRG BLVD,	206,650
110 T101238026 MERITORIA DR, E WIL	203,694
111 T101101776 RANSOM AVE, SEA CLI	203,256
112 Public Work Non-Reimb-Kysp LCN	202,383
113 " C & I GROWTH " E CLINTON AVE, ROO	202,092
114 Fleet Capital-Gas LI	199,578
115 T101408102 OCEAN PKWY, WANTAGH	199,522
116 Holtsville Cold Blower Parts	198,780
117 OAKDALE AVE, CNTRL ISLIP	198,652
118 T101384633 VERNON VALLEY RD, N	196,766
119 HERON ST, LONG BCH	193,478
120 T101327081 SUMMERS ST, OYSTER	192,561
121 5TH AVE, WESTBURY	190,296
122 ALSTEAD RD, VALLEY STRM	189,323
123 ROCKVILLE CENTRE PKWY, OCEANSIDE	189,173
124 LI Soil Recycling - Phase II	188,187
125 ATLANTIC AVE, LAWRENCE	185,246
126 T101409356 MILBURN RD, VALLEY	182,771
127 T101303832 POND PATH, CENTEREA	181,187
128 BEACH 207TH ST, BREEZY PT	180,335
129 T101409402 BROOKLINE AVE, LONG	178,208
130 T101359259 STONEHENGE RD, MANH	176,908
131 LEEWATER AVE, MASSAPEQUA, C048478	175,183
132 MIDDLE RD, CUTCHOQUE	172,591
133 T101409307 ARBUCKLE AVE, CEDAR	172,054
134 T101355679 HERON ST, LONG BCH	171,903
135 T101382568 LONG ISLAND AVE, DE	168,476
136 CONSTRUCTION NASSAU	167,879
137 BELLEVUE AVE, OCEANSIDE & ( Higgins	166,296
138 PRE-Long Beach Gas Chromat	165,693
139 BARE STEELMAIN Rplcm-Keysp CBE	157,240
140 SL-48 REGULATOR REPLACEMENT	157,092
141 T101406080 LAKESIDE DR, ROCKVL	155,112
142 NASSAU BLVD, MALVERNE	151,376
143 MURRAY PL, MERRICK	150,357
144 T101128067 BRYANT AVE, ROSLYN	149,543
145 SIMMS AVE, BELLMORE	148,600
146 T101374777 SMITH RD, SHIRLEY,	147,884
147 DORCHESTER RD, GARDEN CITY	146,737
148 MAIN RD, GREENPORT	142,244
149 T101409971 MURRAY AVE, PT WASH	141,024
150 KILDARE WALK, BREEZY PT, Water Intr	140,373
151 CEDARHURST AVE, CEDARHURST	140,356
152 T101374970 RYERSON AVE, MANORV	139,695

CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)	
153 HEMPSTEAD TPK, W HEMPSTEAD	135,500
154 ROOSEVELT WALK, BREEZY PT, Water In	135,428
155 Repl FW Pump, Motor & Casing	135,152
156 T101408492 CHAUNCEY LN, LAWREN	134,741
157 QD-38 AUSTIN STREET	133,880
158 PRE-HTR-Bay Shore SL-14	133,259
159 PRE-SA-Nassau/Suffolk Misc	131,687
160 T101367161 SYCAMORE AVE, HEMPS	131,510
161 T101315631 JEFFERSON AVE, NORT	130,973
162 T101409975 ELM AVE, GLEN COVE	130,389
163 2ND ST, GARDEN CITY	129,953
164 T101338626 WOODFIELD RD, LAKEV	128,842
165 T101400205 MIDDLE CNTRY RD, CE	128,625
166 T101340735 PINSON ST, FAR ROCK	128,287
167 T101294784 DNE,SOUTHAMPTON,BIS	128,259
168 T101390040 LONG ISLAND EXPY E,	127,857
169 T101368524 CEDAR AVE, HEWLETT,	127,444
170 LINDEN ST, BELLMORE	127,195
171 GARDEN CITY M&R SEC INSTALL	125,663
172 T101409941 RAYMOND ST, ROCKVLE	124,507
173 Leak-Keysp FHB	124,395
174 HENRY ST, MASS PK	123,970
175 T101410015 RICHARD AVE, MERRIC	123,391
176 PALMER DR, BREEZY PT	121,168
177 141 WYCKOFF PL,WOODMERE	119,733
178 JAMAICA WALK, BREEZY PT, Water Intr	119,224
179 LEYDEN ST, HUNT STA	118,524
180 EAST END RELIABILITY CUTCHOGUE	116,075
181 T101328858 NASSAU RD, GLEN COV	115,322
182 T101375205 ILLINOIS AVE, LONG	113,464
183 Peninsula Blvd Rockville Centre	112,462
184 ROCKAWAY BEACH BLVD, ROCKWY PK, C04	111,027
185 CEDAR VALLEY LN, HUNTINGTON	110,990
186 IRVING WALK, BREEZY PT, Water Intru	110,171
187 PRE-Stewart Ave Scrubbers Paint	109,532
188 SAGE ST, FAR ROCKWY, QED989	109,214
189 PINE ST, OCEANSIDE	108,719
190 0 NASSAU AVE,FREEPORT	107,984
191 T101410009 BLEEKER ST, PT JEFF	107,887
192 T101309821 DEERFIELD RD, PT WA	107,812
193 T101375965 PULASKI RD, NORTHPO	107,687
194 MARYLAND AVE, LONG BCH, HP UPGRADE	107,649
195 PRE-PR-QD-27 Elmont, Hook Crk Blvd	107,362
196 ROCKAWAY POINT BLVD, BREEZY PT	105,806
197 LAWRENCE ST, E ROCKAWAY	104,232
198 T101365238 BAKER CT, ISLAND PA	104,177
199 LANDFORD DR, ELMONT	102,671
200 POINT BREEZE AVE, BREEZY PT	102,299
201 QUEENS WALK, BREEZY PT, Water Intru	101,750
202 MELHUB13_Replace RTU's	101,365
Minor Capital Projects (under \$100,000)	21,468,676
<b>TOTAL</b>	<b>131,997,182</b>

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
CONSTRUCTION OVERHEADS ELECTRIC, GAS AND COMMON				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads, for electric, gas and common operations respectively.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction, for electric, gas and common operations respectively.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs for electric, gas and common operations respectively.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	Gas			
2	Pension/401K Match Burden Thrift	\$ 4,674,739		
3	Other Post Employment Benefits Opebs Burden	\$ 6,347,065		
4	Group Insurance, Healthcare, Workers Comp Burden	\$ 3,509,572		
5	Payroll Taxes Burden	\$ 1,462,984		
6	Variable Pay Management Incentive Compensation Burden	\$ 253,054		
7	Paid Time not Worked	\$ 3,465,489		
8	Capital Overhead Clearing*	\$ 448,627		
9	Supervision & Admin	\$ 102,744		
10	Stores Exp Burden	\$ 480,121		
11	Variable Pay Non Management Gainsharing	\$ 359,136		
12				
13				
14				
15				
16	* The Net Activity in this Clearing Account is positive because this cost type is used to clear			
17	the multiple KEDLI Burdens.			
18				
19	Represents Charges	\$ 52,006,359		
20	Amounts Cleared	\$ (51,557,732)		
21		\$ 448,627		
22				
23				
24				
25				
26				
27				
28				
29				
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32				
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40				
41				
42				
43	TOTAL	\$21,103,531		

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned (Paper Copy Only).		2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U. S. of A., if applicable.  3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.	
Description of Each Construction Overhead for Electric, Gas and Common, respectively			
<p><b>Construction Overheads consist of Burdens and Capital Overhead charges that get allocated to projects monthly. See below for a discussion of Burdens and Construction Overheads.</b></p> <p><b><u>Pension/401K Match Burden:</u></b> Costs for pensions and Company 401K match are allocated to construction on the basis of direct labor charged thereto.</p> <p><b><u>OPEBS Burden:</u></b> Costs for Other Post Retirement benefits are allocated to construction on the basis of direct labor charged thereto.</p> <p><b><u>Benefits Burden:</u></b> Costs consisting of Group Life, Workers Compensation Insurance and Hospitalization, Surgical and Medical Insurance are charged to construction on the basis of direct labor charged thereto.</p> <p><b><u>Payroll Taxes Burden:</u></b> Costs for Payroll Taxes are allocated to construction on the basis of direct labor charged thereto.</p> <p><b><u>Incentive Compensation Burden:</u></b> Costs for Incentive Compensation are allocated to construction on the basis of direct labor charged thereto.</p> <p><b><u>Paid Absence:</u></b> Costs for paid absence time such as holidays, company sickness time, etc., are allocated to construction on the basis of direct labor charged thereto.</p> <p><b><u>Vacation Burden:</u></b> Costs for Vacation are allocated to construction on the basis of direct labor charged thereto.</p>			
<b>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</b>			
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.			
1. Components of Formula (Derived from actual book balances and actual cost rates):			
Line	Title	Amount	Capitalization Ratio (Percent)
No.	(a)	(b)	(c)
1	Average Short-Term Debt	\$386,811,967	
2	Short-Term Interest		
3	Long-Term Debt	600,000,000	40.20%
4	Preferred Stock		
5	Common Equity	892,392,441	59.80%
6	Total Capitalization	1,492,392,441	100.00%
7	Average Construction Work in Progress Balance		
2. Gross Rate for Borrowed Funds			
=> $s(S/W)+d(D/D+P+C)(1-S/W) = 0.88\%$			
3. Rate for Other Funds			
(1-SW)[p(P/D+P+C)+c(C/D+P+C)] = 0.00%			
4. Weighted Average Rate Actually Used for the Year:			
a. Rate for Borrowed Funds -		=>	0.88%
b. Rate for Other Funds -		=>	0.00%
<b>FERC FORM NO.1 (ED.12-88)</b> <span style="float: right;"><b>NYSPSC Modified</b></span>			



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$0			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	0			
4	(413) Exp. of Elec. Plt. Leas. to Others	0			
5	Transportation Expenses-Clearing	0			
6	Other Clearing Accounts	0			
7	Other Accounts (Specify):	0			
8		0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	0	0	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	0			
12	Cost of Removal	0			
13	Salvage (Credit)	0			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	0	0	0	0
15	Other Dr. or Cr. Items (Describe):	0			
16		0			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$0	\$0	\$0	\$0
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	\$0			
19	Nuclear Production	0			
20	Hydraulic Production - Conventional	0			
21	Hydraulic Production - Pumped Storage	0			
22	Other Production	0			
23	Transmission	0			
24	Distribution	0			
25	General	0			
26	TOTAL (Enter Total of lines 18 thru 25)	\$0	\$0	\$0	\$0

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NONUTILITY PROPERTY (Account 121)				
<p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).</p>				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2	Keyspan Parcel 40 - Bay Shore			
3	transferred to Acct. 121 in 1975	74,227		74,227
4				
5	Keyspan Parcel 43 - Bay Shore			
6	purchased and booked to Acct. 121			
7	prior to 1947	1		1
8				
9	Keyspan Parcel 308 - Inwood			
10	transferred to Acct. 121 in 1979	124,475		124,475
11				
12	Keyspan Parcel 321 - Rockaway Park			
13	transferred to Acct. 121 in			
14	1958, 1959, 1964 and 1975	228,818		228,818
15				
16				
17				
18				
19	Keyspan Parcel 489 - Bayshore			
20	(contaminated land) Purchased 1995			
21	Transferred to Acct. 121 in 1996	825,000		825,000
22				
23				
24	Hempstead CNG Plant*	915,153		915,153
25				
26				
27				
28				
29				
30				
31	*-Clean Fuel Property Fueling Station in the Town of			
32	Hempstead. KeySpan will own the station for 3 years			
33	and will transfer ownership to the Town of Hempstead			
34	for the sum of \$1.			
35				
36				
37				
38				
39				
40				
41	Minor Item Previously Devoted to Public Service			
42	Minor Items-Other Nonutility Property			
43	TOTAL	\$2,167,674	\$0	\$2,167,674

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Account 123.1, Investment in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Subtotal by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column(e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	None				
2					
3					
4					
5					
6					
7					
8					
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41					
42	TOTAL Cost of Account 123.1: \$ 0			TOTAL	
				\$0	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
<p>4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities</p>		<p>disposed of during the year.</p> <p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 42, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues / Reclassification for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
		0		1
				2
				3
				4
				5
				6
				7
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				9
				10
				11
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\$0	\$0	\$0	\$0	42

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#### MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	\$0	\$0	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other	4,972,360	9,728,848	
11	TOTAL Account 154 (Total of lines 5 thru 10)	\$4,972,360	9,728,848	
12	Merchandise (Account 155)			
13	Other Material and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	\$4,972,360	\$9,728,848	

Name of Respondent		This Report Is:		Date of Report	Year of Report
KeySpan Gas East Corp.D/B/A National Grid		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 31, 2015	December 31, 2013
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances transactions by the period they</p> <p>are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.</p>					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance- Beginning of Year				
02					
03	Acquired During Year:				
04	Issued (Less Withheld Allow.)				
05	Returned by EPA				
06					
07	Purchases/Transfers:				
08					
09					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report				
KeySpan Gas East Corp.D/B/A National G	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 31, 2015	December 31, 2013				
Allowances (Accounts 158.1 and 158.2)								
<p>6. Report on lines 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of withheld allowances.</p> <p>7. Report on lines 8-14 the names of vendors/transfers of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).</p> <p>8. Report on lines 22-27 the name of purchasers/transferees of allowances disposed of and identify associated companies.</p> <p>9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.</p> <p>10. Report on lines 32-35 &amp; 43-46 the net sales proceeds and gains or losses from allowance sales.</p>								
19		19		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								01
								02
								03
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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16							
17							
18							
19							
20	TOTAL	\$0	\$0		\$0	\$0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	None						
22							
23							
24							
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47							
48							
49	TOTAL	\$0	\$0		\$0	\$0	

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report (Mo, Day, Yr) December 31, 2013	
OTHER REGULATORY ASSETS (Account 182.3)						
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items ( 5% of the Balance at End of Year for account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>						
Line No.	Description and Purpose of Other Regulatory Assets (a)	Bal. Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Amount (e)	Balance at End of Year (f)
2	Deferred Environmental Costs	287,059,345	33,603,033	182/228/419	37,475,169	283,187,208
3	SIR Deferral Case 06G1185/86	93,069,862	24,642,226	407	70,435,205	47,276,884
4	Deferred Property Taxes	6,086,337	116,599	419	116,599	6,086,337
5	Deferred Property Taxes Post 07	23,451,136	12,527,902	182/419/408	947,083	35,031,955
6	Pensions & OPEB's	173,075,376	144,039,913	419/407	217,364,135	99,751,154
7	Deferred Cost to Achieve	10,893,816	294,446	407/419	4,151,988	7,036,274
8	Rate Mitigation	27,526,548	3,045,577	407/419	919,151	29,652,974
10	Regulatory Assessments 18-A	3,422,347	9,604,702	928/419	19,635,342	(6,608,293)
11	Revenue Decoupling Mechanism	(1,652,694)	24,773,816	495/431	30,331,055	(7,209,932)
12	Expenses related to property sale	425,988	7,000	186	3,500	429,488
13	Tax	3,893,880	8,968,487	282	9,113,389	3,748,978
14	Asset Retirement	12,817,703	2,758,303	411/419	1,909,872	13,666,135
17	Gas Futures - Gas supply	8,520,636	20,807,733	176	26,884,758	2,443,611
18	Low Income Subsidy Program	(11,508,985)	9,746,362	495	2,416,528	(4,179,151)
19	Interest Low Income Subsidy Program	(3,017,880)	1,555,048	431	315,162	(1,777,994)
20	Merchant Function Charge	52,051	4,686,464	495	7,625,264	(2,886,749)
21	Deferred Gas Cost	(3,407,037)	65,817,184	804/495	35,639,624	26,770,522
22	Energy Efficiency Program	(3,244,940)	11,308,808	495/908	9,942,156	(1,878,288)
23	Interest SBC Program Costs Deferred	(616,751)	145,698	431	146,718	(617,771)
24	Offsys Sales-Profit Deferred	(4,704,193)	262,392,577	495	258,784,636	(1,096,252)
25	Def GRI Surcharge/Exp	(333,465)	892,574	495	1,814,480	(1,255,371)
26	TC IT Interest/TC IT Sharing	9,255,197	74,329,385	431	65,852,686	17,731,896
28	PowerPlant VAC Trsp Rev	(2,702,992)	28,254,184	495	25,965,378	(414,186)
29	LIPA Transp Credits	(595,004)	16,085,046	495	18,713,874	(3,223,833)
30	GAC Imbalance	2,071,723	15,893,442	804	17,745,545	219,620
31	Fas 106	10,348,540	3,395,014	926	13,743,555	(0)
34	Deferred TC Penalty Chg	-	-	495	1,756	(1,756)
35	Economic Development Fund	-	398,000	-	-	398,000
36	Miscellaneous	-	-	-	57,000	(57,000)
37	Property Tax Litigation Refund	-	12,400,000	-	-	12,400,000
38						-
39						-
40						-
41						-
42						-
43						-
44						-
45						-
46						-
47						-
48						-
49						-
50	TOTAL	640,186,543	792,489,526		878,051,609	554,624,460

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items ( 1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Bal. Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	CSC Reimbursable	2,103,903	1,365,746.20	182	3,469,650	0
2	Derivative MTM Regulated	10,417,277	138,345,294	254	136,974,579	11,787,992
3	Energy Loan Investments	(45,409)	45,409	131	0	(0)
4	Deferred Debits - Cash Overs & Shorts	4,709.00	502,745	131	538,726	(31,272)
5	Gas Cost Sharing Agreement Def Dr Misc	0	2,103,903	232/630/660	682,873	1,421,030
6	Def Dr-Construction Advance	0	13,568	183/236	16,980.68	(3,413)
7	Suspense Ack-Consolidations	0	18,163,758	232	18,176,792	(13,034)
8	Misc Def Dr-Exps Associated with Proper	0	4,500	232	-	4,500
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	Sub-Total	12,480,480	160,544,923		159,859,601	13,165,802
33	DEFERRED REGULATORY COMM.	0				0
34	EXPENSES (See pages 350-351)					
35	TOTAL	12,480,480	160,544,923		159,859,601	13,165,802

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below, concerning the respondent's accounting for deferred income taxes.				
2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance End of Year (c)	
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$0	\$0	
9	Gas			
10	(SEE PAGE 234A FOR DETAILS)	\$298,367,318	\$271,742,120	
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$298,367,318	\$271,742,120	
17	Other (Specify)			
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$298,367,318	\$271,742,120	
NOTES				

If applicable, see insert page below:

KeySpan Gas East Corp. D/B/A National Grid

March 31, 2015

December 31, 2013

ACCUMULATED DEFERRED INCOME TAXES (Account 190)			
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance End of Year (c)
	GAS:		
	Reserves not currently deducted	15,329,251	12,320,957
	Future federal benefit on State taxes	42,093,685	39,122,163
	Pensions, OPEB and employee benefits	137,278,075	107,801,152
	Reg Liabilities - Other	34,278,202	59,816,777
	Reserve - Environmental	53,892,543	32,020,439
	Net Operating Losses	15,495,562	20,660,633
	Total Gas	298,367,318	271,742,120

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
CAPITAL STOCK (Accounts 201 and 204)					
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p>					
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	
1	<u>Common - Account 201</u>				
2					
3	Common Stock	100	0.01		
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total	100			
21					
22	<u>Preferred - Account 204</u>				
23					
24	Preferred Stock	1	1.00		
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	Total	1			
42					

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015		Year of Report December 31, 2013	
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
<p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT					
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.	
100	1					1	
						2	
						3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
						16	
						17	
						18	
						19	
100	\$1	0	\$0	0	\$0	20	
						21	
						22	
1	1					23	
						24	
						25	
						26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
1	\$1	0	\$0	0	\$0	40	
						41	
						42	

KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions		Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year. 4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.		
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	<u>Common Stock Subscribed (Account 202)</u>			
2				
3				
4				
5				
6	Subtotal	0	0	
7				
8	<u>Preferred Stock Subscribed (Account 205)</u>			
9				
10				
11				
12				
13	Subtotal	0	0	
14				
15	<u>Common Stock Liability for Conversion (Account 203)</u>			
16				
17				
18				
19				
20	Subtotal	0	0	
21				
22	<u>Preferred Stock Liability for Conversion (Account 206)</u>			
23				
24				
25				
26				
27	Subtotal	0	0	
28				
29	<u>Premium on Capital Stock (Account 207)</u>			
30				
31				
32	Common Stock		582,861,727	
33				
34				
35				
36	Subtotal	0	\$582,861,727	
37				
38	<u>Installments Received on Capital Stock (Account 212)</u>			
39				
40				
41				
42				
43				
44				
45	Subtotal	0	0	
46	TOTAL	0	\$582,861,727	



Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	<u>Donations Received from Stockholders (Account 208)</u>			
2				
3				
4				
5				
6				
7				
8	Subtotal	\$0		
9				
10	<u>Reduction in Par or Stated Value of Common Stock (Account 209)</u>			
11				
12				
13				
14				
15				
16				
17	Subtotal	\$0		
18				
19	<u>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</u>			
20				
21				
22	Subtotal	\$0		
23				
24	<u>Miscellaneous Paid-In Capital (Account 210/211)</u>			
25	Property Tax Litigation	(\$62,000,000)		
26	Bad Debt Reserve	(6,566,000)		
27	Miscellaneous	933,930		
28	Post Employment Benefits - FAS 112	(1,000,404)		
29	Tax Adjustments	3,636,053		
30				
31				
32				
33				
34				
35	Subtotal	(\$64,996,421)		
36				
37				
38				
39				
40	TOTAL	(\$64,996,421)		

Name of Respondent KeySpan Gas East Corporation d/b/a National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 01/00/00	Year of Report December 31, 2013
DISCOUNT ON CAPITAL STOCK (Account 213)				
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	TOTAL			\$0
CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL			\$0

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>				
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	
	(a)	(b)	(c)	
1	<u>Bonds (Account 221)</u>			
2				
3	5.6% Series 2006 Due 2016	100,000,000	540,280	
4	5.819% Series 2011 Due 2041	500,000,000	3,405,275	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Subtotal	\$600,000,000	\$3,945,555	
21				
22	<u>Reacquired Bonds (Account 222)</u>			
23				
24				
25				
26				
27				
28	Subtotal	\$0	\$0	
29				
30	<u>From Insert Page</u>			
31	Advances from Associated Companies (Account 223)	0	0	
32	Other Long Term Debt (Account 224)	0	0	
33	TOTAL	\$600,000,000	\$3,945,555	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013	
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
<p>10. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net charges during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt</p>				<p>securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued</p>		
Nominal Date of Issue  (d)	Date of Maturity  (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
11/29/2006 03/28/2011	11/29/2016 04/01/2041	11/29/2006 03/28/2011	11/29/2016 04/01/2041	100,000,000 500,000,000	5,600,000 29,095,000	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
				\$600,000,000	\$34,695,000	20
						21
						22
						23
						24
						25
						26
						27
				\$0	\$0	28
						29
				0	0	30
				0	0	31
						32
				\$600,000,000	\$34,695,000	33

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	<u>Advances from Associated Companies (Account 223)</u>		
2			
3			
4			
5			
6			
7			
8	Subtotal	\$0	\$0
9			
10	<u>Other Long Term Debt (Account 224)</u>		
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
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29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Subtotal	\$0	\$0
45			
46			
47			
48			

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
(d)	(e)	(f)	(g)			1
						2
						3
						4
						5
						6
						7
				\$0	\$0	8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
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						24
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						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
				\$0	\$0	44
						45
						46
						47
						48

FERC FORM NO.1 (ED. 12-96) NYPSC Modified-96

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
(d)	(e)	(f)	(g)	(h)	(i)	
						1
						2
						3
						4
						5
						6
						7
				\$0	\$0	8
						9
						10
						11
						12
						13
						14
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						16
						17
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						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
				\$0	\$0	44
						45
						46
						47
						48



Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.</p>				
Line No.	Particulars (Details) (a)			Amount (b)
1	Net Income for the Year (Page 117)			66,140,353
2	Federal Income Taxes			35,313,880
3	Excess Capital Loss over Capital Gain			0
4	Taxable Income not Recorded on Books:			3,756,656
5	Expenses Recorded on Books not Included on Return:			380,900,087
6	Total of Items 1-5			486,110,972
7	Income Recorded on Books not included on Return:			23,668
8	Deductions on Return not Charged Against Book Income:			(468,220,121)
9	Total of Items 7 & 8			(468,196,453)
10	Federal Taxable Income (Item 6 plus Item 9) - before NOL & Charitable Contributions			17,914,519
11	Charitable Contributions Limitation			293,801
12	Net Operating Loss			2,416,629
13	Federal Taxable Income (Item 10 plus Item 11 and item 12) - after NOL & Charitable Contributions Limitation			20,624,950
14	Show Computation of Tax:			
	Federal Tax Net Income, Page 261			20,624,950
	Total Tax @ 35% Before Credits			7,218,732
	Credits:			0
	Other Adjustment			1,025,769
	Net Allocated Tax			8,244,501
<b>RECONCILIATION TO FEDERAL INCOME TAX REPORTED ON INCOME STATEMENT</b>				
	Tax Reported on Page 114			8,244,501
	Tax Reported on Page 117			0
	Total			8,244,501

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES	
Particulars (Details) (a)	Amount (b)
Taxable Income Not Reported on Books	
Contributions in Aid of Construction	
Employee Stock Purchase Plan Discount	-
Deductions Recorded on Books Not Deducted for Return	
Accrued Interest	
Amortization Expense	
Asset Retirement Obligation	
Bad Debts	
Depreciation	
Employee Compensation And Benefits	
Lobbying Expenses	
Meals and Entertainment	
Opeb Liability	
Penalties & Fines	
Pension Liability	
Reg Asset - Environmental	
Reg Asset - Other	
Reg Liability - Other	
Reserve - Other	
Vacation Accrual	-
Income Recorded on Books Not Included in Return	
AFUDC Equity	-
Deductions on Return Not Charged Against Book Income	
Accrued State Income Taxes	
Cost Of Removal	
Depreciation	
ESOP Dividends	
Lobbying Expenses	
Property Related	
Property Taxes	
Reg Asset - Opeb	
Reg Asset - Other	
Reg Asset - Pension	
Reg Asset - Property Taxes	
Reg Liability - Other	
Repairs Deduction	
Reserve - Environmental	
State Taxes	
UNICAP	-

[illegible]

**KeySpan Gas East Corp. D/B/A National Grid**

&lt;Page 261 Line 6 Column A&gt;

RECONCILIATION OF REPORTED NET INCOME  
WITH FEDERAL TAXABLE INCOME

1.	Net Income for the Year (Page 117)	66,140,353
2.	Federal Income Taxes	35,313,880
3.	Excess Capital Loss over Capital Gain	0
4.	Taxable Income not Recorded on Books:	
	Add-back of Income Tax Credits	-
	Change in Cash Surrender Value	-
	CONTRIB - AID OF CONSTRUCTION	3,545,398
	Flow-through AFUDC Equity	32,055
	Flow-through AFUDC Equity - book depreciation	179,203
	Total Line 4	3,756,656
5.	Expenses Recorded on Books not Included on Return:	
	ACCRUED INTEREST	509
	ACCRUED OTHER	-
	ADIT - STATE	1,569,873
	AFUDC DEBT	-
	AMORTIZATION EXPENSE	808,969
	ASSET RETIREMENT OBLIGATION	1,103,591
	DEPRECIATION EXPENSE - BOOK	52,770,255
	FASB 112	2,693,412
	Flow-through Book Gain Amortization - Volney Marcey	-
	Flow-through Depreciation	-
	INSURANCE PROVISION	22,690,830
	Lobbying Expenses & Political Contributions	90,518
	Meals and Entertainment	19,210
	Other Permanent Differences - 4	-
	Penalties & Fines	37,533
	REG ASSET - CARRYING CHARGES	468,200
	REG ASSET - ENVIRONMENTAL	21,482,964
	REG ASSET - HEDGING	31,159,332
	REG ASSET - OPEB	5,065,633
	REG ASSET - OTHER	15,807,556
	REG ASSET - PENSION	144,477,480
	REG ASSET - RATE MITIGATION	3,446,702
	REG ASSET - STORM COST	-
	REG ASSET - X Rate Base	-
	REG LIABILITY - OTHER	73,229,727
	RELOCATION OF MAINS	678,373
	RESERVE - GENERAL	1,485,870
	Transactions with Disregarded Subs	-
	UNICAP - INVENTORY	1,791,899
	WORKERS' COMPENSATION	21,649
	Total Line 5	380,900,087
6.	Total of Items 1-5	486,110,972

7.	Income Recorded on Books not included on Return:	
	Employee Stock Purchase Plan Discount	23,668
	Tax Exempt Interest Income	-
	UNBILLED REVENUE	-
	Preferred Dividend Paid Deduction	-
	Dividend Received Deduction	-
	Total Line 7	23,668
8.	Deductions on Return not Charged Against Book Income:	
	ACCRUED INTEREST - TAX RESERVE	(6,417,957)
	BAD DEBTS	(3,668,067)
	COST OF REMOVAL	(12,403,451)
	DEFERRED COMPENSATION	-
	DEFERRED GAS COST	(7,233,480)
	DEPRECIATION EXPENSE - TAX	(85,359,446)
	DEPRECIATION EXPENSE - TAX BONUS	(34,679,603)
	Equity-based Compensation and Dividends	(204,266)
	Flow-through Bond Redemption	-
	Flow-through Cost of Removal	-
	Flow-through Unamortized Debt	-
	GAIN (LOSS) ON SALE OF ASSETS	(6,559)
	HEDGING	(31,159,332)
	INCENTIVE PLAN	(402,391)
	INJURIES AND DAMAGES	(10,108,060)
	LIEN DATE PROPERTY TAXES	(19,983,436)
	OPEB / FASB 106	(16,799,251)
	OPEB CAPITALIZATION	(10,220,754)
	Other Flow-through Adjustments - 1	-
	PENSION CAPITALIZATION	(4,965,653)
	PENSION COST	(3,698,829)
	PENSION COST - FASB 158 OCI	-
	POLE ATTACHMENT RENTALS	-
	R&E EXPENSE	(2,411,783)
	REG ASSET - DECOMMISSIONING	-
	REG ASSET - MTA DEFERRAL	(1,324,100)
	REG ASSET - PENSION/OBEP - X Rate Base	(36,853,431)
	REG ASSET - PROPERTY TAXES	(8,813,259)
	REG ASSET - TRANSITION COSTS	(41,726,089)
	REG LIABILITY - BONUS DEPRECIATION	-
	REPAIRS DEDUCTION	(43,772,369)
	RESERVE - ENVIRONMENTAL	(50,130,883)
	RESERVE - FIN 48 STATE	(10,029,242)
	RESERVE - HEALTHCARE COSTS	-
	RESERVE - OBSOLETE INVENTORY	(2,049,474)
	RESERVE - SALES TAX	(2,014,790)
	UNAMORTIZED DEBT DISCOUNT OR PREMIUM	-
	UNICAP - SELF CONSTRUCTED ASSETS	(19,339,192)
	VACATION ACCRUAL	(2,444,973)
	Total Line 8	(468,220,121)
9.	Total of Items 7 & 8	(468,196,453)

10.	Federal Taxable Income (Item 6 plus Item 9) - before NOL & Charitable Contribution	17,914,519
	CHARITABLE CONTRIB LIMITATION	293,801
	NET OPERATING LOSS	2,416,629

11.	Federal Taxable Income (Item 6 plus Item 9) - after NOL & Charitable Contributions	20,624,950
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CALCULATION OF CURRENT FEDERAL INCOME TAX

Federal Taxable Income, Page 261	20,624,950
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Total Tax @ 35% Before Credits	7,218,733
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Credits:	-
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Other Adjustment	1,025,768
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Net Allocated Tax	8,244,501
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RECONCILIATION TO FEDERAL INCOME TAX REPORTED ON INCOME STATEMENT

Tax Reported on Page 114	8,244,501
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Tax Reported on Page 117	-
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8,244,501

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo. Day, Yr) March 31, 2015	Year of Report December 31, 2013		
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>						
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.						
Line No.	Kind of Tax (See Instruction 5) (a)	<b>BALANCE BEGINNING OF YEAR</b>		Taxes Charged (d)	Taxes Paid (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income Taxes	\$ (53,192,699)		\$ 8,244,502	\$ (21,221,385)	\$ (54,116,319)
3	FICA Contribution	2,280		4,607,822	4,686,256	(72,224)
4	Unemployment	136		23,601	25,007	
5	Other	-				
6	Total	(53,190,283)	-	12,875,924	(16,510,122)	(54,188,543)
7	State:					
8	Franchise - Gross Income - 186a	1,454,812		7,799,519	9,770,748	1,297,183
9	Franchise - Gross Earnings - 186				-	
10	Franchise - Excess Div - 186				-	
11	Franchise Tax on Net Income		12,843,445	6,987,421	-	(11,350,927)
12	Franchise Tax on Capital			1,000,000	-	
13	Rate Making Tax Expense				-	
14	MTA Surcharge - Net Income				-	
15	Unemployment Insurance	1,116		96,406	81,582	-
16	MTA Surcharge - Gross Income					
17	Sales and Use	933,616		-	11,592,713	12,013,364
18	Petroleum Business Tax - New York					
19	MTA Mobility Tax	(18,471)		248,355	252,470	
20	Other	1,594,164		11,744	53,887	(604,338)
21	Total	3,965,236	12,843,445	16,143,445	21,751,400	1,355,283
22	Local:					
23	Real Estate	7,609,149		116,594,259	137,429,244	11,815,054
24	Special Franchise					
25	Municipal Gross Income	12,304		3,064,163	2,964,210	782,320
26	NYC Special Franchise					
27	Public Utility Excise					
28	Sales and Use					
29	Other					
30	Total	7,621,453	-	119,658,422	140,393,454	12,597,374
31	Other (list):					
32	Payroll Assessment Tax					
33	Tax Penalty					
34	Other Tax Misc					
35						
36						
37						
38						
39						
40	TOTAL	(41,603,593)	12,843,445	148,677,791	145,634,732	(\$40,235,886)

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) March 31, 2015	Year of Report December 31, 2013	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
S CHARGED (Show utility dept. where applicable and acct. charged.)						
Line No.	Kind of Tax (See Instruction 5) (a)	Other Income and Deductions (Account 408.2,409.2) (m)	Extraordinary Items (Account 409.3) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Other (q)
1	Federal:					
2	Income Taxes					
3	FICA Contribution					
4	Unemployment					
5	Other					
5	Total	-	-	-	-	0
6	State:					
6	Franchise - Gross Income - 186a					
7	Franchise - Gross Earnings - 186					
8	Franchise - Excess Div - 186					
9	Franchise Tax on Net Income					
10	Franchise Tax on Net Income Deferred					
11	Rate Making Tax Expense					
12	MTA Surcharge - Net Income					
13	Unemployment Insurance					
14	MTA Surcharge - Gross Income					
15	Sales and Use					
16	Petroleum Business Tax - New York					
17						
18						
19	Other					
20	Total	-	-	-	-	0
21	Local:					
21	Real Estate	310,817			-	
22	Special Franchise				-	
23	Municipal Gross Income					
24	NYC Special Franchise					
25	Public Utility Excise					
26	Sales and Use					
27	Other					
28	Total	310,817	-	-	-	0
29	Other (list):					
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	310,817	-	-	-	\$0



Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo. Day, Yr) March 31, 2015	Year of Report December 31, 2013		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p><b>8. Report in columns (i) through (q) how the taxes were distributed.</b></p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)				
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Acct. 165) (h)	Electric (Account 408.1,409.1) (i)	Gas (Account 408.1,409.1) (j)	Other Utility Depts. (Account 408.1,409.1) (k)	Other Utility Operating Income (Account 408.1,409.1) (l)	Line No.
(24,650,432)			\$ 8,244,502			1
(148,379)			\$ 4,607,822			2
(1,270)			\$ 23,601			3
-						4
(24,800,080)	0	0	12,875,924	0	0	5
780,766			\$ 7,799,519			6
						7
	4,363,506		\$ 6,987,421			8
	1,000,000		\$ 1,000,000			9
						10
15,940			\$ 96,406			11
1,354,267			\$ -			12
(22,586)			\$ 248,355			13
						14
947,683			\$ 11,744			15
3,076,070	5,363,506	0	16,143,445	0	0	16
						17
(1,410,782)	0		\$ 116,594,259			18
894,577			\$ 3,064,163			19
						20
						21
(516,205)	0	0	119,658,422	0	0	22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
(22,240,215)	\$5,363,506	\$0	\$ 148,677,791	\$0	\$0	40

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Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8							
9							
10							
11							
12	SUBTOTAL	\$0		\$0		\$0	\$0
13	Gas Utility						
14	3%						
15	4%						
16	7%						
17	10%						
18							
19							
20							
21							
22							
23							
24	SUBTOTAL	\$0		\$0		\$0	\$0
25	Common Utility						
26	3%						
27	4%						
28	7%						
29	3%						
30							
31							
32							
33							
34							
35							
36	SUBTOTAL	\$0		\$0		\$0	\$0
37	Nonutility						
38	3%						
39	4%						
40	7%						
41	10%						
42							
43							
44							
45							
46							
47	SUBTOTAL	\$0		\$0		\$0	\$0
48	TOTAL	\$0		\$0		\$0	\$0

If applicable, see insert page below.

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8							
9							
10							
11							
12	SUBTOTAL	\$0		\$0		\$0	\$0
13	Gas Utility						
14	3%						
15	4%						
16	7%						
17	10%						
18							
19							
20							
21							
22							
23							
24	SUBTOTAL	\$0		\$0		\$0	\$0
25	Common Utility						
26	3%						
27	4%						
28	7%						
29	3%						
30							
31							
32							
33							
34							
35							
36	SUBTOTAL	\$0		\$0		\$0	\$0
37	Nonutility						
38	3%						
39	4%						
40	7%						
41	10%						
42							
43							
44							
45							
46							
47	SUBTOTAL	\$0		\$0		\$0	\$0
48	TOTAL	\$0		\$0		\$0	\$0

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively (Continued)				
Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation		Line No.
				1
\$0				2
0				3
0				4
0				5
0				6
0				7
0				8
0				9
0				10
0				11
\$0				12
0				13
0				14
0				15
0				16
0				17
0				18
0				19
0				20
0				21
0				22
0				23
\$0				24
0				25
0				26
0				27
0				28
0				29
0				30
0				31
0				32
0				33
0				34
0				35
\$0				36
\$0				37
0				38
0				39
0				40
0				41
0				42
0				43
0				44
0				45
0				46
\$0				47
\$0				48

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively (Continued)				
Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation		Line No.
				1
\$0				2
0				3
0				4
0				5
0				6
0				7
0				8
0				9
0				10
0				11
\$0				12
0				13
0				14
0				15
0				16
0				17
0				18
0				19
0				20
0				21
0				22
0				23
\$0				24
0				25
0				26
0				27
0				28
0				29
0				30
0				31
0				32
0				33
0				34
0				35
\$0				36
\$0				37
0				38
0				39
0				40
0				41
0				42
0				43
0				44
0				45
0				46
\$0				47
\$0				48

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance of End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Unlocated Creditors & Debtors/Def Cr-Misc.	246,864	142	400,119	1,992,971	1,839,716
2	Asset Retirement Obligation	13,025,834	230	161,917,769	162,766,200	13,874,265
3	FAS 112 - OPEB	346,919	110	41,347,779	44,041,190	3,040,331
4	Deferred Cr-Sales Tax Accrual	2,076,873	431	16,483,154	62,763	(14,343,518)
5	Fin 48 Income Tax	43,119,363	236	135,012,480	144,003,037	52,109,920
6	KS-Deriv MTM Regulated-LT	1,187,428	182	7,992,821	6,846,841	41,448
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31	<b>TOTAL</b>	<b>60,003,281</b>		<b>363,154,121</b>	<b>359,713,002</b>	<b>56,562,162</b>

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account  (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	\$0	\$0	\$0
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)	\$0	\$0	\$0
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			
NOTES				



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year  (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$0	3
						0	4
						0	5
						0	6
						0	7
\$0	\$0		\$0		\$0	\$0	8
							9
						\$0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
\$0	\$0		\$0		\$0	\$0	17
							18
						\$0	19
						0	20
						\$0	21

NOTES (Continued)

**If applicable, see insert pages below:**

KeySpan Gas East Corp.D/B/A National Grid

March 31, 2015    December 31, 2013

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

## ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)	
1	Account 282				
2	Electric				
3	Gas	659,859,528	43,081,012	0	
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	659,859,528	43,081,012	0	
6	Other (Specify)				
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$659,859,528	43,081,012	\$0	
10	Classification of TOTAL				
11	Federal Income Tax	559,011,891	\$36,496,857		
12	State Income Tax	100,847,637	6,584,156		
13	Local Income Tax				
NOTES					

**If applicable, see insert pages below:**

KeySpan Gas East Corp.D/B/A National Grid

March 31, 2015      December 31, 2013

[illegible]

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						\$0	2
			\$0			\$702,940,540	3
						\$0	4
\$0	\$0		\$0		\$0	\$702,940,540	5
						\$0	6
						\$0	7
						\$0	8
\$0	\$0		\$0		\$0	\$702,940,540	9
							10
						\$595,508,748	11
						\$107,431,792	12
							13
NOTES (Continued)							

## ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$0	\$0	\$0
10	Gas			
11				
12	(SEE PAGE 276A-277A FOR DETAILS)	262,270,081	(41,211,864)	0
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	\$262,270,081	(\$41,211,864)	\$0
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of Lines 9,17 and 18)	\$262,270,081	(\$41,211,864)	\$0
20	Classification of TOTAL			
21	Federal Income Tax		0	
22	State Income Tax		0	
23	Local Income Tax			

NOTES



If applicable, see insert page below:

KeySpan Gas East Corp. D/B/A National Grid

March 31, 2015 December 31, 2013

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	TOTAL Electric	\$0	\$0	\$0
25	Gas			
27	Property Taxes	18,021,898	7,608,598	
26	Reg Asset/ Reg Liability - Property Tax	6,707,512	3,845,225	
28	Reg Asset/ Liabilities - Pension / OPEB	63,646,795	(47,172,413)	
29	Reg Assets/ Liabilities - Environmental Costs	167,536,703	(32,972,863)	
30	Regulatory Assets/ Liabilities - other	6,357,173	27,479,589	
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL Gas	\$262,270,081	(\$41,211,864)	\$0
44	Other			
45				
46				
47				
48				
49				
50				
51				
52	TOTAL Other	\$0	\$0	\$0

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				0

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$0	3
						0	4
						0	5
						0	6
						0	7
						0	8
\$0	\$0		\$0		\$0	\$0	9
							10
						\$0	11
0	0	Various	0	0	0	221,058,217	12
						0	13
						0	14
						0	15
						0	16
\$0	\$0		\$0		\$0	\$221,058,217	17
						0	18
\$0	\$0		\$0		\$0	\$221,058,217	19
							20
							21
							22
							23
NOTES (Continued)							

## ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Acct. Credited (g)	Debits Amount (h)	Acct. Debited (i)	Credits Amount (j)		
							1
							2
						\$0	3
						0	4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
						0	14
						0	15
						0	16
						0	17
						0	18
						0	19
						0	20
						0	21
						0	22
						0	23
\$0	\$0		\$0		\$0	\$0	24
							25
						25,630,496	26
						10,552,737	27
					0	16,474,382	28
						134,563,840	29
						33,836,762	30
						0	31
						0	32
						0	33
						0	34
						0	35
						0	36
						0	37
						0	38
						0	39
						0	40
						0	41
						0	42
\$0			\$0		\$0	\$221,058,217	43
							44
						\$0	45
						0	46
						0	47
						0	48
						0	49
						0	50
						0	51
\$0	\$0		\$0		\$0	\$0	52

## ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
							3
							4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
						0	14
						0	15
						0	16
						0	17
						0	18
						0	19
						0	20
						0	21
						0	22
						0	23
						0	24
						0	25
						0	26
						0	27
						0	28
						0	29
						0	30
						0	31
						0	32
						0	33
						0	34
						0	35
						0	36
						0	37
						0	38
						0	39
						0	40
						0	41
						0	42
						0	43
						0	44
						0	45
						0	46
						0	47
						0	48
						0	49
						0	50
						0	51
0	0	0	0	0	0		52

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
OTHER REGULATORY LIABILITIES (Account 254)						
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Credited (c)	Amount (d)	Credits (e)	Balance End of Year (f)
2	Deferred Property Tax Expense	3,171,003		-	-	3,171,003
3	Interest Accrued on Property Tax Expense	368,388	431	119,938	132,396	380,846
4	Delivery Rate Adjustment	84,500,930	407	4,906,185	3,275,496	82,870,241
5	Interest Accrued on Delivery Rate Adjustment	6,339,998	431	3,140,801	3,485,861	6,685,059
11	TBA - Deferred Excess Earnings Credit	6,813,000		-	-	6,813,000
19	TBA - Carrying Charges	876,062	431	78,651	68,069	865,479
20	TBA - Amortization	-	407	4,000,000	-	(4,000,000)
23	Gas East Balance Account - BNYCP Management Fee	9,000,000	495	-	3,000,000	12,000,000
25	Gas East Balance Account - Carrying Charges	341,458	431	402,713	429,479	368,225
27	Gas East Balance Account - Pension / OPEB Deferral	29,302		-	-	29,302
28	Pension Reserve Liability Carrying Charge	(5,147,356)	431	1,797,778	5,528,912	(1,416,222)
29	OPEB Reserve Liability Carrying Charge	48,746,944		-	-	48,746,944
30	Deferred Capital Tracker	24,143,000	495	184,000	10,401,000	34,360,000
31	Interest Accrued on Deferred Capital Tracker	3,492,214	431	1,023,926	1,141,494	3,609,782
34	Midstates Reinsurance Corp	56,259	182	-	1,029	57,288
35	CC Imbalance Old vs New SIT	(2,527,141)	431	533,032	-	(3,060,174)
36	MTA Gross Income	11,399	408	2,801,342	1,477,242	(1,312,702)
39	Miscellaneous Penalties	526,300		200,000	4,655,000	4,981,300
40	Interest Deferred GAC	(64,704)	431	92,709	229,478	72,066
41	Interest Pipeline Refund	27,704	431	41,545	15,458	1,617
42	Interest Deffered TAC	(154,271)	431	141,268	285,052	(10,487)
43	Pipeline Refunds	792,399		1,032,655	550,555	310,298
44	Marketer Penalty Refund	54,879	495	94,220	66,834	27,493
45	GAC Imbalance Refund	735,558	495	4,223,942	12,036,344	8,547,960
46	Gas Future - Gas Supply	26,800,321	175-186	207,349,380	210,266,198	29,717,140
47	Rate Subject to Refund	-		-	11,410,000	11,410,000
48	Merchant Function Charge Imbalance	-		-	1,746,320	1,746,320
49	Fas109	-		-	83	83
50	18A	2,479,453		2,479,453		-
51						
52	TOTAL	211,413,099		234,643,538	270,202,301	246,971,861

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC OPERATING REVENUES (ACCOUNT 400)				
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average</p> <p>of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>				
Line Title of Account		OPERATING REVENUES		
		Amount for Year	Amount for Previous Year	
No.	(a)	(b)	(c)	
1	Sales of Electricity			
2	(440) Residential Sales			
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial) (See Instr. 4)			
5	Large (or Industrial) (See Instr. 4)			
6	(444) Public Street and Highway Lighting			
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales			
10	TOTAL Sales to Ultimate Consumers	0	0	
11	(447) Sales for Resale			
12	TOTAL Sales of Electricity	0	0	
13	(Less) (449.1) Provision for Rate Refunds			
14	TOTAL Revenues Net of Provision for Refunds	0	0	
15	Other Operating Revenues			
16	(450) Forfeited Discounts			
17	(451) Miscellaneous Service Revenues			
18	(453) Sales of Water and Water Power			
19	(454) Rent from Electric Property			
20	(455) Interdepartmental Rents			
21	(456) Other Electric Revenues			
22				
23				
24				
25				
26	TOTAL Other Operating Revenues	0	0	
27	TOTAL Electric Operating Revenues	\$0	\$0	

Name of Respondent KeySpan Gas East Corp.D/B/A Nation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**ELECTRIC OPERATING REVENUES (ACCOUNT 400) (Continued)**

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote).

5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
				2
				3
				4
				5
				6
				7
				8
				9
0	0	0	0	10
				11
0	0	0	0	12
				13
0	0	0	0	14

Line 12, Column (b) includes \$\_\_\_\_\_ of unbilled revenues.

Line 12 Column (d) includes \_\_\_\_\_ MWH relating to unbilled revenues.



KeySpan Gas East Corp.D/B/A National Grid		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-</p>				<p>tion (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>		
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed	0	0	0		
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	0	\$0	0		

If applicable, see insert page below

KeySpan Gas East Corp.D/B/A National Grid

March 31, 2015 December 31, 2013

SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54						
55	Total Billed	0	\$0	0		

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
SALES FOR RESALE (Account 447)						
<p>1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pages 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  LF - for long-term service, "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.  SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.  IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	From Insert Page					
14	Total					

If applicable, see insert pages below:

KeySpan Gas East Corp.D/B/A National Grid

March 31, 2015 December 31, 2013

SALES FOR RESALE (Account 447)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2						
3						
4						
5						
6						
7						
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47						
48						
49						
50						
51	Total					

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.
- AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RG sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustment, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales for Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h + i + j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
				\$0	1
				0	2
				0	3
				0	4
				0	5
				0	6
				0	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
0	\$0	\$0	\$0	\$0	14

SALES FOR RESALE (Account 447) (Continued)					
Megawatthours Sold (g)	REVENUE			Total (\$) (h + i + j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
				\$0	1
				0	2
				0	3
				0	4
				0	5
				0	6
				0	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
				0	14
				0	15
				0	16
				0	17
				0	18
				0	19
				0	20
				0	21
				0	22
				0	23
				0	24
				0	25
				0	26
				0	27
				0	28
				0	29
				0	30
				0	31
				0	32
				0	33
				0	34
				0	35
				0	36
				0	37
				0	38
				0	39
				0	40
				0	41
				0	42
				0	43
				0	44
				0	45
				0	46
				0	47
				0	48
				0	49
				0	50
0	\$0	\$0	\$0	\$0	51

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	0	0	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant			
18	(513) Maintenance of Electric Plant			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of lines 15 thru 19)	0	0	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 and 20)	0	0	
22	<b>B. Nuclear Power Generation</b>			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)	0	0	
42	<b>C. Hydraulic Power Generation</b>			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of lines 44 thru 49)	\$0	\$0	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.			Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541)	Maintenance Supervision and Engineering		
54	(542)	Maintenance of Structures		
55	(543)	Maintenance of Reservoirs, Dams, and Waterways		
56	(544)	Maintenance of Electric Plant		
57	(545)	Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter total of lines 53 thru 57)		0	0
59	L Power Production Expenses-Hydraulic Power (Enter total of lines 50 and 58)		0	0
60	D. Other Power Generation			
61	Operation			
62	(546)	Operation Supervision and Engineering		
63	(547)	Fuel		
64	(548)	Generation Expenses		
65	(549)	Miscellaneous Other Power Generation Expenses		
66	(550)	Rents		
67	TOTAL Operation (Enter total of lines 62 thru 66)		0	0
68	Maintenance			
69	(551)	Maintenance Supervision and Engineering		
70	(552)	Maintenance of Structures		
71	(553)	Maintenance of Generating and Electric Plant		
72	(554)	Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		0	0
74	TOTAL Power Production Expenses--Other Power (Enter Total of Lines 67 and 73)		0	0
75	E. Other Power Supply Expenses			
76	(555)	Purchased Power		
77	(556)	System Control and Load Dispatching		
78	(557)	Other Expenses		
79	TOTAL Other Power Supply Expenses (Enter Total of Lines 76 thru 78)		0	
80	TOTAL Power Production Expenses (Enter total of lines 21, 41, 59, 74, and 79)		0	0
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560)	Operation Supervision and Engineering		
84	(561)	Load Dispatching		
85	(562)	Station Expenses		
86	(563)	Overhead Lines Expenses		
87	(564)	Underground Lines Expenses		
88	(565)	Transmission of Electricity by Others		
89	(566)	Miscellaneous Transmission Expenses		
90	(567)	Rents		
91	TOTAL Operation (Enter total of lines 83 thru 90)		0	0
92	Maintenance			
93	(568)	Maintenance Supervision and Engineering		
94	(569)	Maintenance of Structures		
95	(570)	Maintenance of Station Equipment		
96	(571)	Maintenance of Overhead Lines		
97	(572)	Maintenance of Underground Lines		
98	(573)	Maintenance of Miscellaneous Transmission Plant		
99	TOTAL Maintenance (Enter total of lines 93 thru 98)		0	0
100	TOTAL Transmission Expenses (Enter total of lines 91 and 99)		0	0
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580)	Operation Supervision and Engineering		



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(581) Load Dispatching			
106	(582) Station Expenses			
107	(583) Overhead Line Expenses			
108	(584) Underground Line Expenses			
109	(585) Street Lighting and Signal System Expenses			
110	(586) Meter Expenses			
111	(587) Customer Installations Expenses			
112	(588) Miscellaneous Expenses			
113	(589) Rents			
114	TOTAL Operation (Enter Total of lines 103 thru 113)	0	0	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering			
117	(591) Maintenance of Structures			
118	(592) Maintenance of Station Equipment			
119	(593) Maintenance of Overhead Lines			
120	(594) Maintenance of Underground Lines			
121	(595) Maintenance of Line Transformers			
122	(596) Maintenance of Street Lighting and Signal Systems			
123	(597) Maintenance of Meters			
124	(598) Maintenance of Miscellaneous Distribution Plant			
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	0	0	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	0	0	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision			
130	(902) Meter Reading Expenses			
131	(903) Customer Records and Collection Expenses			
390	(904) Uncollectible Accounts			
133	(905) Miscellaneous Customer Accounts Expenses			
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	0	0	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses			
139	(909) Information and Instructional Expenses			
140	(910) Miscellaneous Customer Service and Information Expenses			
141	TOTAL Cust. Service and Informational Expenses (Enter Total of Lines 137 thru 140)	0	0	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses			
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses			
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	0	0	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries			
152	(921) Office Supplies and Expenses			
153	(Less) (922) Administrative Expenses Transferred-Credit			

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed			
156	(924) Property Insurance			
157	(925) Injuries and Damages			
158	(926) Employee Pensions and Benefits			
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses			
161	(929) (Less) Duplicate Charges-Cr.			
162	(930.1) General Advertising Expenses			
163	(930.2) Miscellaneous General Expenses			
164	(931) Rents			
165	TOTAL Operation (Enter Total of lines 151 thru 164)	0	0	
166	Maintenance			
167	(935) Maintenance of General Plant			
168	TOTAL Administrative and General Expenses (Enter total of lines 165 and 167)	0	0	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148 and 168)	\$0	\$0	
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES				
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>				
1. Payroll Period Ended (Date)				
2. Total Regular Full-Time Employees				
3. Total Part-Time and Temporary Employees				
4. Total Employees 0				

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term firm service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	From Insert Page					
14	Total					

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment. AD - for out-of-period adjustment. Use this code for any accounting adjustment or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
						\$0	1
						0	2
						0	3
						0	4
						0	5
						0	6
						0	7
						0	8
						0	9
						0	10
						0	11
						0	12
						0	13
0	0	0	\$0	\$0	\$0	\$0	14

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")					
<p>1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>					
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	From Insert Page				
17	Total				

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
			0	0	0	17

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")				
<p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
			\$0	1
			0	2
			0	3
			0	4
			0	5
			0	6
			0	7
			0	8
			0	9
			0	10
			0	11
			0	12
			0	13
			0	14
			0	15
			0	16
\$0	\$0	\$0	\$0	17

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19. Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1							\$0
2							0
3							0
4							0
5							0
6							0
7							0
8							0
9							0
10							0
11							0
12							0
13							0
14							0
15	From Insert Page						0
16	Total	0	0	\$0	\$0	\$0	\$0



Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC and GAS)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues			
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown).			
6	<u>Gas</u>			
7	Fees & Other Exps of Servicing Outstanding Securities of the Respondent (Line 4 above)			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Subtotal	0		
25	<u>Other</u>			
26	Environmental	323,049		
27	R&D Strategic Technology LI Gas Co	66,328		
28	Miscellaneous	592,900		
29				
30				
31				
32				
33				
34				
35				
36				
37	Subtotal	982,278		
38				
39				
40				
41				
42				
43				
44				
45				
46	Subtotal	0		
47	Subtotal	\$982,278		
48	Total			

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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013		
<p align="center"><b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)</b> (Except amortization of acquisition adjustments)</p>					
<p>1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>					
<p align="center"><b>A. Summary of Depreciation and Amortization Charges</b></p>					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				\$0
2	Steam Production Plant				0
3	Nuclear Production Plant				0
4	Hydraulic Production Plant-Conventional				0
5	Hydraulic Production Plant-Pumped Storage				0
6	Other Production Plant				0
7	Transmission Plant				0
8	Distribution Plant				0
9	General Plant				0
10	Common Plant-Electric				0
11	TOTAL	\$0	\$0	\$0	\$0
<p align="center"><b>B. Basis for Amortization Charges</b></p>					

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12		None.					
13							
14							
15							
16							
17							
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>				
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other</p>		<p>Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)-For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)		
1	<u>Miscellaneous Amortization (Account 425)</u>	None		
2				
4				
5				
6	<u>Donations (Account 426.1)</u>			
7				
8	AMERICAN REDCROSS	75,100		
9	LONG ISLAND CHILDRENS MUSUEM	50,000		
10	UNITED WAY OF LONG ISLAND	125,000		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27		250,100		
28				
29	ITEMS UNDER 5% OF ACCOUNT TOTAL	661,920		
30				
31	Total	912,020		
32				
33	<u>Life Insurance (Account 426.2)</u>			
34		-		
35				
36				
37				
38				
39				
40				
41				

Continued on Page 340-A

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Line No.	Item (a)	Amount (b)
1		
2	<u>Penalties (Account 426.3)</u>	
3	Penalties	4,501,296
4	Total	4,501,296
5		
6	<u>Expenditures for Certain Civic, Political, and Related Activities (Account 426.4)</u>	
7	Lobbying	41,777
8	Total	41,777
9		
10		
11	<u>Other Deductions (Account 426.5)</u>	
12	Miscellaneous (Allocation - Corporate Services & People Soft Financials)	(1,004,141)
13	Total	(1,004,141)
14		
15	<u>Interest on Debt to Associated Companies (Account 430)</u>	
16	See Pages 18 for details on debt to associated companies	4,312,716
17	Utility Money Pool (1.5625% Avg Interest Rate 2012)	4,312,716
18		
19	<u>Other Interest Expense (Account 431)</u>	
20	Interest on Customer Deposits	171,168
21	Interest on Gas Pipeline Refunds	11,708
22	Carrying Charges - Pension OPEB	3,731,134
24	GAC Interest Expense	205,043
25	Interest - TC/IT Share	(369,431)
26	Interest - TBA	(9,615)
28	Interest on SBC	(21,625)
29	Interest on Prop Tax Exp	47,160
30	Interest on Delivery Rate Adj	345,060
31	Interest on Tax Reserve	(774,579)
32	Interest on Cap Tracker	117,568
33	Interest on MFC	(4,291)
34	Gas East Balancing Account	26,767
35	Interest - Low Income	(1,239,886)
36	Interest on Revenue Decoupling	(39,988)
37	Interest on Marketer Deposit	23,688
38	Interest on Sales Tax Reserve	62,083
39	Other Interest Charges	213,596
40	Interest - Allocation of Money Pool Fee	53,197
41	Rate Order 15 Interest Charges	(533,032)
42	Allocation of Interest	1,039
	Total	2,016,764
	Grand Total	10,780,433

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. Identify this expense as Electric, Gas or Common.

2. Report in columns (b) and (c) only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 Beginning of Year (e)
1	Public Service Commission				
2					
3	Gas - General/ ERDA Assessment	2,988,150	0	2,988,150	
4					
5	18A - Temporary State Energy and Utility Service Conservation				
6	Assessment	25,752,648	0	25,752,648	
7					
8	Regulatory Support - Allocated Gas		70,056	70,056	
9					
10	Miscellaneous		0	0	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
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43					
44					
45					
46	TOTAL	\$28,740,798	\$70,056	\$28,810,854	\$0

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid			This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
<b>REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS (Continued)</b>								
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.				
Expenses Incurred During Year				Amortized During Year				
Charged Currently to			Deferred to Account 182.3  (i)	Contra Account  (j)	Amount  (k)	Deferred in Account 182.3 End of Year (l)	Line No.	
Department (f)	Account No. (g)	Amount (h)						
Gas	928	2,988,150					1	
							2	
							3	
							4	
Gas	928	25,752,648					5	
							6	
Gas	928	70,056					7	
							8	
Gas	928	0					9	
							10	
							11	
							12	
							13	
							14	
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							16	
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							41	
							42	
							43	
							44	
							45	
		\$28,810,854	\$0		\$0	\$0	46	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Electric and Gas)</b>				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric and Gas R, D &amp; D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric and Gas R, D &amp; D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1	Gas R&D	Consultants		
2		Employee CC Clear		
3		Employee Expenses		
4		Fleet-FERC		
5		Management - OT		
6		Management - St Time		
7		Mat-Outside Vendor		
8		OthExp-Dues/Subscrpt		
9		OthExp-Other		
10		OthExp-Reimbursement		
11		Pay-Overtime Monthly		
12		Pay-Regular Monthly		
13		Pay-Regular Weekly		
14		Pay-Time Not Worked		
15		Pay-Variable-APP		
16		Time not Worked-FERC		
17		Travel & Expense		
18		Var Pay- Mangt-FERC		
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29	R&D Performed Externally			
30				
31				
32				
33				
34				
35				
36				
37				
38	Total			



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
<p>(2) Research Support to Edison Electric Institute</p> <p>(3) Research Support to Nuclear Power Groups</p> <p>(4) Research Support to Others (Classify)</p> <p>(5) Total Cost Incurred</p> <p>3. Include in column (c) all R, D &amp; D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D &amp; D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D &amp; D activity.</p> <p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D &amp; D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	27,942	930.2	27,942		1
758		930.2	758		2
1,941		930.2	1,941		3
(10)		930.2	(10)		4
8		930.2	8		5
3,251		930.2	3,251		6
32		930.2	32		7
	22,000	930.2	22,000		8
379		930.2	379		9
	(15,191)	930.2	(15,191)		10
57		930.2	57		11
17,145		930.2	17,145		12
50		930.2	50		13
90		930.2	90		14
1		930.2	1		15
3,700		930.2	3,700		16
(26)		930.2	(26)		17
4,200		930.2	4,200		18
			0		19
			0		20
			0		21
			0		22
			0		23
			0		24
			0		25
			0		26
			0		27
			0		28
			0		29
			0		30
			0		31
			0		32
			0		33
			0		34
			0		35
			0		36
			0		37
\$31,578	\$34,751		\$66,328	\$0	38

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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### DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate

lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	0		
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)	0		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	0		
19	Transmission (Enter Total of lines 4 and 13)	0		
20	Distribution (Enter Total of lines 5 and 14)	0		
21	Customer Accounts (Transcribe from line 6)	0		
22	Customer Service and Informational (Transcribe from line 7)	0		
23	Sales (Transcribe from line 8)	0		
24	Administrative and General (Enter Total of lines 9 and 15)	0		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	0		0
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing			
32	Transmission			
33	Distribution	8,608,348		
34	Customer Accounts	1,203,773		
35	Customer Service and Informational	190,894		
36	Sales	133,226		
37	Administrative and General	2,739,269		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	12,875,511		
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Nat. Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission			
45	Distribution	4,783,627		
46	Administrative and General	71,627		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	4,855,254		

FERC FORM NO. 1 (ED. 12-88)

Name of Respondent KeySpan Gas East Corp. D/B/A National Grid		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Gas (Continued)					
48	Total Operation and Maintenance				
49	Production - Manufactured Gas (Enter Total of lines 28 and 40)	0			
50	Production - Nat. Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0			
51	Other Gas Supply (Enter Total of lines 30 and 42)	0			
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	0			
53	Transmission (Lines 32 and 44)	0			
54	Distribution (Lines 33 and 45)	13,391,975			
55	Customer Accounts (Line 34)	1,203,773			
56	Customer Service and Informational (Line 35)	190,894			
57	Sales (Line 36)	133,226			
58	Administrative and General (Lines 37 and 46)	2,810,896			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	17,730,765		17,730,765	
60	Other Utility Departments			0	
61	Operation and Maintenance			0	
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	17,730,765	0	17,730,765	
Utility Plant					
63	Construction (By Utility Departments)				
64	Electric Plant			0	
65	Gas Plant	23,523,495		23,523,495	
66	Other			0	
67	TOTAL Construction (Total of lines 65 thru 67)	23,523,495	0	23,523,495	
68	Plant Removal (By Utility Departments)				
69	Electric Plant			0	
70	Gas Plant	931,358		931,358	
71	Other			0	
72	TOTAL Plant Removal (Total of lines 70 thru 72)	931,358	0	931,358	
73	Other Accounts (Specify):				
74	Other work in progress (174)	29,561		29,561	
75	Misc Income Deductions (426)	292,816		292,816	
76	Billed to Associated Companies (146)	2,237,038		2,237,038	
77				0	
78				0	
79				0	
80				0	
81				0	
82				0	
83				0	
84				0	
85				0	
86				0	
87				0	
88				0	
89				0	
90				0	
91				0	
92				0	
93				0	
94				0	
95	TOTAL Other Accounts	2,559,415	0	2,559,415	
96	TOTAL SALARIES AND WAGES	44,745,032	0	44,745,032	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
301	Organization					\$0
302	Franchises & Consents					0
303	Miscellaneous Intangible Plant					
	Total Intangible Plant	0	0	0	0	0
	Other (Specify)					
	Total Other	0	0	0	0	0
389	Land & Land Rights	NOT APPLICABLE				0
390	Structures & Improvements					0
391	Office Furniture & Equipment					0
392	Transportation Equipment					0
393	Stores Equipment					0
394	Tools, Shop & Garage Equipmt.					0
395	Laboratory Equip					0
396	Power Operated Equipment					0
397	Communication Equipment					0
398	Misc. Equipment					0
399	Other Tangible Property					
	Total General Plant	0	0	0	0	0
	Total Common Utility Plant	\$0	\$0	\$0	\$0	\$0

**Departmental Allocation of Common Items**

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**COMMON UTILITY PLANT AND EXPENSES (CONTINUED)**

**RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT**

Balance January 1, 1996

Depreciation and Amortization Provisions for year charged to:

Depreciation - Electric

Depreciation - Gas

Amortization - Electric

Amortization - Gas

Transportation - Clearing Account

\_\_\_\_\_

Total Depreciation and Amortization Provisions

0

Net Charges for Plant Retired:

Book Cost of Plant Retired

Cost of Removal

Salvage (Credit)

\_\_\_\_\_

Net Charges for Plant Retired

0

Other Debit or Credit Items:

Net increase in Retirement Work in Progress

Transfer of Provisions to Electric Department

Accum. Amortization-Limited Term Property-Johnson Bldg.

\_\_\_\_\_

Balance December 31, 1996

\$0

**Common Utility Expenses and Departmental Allocation**

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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### ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	Megawatthours (b)	Line No.	Item (a)	Megawatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	
3	Steam		23	Requirements Sales for Resale (See Instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See Instruction 4, page 311.)	
5	Hydro - Conventional		25	Energy Furnished Without Charge	
6	Hydro - Pumped Storage		26	Used by the Company (Electric Department Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	0
9	Net Generation (Enter Total of lines 3 through 8)	0			
10	Purchases				
11					
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission for Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission by Other Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	0			

### MONTHLY PEAKS AND OUTPUT

- |   |  |
|---|--|
| <p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the</p> | <p>sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p> |
|---|--|

Name of System:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January					
30	February					
31	March					
32	April					
33	May					
34	June					
35	July					
36	August					
37	September					
38	October					
39	November					
40	December					
41	TOTAL	0	0			

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

- |  |   |
|--|---|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> |
|--|---|

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost	\$0	\$0
17	Cost per KW of Installed Capacity (Line 5)		
18	Production Expenses: Oper. Supr. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance of Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses	\$0	\$0
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
36	Unit: (Coal - tons of 2,000 lb.)(Oil - barrels of 42 gals.)(Gas - Mcf)(Nuclear - indicate)		
37	Quantity (Units) of Fuel Burned		
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas)(Give unit if nuclear)		
39	Average Cost of Fuel per Unit, as Delivered f. o. b. Plant During Year		
40	Average Cost of Fuel per Unit Burned		
41	Avg. Cost of Fuel Burned per Million Btu		
42	Avg. Cost of Fuel Burned per KWh Net Gen.		
43	Average Btu per KWh Net Generation		

FERC FORM NO. 1 (REV. 12-95)

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid			This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) March 31, 2015			Year of Report December 31, 2013		
<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)</b>											
<p>9. Items under Cost of Plant are based on U. S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant.</p>						<p>However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of the plant.</p>					
Plant Name:			Plant Name:			Plant Name:			Line No.		
(d)			(e)			(f)					
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\$0			\$0			\$0			16		
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\$0			\$0			\$0			33		
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost		
17	Cost per KW of Installed Capacity (Line 5)		
18	Production Expenses: Oper. Supr. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance of Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses		
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
36	Unit: (Coal - tons of 2,000 lb.)(Oil - barrels of 42 gals.)(Gas - Mcf)(Nuclear - indicate)		
37	Quantity (Units) of Fuel Burned		
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas)(Give unit if nuclear)		
39	Average Cost of Fuel per Unit, as Delivered f. o. b. Plant During Year		
40	Average Cost of Fuel per Unit Burned		
41	Avg. Cost of Fuel Burned per Million Btu		
42	Avg. Cost of Fuel Burned per KWh Net Gen.		
43	Average Btu per KWh Net Generation		

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)									
Plant Name: (d)			Plant Name: (e)			Plant Name: (f)			Line No.
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									43

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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### HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. _____ Plant Name _____  (d)	FERC Licensed Project No. _____ Plant Name _____  (e)	FERC Licensed Project No. _____ Plant Name _____  (f)	Line No.
			1
			2
			3
			4
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			6
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			10
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			12
			13
			14
			15
			16
			17
			18
\$0	\$0	\$0	19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
\$0	\$0	\$0	33
			34

**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. _____ Plant Name _____ (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	FERC Licensed Project No. _____ Plant Name _____ (f)	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
\$0	\$0	\$0	19
			20
			21
			22
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			25
			26
			27
			28
			29
			30
			31
			32
\$0	\$0	\$0	33
			34

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)**

- |   |  |
|---|--|
| <p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> | <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p> |
|---|--|

Line No.	Item  (a)	FERC Licensed Project No. _____ Plant Name _____  (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	
5	Net Peak Demand on Plant - Megawatts (60 minutes)	
6	Plant Hours Connected to Load While Generating	
7	Net Plant Capability (In megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - KWh	
10	Energy Used for Plumbing - KWh	
11	Net Output for Load (line 9 minus line 10) - KWh	
12	Cost of Plant:	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads and Bridges	
20	Total Cost (Enter Total of lines 13 thru 19)	
21	Cost per KW of Installed Capacity (line 20 / line 4)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Pumped Storage Expenses	
26	Electric Expenses	
27	Miscellaneous Pumped Storage Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc. Pumped Storage Plant	
34	Production Exp. Before Pumping Exp. (Enter Total lines 23 thru 33)	
35	Pumping Expenses	
36	Total Production Expenses (Enter Total of lines 34 and 35)	
37	Expenses per Net KWh (Enter result of line 36 divided by line 9)	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.</p> <p>7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36 and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each</p>		<p>station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.</p>	

FERC Licensed Project No. _____ Plant Name _____  (c)	FERC Licensed Project No. _____ Plant Name _____  (d)	FERC Licensed Project No. _____ Plant Name _____  (e)	Line No.
			1
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
<b>GENERATING PLANT STATISTICS (Small Plants)</b>						
1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas-turbine plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).				2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.		
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	None					
2						
3						
4						
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Name of Respondent KeySpan Gas East Corp.D/B/A National	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013		
<b>GENERATING PLANT STATISTICS (Small Plants)(Continued)</b>						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403. 4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.			5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.			
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
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						46



**GENERATING PLANT STATISTICS (Small Plants)**

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas-turbine plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
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GENERATING PLANT STATISTICS (Small Plants)(Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403. 4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.				5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.		
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
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						46

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2015	Year of Report December 31, 2013
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### TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission

line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
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34								
35								
36	Total					0	0	0

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or

shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
			\$0				\$0	1
			0				0	2
			0				0	3
			0				0	4
			0				0	5
			0				0	6
			0				0	7
			0				0	8
			0				0	9
			0				0	10
			0				0	11
			0				0	12
			0				0	13
			0				0	14
			0				0	15
			0				0	16
			0				0	17
			0				0	18
			0				0	19
			0				0	20
			0				0	21
			0				0	22
			0				0	23
			0				0	24
			0				0	25
			0				0	26
			0				0	27
			0				0	28
			0				0	29
			0				0	30
			0				0	31
			0				0	32
			0				0	33
			0				0	34
			0				0	35
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	36

TRANSMISSION LINE STATISTICS (Continued)								
Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	None							
2								
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51								
52								
53	Total					0	0	0

TRANSMISSION LINE STATISTICS (Continued)								
Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
			0				0	1
			0				0	2
			0				0	3
			0				0	4
			0				0	5
			0				0	6
			0				0	7
			0				0	8
			0				0	9
			0				0	10
			0				0	11
			0				0	12
			0				0	13
			0				0	14
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			0				0	16
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			0				0	40
			0				0	41
			0				0	42
			0				0	43
			0				0	44
			0				0	45
			0				0	46
			0				0	47
			0				0	48
			0				0	49
			0				0	50
			0				0	51
			0				0	52
	0	0	0	0	0	0	0	53

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid			This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013	
<b>TRANSMISSION LINES ADDED DURING YEAR</b>							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines. 2. Provide separate subheadings for overhead and				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) and (g), it is permissible to report in these columns the estimated final completion			
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	None						
2							
3							
4							
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42							
43							
44	Total		0			0	0

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid			This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
<b>TRANSMISSION LINES ADDED DURING YEAR (Continued)</b>								
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).				3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
Conductors			Voltage KV (Operating)  (k)	Line Cost				
Size  (h)	Specifications  (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total  (o)	Line No.
							\$0	1
							0	2
							0	3
							0	4
							0	5
							0	6
							0	7
							0	8
							0	9
							0	10
							0	11
							0	12
							0	13
							0	14
							0	15
							0	16
							0	17
							0	18
							0	19
							0	20
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							0	28
							0	29
							0	30
							0	31
							0	32
							0	33
							0	34
							0	35
							0	36
							0	37
							0	38
							0	39
							0	40
							0	41
							0	42
							0	43
				\$0	\$0	\$0	\$0	44



Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year of Report December 31, 2013	
<b>SUBSTATIONS</b>							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10 MVa, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	None						
2							
3							
4							
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If applicable, see insert page below

KeySpan Gas East Corp.D/B/A National Grid

March 31, 2015 December 31, 2013

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
(a)	(b)	(c)	(d)	(e)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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15					
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**SUBSTATIONS (Continued)**

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVa) (f)	Number of Trans-formers in Service (g)	Number of Spare Trans-formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
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						37
						38
						39
	0	0		0	0	40

<b>SUBSTATIONS (Continued)</b>						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
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Name of Respondent KeySpan Gas East Corp.D/B/A National Grid		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
<b>ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS</b>					
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>					
Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVa) (d)	
1	Number at Beginning of Year				
2	Additions During Year				
3	Purchases				
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of Lines 3 and 4)	0	0	0	
6	Reductions During Year				
7	Retirements				
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	0	0	0	
10	Number at End of Year (Lines 1 + 5 - 9)	0	0	0	
11	In Stock				
12	Locked Meters on Customers' Premises				
13	Inactive Transformers on System				
14	In Customers' Use				
15	In Company's Use				
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	0	0	0	

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**ENVIRONMENTAL PROTECTION FACILITIES**

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

(1) Scrubbers, precipitators, tall smokestacks, etc.  
 (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

(3) Monitoring equipment  
(4) Other.

B. Water pollution control facilities:

(1) Cooling towers, ponds, piping, pumps, etc.  
 (2) Waste water treatment equipment  
 (3) Sanitary waste disposal equipment  
 (4) Oil interceptors  
 (5) Sediment control facilities  
 (6) Monitoring equipment  
 (7) Other.

C. Solid waste disposal costs:

(1) Ash handling and disposal equipment  
 (2) Land  
 (3) Settling ponds  
 (4) Other.

D. Noise abatement equipment:

(1) Structures  
 (2) Mufflers  
 (3) Sound proofing equipment  
 (4) Monitoring equipment  
 (5) Other.

E. Esthetic costs:

(1) Architectural costs  
 (2) Towers  
 (3) Underground lines  
 (4) Landscaping  
 (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

(1) Preparation of environmental reports  
 (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.  
 (3) Parks and related facilities  
 (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities					
2	Water Pollution Control Facilities					
3	Solid Waste Disposal Costs					
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)		See accounts 182 & 228.			
8	TOTAL (Total of lines 1 thru 7)	0	0	0	0	0
9	Construction Work in Progress					

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**ENVIRONMENTAL PROTECTION EXPENSES**

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the

addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs		
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL	0	0

Name of Respondent KeySpan Gas East Corp.D/B/A National Grid	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year of Report December 31, 2013
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**FOOTNOTE DATA**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
			<p>Certain amounts for the prior year in the Balance Sheet, the Income Statement and supplement pages have been reclassified to conform with the current year classification. These reclassifications had no effect on the results of operations.</p>



Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.

Item Number	Description	Schedule Number	Page Number

**GENERAL INSTRUCTIONS**

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, N.Y., on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

**LIST OF SCHEDULES  
SUPPLEMENTAL FILING FOR ELECTRIC AND GAS COMPANIES**

Title of Schedules (a)	Page No. (b)	Title of Schedules (a)	Page No. (b)
<b><u>General Section</u></b>			
Reconciliation between FERC, PSC and Stockholders Annual Report.....	1	Transmission and Compression of Gas by Others...	82
Intrastate Revenues.....	2	Depreciation and Amortization of Gas Plant.....	83-84
Return on Equity Calculation.....	3-4	Data by Territorial Subdivisions/Cost Areas - Gas...	85
Reserved		Production Plant Statistics.....	86
Reserved		Natural Gas Production Land, Wells and Statistics	
Reserved		Natural Gas Gathering Lines.....	87-88
Miscellaneous Plant Data.....	7-8	Transmission System.....	89-90
Investments.....	9	Distribution System.....	91-92
Special Funds and Special Deposits.....	10	Gas Account.....	93
Notes and Accounts Receivable.....	11		
Receivables from Associated Companies.....	12	<b><u>Steam Section</u></b>	
Gas Stored.....	13		
Prepayments and Other Current and Accrued Assets.....	14		
Gas Prepayments Under Purchase Agreements.....	15	<b><u>Verification</u></b>	
Electric Energy Efficiency Projects.....	16-17		
Notes Payable and Payables to Associated Cos.....	18	<b><u>Other</u></b>	
Operating Reserves.....	19	Miscellaneous Data.....	94
Miscellaneous Tax Refunds.....	20		
Excess/Deficient Deferred Federal Income Tax Bal.....	21		
Temporary Income Tax Differences - SFAS 109.....	22		
Extraordinary Items.....	23		
Outside Professional and Other Consultative Services...	24		
Employee Protective Plans.....	25		
Analysis of Pension Costs.....	26-27		
Analysis of Pension Settlements, Curtailments and Terminations.....	28-29		
Analysis of OPEB Cost, Funding and Deferrals.....	30-33		
<b><u>Electric Section</u></b>			
Sales of Electricity by Communities.....	40-41		
Other Electric Revenues.....	42		
Data by Territorial Subdivisions - Electric.....	43		
Distribution System.....	44-45		
Nuclear Plant Decommissioning.....	46-47		
<b><u>Gas Section</u></b>			
Gas Plant in Service.....	60-62		
Accum. Provision for Depr. of Gas Plant in Service.....	63		
Gas Operating Revenues.....	64		
Sales of Natural Gas by Communities.....	65-66		
Sales for Resale.....	67		
Revenue from Transportation of Gas of Others.....	68		
Other Gas Revenues.....	69		
Sales of Gas by Rate Schedule.....	70-71		
Gas Operation and Maintenance Expenses.....	72-77		
Purchased Gas.....	78-79		
Contracts for Purchase of Gas.....	80		
Exchange of Gas Transactions.....	81		

**RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S  
ANNUAL REPORT**

Attach herein (following this page) the respondent's latest annual report to stockholders. If such a report is not prepared, but if audited annual financial statements on which a certified public accountant expresses an opinion are regularly prepared and distributed to bondholders, banking institutions or security analysts, submit that.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a calendar year basis, the major financial statements contained therein, i.e., Balance Sheet, Income and Retained Earnings Statement and Statement of Cash Flows, shall be reconciled with the corresponding PSC and FERC statements. The reconciliation shall contain an explanation of all differences in reporting.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a fiscal year basis, then a statement shall be included stating that, except as noted, the major financial statements are prepared on the same basis as in this annual report to the Commission and are in conformity with this Commission's applicable Uniform System of Accounts.

If reports to stockholders or audited annual financial statements are not prepared, so state below:

Since the merger with National Grid, KeySpan Corporation is longer a SEC Registrant and has no outstanding shares, therefore no 10K or annual report to shareholders is required. Additionally, there are no audited financial statements at December 31, 2013.

**RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S  
ANNUAL REPORT (Continued)  
(\$000s)**

Note: A reconciliation between the PSC and FERC is only necessary if the net income difference is greater than .05%.

Line No.	Description	PSC KED-NY	PSC KED-LI	Subsidiary Transactions	Reclass	Footnote Ref.	Elimination	Footnote Ref.	Consolidations Eliminations	Footnote Ref	Stockholder's Report
1	N/A										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
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36											
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41											
42											
43											

**NEW YORK INTRASTATE REVENUES**

Show for each department the amount of gross operating revenues derived from New York intrastate utility operations during the year. If these amounts differ from the corresponding revenue figures in the Income Statement, each such difference should be explained in sufficient detail to identify the amounts by detail revenue accounts. It is intended that the amounts shown hereunder shall represent the revenues subject to assessment under Section 18a of the Public Service Law.

Line No.	Description Account (a)	Revenues	
		Intrastate (b)	Interstate (c)
1	Gas Utility*	1,091,334,105.32	60,676,344.00
2			
3			
4			
5			
6			
7			
8			
9			
10	TOTALS	\$1,091,334,105	\$60,676,344

\*Includes Estimated ESCO Revenues of \$161,499,701 for calendar 2013.  
This amount is being reported per: Case 09-M-0311

# INSTRUCTIONS FOR THE RATE OF RETURN AND RETURN ON COMMON EQUITY CALCULATION

## COMPUTATIONS:

### RETURN ON COMMON EQUITY

Net Operating Income

Page 114-115, Line 24, Column (e)  
Page 114-115, Line 24, Column (g)  
Page 114-115, Line 24, Column (i)

Interest Charges

Page 117, Line 64, Column (c)  
Allocate to electric, gas and other based on Net Utility Plant.

Preferred Stock Dividends

Page 118, Line 29, Column (c)  
Allocate to electric, gas and other based on Net Utility Plant.

Net Income Available for Common

Subtract Lines 2 and 3 from Line 1.

Adjusted Common Equity

Line 13 of this schedule  
Allocate to electric, gas and other based on Net Utility Plant.

Return on Common Equity

Divide Line 4 by Line 5.

### TOTAL COMMON EQUITY

Common Stock

Page 112, Line 2: Columns (c) and (d).

Premium on Capital Stock

Page 112, Lines 4 through 8: Columns (c) and (d).

Capital Stock Expense

Page 112, Lines 9, 10: Columns (c) and (d).

Retained Earnings

Page 118, Lines 1 and 38: Column (c).  
Page 112, Line 12: Columns (c) and (d).

Total

Sum Lines 7 through 10.

Investment in Subsidiary Companies

Page 110, Lines 16 and 17: Columns (c) and (d).

Adjusted Common Equity

Subtract Line 12 from Line 11.

### NET PLANT INVESTMENT

Net Plant - Electric

Page 200-201, Line 15: Column (c).

Net Plant - Gas

Page 200-201, Line 15: Column (d).

Net Plant - Other

Page 200-201, Line 15: Columns (e) through (g).  
Page 110, Line 14 minus Line 15: Columns (c) and (d).

**RATE OF RETURN AND RETURN ON COMMON EQUITY CALCULATION**

Line No.	Item	Total (a)	Electric (b)	Gas (c)	Other (d)
1	Net Operating Income	\$118,625,051		\$118,625,051	
	<u>Less:</u>				
2	Interest Charges (1)	40,673,363		40,673,363	
3	Preferred Stock Dividends (1)	0			
4	Net Income Available for Common	\$77,951,688	\$0	\$77,951,688	\$0
5	Adjusted Common Equity (1)	\$985,262,511	\$0	\$985,262,511	\$0
6	Return on Common Equity	7.91%		7.91%	

**Calculation of Common Equity**

		Beginning of Year	End of Year		Average for Year
7	Common Stock	\$1	\$1		\$1
8	Premium on Capital Stock	582,861,727	582,861,727		582,861,727
9	Capital Stock Expense (Input as negative)				0
10	Retained Earnings	366,105,903	438,695,663		402,400,783
11	Total	948,967,631	1,021,557,391		985,262,511
12	Less: Investment in Subsidiary Companies	0	0		0
13	Adjusted Common Equity	\$948,967,631	\$1,021,557,391		\$985,262,511

**Allocation of Net Plant between Electric, Gas and Other**

	Beginning of Year	End of Year	Average for Year	Percentages
14 Net Plant - Electric			\$0	0.00%
15 Net Plant - Gas	2,290,150,230	2,408,370,804	2,349,260,517	100.00%
16 Net Plant - Other			0	0.00%
17 Total	\$2,290,150,230	\$2,408,370,804	\$2,349,260,517	100.00%

(1) It is acceptable to use the allocation method used in the company's last rate case proceeding. If this allocation method is used, please note "YES" here=====>

It should be noted that these calculated common equity returns are not intended as an evaluation of the reasonableness of the earnings of any utility under the jurisdiction of the Public Service Commission. Also, the earned rates of return reported here are not necessarily the same that would be computed in a formal rate proceeding. Differences may occur because the data in formal proceedings are analyzed in detail and adjustments are usually made to booked amounts.



**MISCELLANEOUS PLANT DATA**

Furnish a summary statement for each of the accounts listed here for each department and for Common Plant if a balance of \$250,000 was carried therein at any time during the year. There should be shown a brief description and amounts, of transactions earned through each such account and, except to the extent that the information is shown elsewhere in this report, opening and closing balances. If any of the property involved has an income producing status during the year, the gross income and applicable expenses (suitably subdivided) should be reported.

104 Plant Leased to Others	NONE	109 Accumulated Provision for Depreciation of Plant Leased to Others	NONE
105 Plant Held for Future Use		110 Accumulated Provision for Depreciation of Plant Held for Future Use	
114 Plant Acquisition Adjustments	NONE	112 Accumulated Provision for Amortization of Plant Leased to Others	NONE
118 Other Utility Plant	NONE	113 Accumulated Provision for Amortization of Plant Held for Future Use	NONE
		113.1 Accumulated Provision for Abandonment of Leases	NONE
		113.2 Accumulated Provision for Amortization of Other Gas Plant Held for Future Use	NONE
		115 Accumulated Provision for Amortization of Plant Acquisition Adjustments	NONE
		119 Accumulated Provision for Depreciation and Amortization of Other Utility Plant	NONE

105 - Gas Plant Held for Future Use

Balance, January 1, 2013	<u>93,519</u>	
Balance, December 31, 2013		\$93,519

110 - Accumulated Provision for Depreciation of Gas Plant Held for Future Use

Balance, January 1, 2013	\$3,939	
Depreciation Accrual	<u>\$144</u>	
Balance, December 31, 2013		\$4,083

**Investments (Account 123 and 124)**

1. Report below investments greater than or equal to \$250,000 in Accounts 123, Investment in Associated Companies and 124, Other Investments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investment in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of the pledgee and purpose of the pledge.
6. If commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment ( or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost Beginning Of Year (d)	Principal Amount or No. Of Shares End of Year (e)	Book Costs * End Of Year (f)	Revenues For Year (g)	Gain or Loss From Investment Disposed of (h)
1	None			0		0		
2								
3								
4								
5								
6								
7								
8	Totals (Account 123)			\$0		\$0	\$0	\$0
9	None			0		0		
10								
11								
12								
13								
14								
15								
16	Totals (Account 124)			\$0		\$0	\$0	\$0

\* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

NYPSC 182-96

**SPECIAL FUNDS (Accounts 125, 126, 128)**  
**(Sinking Funds, Depreciation Fund, Other Special Funds)**

1. For each fund which exceeds \$250,000 at the end of the year, report the balance below.  
Aggregate all other funds. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain, for each fund, any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and trustee if any (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6	Total (Account 125)	\$0
7		
8		
9		
10	None	
11		
12		
13	Total (Account 126)	\$0
14		
15		
16	None	
17		
18		
19		
20	Total (Account 128)	\$0

**SPECIAL DEPOSITS (Accounts 132, 133, 134)**

1. For each fund which exceeds \$250,000 at the end of the year, report the balance below.  
Aggregate all other funds.
2. If any deposit consists of assets other than cash, give a brief description of such assets.
3. If any deposit is held by an associated company, give name of company.

Line No.	Description and purpose of deposit (a)	Balance End of Year (b)
21	Interest Special Deposits (Account 132)	
22	Dividend Special Deposits (Account 133)	
23	Other Special Deposits (Account 134):	
24	(Specify purpose of each other special deposit)	
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	Total (Account 134)	\$0

**NOTES AND ACCOUNTS RECEIVABLE (Accounts 141, 142, 143)**

## Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143). Disclose separately by footnote any capital stock subscriptions received included in Account 143, Other Accounts Receivable.

LINE NO.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)		
2	Customer Accounts Receivable (Account 142):		
3	Gas	140,425,792	140,467,889
4	Electric		
5	Merchandising, Jobbing and Contract Work		
6	Other		
7	Other Accounts Receivable (Account 143)	100,263,094	126,685,749
8	Total (Accounts 142 and 143)	240,688,886	267,153,638
9	Less: Accumulated Provision for Uncollectible Accounts - Cr. (Account 144)	23,689,747	20,021,680
10	Total, Less Accumulated Provision for Uncollectible Accounts	\$216,999,139	\$247,131,958
11			
12			
13			
14			
15			

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 144)**

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

LINE NO.	Item (a)	Utility Customers (b)	Merchandising, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance Beginning of Year	\$23,689,747				\$23,689,747
22	Prov. for Uncollectibles for Year	6,001,427				6,001,427
23	Accounts Written Off	8,233,870				8,233,870
24	Collection of Accounts Written Off	(1,435,624)				(1,435,624)
25	Adjustments (Explain)	-				-
26						
27	Balance End of Year	\$20,021,680	\$0	\$0	\$0	\$20,021,680

4. Summarize the collection and write-off practices applied to overdue customers' accounts. The respondent endeavors to collect all moneys due the company by making use of collection notices, credit extension, periodic partial payments, assessment of a 1 1/2% per month late charge on past due gas bills (SC Nos 1A,2,3,4A,4b,5,6A,6B,6C,6G,6M,7) and discontinuing service when warranted and after required notice. 90 - 120 days after the discontinuance of service the account is written off as uncollectible. 23 -53 days after discontinuation of service, an account is placed with an outside service for collection and possible legal action.

**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)			Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1					\$0	
2					0	
3					0	
4					0	
5					0	
6					0	
7					0	
8					0	
9					0	
10					0	
11					0	
12					0	
13					0	
14	Totals (Account 145)	\$0	\$0	\$0	\$0	\$0
15						
16						
17	Account 146 - Accounts Receivable from Associated Companies					
18						
19	A/R National Grid USA Parent	(22,578)	27,306	27,878	(23,149)	
20	A/R KeySpan Corporation	235,272,159	2,635,861,232	2,534,958,236	336,175,156	
21	A/R NGUSA Service Company	1,293,782	219,767,128	199,057,306	22,003,604	
22	A/R NG Engineering Svcs, LLC	135,527	3,094,021	2,622,477	607,071	
23	A/R NG Corporate Services LLC	20,293,272	20,294,119	40,587,391	0	
26	A/R NG Utility Services LLC	89,135	0	0	89,135	
28	A/R Niagara Mohawk Power Corp	(0)	29,124,094	17,591,584	11,532,510	
29	A/R Brooklyn Union Gas	0	250,552,598	259,513,920	(8,961,322)	
30	A/R KS Gas East Corp	(36)	120,557,287	120,557,302	(51)	
31	A/R NG Electric Services LLC	6,086,728	49,853,498	49,184,977	6,755,249	
32	A/R Massachusetts Electric Co	13,593	266,436	65,187	214,842	
33	A/R Nantucket Electric Co	977	10,578	5,659	5,896	
34	A/R Boston Gas Company	462,184	6,458,686	6,821,517	99,353	
35	A/R Colonial Gas Company	11,739	685,617	685,572	11,785	
37	A/R Narragansett Electric Co	563,081	3,345,913	3,806,657	102,338	
39	A/R Granite State Electric Co	0	2,628	(325)	2,953	
40	A/R Granite St Elec	0	1,419	1,546	(127)	
41	A/R New England Power Company	0	79,944	107,860	(27,916)	
42	A/R NE Hydro	0	8,907	8,907	0	
43	A/R NG LNG LP LLC	22,117	7,467	29,584	0	
44	A/R NG Generation LLC	441,244	604,119	478,122	567,241	
45	A/R NG Glenwood Energy Center	0	5,776	5,615	161	
46	A/R NG Port Jeff Energy Center	0	3,061	3,061	0	
47	A/R NG Energy Trading Svcs	864,449	3,729,793	4,594,243	0	
48	A/R Transgas Inc	40	3	43	(0)	
49	A/R Affiliates	0	5,166,644	5,073,855	92,789	
50						
51						
52	Totals (Account 146)	\$265,527,414	\$3,349,508,274	\$3,245,788,172	\$369,247,516	\$0

## GAS STORED (ACCOUNTS 117, 164.1 AND 164.2)

- Report below the information called for concerning inventory of gas stored.
- The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the MDT of inputs and withdrawals and balance for each project, unless the storage projects are widely separated and the cost of gas therein varies significantly. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and the reason for the deviation. Separate schedules on this schedule should be furnished for each group of storage projects for which separate inventory cost records are maintained.
- If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the DTH and dollar amount of adjustment and account charged or credited.
- Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
- If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
- If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during the year.

LINE NO.	DESCRIPTION (a)	NONCURRENT (ACCOUNT 117) (b)	CURRENT (ACCOUNT 164.1) (c)	LNG (ACCOUNT 164.2) (d)	TOTAL (e)
1	BALANCE, BEGINNING OF YEAR		\$74,870,686	\$2,600,214	\$77,470,900
2	GAS DELIVERED TO STORAGE				
3	(CONTRA ACCT. 809 & 804)	-	85,672,192	276,342	85,948,534
4	GAS WITHDRAWN FROM STORAGE				
5	(CONTRA ACCT. 808 & 804)	-	72,739,155	416,990	73,156,145
6					
7					
8	OTHER DEBITS OR CREDITS (EXPLAIN)	-	0	-	0
9	Reclass of park and loan activity to prepaid account				
10					
12	BALANCE, END OF YEAR	\$0	\$87,803,723	\$2,459,566	\$90,263,289
13	DTH		24,371,321	575,169	24,946,490
14	AMOUNT PER DTH	0.000	3.603	4.276	3.618
15	State basis of segregation of inventory between current and noncurrent portions.				
16	ALL INVENTORY CURRENT				
17	GAS DELIVERED TO STORAGE:				
18	DTH				25,171,096
19	AMOUNT PER DTH				\$3.415
20	Cost of gas delivered to storage:				
21	Specify: Own production (give production area, see				
22	Uniform System of Accounts); average system purchases;				
23	specific purchases (state which purchases).				
24	Does cost of gas delivered to storage include any				
25	expenses for use of respondent's transmission,				
26	storage, or other facilities? <u>None</u> If so give				
27	particulars and date of Commission approval of				
28	the accounting.				
29	GAS WITHDRAWN FROM STORAGE:				
30	DTH - Includes volume of DTH related to cost reported on Line 10				22,241,321
31	AMOUNT PER DTH				\$3.289

**PREPAYMENTS (ACCOUNT 165)**

1. Give below the particulars called for concerning each prepayment.
2. Report all payments for undelivered gas on line 5 and complete schedule 34 showing particulars for gas prepayments.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Prepayment (a)	End of Year Balance (b)
1	Gas Prepayments under Purchase Agreements	\$12,377,114
2	PSC Assessments	285,013
3	18A - Temporary State Assessment	3,064,673
4	AP Prepayments	5,000,000
5	Prepaid OCIP Insurance	257,544
6	Prepaid Postage	352,062
7	Prepaid Taxes	3,363,506
8		
9		
10		
11		
12		
13	TOTAL (Account 165)	\$24,699,912

**OTHER CURRENT AND ACCRUED ASSETS (Accounts 172, 173, and 174)**

1. Give a description and the amount of the principal items carried at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Description (a)	End Of Year Balance (b)
14	Rents Receivable (Account 172)	
15		
16	Miscellaneous Rental Income	68,373
17	NY Facilities Agreement	8,773,485
18		
19		
20		
21	TOTAL (Account 172)	8,841,858
22	Accrued Utility Revenues (Account 173)	
23		
24	Gas	78,936,853
25		
26		
27	TOTAL (Account 173)	78,936,853
28	Miscellaneous Current and Accrued Assets (Account 174)	
29		
30	Deferral - Hedging	17,781,445
31		
32		
33		
34		
35	TOTAL (Account 174)	\$17,781,445

## GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, Prepayments.
2. If any prepayment at beginning of year, or incurred during year, was cancelled, forfeited, or applied to another purpose, state gas gas volume and dollar amount, period when such prepayment was incurred, accounting disposition of prepayment amount, and give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.
3. Show totals for columns (c), (d), (e), (f) and (h).
4. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make.)
5. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors furnish a concise explanation of basis of computation.

Line No.	Name of Vendor (Designate associated companies) (a)	Seller FPC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR		BALANCE END OF YEAR		PREPAYMENTS IN CURRENT YEAR			
			MCF (14.73 psia at 60°F) (c) *	Amount (d) 01	MCF (14.73 psia at 60°F) (e) *	Amount (f) 02	Cents per Mcf (g)	MCF (14.73 psia at 60°F) (h)	Percent(%) of Year's required take (i)	Make-up Period expiration date (j)
1	Transcontinental Gas Pipeline Corp.	GSS		\$2,058,000		\$2,050,948				-
2		LSS		613,170		\$548,253				-
3		WSS		283,129		\$164,802				-
4		SS 1		199,427		\$86,552				-
5		SS 2		1,232,677		\$1,098,130				-
6	Tennessee Gas Pipeline Corp.	ESS		346,453		\$403,041				-
9		SSE		97,803		109,899				-
10										
11	CNG Transmission Corporation	GSS N Sum		2,036,811		\$1,188,171				-
12		GSS Apec		886,821		\$1,193,699				-
13		GSS 636		2,146,269		\$2,034,350				-
14		GSS TE				594,465				-
15	Hattiesburg Gas Storage Co.			245,071		\$291,258				-
16	Texas Eastern Transmission Corp	SS 1		418,070		\$361,976				-
17										-
21	Central NY Oil & Gas			1,844,923		2,251,568				
22										
23										
24										
25										
26										
27										
28										
29										
30										
31	TOTAL		0	\$12,408,623	0	\$12,377,114		0	0	-



### Electric Energy Efficiency Projects

- A. Show below the costs incurred and accounts charged during the year for electric energy efficiency projects initiated, continued or concluded during the year.
- B. Indicate in column (a) applicable classification, as shown below; list in column (b) the title of projects performed under the classification.

#### Classifications (cl.)

1. Large scale DSM programs - programs which are generally offered to all eligible customers throughout the utility's service territory or to large numbers of customers, and which the utility undertakes to achieve specific resource planning objectives. This includes audit and information programs, even if such programs do not provide resource savings.
2. Development and support projects - projects which are more limited in scope than the large scale resource programs. The projects are intended to advance the utility's knowledge of, and experience with, specific DSM options. These projects typically do not have specific energy saving or peak reduction objectives assigned to them. These projects may include, but are not limited to, test marketing, data acquisition, and load studies.
3. Bidding Programs - programs operated by third parties, pursuant to contracts entered into following a broad based demand side RFP process including, but not limited to, those directed by Opinion 88-15.

Show separately the total amount spent during the year for the following programs:

ULIEEP - Utility Low Income Energy Efficiency Programs - Separately show all expenditures for programs undertaken to provide energy efficiency services to low income customers, pursuant to the "Order Establishing a Low Income Energy Efficiency Program in Case 89-M-124.

HIECA - Home Insulation and Energy Conservation Act programs - All programs and pilot projects operated under the Home Insulation and Energy Conservation Act.

DSM - DSM Incentive - Indicate the amount of pre-tax DSM incentive earned during the program year. Indicate whether the amount shown is an estimate or if it has been approved by the Commission.

- C. Show in column (c) all costs incurred for the project during the current year. Show in column (d) the capital or expense account number charged during the year and the amount, if applicable, of annual DSM expense, or the amortized program costs, and in column (e) indicate, the unamortized accumulated DSM expenditure balances.

Electric Energy Efficiency Projects (Continued)						
Line No.	cl.  (a)	Project Title  (b)	Cost Incurred In Current Yr. Amount (c)	Amount Charged In Current Year		Unamortized Accumulated Balances (e)
				Acct No.	Amt. Chg (d)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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25						
26						
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28						
29						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46		DSM TOTAL	0		0	0
47		ULIEEP				
48		HIECA				
49		DSM Incentive				
50		GRAND TOTAL	\$0		\$0	\$0

**NOTES PAYABLE (Account 231)**

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in Column (c).
5. Minor amounts may be grouped by classes, showing the number of such amounts.
6. Report in total, all other interest accrued and paid on notes discharged during the year.

Line No.	PAYEE AND INTEREST RATE (a)	DATE OF NOTE (b)	DATE OF MATURITY (c)	Outstanding at End of Year (d)	INTEREST DURING YEAR	
					ACCRUED (e)	PAID (f)
1	None					
2						
3						
4	TOTALS			\$0	\$0	\$0

**PAYABLES TO ASSOCIATED COMPANIES (ACCOUNTS 233 and 234)**

1. Report particulars of notes and accounts payable to associated companies to end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies.
3. List each note separately and state the purpose for which issued. Show also in Column (a) date of note, maturity and interest rate.
4. Include in Column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	PARTICULARS (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR		BALANCE END OF YEAR (e)	INTEREST FOR YEAR (f)
			DEBITS (c)	CREDITS (d)		
1	DUE TO UTILITY MONEY POOL	\$271,706,613	\$310,367,074	\$506,336,935	\$467,676,474	\$3,939,352
2	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	-
3	TOTALS (ACCOUNT 233)	271,706,613	310,367,074	506,336,935	467,676,474	3,939,352
4	National Grid USA Parent	30,197	3,530,089	3,503,797	3,904	
5	KeySpan Corporation	642,210,269	2,605,928,148	2,602,355,215	638,637,336	
6	NG NEHoldings 2 LLC	3,716	0	0	3,716	
7	NGUSA Service Company	31,366,729	444,345,601	500,967,179	87,988,307	
8	NG Engineering Svcs, LLC	1,472,549	6,671,229	6,357,619	1,158,938	
9	NG Corporate Services LLC	66,735,536	133,471,919	66,736,383	0	
10	NG Utility Services LLC	13,866,413	27,732,827	13,866,413	0	
11	Niagara Mohawk Power Corp	8,616,793	16,059,931	14,749,415	7,306,277	
12	Brooklyn Union Gas	6,778,609	535,455,647	511,167,109	(17,509,929)	
13	KS Gas East Corp	0	3,071,681	3,071,630	(51)	
14	NG Electric Services LLC	6,537,627	87,393,540	81,248,642	392,729	
15	Massachusetts Electric Co	79,980	1,191,541	1,371,103	259,542	
16	Nantucket Electric Co	0	1,988,719	2,133,411	144,692	
17	Boston Gas Company	1,007,819	8,466,919	7,467,331	8,230	
18	Colonial Gas Company	186,439	1,442,122	1,297,732	42,048	
19	Narragansett Electric Co	494,216	1,938,095	1,444,701	822	
20	Granite State Electric Co	0	(0)	0	0	
21	EnergyNorth Gas	0	22,165	22,165	0	
22	New England Power Company	0	124	124	0	
23	NE Hydro	0	1,516	1,516	0	
25	NE Hydro	0	3,185	3,185	0	
26	NG LNG LP RegulatedEntity	98,850	0	0	98,850	
27	NG LNG LP LLC	0	11,221	11,221	0	
28	NG Generation LLC	285,645	988,858	1,024,663	321,450	
29	Opinac North America, Inc.	348,830	890,600	541,770	0	
30	NG Energy Trading Svcs	0	627,346	627,346	0	
31	NG Energy Management LLC	10,247	11,146	899	0	
32	LIPA KS Gen Services, LLC	0	1,328,141	1,328,141	0	
33	A/P Affiliates	0	402	453	51	
34						
35	TOTALS (ACCOUNT 234)	\$780,130,463	\$3,882,572,711	\$3,821,299,162	\$718,856,913	\$0

**OPERATING RESERVES (ACCOUNTS 228.1, 228.2, 228.3, 228.4)**

1. Report below an analysis of the changes during the year for each of the above-named reserves.
2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
3. For Accounts 228.1, Accumulated Provision for Property Insurance and 228.2, Accumulated Provision for Injuries and Damages, explain the nature of the risks covered by the reserves.
4. For Account 228.4, Accumulated Miscellaneous Operating Provisions, report separately each reserve comprising the account and explain briefly its purpose.

LINE NO.	ITEM (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS		BALANCE DEC 2013 (g)
			CONTRA ACCOUNT (c)	AMOUNT (d)	CONTRA ACCOUNT (e)	AMOUNT (f)	
1							
2							
3							
4							
5	TOTAL ACCOUNT 228.1	0		0		0	0
6							
7	<u>Injuries and Damages Reserve: Account 2282</u>						
8							
9	OCIP Insurance	3,669,751	107	1,525,709	107/887	368,712	2,512,754
10	General and Auto Liability Insurance	8,682,320	131	7,113,896	925	2,495,252	4,063,676
11	Workers Compensation Insurance	682,149	131	283,423	925	201,567	600,293
12	Asbestos Removal	0	925	10,050		0	(10,050)
13	Incurred But Not Recorded (IBNR)	4,203,865	925		925	15,936,504	20,140,369
14	TOTAL ACCOUNT 228.2	17,238,085		8,933,078		19,002,035	27,307,042
15	<u>Miscellaneous Operating Reserves</u>						0
16	Reserve for Capital Accrual	139,094	887	139,094	107/9302		0
17	Accounts Payable Charges		232				0
18	Environmental Reserve	123,521,758	182/253	288,844,884	182/186	238,699,000	73,375,874
19							0
20							0
21	TOTAL ACCOUNT 228.4	123,660,852					73,375,874
22							0
23							0
24							0
25							0
26	TOTAL ACCOUNT 265	\$0					\$0
27							0
28							0
29	TOTAL OPERATING RESERVES	\$140,898,937					\$100,682,916

**MISCELLANEOUS TAX REFUNDS**

1. Report below particulars concerning all tax refunds received or used as a reduction of taxes payable during the year which are not more than \$1.5 million or do not exceed \$1,000 and 0.2% of the utility's operating revenues. This information is requested in compliance with Section 89.3, Notification Concerning Tax Refunds, of 16NYCRR. This report shall be inapplicable to ordinary operating refunds that are not attributable to negotiation or to new legislation, adjudication, or rulemaking (such as refunds for overpayment of estimated taxes, and carrybacks of net operating losses and investment tax credits).
2. In determining whether a refund exceeds 0.2% of operating revenues for purposes of this report, in the case of a gas, electric, steam, or combination utility, operating revenues shall be reduced by the amounts properly chargeable to the functional group of Production Operation and Maintenance expense accounts; in the case of a combination utility the refund shall be deemed to exceed 0.2% of operating revenues if, after the refund is allocated among the gas, electric and steam departments in a manner reflecting insofar as possible the extent to which the refund is related to each department's activities, one or more of the portions thus allocated exceeds 0.2% of the operating revenues of the department to which it is allocated.
3. In determining whether a refund meets the criteria stated in Instruction 1 above, multiple refunds shall be treated as a single refund if they share a common cause such as a common act of negotiation legislation, adjudication or rulemaking.
4. In this report, the utility also shall either propose a method of distributing to its customers the entire amount refunded, or show why it should not make such a distribution.

LINE NO.	Description of Item (a)	Amount (b)
1		
2	Bellmore	51,242
3	Bellmore	198,044
4	Hix #470	22,264
5	Hewlett	440,963
6	Hewlett #285	42,941
7	Hix #227	329,255
8	Stew Ave,GC	39,059
9	Other	87,794
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33	Total	\$1,211,561
34		

**Excess/Deficient Deferred Federal Income Tax Balances\***

1. Report below the specified excess/deficient accumulated deferred Federal income taxes as of December 31 of the reporting year.
2. Protected amounts are accumulated deferred taxes that are depreciation related and are protected from rapid write-back by Section 203 (e) of the Tax Reform Act of 1986.
3. Unprotected amounts are those accumulated deferred taxes that are not subject to Section 203 (e) of the Tax Reform Act of 1986.
4. Excess/deficient deferred taxes result when there is a reduction/increase in the statutory income tax rate (e.g.. TRA-86 & Revenue Reconciliation Act of 1993) & the deferred tax balances provided are greater/less than the enacted tax rate, all calculated on a vintage year basis.

Line No.	Item (a)	Debits	Credits			Total (f)
		Account 190 (b)	Account 281 (c)	Account 282 (d)	Account 283 (e)	
	<u>Excess Deferred Taxes</u>					
1	Protected Excess Deferred Taxes					\$0
2	Unprotected Excess Deferred Taxes					0
3	Total Excess Deferred Taxes	\$0	\$0	\$0	\$0	\$0
	<u>Deficient Deferred Taxes</u>					
4	Deficient Deferred FIT Balance Related to: 1986 & Prior Vintage Yr. Assets/Liab.					\$0
5	1987 to Current Vintage Yr. Assets/Liabs.					0
6	Average Remaining Amortization Period for: Protected Excess Deferred FIT Balance					0
7	Unprotected Excess Deferred FIT Balance					0
8	Deficient Deferred FIT Balance					\$0

\*NOTE: Do not include deferred Federal income taxes recorded purely from the implementation of FAS-109, Accounting for Income Taxes

**TEMPORARY INCOME TAX DIFFERENCES - SFAS 109**

1. Report below the accumulated deferred Federal income tax assets/liabilities, as of December 31 of the reporting year, that result purely from the implementation of SFAS - 109, "Accounting for Income Taxes", and in accordance with the Commission's associated Policy Statement (issued January 15, 1993) in Case 92-M-1005.

Line No.	Item (a)	Debits	Credits			
		Account 190 (b)	Account 281 (c)	Account 282 (d)	Account 283 (e)	Total (f)
	<u>AFUDC</u>					
1	AFUDC - Net of Tax - Plant					\$0
2	AFUDC - Equity Component - Plant					0
3	Other Net of Tax Items (specify)					0
4						0
	<u>Prior Flow-Through Items</u>					
5	Depreciation					0
6	Asset Base Difference (non - ITC)					0
7	Other (specify)					0
8						0
	<u>ITC</u>					
9	Section 46(f)(1) ITC					0
10	Section 46(f)(2) ITC					0
11						0
	<u>Other Items</u>					
12						0
13						0
14						0
15						0
16	Total	\$0	\$0	\$0	\$0	\$0
17	Gross-up of above amounts for income tax effects; etc.					

**EXTRAORDINARY ITEMS (Accounts 434 and 435)**

1. Give below a brief description of each item included in accounts 434, Extraordinary Income and 435, Extraordinary Deductions.
2. Give reference to Commission approval, including date of approval, for extraordinary treatment of any item which amounts to less than 5% of income. (See General Instruction section 166.7 and 311.7 of the applicable Uniform System of Accounts.
3. Income tax effects relating to each extraordinary item should be listed in Column (c).

LINE NO.	DESCRIPTION OF ITEMS (a)	GROSS AMOUNT (b)	RELATED FEDERAL TAXES (c)
1	Extraordinary Income (Account 434):		
2	None		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	Total Extraordinary Income	\$0	\$0
22	Extraordinary Deductions (Account 435):		
23	None		
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
40			
41			
42			
43			
44			
45			
46	Total Extraordinary Deductions	\$0	\$0
47	Net Extraordinary Items	\$0	\$0



**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$20,000 in the case of a Class B company or \$200,000 in the case of a Class A company, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.

- (a) Name of person or organization rendering services in alphabetical order,  
 (b) description of services received during year and project or case to which services relate,  
 (c) total charges for the year.

2. Designate with an asterisk associated companies.

Line No.	Person or Organization	Description of Services	Total Charges
1	KeySpan Corporate Services*		
2			
3		The Services Provided by Vendor Are as Follows	
4			
5			
6	AECOM TECHNICAL SERVICES	Environmental Consulting	1,426,972
7	AKRF INC.	Environmental Consulting	289,352
8	BANCKER CONSTRUCTION CO	Environmental Consulting	210,399
9	BRIDGE STRATEGY GROUP	Regulatory Services	416,000
10	BROWN AND CALDWELL	Environmental Consulting	245,892
11	CHI ENGINEERING SERVICES	Engineering Consulting	284,648
12	CLOUGH HARBOUR & ASSOCI	Engineering Consulting	688,401
13	COVINGTON & BURLING LLP	Environmental Legal Services	4,405,294
14	DE MAXIMUS INC	Environmental Consulting	345,415
15	ENTACT LLC	Environmental Consulting	29,341,095
16	ENVIRO TRAC LTD	Environmental Consulting	491,456
17	GEI CONSULTANTS INC.	Environmental Consulting	4,046,259
18	IBM CORP	Information Technology	10,357,736
19	MATRIX ENVIRONMENTAL TEC	Environmental Consulting	291,068
20	MCLANE GRAF RAULERSON &	Environmental Consulting	255,478
21	MILLER ENVIRONMENTAL GR	Environmental Consulting	517,016
22	NETWORK INFRASTRUCTURE	Engineering Consulting	3,042,305
23	NOISE CONSULTING GROUP I	Information Technology	605,559
24	RISE ENGINEERING	Engineering Consulting	548,788
25	SEVENSON ENVIRONMENTAL	Environmental Consulting	1,232,087
26	THE MARINO ORGANIZATION	Environmental Consulting	412,583
27	U.S. SECURITY ASSOCIATES,	Security Solutions and Risk Mitigation Services	370,391
28	URS CORP	Environmental Consulting	1,129,084
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			60,953,281
39			
40			
41			
42			

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**Employee Protective Plans**

Report a summary of each employee program in effect at any time during the year. This schedule is intended to cover pension, profit sharing, group life insurance, accident and sickness, medical, hospital, prescription drugs, guaranteed annual wage, severance pay, and any other plan maintained for employees (or retirees), but it is not intended to cover such a plan required by law, (e.g. social security).

For each plan report:

1. the identity thereof, and the employee group covered (e.g. management, non-management, executive officers, etc.)
2. whether the benefits are provided through an insurance carrier or directly by the company.
3. the total cost for the year.

Note: If any important change is made with respect to any such plan during the year, give brief particulars.

LIFE INSURANCE PLAN - These are various group term life insurance plans covering regular non-union and union employees as well as eligible retirees.	667,261
MEDICAL CARE PLAN - Various medical plans available to eligible union and non-union employees and their eligible dependents, eligible retirees and surviving spouses and their eligible dependents. These plans are contributory and are self-insured.	14,541,362
PENSION PLAN - This is a non-contributory plan providing retirement allowances for eligible employees.	19,859,022
EMPLOYEE WELFARE PROGRAMS AND OTHER- These programs include expenses incurred in conducting employees' educational, recreational and other welfare programs. The programs provide services for both represented and non-represented employees.	(25,51.51)
DENTAL PLAN - This consists of various self-insured dental plans available to regular full and part-time union and non-union employees.	688,812
Total	35,756,457

**ANALYSIS OF PENSION COST**

1. On lines 1-21 report the terms of the Pension Plan for the holding company or parent company; on lines 22-32 report details for the reporting company. If the reporting company has more than one pension plan, report each using separate forms.
2. Report on line 1 the actuarial present value of benefits determined as of a specific date during the calendar year according to the terms of a pension plan and based on employees' compensation and service to that date (salary progression is not considered in making this computation).
3. Report on line 2 the actuarial present value of all benefits attributed to employee service up to a specific date, based on the terms of the plan including salary progression factor for final pay and career average pay plans.
4. Report on line 3 the amount the pension plan could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on line 8 the discount rate which was used to calculate the obligations reported on Lines 1 and 2.
6. Report on Line 9 the expected long-term return on plan assets.
7. Report on line 14 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on line 17.
8. Report on lines 19 through 21 and lines 29 through 32 the number of persons covered by the plan at the beginning of the policy year.
9. Report on line lines 21 and 32 the numbers of persons having vested pension rights but who are no longer employed by the company and not yet drawing a pension allowance.
10. On line 22, the term "Minimum Required Contribution" shall mean the payment by the employer to its employees' pension fund necessary to meet the requirement set forth in the Employee Retirement Income Security Act of 1974.
11. On line 24, the term "Maximum Amount Deductible" shall mean the amount of pension expense that is allowable under Section 415 of the Internal Revenue Code.
12. Report on line 26 the dollar amount applicable to the reporting company which has been included in the amount on line 18.
13. Report on line 27 the dollar amount included on line 26 which has been capitalized.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each such revision on each of the amounts reported on Page \*\*. Use a separate insert sheet if more space is required.

ANALYSIS OF PENSION COST (Continued)		
Line No.	Item (a)	Current Year (b)
<u>PLAN</u>		
1	Accumulated Benefit Obligation	\$ 1,978,206,213
2	Projected Benefit Obligation	\$ 2,081,554,174
3	Fair Value of Plan Assets	\$ 1,644,232,067
4	Unrecognized Transition Amount	\$ 0
5	Prior Service Costs	\$ 260,638
6	Gains or (Losses)	\$ 340,489,144
7	Date of Valuation Reported on Lines 1 through 6	03/31/2014
8	Discount Rate	4.80%
9	Expected Long-Term Rate of Return on Assets	7.29%
10	Salary Progression Rate (if applicable)	3.50%
<u>Net Periodic Pension Cost:</u>		
11	Service Cost	\$ 38,094,813
12	Interest Cost	94,996,527
13	Expected Return on Plan Assets [(Gain) or Loss]	(111,305,288)
14	Deferral of Asset Gain or (Loss)	0
15	Amortization of Transition Amount	0
16	Amortization of Prior Service Cost	42,228
17	Amortization of Gains or Losses	50,260,808
17(a)	Curtailment Charge	259,782
18	Total Pension Cost	\$ 72,348,870
19	Number of Active Employees Covered by Plan	3,729
20	Number of Retired Employees Covered by Plan	4,542
21	Number of Previous Employees Vested but Not Retired	1,372
<u>REPORTING COMPANY</u>		
22	Minimum Required Contribution	\$ 7,605,543
23	Actual Contribution*	\$ 10,032,362
24	Maximum Amount Deductible*	\$ 184,162,872
25	Benefit Payments	\$ 12,351,810
26	Total Pension Cost	\$ 11,331,121
27	Pension Cost Capitalized	\$ 13,586,162
28	Accumulated Pension Asset/(Liability) at Close of Year	\$ (47,929,168)
29	Total Number of Company Employees at Beginning of Policy Year	1,209
30	Number of Active Employees Covered by Plan	546
31	Number of Retired Employees Covered by Plan	604
32	Number of Previous Employees Vested but Not Retired	59
* Specify in the space below the reason(s) for any difference between the amounts reported on lines 23(b) and 24(b).		
Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.		

**ANALYSIS OF PENSION SETTLEMENTS, CURTAILMENTS AND TERMINATIONS**

1. Report the amount of gains or losses arising from employee termination benefits or settlements, partial settlements, curtailments or suspensions of pensions or pension obligations during the year. If none have occurred, state "none" on line 5. If they qualified as "small settlements" under SFAS-88 and the company elected not to recognize the gain or loss, state "none" on line 5 and complete the applicable sections on the bottom of the form. Use separate forms to report the effect of each event and, if the event affected more than one plan, use separate forms for each plan. These events include:
  - a. purchases of annuity contracts.
  - b. lump-sum cash payments to plan participants.
  - c. other irrevocable actions that relieved the company or the plan of primary responsibility for a pension obligation and eliminates significant risks related to the obligation and assets.
  - d. an event that significantly reduces the expected years future service for present employees who are entitled to receive benefits from that plan or that eliminates the accrual of benefits for some or all of the future services of a significant number of those employees.

If this is the first year the company is subject to the reporting requirements of this schedule, complete separate forms for each reportable event having occurred since the company's adoption of SFAS-87 and include those forms in the current Annual Report.
2. On lines 1-15 report activities for the holding company or parent company; on line 16-18 report details for the reporting company.
3. Report on line 1 the amount of overfunding remaining (excess of plan assets, adjusted for accrued or prepaid pension costs, over the Pension Benefit Obligation), if any, from when the company first complied with SFAS-87. The amount should be adjusted by the year-to-date amortization.
4. Report on line 2 the actuarial gains and losses that occurred in prior fiscal years following compliance with SFAS-87 but have not yet been amortized. The amount should be adjusted by the year-to-date amortization.
5. Report on line 3 the actual return on plan assets (the sum of investment income and appreciation).
6. Report on line 4 the expected return on plan assets (a component of the current-year expense calculation, which should be prorated for the elapsed portion of the current year).
7. Report on line 6 the Pension Benefit Obligation (PBO) updated from the previous year-end figure to the settlement date. This amount should reflect the addition of a pro rata portion of the service cost and interest cost and the subtraction of benefit payments. It should also reflect any plan changes made during the year.
8. Convert the basis points and percentages reported on line 7 and 8 to their decimal equivalents before entering them in the formula on line 9.
9. Report on line 17 the applicable Federal income tax rate. Although no tax is currently payable on the gain and loss, it should be reflected because it represents a reduction of future pretax pension expense.

State separately below for each reportable event having occurred since the company's initial compliance with SFAS-87, and for which amortization of deferred gains or losses was not completed by December 31 of last year, the (1) type of event, e.g. settlement or curtailment, (2) date of occurrence, (3) amount of gain or loss originally deferred, (4) period of amortization specified by beginning and ending dates, and (5) amount of the current year's amortization.

ANALYSIS OF PENSION SETTLEMENTS, CURTAILMENTS AND TERMINATIONS (Continued)			
Line No.	ESTIMATE OF SETTLEMENT GAIN OR LOSS (a)	(b)	(c)
<b>PLAN</b>			
1	Unrecognized net asset		1. _____
2	Unrecognized net actuarial gain or (loss)		2. _____
	Year-to-date asset gain or (loss):		
3	Actual return	3. _____	
4	Expected return	4. _____	
5	Gain or (loss): (3)-(4)		5. _____ 0
	Year-to-date liability gain or (loss):		
6	PBO at settlement date	6. _____	
7	Year-to-date increase (or decrease) in actuarial discount rate	7. _____	basis points
8	Percentage decrease in PBO for each 100 basis-point increase in the discount rate	8. _____	
9	Liability gain or (loss): {(6) x (7) x (8)} x 100 -- see instructions		9. _____ 0
	Settlement gain or (loss):		
10	Accounting value of obligation which was settled	10. _____	
11	Settlement cost (e.g., price of purchased annuity contract)	11. _____	
12	Settlement gain or (loss): (10)-(11)		12. _____ 0
13	Total accumulated gain or (loss): (1)+(2)+(5)+(9)+(12)		13. _____ 0
14	Settlement ratio: (10)/(6)		14. _____ 0%
15	Pretax gain recognizable in current income: (13) x (14)		15. _____ 0
<b>REPORTING COMPANY</b>			
16	Portion of amount on line 15 allocated to reporting company		16. _____
	Tax-affected gain:		
17	Tax rate	17. _____	
18	Gain or (loss) after provision for income tax: 16 x [100% - (17)]		18. _____ 0
<p>Explain the basis of allocation used to derive the amount reported on line 16 from that reported on line 15:</p> <p>For the amount reported on line 16 specify:</p> <p>a. the amount recorded as income for the current year _____</p> <p>b. the amount deferred on the balance sheet _____</p> <p>c. amortization period for the deferred amount (specify beginning and ending dates). _____</p> <p>Briefly describe the event (e.g., settlement, curtailment or termination with short description of the change) and the date of its occurrence.</p> <p><u>Curtailment Charge (Retirement Income Plan): \$259,782</u></p> <p>Portion of Curtailment Charge above allocated to KEDLI: \$1,177</p> <p>If the event involves the purchase of an annuity contract(s), state whether they are participating or nonparticipating contracts. If they are participating, explain the terms and state the cost difference between the contract(s) purchased and identical contracts without the participating feature.</p> <p>If the event qualified as a "small settlement" under SFAS 88, and the company elected not to recognize the gain or loss, state:</p> <p>a. number of employees affected _____</p> <p>b. the cost of the settlement _____</p> <p>c. the amount of PBO settled _____</p>			

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS**

1. Report on pages \*\* through \*\*, the requested data concerning Postretirement Benefits Other than Pensions (OPEB). For these schedules, the measurement date, calculation of the data requested, and separate reporting for different types of OPEB plans shall be consistent with the disclosure requirements specified in SFAS-106 (Paragraphs 72-89). If the reporting company's OPEB benefits are provided through a joint plan with its parent company or holding company, report under the columnar heading "Total Company" the data applicable to the total plan (i.e., that of the parent or holding company). The columnar heading "New York State Jurisdiction" refers to the New York State jurisdictional operations of the reporting company, exclusive of amounts applicable to subsidiary companies which are subject to the Commission's jurisdiction but are separately reported.
2. The quantification of amounts reported on Lines 1 - 12 shall be as of the date reported on Line 13.
3. Report on Lines 1 - 3 the actuarial present value of benefits attributed employees' service rendered to the date reported on Line 13.
4. Report on Line 4 the amount the OPEB plan(s) could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on Lines 5 and 6, the amounts applicable to OPEB that are recorded in internal reserves, net of their related deferred income tax effect. For New York State Jurisdictional Operations, creation of an internal reserve was required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and OPEB" (issued September 7, 1993).
6. Report on Line 10 the amount of unrecognized net gain or loss (including plan asset gains and losses not yet reflected in the market-related value of the plan assets).
7. Report on Line 11 the amount of unrecognized net asset gain or loss not yet reflected in the market-related value of plan assets.
8. In certain instances, a portion of the New York State Jurisdiction OPEB internal reserve may not be subject to the accrual of interest (e.g. in the company's last rate case a portion of the reserve may have been used to reduce rate base). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
9. Report on Line 14 the discount rate which was used to calculate the obligations reported on Lines 1-3.
10. Report on Line 15 the expected long-term return on plan assets reported on Line 4.
11. Report on Line 21 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on Line 24.
12. The amount reported on Line 24 is to include the amortization of gains and losses arising from changes in assumptions.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each revision on each of the amounts reported on Page \*\*. Use a separate insert sheet if more space is necessary.

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

Line No.	Item (a)	Total Company (b)
<b><u>ANALYSIS OF OPEB COSTS</u></b>		
	Accumulated Benefit Obligation Attributable to:	
1	Retirees Covered by the Plan	\$ (A)
2	Other Fully Eligible Plan Participants	\$ (A)
3	Other Active Plan Participants	\$ (A)
4	Fair Value of Plan Assets Held in an Exterior Fund or Trust	\$ 532,451,107
	Plan Assets Held in an Internal Reserve (net of tax):	
5	New York State Jurisdiction	\$ 318,741,009
6	Other	\$
7	Other Plan Assets (Specify .....)	\$
8	Unrecognized Transition Obligation	\$
9	Prior Service Costs	\$ (30,403,690)
10	Gains or (Losses)	\$ 136,051,782
11	Gains or (Losses) Unrecognized in Market Related Value of Assets	\$
12	NYS Jurisdiction Internal Reserve Balance Subject to Accrual of Interest (net of tax)	\$
13	Date of Valuation for Amounts Reported on Lines 1 - 12.	03/31/14
14	Discount Rate	4.80%
15	Expected Long-Term Rate of Return on Assets (Exterior Fund)	7.28%
16	Interest Rate Applied to NYS Jurisdiction Internal Reserve Balance	6.77%
17	Salary Progression Rate (if applicable)	3.50%
<b><u>NET PERIODIC OPEB COST</u></b>		
18	Service Cost	\$ 25,422,335
19	Interest Cost	57,942,622
20	Expected Return on Plan Assets [ (Gain) or Loss ]	(33,857,649)
21	Deferral of Asset Gain or (Loss)	
22	Amortization of Transition Amount	
23	Amortization of Prior Service Cost	(2,643,364)
24	Amortization of (Gains) or Losses from Earlier Periods	
25	(Gain) or Loss Due to a Temporary Deviation From a Substantive Plan	
26	Amortization of net actuarial (Gain) loss	28,065,221
26(a)	Curtailment Charge	(140,448,312)
27	<b>Net Periodic OPEB Cost</b>	\$ (65,519,147)

**(A) Information requested not required under FAS 132**

Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.



**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

1. Report on Line 3 items such as transfers of excess pension funds from the company's pension trust fund to an account set up under Section 401(h) of the Internal Revenue
2. Report on Line 5 items of income (e.g., dividends and interest).
3. The amount reported on Line 9 should be the same amount as that reported on Line 4 on Page 31.

Line No.	Item (a)	Total Company (b)
<b>EXTERNALLY HELD OPEB DEDICATED FUNDS OR TRUSTS</b>		
1	Fair Value of Plan Assets at Beginning of Period	\$424,658,079
2	Contributions to the Fund:	
3	Deposits of Company Funds	94,987,685
4	Transfers from Pension Related Funds	
5	Other * Plan Participant Contributions (A)	
6	Income or (Loss) Earned on Fund Assets	55,841,907
7	Capital Appreciation or (Depreciation) of Fund Assets	
8	Cost Benefits Paid from the Fund To or For Plan Participants	43,036,564
9	Other Expenses Paid By the Fund **	
	Fair Value of Plan Assets at End of the Period	\$532,451,107

\* Specify the source of any amount reported on Line 4.

\*\* Specify the type and amount of any expenses reported on Line 8.

(A)-Includes unfunded plan benefit payments as a pass-through.

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

1. The data requested on Lines 1 through 12 are for the internal reserve, the establishment of which is required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and Postretirement Benefits Other Than Pensions" (Case 91-M-0890, issued and effective September 7, 1993). The amounts reported below are to be consistent with the definitions and intent contained in that Statement.
2. The "rate allowance" to be reported on Line 2 is the amount which was projected to be charged to expense accounts (i.e., not charged to construction, depreciation, nor the rate base allowance related to capitalized OPEB costs) in the company's latest rate proceeding, adjusted to actual applicable sales as per the above Policy Statement.
3. The amount reported on Line 9 less the amount on Line 10 should total the amount reported on Line 5 of Page 33.
4. In certain instances, a portion of the OPEB internal reserve may not be subject to the accrual of interest (e.g., in the company's last rate case, a portion of the reserve may have been used as a rate base reduction). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
5. The Commission's September 7, 1993 Policy Statement on pensions and OPEB stated that, except under certain circumstances, the difference between 1) the rate allowance for OPEB expense, plus any pension related or other funds or credits the company is directed to use for OPEB purposes, and 2) OPEB expense determined as required therein, are to be deferred for future recovery. Report on Lines 13 through 17 the amounts relating to this requirement.

Line No.	Item (a)	New York State Jurisdiction (b)
	<b>OPEB RELATED ASSETS RECORDED IN AN INTERNAL RESERVE</b>	
1	Balance in Internal Reserve at Beginning of the Period - [ (Debit) / Credit ]	\$207,810,581
2	Amount of the Company's Latest Rate Allowance for OPEB Expense	13,863,000
3	Amount of OPEB costs actually charged to Construction	0
4	Pension Related or Other Funds or Credits this Commission Directed the Company to Use for OPEB Purposes	
5	Interest Accrued on Fund Balance	5,011,678
6	Cost Benefits Paid to or for Plan Participants	
7	Amount Transferred to an External OPEB Dedicated Fund	
8	Other Debits or Credits to the Internal Reserve *	
9	Balance in Internal Reserve at End of the Period	226,685,259
10	Balance of Deferred Income Tax Applicable to the Internal Reserve	92,055,750
11	Interest Rate Applied to Internal Reserve Balances	
12	Internal Reserve Balance Subject to Accrual of Interest (net of tax)	318,741,009
	<b>ACCUMULATED DEFERRED OPEB EXPENSE</b>	
13	Accumulated Deferred Balance Beginning of Period - [Debit / (Credit)]	18,854,959
14	Deferral Applicable to Current Year Variation	(1,283)
15	Amortization of Previous Deferrals	0
16	Accumulated Deferred Balance at End of Period	18,853,676
17	Balance of Deferred Income Tax Applicable to Deferred OPEB Expense at the End of Period	7,656,384
	* Briefly explain any amounts reported on Line 8.	

**SALES OF ELECTRICITY BY COMMUNITIES**

1. Report below the information called for concerning sales of electricity in each community with a population of 50,000 or more, or according to open districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. If reporting is not by communities, the territory embraced within the reported area shall be indicated. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs.

LINE NO.	COMMUNITY (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		OPERATING REVENUES (b)	KILOWATT - HOURS SOLD (c)	AVG. NO. OF CUST. PER MO. (d)	OPERATING REVENUES (e)	KILOWATT - HOURS SOLD (f)	AVG. NO. OF CUST. PER MO. (g)
1							
2							
3							
4							
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41							
42							
43							
44							
45							
46	TOTALS	\$0	0	0	\$0	0	0

**SALES OF ELECTRICITY BY COMMUNITIES (Continued)**

2. The information to be shown below should be on the same basis as provided in Schedule entitled "Electric Operating Revenue" pages 300-301.
3. The totals for Accounts 440, 442, 444, and 445 should agree with the amounts for those accounts shown in Schedule entitled "Electric Operating Revenues".

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			LINE NO.
OPERATING REVENUES (h)	KILOWATT - HOURS SOLD (i)	AVG. NO. OF CUST. PER MO. (j)	OPERATING REVENUES (k)	KILOWATT - HOURS SOLD (l)	AVG. NO. OF CUST. PER MO. (m)	OPERATING REVENUES (n)	KILOWATT - HOURS SOLD (o)	AVG. NO. OF CUST. PER MO. (p)	
						\$0	0	0	1
						0	0	0	2
						0	0	0	3
						0	0	0	4
						0	0	0	5
						0	0	0	6
						0	0	0	7
						0	0	0	8
						0	0	0	9
						0	0	0	10
						0	0	0	11
						0	0	0	12
						0	0	0	13
						0	0	0	14
						0	0	0	15
						0	0	0	16
						0	0	0	17
						0	0	0	18
						0	0	0	19
						0	0	0	20
						0	0	0	21
						0	0	0	22
						0	0	0	23
						0	0	0	24
						0	0	0	25
						0	0	0	26
						0	0	0	27
						0	0	0	28
						0	0	0	29
						0	0	0	30
						0	0	0	31
						0	0	0	32
						0	0	0	33
						0	0	0	34
						0	0	0	35
						0	0	0	36
						0	0	0	37
						0	0	0	38
						0	0	0	39
						0	0	0	40
						0	0	0	41
						0	0	0	42
						0	0	0	43
						0	0	0	44
						0	0	0	45
\$0	0	0	\$0	0	0	\$0	0	0	46

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**OTHER ELECTRIC REVENUES (ACCOUNT 456)**

1. Report particulars concerning other electric revenues derived from electric utility operations during the year.  
Provide a subheading and amount for each classification of Account 456.
2. Designate associated companies.
3. Minor items (less than \$100,000) may be grouped by classes.

LINE NO.	DESCRIPTION OF SERVICE (a)	Amount of Revenue for year (b)
1	None	
2		
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35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47	TOTAL (ACCOUNT 456)	\$0

**DATA BY TERRITORIAL SUBDIVISIONS-ELECTRIC**

Report the indicated breakdown of operating revenue deductions and plant investment applicable respectively to accounting divisions and cost areas. Accounts, or groups of accounts, which may be kept on a company-wide basis on order of the Commission should be shown as separate single items. If the boundaries of a "cost area" are not apparent from entries in column (f), or are not otherwise a matter of record with the Commission, a reasonably complete description should be furnished. No breakdown by primary accounts is required for columns (g) and (h).

Accounting Divisions					
Line No.		Operations and Maintenance (Acct. 401 - 402.1) (b)	Depreciation Expense (Acct. 403) (c)	Other Amortization (Acct. 404 - 407) (d)	Taxes Other Than Income Taxes (Acct. 408) (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Totals	\$0	\$0	\$0	\$0
Cost Areas					
Line No.		Types of Segregated Plant (g)			Book Cost (h)
22					
23					
24					
25					
26					
27					
28					
29					
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31					
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41					
42					
43		Total			\$0

**DISTRIBUTION SYSTEM**

1. Report the indicated particulars of the electric distribution system as of the end of the year, including street and highway lighting system.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be at the discretion of, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivision.
3. Entries in column (b) may be based on estimates and those in column (c) should exclude switching and voltage regulator stations. Entries in columns (d) and (e) should not include services.

Line No.	Distribution Area (a)	Maximum Coincident Demand - kW. (b)	Power Units (See instructions) (c)
1	None		
2			
3			
4			
5			
6			
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46			
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50			
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52			
53			
54	TOTALS	0	0

**DISTRIBUTION SYSTEM (Continued)**

4. Show hereunder a brief general statement in description of the distribution system. Indicate particularly the range of operating voltages and the sizes of wire generally used for different purposes (primaries, secondaries, services, etc.) and under differing circumstances. Show also the approximate percentages of network system, of rural lines, of direct current facilities, and of alternating current service rendered at other than a 60-cycle frequency. Identify exceptions to customary practices (i.e. the last two items in the preceding sentence) with applicable distribution areas.

Miles of Conductor		Miles of Duct (f)	Number of Services		Number of Connected Meters (i)	Street and Highway Lighting		Number of Lights (l)	Line No.
Overhead (d)	Underground (e)		Overhead (g)	Underground (h)		Overhead (j)	Underground (k)		
									1
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									52
									53
0	0	0	0	0	0	0	0	0	54



**NUCLEAR PLANT DECOMMISSIONING (GENERAL INFORMATION)**

1. Report the following information for each nuclear generating station owned by the company (either as a sole owner or as a co-tenant).
2. For plants that are jointly owned with other utilities, only show the portion that relates to the ownership interest of the reporting company.

Line No.	Description (a)	Plant (b)	Plant (c)
1	Name of Nuclear Generating Station		
2	Percentage of Ownership		
3	Date Placed in Service		
4	Estimated date plant to be retired from Plant in Service (month/year)		
5	Estimated life of plant in years (line 4 - line 3)		
6	Estimated date decommissioning will begin (month/year)		
7	Estimated duration of decommissioning in years		
8	Proposed method of decommissioning		
9	Estimated total cost of decommissioning based on Nuclear Regulatory Commission (NRC) minimum financial assurance requirements at time rates were last granted.		
10	Estimated total cost of decommissioning used as the basis for setting the allowance in the last rate proceeding.		
11	Inflation factor used		
12	Nuclear Regulatory Commission minimum financial assurance requirements based on the latest calculation available using NRC inflation factors.		
13	Ending date of calculation period		
14	Inflation factor used		
15	Estimated number of years in which to accumulate the Nuclear Regulatory Commission's minimum financial assurance requirements.		
16	Current annual decommissioning costs allowed in rates:		
17	Amount		
17	Case Number and Opinion		
18	Annual decommissioning costs allowed in rates related to:		
19	NRC minimum financial assurance requirements		
20	Non-contaminated plant removal/restoration		
21	Contingencies		
22	Other (specify)		
22	Total Annual	\$0	\$0
23	Cumulative decommissioning costs allowed in rates related to:		
24	NRC minimum financial assurance requirements		
25	Non-contaminated plant removal/restoration		
26	Contingencies		
27	Other (specify)		
27	Total Cumulative	\$0	\$0

**NUCLEAR PLANT DECOMMISSIONING FUNDING**

1. Report the following information concerning each nuclear decommissioning fund for each nuclear generating station owned by the company (either as a sole owner or as a co-tenant).
2. For plants that are jointly owned with other utilities, only show the portion that relates to the ownership interest of the company.
3. Submit a separate schedule for each ownership interest in a nuclear generating station owned by the utility.
4. Submit a copy of the investment manager's/trustee's report that shows the activity and valuation of the various decommissioning funds.
5. Where the fund is managed by more than one investment manager or trustee, list the actual fund earnings percentage included on line 20 for each investment manager or trustee below, or as an attachment.

Line No.	Description (a)	Internal (b)	QNDF (c)	NQNDF (d)	Total (e)
1	Name of Nuclear Generating Station:				
2	Fund Balance, January 1 (Book Value)				\$0
3	Additions During Year:				
4	Utility Contributions				0
5	Fund Net Earnings:				
6	Investment Earnings				0
7	Less: Management Fees				0
8	Taxes				0
9	Other (Specify): Col. (b) Depreciation Accruals				0
10	Total Additions	\$0	\$0	\$0	\$0
11	Reductions During Year:				
12	Withdrawals for Decommissioning				
13	Transfers (Specify): Col. (d) Transfer to QNDF				0
14	Other (Specify): Cols. (c) & (d) Net Realized Loss				0
15	Total Reductions	\$0	\$0	\$0	\$0
16	Fund Balance, December 31 (Book Value)	\$0	\$0	\$0	\$0
17	Fund Balance, January 1 (Market Value)				\$0
18	Fund Balance, December 31 (Market Value)				\$0
OVERALL EARNINGS COMPARISON:					
19	Actual Fund Earnings Percentage (line 6/ Average of lines 2 & 16)				
20	Earnings rate assumption on which current revenue requirement is based				
FUND COMPARISON:					
21	Percentage of NRC Minimum Financial Assurance accumulated as of December 31 (line 17, columns c & d/[pg 46, line 12])				

## Notes:

1. "Internal" above relates to the internal method of accumulating funds for decommissioning nuclear generating stations. In this method, the company retains control of the funds so provided until needed for actual decommissioning.
2. "QNDF" above is defined as a Qualified Nuclear Decommissioning Fund and relates to an external method of accumulating funds for decommissioning nuclear generating stations that is authorized by Section 1.468A of the Internal Revenue Code (IRC). In this method, the money invested in the fund by the company is controlled by an outside trustee and can only be used for decommissioning purposes. This fund qualifies for a current Federal income tax deduction.
3. "NQNDF" above is defined as a Non-Qualified Nuclear Decommissioning Fund and relates to an external method of accumulating funds for decommissioning nuclear generating stations. In this method, the money invested in the fund by the company is controlled by an outside trustee and can only be used for decommissioning purposes. This fund does not qualify for a current Federal income tax deduction.

**NUCLEAR PLANT DECOMMISSIONING FUNDING**

1. Report the following information concerning each nuclear decommissioning fund for each nuclear generating station owned by the company (either as a sole owner or as a co-tenant).
2. For plants that are jointly owned with other utilities, only show the portion that relates to the ownership interest of the company.
3. Submit a separate schedule for each ownership interest in a nuclear generating station owned by the utility.
4. Submit a copy of the investment manager's/trustee's report that shows the activity and valuation of the various decommissioning funds.
5. Where the fund is managed by more than one investment manager or trustee, list the actual fund earnings percentage included on line 20 for each investment manager or trustee below, or as an attachment.

Line No.	Description (a)	Internal (b)	QNDF (c)	NQNDF (d)	Total (e)
1	Name of Nuclear Generating Station:				
2	Fund Balance, January 1 (Book Value)				\$0
3	Additions During Year:				
4	Utility Contributions				0
5	Fund Net Earnings:				
6	Investment Earnings				0
7	Less: Management Fees				0
8	Taxes				0
9	Other (Specify): Col. (b) Depreciation Accruals				0
10	Total Additions	\$0	\$0	\$0	\$0
11	Reductions During Year:				
12	Withdrawals for Decommissioning				
13	Transfers (Specify): Col. (d) Transfer to QNDF				\$0
14	Other (Specify): Cols. (c) & (d) Net Realized Loss				0
15	Total Reductions	\$0	\$0	\$0	\$0
16	Fund Balance, December 31 (Book Value)	\$0	\$0	\$0	\$0
17	Fund Balance, January 1 (Market Value)				\$0
18	Fund Balance, December 31 (Market Value)				\$0
OVERALL EARNINGS COMPARISON:					
19	Actual Fund Earnings Percentage (line 6/ Average of lines 2 & 16)				
20	Earnings rate assumption on which current revenue requirement is based				
FUND COMPARISON:					
21	Percentage of NRC Minimum Financial Assurance accumulated as of December 31 (line 17, columns c & d/[pg 46, line 12])				

Notes:

GAS PLANT IN SERVICE					
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	BALANCE END OF YEAR (e)
1	1. INTANGIBLE PLANT				
2	(301) Organization	-	-	-	-
3	(302) Franchises and Consents	-	-	-	-
4	(303) Miscellaneous Intangible Plant	24,148,816	20,075,292	-	44,224,108
5	<b>TOTAL Intangible Plant</b>	<b>24,148,816</b>	<b>20,075,292</b>	<b>-</b>	<b>44,224,108</b>
6	2. PRODUCTION PLANT				
7	(304) PRD-LAND-LAND RIGHTS-OWNED	1,694,704	-	-	1,694,704
8	(305) PRD-STRUCTURES-IMPROVEMENTS	444,125	-	-	444,125
9	(306) PRD-BOILER PLANT EQUIPMENT	-	-	-	-
10	(307) PRD-OTHER POWER EQUIPMENT	-	-	-	-
11	(311) PRD-STRUCTURES-IMPROVEMENTS	127,510	-	-	127,510
12	(320) PRD-OTHER EQUIPMENT- MISC	103,503	-	-	103,503
13	<b>TOTAL Manufactured Gas Production Plant</b>	<b>2,369,841</b>	<b>-</b>	<b>-</b>	<b>2,369,841</b>
14	Natural Gas Production and Gathering Plant				
15	(325.1) Producing Lands	-	-	-	-
16	(325.2) Producing Leaseholds	-	-	-	-
17	(325.3) Gas Rights	-	-	-	-
18	(325.4) Rights-of-Way	-	-	-	-
19	(325.5) Other Land and Land Rights	-	-	-	-
20	(326) Gas Well Structures	-	-	-	-
21	(327) Field Compressor Station Structures	-	-	-	-
22	(328) Field Meas. And Reg. Station Structures	-	-	-	-
23	(329) Other Structures	-	-	-	-
24	(330) Producing Gas Wells - Well Construction	-	-	-	-
25	(331) Producing Gas Wells - Well Equipment	-	-	-	-
26	(332) Field Lines	-	-	-	-
27	(333) Field Compressor Station Equipment	-	-	-	-
28	(334) Field Meas. And Reg. Station Equipment	-	-	-	-
29	(335) Drilling and Cleaning Equipment	-	-	-	-
30	(336) Purification Equipment	-	-	-	-
31	(337) Other Equipment	-	-	-	-
32	(338) Unsuccessful Explor. & Develop. Costs	-	-	-	-
33					
34	<b>TOTAL Production and Gathering Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35	Products Extraction Plant				
36	(340) Land and Land Rights	-	-	-	-
37	(341) Structures and Improvements	-	-	-	-
38	(342) Extractoin and Refining Equipment	-	-	-	-
39	(343) Pipe Lines	-	-	-	-
40	(344) Extracted Products Storage Equipment	-	-	-	-
41	(345) Compressor Equipment	-	-	-	-
42	(346) Gas Meas. And Reg. Equipment	-	-	-	-
43	(347) Other Equipment	-	-	-	-
44	<b>TOTAL Products Extraction Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
45	<b>TOTAL Nat. Gas Production Plant</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
46	Mfd. Gas Prod. Plant (Submit Suppl. Statement)	-	-	-	-
47	<b>TOTAL Production Plant</b>	<b>2,369,841</b>	<b>-</b>	<b>-</b>	<b>2,369,841</b>

48	3. NATURAL GAS STORAGE AND PROCESSING PLANT				
49	Underground Storage Plant				
50	(350.1) Land	-	-	-	-
51	(350.2) Rights-of-Way	-	-	-	-
52	(351) Structures and Improvements	-	-	-	-
53	(352) Wells	-	-	-	-
54	(352.1) Storage Leaseholds and Rights	-	-	-	-
55	(352.2) Reservoirs	-	-	-	-
56	(352.3) Non-recoverable Natural Gas	-	-	-	-
57	(353) Lines	-	-	-	-
58	(354) Compressor Station Equipment	-	-	-	-
59	(355) Measuring and Reg. Equipment	-	-	-	-
60	(356) Purification Equipment	-	-	-	-
61	(357) Other Equipment	-	-	-	-
62	TOTAL Underground Storage Plant	-	-	-	-
63	Other Storage Plant				
64	(360) Land and Land Rights	1,416,336	-	-	1,416,336
65	(361) Structures and Improvements	6,597,779	34		6,597,813
66	(362) Gas Holders	6,589,952	355		6,590,307
67	(363) Purification Equipment	32,092			32,092
68	(363.1) Liquefaction Equipment	19,072,258	11		19,072,269
69	(363.2) Vaporizing Equipment	8,063,221	1,076		8,064,297
70	(363.3) Compressor Equipment	3,100,456			3,100,456
71	(363.4) Measuring and Reg. Equipment	389,469			389,469
72	(363.5) Other Equipment	3,226,625	35		3,226,660
73	(363.6) STO-OTHER EQUIPT - ARO*	4,534	-	-	4,534
74	TOTAL Other Storage Plant	48,492,724	1,510	-	48,494,234
75	Base Load Liquefied Natural Gas Terminating				
76	and Processing Plant				
77	(364.1) Land and Land Rights	-	-	-	-
78	(364.2) Structures and Improvements	-	-	-	-
79	(364.3) LNG Processing Terminal Equipment	-	-	-	-
80	(364.4) LNG Transportation Equipment	-	-	-	-
81	(364.5) Measuring and Regulating Equipment	-	-	-	-
82	(364.6) Compressor Station Equipment	-	-	-	-
83	(364.7) Communications Equipment	-	-	-	-
84	(364.8) Other Equipment	-	-	-	-
85	TOTAL Base Load Liquefied Natural Gas,				
86	Terminating and Processing Plant	-	-	-	-
87	<b>TOTAL Nat. Gas Storage and Proc. Plant</b>	<b>48,492,724</b>	<b>1,510</b>	<b>-</b>	<b>48,494,234</b>
88	4. TRANSMISSION PLANT				
89	(365.1) Land and Land Rights	329,659	-	-	329,659
90	(365.2) Rights-of-Way	75,944			75,944
91	(366) Structures and Improvements	3,206,513	490		3,207,003
92	(367) Mains	207,357,451	1,645,641		209,003,093
93	(368) Compressor Station Equipment	989,824			989,824
94	(369) Measuring and Reg. Station Equipment	87,071,381	40,928		87,112,309
95	(370) Communication Equipment	-			-
96	(371) Other Equipment	-	-	-	-
97	<b>TOTAL Transmission Plant</b>	<b>299,030,773</b>	<b>1,687,060</b>	<b>-</b>	<b>300,717,832</b>

98	5. DISTRIBUTION PLANT				
99 (374)	Land and Land Rights	1,107,064	1,672		1,108,737
100 (375)	Structures and Improvements	1,198,086			1,198,086
101 (376)	Mains *	1,350,855,278	32,028,099	(330,619)	1,382,552,758
102 (377)	Compressor Station Equipment	873,002	2,063		875,065
103 (378)	Meas. And Reg. Sta. Equip. - General	59,479,459	6,490		59,485,949
104 (379)	Meas. And Reg. Sta. Equip. - City Gate	-			-
105 (380)	Services *	899,649,579	44,188,734	(803,463)	943,034,849
106 (381)	Meters	59,692,048	3,061,152	(1,213,592)	61,539,609
107 (382)	Meter Installations	47,624,683		(207,790)	47,416,893
108 (383)	House Regulators	5,047,503			5,047,503
109 (384)	House Reg. Installations	5,001,035			5,001,035
110 (385)	Industrial Meas. And Reg. Sta. Equipment	-	-	-	-
111 (386)	Other Prop. On Customers' Premises	-	-	-	-
112 (387)	Other Equipment	-	-	-	-
113 (388)	T&D-AROs*	1,924,269	-	-	1,924,269
114	<b>TOTAL Distribution Plant</b>	<b>2,432,452,006</b>	<b>79,288,211</b>	<b>(2,555,464)</b>	<b>2,509,184,753</b>
115	6. GENERAL PLANT				
116 (389)	Land and Land Rights	3,757,801	-	-	3,757,801
117 (390)	Structures and Improvements	30,909,021	35,289		30,944,310
118 (391)	Office Furniture and Equipment	9,900,803	280,000		10,180,803
119 (392)	Transportation Equipment	-			-
120 (393)	Stores Equipment	-			-
121 (394)	Tools, Shop, and Garage Equipment	21,156,237			21,156,237
122 (395)	Laboratory Equipment	6,454,941			6,454,941
123 (396)	Power Operated Equipment	175,389			175,389
124 (397)	Communication Equipment	2,653,028	9,545,267		12,198,295
125 (398)	Miscellaneous Equipment	1,780,714			1,780,714
126	Subtotal	76,787,936	9,860,556	-	86,648,492
127 (399)	Other Tangible Property	-	-	-	-
128	<b>TOTAL General Plant</b>	<b>76,787,936</b>	<b>9,860,556</b>	<b>-</b>	<b>86,648,492</b>
129	<b>TOTAL (Accounts 101 and 106)</b>	<b>2,883,282,096</b>	<b>110,912,629</b>	<b>(2,555,464)</b>	<b>2,991,639,260</b>
130	Gas Plant Purchased				
131	(Less) Gas Plant Sold				
132	Experimental Gas Plant Unclassified				
	<b>TOTAL Gas Plant in Service</b>	<b>2,883,282,096</b>	<b>110,912,629</b>	<b>(2,555,464)</b>	<b>2,991,639,260</b>

\* Due to new system implementation and conversion issues, retirement data related to Main and Services been included in this filing on a proforma basis.  
These field retirements will be processed in calendar year 2014 in the Powerplant Fixed Assets System.

## ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)

1. Report below the information called for concerning accumulated provisions for depreciation and amortization of gas plant in service at end of year and changes during year.
2. Explain any important adjustments during year.
3. Explain any difference between the amount for book cost of plant retired, line 14, column (b) and that reported in the schedule for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108 of the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. There shall be included in this schedule the amounts of plant retired removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provision for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also note on page 62.
5. In section B show the amounts applicable to prescribed functional classifications.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	GAS PLANT IN SERV (ACCOUNT 108) (b)
1	Balance beginning of year	634,739,140
2	Depreciation provisions for year, charged to:	
3	(403) Depreciation expense	57,570,437
4	(413) Exp. of Gas Plt. Leas. to Others	
5	Transportation expenses - clearing	
6	Other clearing accounts	
7	Other accounts - Asset Retirement Obligations	
8	Reclass from depreciation expense to Servco expense	
9		
10		
11		
12	Total depreciation provisions for year	57,570,437
13	Net charges for plant retired:	
14	Book cost of plant retired	2,555,464
15	Cost of Removal	
16	Salvage (credit)	817,936
17	Net charges for plant retired	3,373,400
18	Other debit or credit items (describe):	
19	Property Record Adjustments	-
20	Transfers Between Departments	
21	Miscellaneous Adjustments	
22		
23		
24	Balance end of year	688,936,177
B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS		
25	Production - Manufactured Gas	
26	Production and Gathering - Natural Gas	-
27	Products Extraction - Natural Gas	-
28	Underground Gas Storage	-
29	Other Gas Storage	28,509,020
30	Base Load LNG Terminating and Procurement	-
31	Transmission	100,560,374
32	Distribution	538,613,428
33	General	21,253,357
34	Total	688,936,177

**GAS OPERATING REVENUES (Account 400)**

- Report below gas operating revenues for the year for each account.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Number of customers, columns (h) and (i), should be reported on the basis of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, such as space heating, etc., indicate in a footnote the number of such duplicate customers included in each of the two service classifications.
- Quantities of natural gas sold should be reported in Dth. If billings are on a therm basis, the B.t.u. content of the gas sold should be given, and the sales converted to Dth. for the purpose of this report.
- If increase or decrease from preceding year columns (e), (g) and (i) are not derived from previously reported figures, explain any inconsistencies.
- Commercial and Industrial Sales, Account 481, should be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent.

Line No.	Account Title (a)	Total Operating Revenues (b)	From Manufactured Gas (c)	Revenues from Natural Gas		Dth. of Natural Gas		Average Number of Natural Gas Customers Per Month	
				Amount for Year (d)	Amount for Previous Year (e)	Amount for Year (f)	Amount for Previous Year (g)	Number for Year (h)	Number for Previous Year (i)
1	SALES OF GAS								
2	(480) Residential Sales	573,066,671		573,066,671	\$512,895,973	44,341,507	37,821,451	450,117	447,858
3	(481) Commercial and Industrial Sales								
4	Small (or Commercial) See Inst.6	142,879,574		142,879,574	127,405,874	12,668,671	11,294,212	35,405	35,517
5	Large (or Industrial) See Instr. 6	15,067,815		15,067,815	13,529,827	1,345,346	1,199,385	3,760	3,772
6	(482) Other Sales-Public Authorities	-							
7	(483) Sales for Resale	134,098,328		134,098,328	100,020,020	21,400,191	21,544,341	29	22
8	(484) Interdepartmental Sales	-							
9	Total Sales of Gas	865,112,388	-	865,112,388	753,851,695	79,755,715	71,859,389	489,311	487,169
10	OTHER OPERATING REVENUES								
11	(487) Forfeited Discounts	-							
12	(488) Misc. Service Revenues	-							
13	Transportation of Gas of Others								
14	(489.1) Gathering Facilities*	-							
15	(489.2) Transmission Facilities*	162,175,859		162,175,859	191,465,899	49,610,612	84,955,077	73,514	71,351
16	(489.3) Distribution Facilities*	-							
17	(489.4) Storing Gas of Others*	-							
18	(490) Sales of Prod. Ext. from Nat. Gas	-							
19	(491) Rev. from Nat. Gas Proc. by Others	-							
20	(492) Incidental Gas & Oil Sales	-							
21	(493) Rent from Gas Property	13,143,384		13,143,384	11,041,980				
22	(494) Interdepartmental Rents	-							
23	(495) Other Gas Revenues	(37,650,599)		(37,650,599)	(51,202,054)				
	(499) Intercompany Revenues	-							
24	Total Other Operating Revenues	137,668,644	0	137,668,644	151,305,825	49,610,612	84,955,077	73,514	71,351
25	Total Gas Operating Revenues	1,002,781,032	0	1,002,781,032	905,157,520	129,366,327	156,814,466	562,825	558,520
26	Less (496) Provision for Rate Refunds	-							
27	Total Gas Operating Revenues Net of								
28	Provision for Refunds	\$1,002,781,032	\$0	\$1,002,781,032	\$905,157,520	129,366,327	156,814,466	562,825	558,520

\* Note: Please enter on this page total transportation Dths. on Lines 13, 14, 15 and 16, and Columns (f) and (g).

## BILLING ROUTINE - GAS

Report the following information in days for Accounts 480 and 481:

- The period for which bills are rendered.
- The period between the date meters are read and the date customers are billed.
- The period between the billing date and the date on which discounts are forfeited.



**SALES OF NATURAL GAS BY COMMUNITIES**

1. Report below the information called for concerning sales of gas in each community of 50,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. Include in this schedule field and main line sales to commercial and industrial customers.

Line No.	Name of Community (a)	Population (b)	BTU Content per cubic foot (c)	Total Residential, Commercial and Industrial and Other Sales to Public Authorities			Residential
				Operating Revenues (d)	Dth. (e)	Average Number of Customers (f)	Operating Revenues (g)
1	No. Hempstead Twp.*	97,002	1.029	95,629,021	7,674,797	58,001	77,253,244
2	Hempstead Twp.*	499,024		213,771,695	17,132,847	149,364	174,805,277
3	Oyster Bay Twp.*	240,376		87,594,770	7,039,607	53,979	69,903,420
4	Babylon Twp.*	166,702		44,729,825	3,642,306	33,769	31,440,457
5	Brookhaven Twp.*	451,968		65,711,549	5,319,771	46,215	48,966,793
6	Huntington Twp.*	190,107		55,098,287	4,413,784	34,717	45,242,639
7	Islip Twp.*	326,053		64,202,185	5,215,253	44,427	46,260,910
8	Smithtown Twp.*	114,903		28,708,625	2,325,090	17,713	21,308,688
9	New York City	129,531		21,740,809	1,768,611	17,658	15,435,573
10							
11	Other Communities	773,346		53,827,293	3,823,459	33,438	42,449,669
12							
13							
14							
15							
16							
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18							
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28							
29							
30							
31							
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33							
34							
35							
36							
37							
38							
39	*Township populations represent						
40	Hamlet portion of the Township						
41	and not the entire population						
42	Population statistics 2007						
43							
44							
45							
46							
47	TOTAL SALES	2,989,012		731,014,060	58,355,524	489,282	\$573,066,671

**SALES OF NATURAL GAS BY COMMUNITIES (CONTINUED)**

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, those communities in which mixed gas is sold. In a footnote state the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture. When gases having substantially different thermal characteristics are regularly distributed separate data should be reported with respect to each.

Residential (Continued)		Commercial and Industrial Sales			Other Sales to Public Authorities			Line No.
Dth. (h)	Average Number of Customers (i)	Operating Revenues (j)	Dth. (k)	Average Number of Customers (l)	Operating Revenues (m)	Dth. (n)	Average Number of Customers (o)	
6,034,096	53,708	\$ 18,375,777	1,640,700	4,293				1
13,653,690	140,344	38,966,417	3,479,157	9,019				2
5,460,016	49,578	17,691,350	1,579,591	4,401				3
2,455,751	29,729	13,289,367	1,186,555	4,041				4
3,824,698	42,018	16,744,756	1,495,073	4,197				5
3,533,812	32,240	9,855,648	879,972	2,477				6
3,613,347	39,532	17,941,276	1,601,906	4,894				7
1,664,379	16,114	7,399,938	660,711	1,599				8
1,205,642	16,603	6,305,235	562,970	1,055				9
								10
2,896,076	30,251	11,377,624	927,382	3,187				11
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44,341,507	450,117	\$157,947,389	\$14,014,017	39,165	\$0	0		47

Annual Report of KeySpan Gas East Corporation d/b/a National Grid					Year ended December 31, 2013			
SALES FOR RESALE								
Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas, entries in column (d) should identify the process (or processes) used in production.								
Line No.	Sold To (a)	Contract or Service Classification Number (b)	Point of Delivery (c)	Kind of Gas and Average BTU (d)	Measurement Pressure Base (e)	Dth. (f)	Revenues (g)	Average per Dth. (h)
1	ANADARKO ENERGY SERVICES					14,464	49,834	3.45
2	ASSOCIATED ENERGY SERVICES					514,138	2,249,928	4.38
3	BARCLAYS BANK					188,756	807,826	4.28
4	BG ENERGY MERCHANTS					796,848	3,537,912	4.44
5	BNP PARIBAS ENERGY TRADING GP					354,076	1,424,985	4.02
6	BP CANADA ENERGY MARKETING CORP.					73,040	327,366	4.48
7	BP ENERGY COMPANY					761,566	3,005,675	3.95
8	CAPITAL ENERGY VENTURES CORP.					1,085,352	3,926,766	3.62
9	CARGILL INCORPORATED					178,016	852,379	4.79
10	CASTLETON COMM. MERCHANT TRADING					957,029	3,679,416	3.84
11	CHESAPEAKE ENERGY MARKETING INC.					3,030	13,242	4.37
12	CHEVRON NATURAL GAS					236,282	844,044	3.57
13	CITIGROUP ENERGY INC.					133,018	750,838	5.64
14	COLONIAL ENERGY INC.					151,612	614,305	4.05
15	CONOCOPHILLIPS COMPANY					332,644	1,384,358	4.16
16	CONSOLIDATED EDISON ENERGY INC.					733,997	3,235,402	4.41
19	CONSTELLATION ENERGY COMM.					43,753	145,503	3.33
20	CP ENERGY MARKETING (USA) INC.					203,715	1,075,186	5.28
21	DEVON GAS SERVICES L.P.					33,288	117,630	3.53
22	DTE ENERGY TRADING INC.					56,064	239,104	4.26
23	EDF TRADING NORTH AMERICA LLC					1,500,717	6,431,410	4.29
24	EMERA ENERGY SERVICES INC					199,042	1,002,872	5.04
25	ENERGY AMERICA LLC					62,992	263,865	4.19
26	EXELON GENERATION COMPANY LLC					181,248	731,915	4.04
27	FREEPOINT COMMODITIES LLC					50,346	209,713	4.17
28	GAVILON LLC					3,460	22,487	6.50
29	GAZPROM MARKETING & TRADING					26,129	120,091	4.60
30	GENON ENERGY MANAGEMENT LLC					6,105	20,147	3.30
31	HESS CORPORATION					1,785,832	6,811,648	3.81
32	IBERDROLA ENERGY SERVICES, LLC					168,689	818,740	4.85
33	INTEGRYS ENERGY SERVICES INC.					150,987	621,279	4.11
34	J. ARON & COMPANY					505,680	2,111,153	4.17
35	JP MORGAN CHASE BANK, NA					193,661	922,967	4.77
36	LOUIS DREYFUS ENERGY SERVICES					6,105	23,606	3.87
37	MACQUARIE ENERGY LLC					369,603	1,453,007	3.93
38	MERRILL LYNCH COMMODITIES INC.					409,710	1,911,055	4.66
39	MIECO INC.					108,785	537,096	4.94
40	NATIONAL ENERGY & TRADE LP					42,864	219,114	5.11
41	NEW JERSEY NATURAL GAS COMPANY					24,339	104,949	4.31
42	NEXTERA ENERGY POWER MARKETING					450,243	1,895,688	4.21
43	NJR ENERGY SERVICES COMPANY					444,677	1,911,180	4.30
44	NOBLE AMERICAS GAS & POWER CORP.					104,226	396,188	3.80
45	NOBLE ENERGY INC.					963	14,441	15.00
46	NRG POWER MARKETING LLC					297,448	1,288,513	4.33
47	OCCIDENTAL ENERGY MARKETING INC.					37,021	126,233	3.41
48	PACIFIC SUMMIT ENERGY LLC					33,260	121,349	3.65
49	PPL ENERGY PLUS LLC					259,978	1,041,517	4.01
50	REPSOL ENERGY NA CORP.					1,039,027	4,422,004	4.26
51	SEQUENT ENERGY MANAGEMENT					526,898	2,285,410	4.34
52	SHELL ENERGY NA (US)					75,558	300,402	3.98
53	SOUTH JERSEY RESOURCES GROUP LLC					444,942	1,591,584	3.58
54	STATOIL NATURAL GAS LLC					5,169	24,552	4.75
55	TC RAVENSWOOD LLC					22,469	99,585	4.43
56	TENASKA MARKETING VENTURES					41,586	174,184	4.19
57	TOTAL GAS & POWER NA, INC.					196,233	780,191	3.98
58	TRANSCANADA POWER MARKETING LTD.					58,873	251,825	4.28
59	UGI ENERGY SERVICES INC.					94,799	383,782	4.05
60	UNITED ENERGY TRADING LLC					1,548,032	6,297,276	4.07
61	VIRGINIA POWER ENERGY MARKETING					2,964,121	13,810,522	4.66
62	WASHINGTON GAS LIGHT COMPANY					103,310	402,852	3.90
63	WGL MIDSTREAM, INC.					4,380	18,571	4.24
	Adjustment Marketers Resale						(1,034) 43,842,703	
	TOTAL					21,400,191	134,098,328	6.27

**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)**

1. Report below particulars concerning revenue from transportation or compression by respondent of natural gas of others. Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas,
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, if gas transported or compressed is other other natural gas.
3. In column (a) give names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered.
4. Points of receipt and delivery should be so designated that they can be identified on map of the respondent's pipeline system.

Line No.	Name of Company and Description of Service Performed (Designate associated companies) (a)	Distance Transported (b)	Dth. Received (c)	Dth. Delivered (d)	Revenue (e)	Avg. rev. per Dth. of gas delivered (f)
1						
2	LONG ISLAND POWER AUTHORITY			16,696,605	3,680,057	0.22
3	FIRM TRANSPORTATION CUSTOMERS			32,835,546	153,665,120	4.68
4	SC 7 FAST TRACK UNITS COGENS				4,834,987	
5	SC 14 FAST TRACK UNITS COGENS				(1,773,160)	
6	REVENUE ADJUSTMENT - POWER PLANTS				1,375,471	
7	INTERRUPTIBLE TRANSPORTATION			15,181	81,241	
8	Revenue from Others				-	
9						
10						
11						
12						
13						
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31						
32						
33						
34						
35						
36	VARIOUS MARKETER CHARGES (CAP REL,BAL SERV, PENALTY,DAILY SWING DEMAND)			63,280	312,143	
37	Total			49,610,612	\$ 162,175,859	\$3.27

**OTHER GAS REVENUES (ACCOUNT 495)**

1. Report particulars concerning other gas revenues derived from gas utility operations during the year.  
Provide a subheading and amount for each classification of Account 495.

2. Designate associated companies.

3. Minor items (less than \$100,000) may be grouped by classes.

LINE NO.	DESCRIPTION OF SERVICE (a)	Amount of Revenue for Year (b)
1	Off System Management Fees	10,872,139
2	Late Payment Charges	4,721,381
3	Dishonored Checks - Revenues	113,084
4	Special Charges for Non Access to Meter	(270,928)
5	Revenue Adjustment GRI Surcharge Firm	(1,096,906)
6	Hurricane Sandy Credits	(91,200)
7	Deferred DMS Revenue	1,606,913
8	Miscellaneous	6,004,488
9	Revenue Adjustment TC IT Sharing	8,107,268
10	Revenue Adjustment Marketers	(20,764,357)
11	Revenue Adjustment Merchant Function Credit	(3,808,481)
12	Revenue Adjustment Power Plant VAC and Transportation	(10,755,715)
13	Revenue Adjustment LIPA Transportation Credit	(7,961,659)
14	Revenue Adjustment Low Income Subsidy	(2,127,881)
15	Revenue Adjustment Capital Tracker	(10,217,000)
16	Revenue Adjustment RDM Revenue Decoupling	(12,345,347)
17	Revenue Adjustment Customer Incentives and Rebates	363,602
18		
19		
20		
21		
22		
23		
24		
25		
26		
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28		
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33		
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37		
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41		
42		
43		
	TOTAL	(37,650,599)

## SALES OF GAS BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Dth of gas sold, revenue, average number of customers, average Dth per customer and average revenue per Dth.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule entitled "Gas Operating Revenues" page 64. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having an adjustment clause for purchased or other gas, state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Dth. (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
1	<u>Residential Sales of Gas</u>					
2	SC1 General	1,255,263	\$ 32,611,772	70,011	17.93	25.98
3	SC1 Water Heating	1,664,745	25,591,964	35,960	46.29	15.37
4	SC1 Space Heating	41,420,499	514,853,366	344,139	120.36	12.43
5	SC1 Distribution Generation	1,001	9,569	6	164.56	9.56
6						
7						
8						
9						
10						
11						
12	Subtotal	44,341,507	\$ 573,066,671	450,117	98.51	\$12.92
13	<u>Residential Transportation</u>					
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	Subtotal	0	\$0	0		
24	TOTAL (ACCOUNT 480)	44,341,507	\$573,066,671	450,117	98.51	\$12.92
25	<u>Commercial and Industrial Sales of Gas</u>					
26	SC2 General	2,657,787	\$ 29,972,433	6,946	382.62	11.28
27	SC2 Water Heating Steam Production	64,834	860,629	329	197.36	13.27
28	SC3 Interruptible	194,560	1,691,148	65	2,985.58	8.69
29	SC3 Interruptible	625,922	5,322,465	43	14,416.63	8.50
30	SC4 Interruptible Distr. System Restrictions	12,859	116,577	7	1,859.16	9.07
31	SC6 Space Heating	8,705,075	104,717,213	31,145	279.51	12.03
32	SC6 Multiple Dwelling Heating	940,783	8,139,491	448	2,102.31	8.65
33	SC6 Multiple Dwelling Other	25,255	248,961	31	825.79	9.86
34	SC8 Uncompressed Nat. Gas Vehicles	16,785	290,176	10	1,766.83	17.29
35	Temperature Controlled	546,989	4,871,327	117	4,691.83	8.91
36	Distributed Generation	0	0	0		
37	High Load Factor Svc	77,344	524,431	16	4,989.95	6.78
38	Year Round Space Cond Svc	145,823	1,192,538	8	17,498.81	8.18
39	Interruptible Rockville	0	0	2	0.00	
40						
41						
42						
43	Subtotal	14,014,017	\$157,947,389	39,165	357.82	\$11.27

SALES OF GAS BY RATE SCHEDULES (Continued)						
Line No.	Number and Title of Rate Schedule (a)	Dth. Sold (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
44	<u>Commercial and Industrial Transportation</u>					
45						
46						
47						
48						
49						
50						
51						
52						
53						
54						
55						
56						
57	Subtotal	0	\$0	0		
58	TOTAL (ACCOUNT 481)	14,014,017	\$157,947,389	39,165	357.82	\$11.27
59	<u>Public Authority Sales of Gas</u>					
60						
61						
62						
63						
64						
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77	Subtotal	0	\$0	0		
78	<u>Public Authority Transportation</u>					
79						
80						
81						
82						
83	Subtotal	0	\$0	0		
84	TOTAL (ACCOUNT 482)	0	\$0	0		
85	<u>Sales for Resale - Gas</u>					
86		21,400,191	134,098,328	29	742,203.16	\$ 6.27
87						
88	Subtotal	21,400,191	\$134,098,328	29	742,203.16	\$6.27
89	<u>Sales for Resale - Transportation</u>					
90						
91						
92	Subtotal	0	\$0	0		
93	TOTAL (ACCOUNT 483)	21,400,191	\$134,098,328	29	742,203.16	\$6.27
94	<u>Interdepartment Sales - Gas</u>					
95						
96						
97	Subtotal	0	\$0	0		
98	<u>Interdepartment Sales - Transportation</u>					
99						
100	Subtotal	0	0	0		
101	TOTAL (ACCOUNT 484)	0	\$0	0		
102	<u>GAC Adjustment</u>					
103						
104	TOTAL (ACCOUNT 486)	0	\$0	0		
105	Totals (Account 480 - 486)	79,755,715	\$865,112,388	489,311	163.00	\$10.85

**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**

Enter in the space provided the operation and maintenance expenses for the year and previous year.

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	1. PRODUCTION EXPENSES		
2	A. MANUFACTURED GAS PRODUCTION		
3	A1. STEAM PRODUCTION (Submit Supplemental Statement)	\$0	\$0
4	A2. MANUFACTURED GAS PROD (Submit Supplemental Statement)		
5	GAS FUELS (Submit Supplemental Statement)		
6	GAS RAW MATERIALS (Submit Supplemental Statement)		
7	B. NATURAL GAS PRODUCTION		
8	B1. NATURAL GAS PRODUCTION AND GATHERING		
9	OPERATION		
10	(750) OPERATION SUPERVISION AND ENGINEERING		
11	(751) PRODUCTION MAPS AND RECORDS		
12	(752) GAS WELLS EXPENSES		
13	(753) FIELD LINES EXPENSES		
14	(754) FIELD COMPRESSOR STATION EXPENSES		
15	(755) FIELD COMPRESSOR STATION FUEL AND POWER		
16	(756) FIELD MEASURING AND REGULATING STATION EXPENSES		
17	(757) PURIFICATION EXPENSES		
18	(758) GAS WELL ROYALTIES		
19	(759) OTHER EXPENSES		
20	(760) RENTS		
21	TOTAL OPERATION	0	0
22	MAINTENANCE		
23	(761) MAINTENANCE SUPERVISION AND ENGINEERING		
24	(762) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
25	(763) MAINTENANCE OF PRODUCING GAS WELLS		
26	(764) MAINTENANCE OF FIELD LINES		
27	(765) MAINTENANCE OF FIELD COMPRESSOR STATION EQUIPMENT		
28	(766) MAINTENANCE OF FIELD MEAS. AND REG. STA. EQUIPMENT		
29	(767) MAINTENANCE OF PURIFICATION EQUIPMENT		
30	(768) MAINTENANCE OF DRILLING AND CLEANING EQUIPMENT		
31	(769) MAINTENANCE OF OTHER EQUIPMENT		
32	TOTAL MAINTENANCE	0	0
33	TOTAL NATURAL GAS PRODUCTION AND GATHERING	0	0
34	B2. PRODUCTS EXTRACTION		
35	OPERATION		
36	(770) OPERATION SUPERVISION AND ENGINEERING		
37	(771) OPERATION LABOR		
38	(772) GAS SHRINKAGE		
39	(773) FUEL		
40	(774) POWER		
41	(775) MATERIALS		
42	(776) OPERATION SUPPLIES AND EXPENSES		
43	(777) GAS PROCESSED BY OTHERS		
44	(778) ROYALTIES ON PRODUCTS EXTRACTED		
45	(779) MARKETING EXPENSES		
46	(780) PRODUCTS PURCHASED FOR RESALE		
47	(781) VARIATION IN PRODUCTS INVENTORY		
48	(782) (LESS) EXTRACTED PRODUCTS USED BY THE UTILITY - (CREDIT)		
49	(783) RENTS		
50	TOTAL OPERATION	\$0	\$0

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**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**  
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	B2. PRODUCTS EXTRACTION (Continued)		
2	MAINTENANCE		
3	(784) MAINTENANCE SUPERVISION AND ENGINEERING		
4	(785) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(786) MAINTENANCE OF EXTRACTION AND REFINING EQUIPMENT		
6	(787) MAINTENANCE OF PIPE LINES		
7	(788) MAINTENANCE OF EXTRACTED PRODUCTS STORAGE EQUIP.		
8	(789) MAINTENANCE OF COMPRESSOR EQUIPMENT		
9	(790) MAINTENANCE OF GAS MEASURING AND REG. EQUIPMENT		
10	(791) MAINTENANCE OF OTHER EQUIPMENT		
11	TOTAL MAINTENANCE	0	0
12	TOTAL PRODUCTS EXTRACTION	0	0
13	C. EXPLORATION AND DEVELOPMENT		
14	OPERATION		
15	(795) DELAY RENTALS		
16	(796) NONPRODUCTIVE WELL DRILLING		
17	(797) ABANDONED LEASES		
18	(798) OTHER EXPLORATION		
19	TOTAL EXPLORATION AND DEVELOPMENT	0	0
20	D. OTHER GAS SUPPLY EXPENSES		
21	OPERATION		
22	(800) NATURAL GAS WELL HEAD PURCHASES		
23	(800.1) NAT. GAS WELL HEAD PURCH., INTRACOMPANY TRANSFERS		
24	(801) NATURAL GAS FIELD LINE PURCHASES		
25	(802) NATURAL GAS GASOLINE PLANT OUTLET PURCHASES		
26	(803) NATURAL GAS TRANSMISSION LINE PURCHASES		
27	(804) NATURAL GAS CITY GATE PURCHASES	375,150,323	298,118,874
28	(804.1) LIQUEFIED NATURAL GAS PURCHASES		
29	(805) OTHER GAS PURCHASES		
30	(805.1) (LESS) PURCHASED GAS COST ADJUSTMENTS		
31	TOTAL PURCHASED GAS	375,150,323	298,118,874
32	(806) EXCHANGE GAS		
33	PURCHASED GAS EXPENSES		
34	(807.1) WELL EXPENSES -- PURCHASED GAS		
35	(807.2) OPERATION OF PURCHASED GAS MEASURING STATIONS		
36	(807.3) MAINTENANCE OF PURCHASED GAS MEASURING STATIONS		
37	(807.4) PURCHASED GAS CALCULATIONS EXPENSES		
38	(807.5) OTHER PURCHASED GAS EXPENSES		
39	TOTAL PURCHASED GAS EXPENSES	0	0
40	(808.1) GAS WITHDRAWN FROM STORAGE -- DEBIT	68,719,601	13,829,324
41	(808.2) (LESS) GAS DELIVERED TO STORAGE -- CREDIT	(62,003,315)	(5,709,604)
42	(809.1) WITHDRAWALS OF LIQ. NAT. GAS FOR PROCESSING -- DEBIT	720,061	36,790
43	(809.2) (LESS) DELIVERIES OF NAT. GAS FOR PROCESSING -- CREDIT	(398,471)	(100,752)
44	GAS USED IN UTILITY OPERATIONS -- CREDIT	7,037,876	8,055,758
45	(810) GAS USED FOR COMPRESSOR STATION FUEL -- CREDIT		
46	(811) GAS USED FOR PRODUCTS EXTRACTION -- CREDIT		
47	(812) GAS USED FOR OTHER UTILITY OPERATIONS -- CREDIT	(473,076)	(260,069)
48	TOTAL GAS USED IN UTILITY OPERATIONS -- CREDIT	(473,076)	(260,069)
49	(813) OTHER GAS SUPPLY EXPENSES	607	0
50	TOTAL OTHER GAS SUPPLY EXPENSE	381,715,730	305,914,563
51	TOTAL PRODUCTION EXPENSES	\$381,715,730	\$305,914,563

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**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**  
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	2. NAT. GAS STORAGE, TERMINALING AND PROCESSING EXP.		
2	A. UNDERGROUND STORAGE EXPENSES		
3	OPERATION		
4	(814) OPERATION SUPERVISION AND ENGINEERING		
5	(815) MAPS AND RECORDS		
6	(816) WELLS EXPENSES		
7	(817) LINES EXPENSES		
8	(818) COMPRESSOR STATION EXPENSES		
9	(819) COMPRESSOR STATION FUEL AND POWER		
10	(820) MEASURING AND REGULATING STATION EXPENSES		
11	(821) PURIFICATION EXPENSES		
12	(822) EXPLORATION AND DEVELOPMENT		
13	(823) GAS LOSSES		
14	(824) OTHER EXPENSES		
15	(825) STORAGE WELL ROYALTIES		
16	(826) RENTS		
17	TOTAL OPERATION	0	0
18	MAINTENANCE		
19	(830) MAINTENANCE SUPERVISION AND ENGINEERING		
20	(831) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
21	(832) MAINTENANCE OF RESERVOIRS AND WELLS		
22	(833) MAINTENANCE OF LINES		
23	(834) MAINTENANCE COMPRESSOR STATION EQUIPMENT		
24	(835) MAINTENANCE OF MEASURING AND REG. STATION EQUIPMENT		
25	(836) MAINTENANCE OF PURIFICATION EQUIPMENT		
26	(837) MAINTENANCE OF OTHER EQUIPMENT		
27	TOTAL MAINTENANCE	0	0
28	TOTAL UNDERGROUND STORAGE EXPENSES	0	0
29	B. OTHER STORAGE EXPENSES		
30	OPERATION		
31	(840) OPERATION SUPERVISION AND ENGINEERING	354,219	0
32	(841) OPERATION LABOR AND EXPENSES	5,394,945	2,752,083
33	(842) RENTS	(0)	106
34	(842.1) FUEL		
35	(842.2) POWER		
36	(842.3) GAS LOSSES		
37	TOTAL OPERATION	5,749,164	2,752,189
38	MAINTENANCE		
39	(843.1) MAINTENANCE SUPERVISION AND ENGINEERING		
40	(843.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	555	
41	(843.3) MAINTENANCE OF GAS HOLDERS		
42	(843.4) MAINTENANCE OF PURIFICATION EQUIPMENT		
43	(843.5) MAINTENANCE OF LIQUEFACTION EQUIPMENT		
44	(843.6) MAINTENANCE OF VAPORIZING EQUIPMENT	68,736	\$193,280
45	(843.7) MAINTENANCE OF COMPRESSOR EQUIPMENT		
46	(843.8) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
47	(848.0) MAINTENANCE OF VAPORIZING EQUIPMENT	0	
48	TOTAL MAINTENANCE	69,291	193,280
49	TOTAL OTHER STORAGE EXPENSES	\$5,818,455	\$2,945,469

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**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**  
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	C. LIQUEFIED NAT. GAS TERMINALING AND PROCESSING EXP.		
2	OPERATION		
3	(844.1) OPERATION SUPERVISION AND ENGINEERING	(\$36,911)	
4	(844.2) LNG PROCESSING TERMINAL LABOR AND EXPENSES	(39,993)	
5	(844.3) LIQUEFACTION PROCESSING LABOR AND EXPENSES		
6	(844.4) LIQUEFACTION TRANSPORTATION LABOR AND EXPENSES		
7	(844.5) MEASURING AND REGULATING LABOR AND EXPENSES		
8	(844.6) COMPRESSOR STATION LABOR AND EXPENSES		
9	(844.7) COMMUNICATION SYSTEM EXPENSES		
10	(844.8) SYSTEM CONTROL AND LOAD DISPATCHING		
11	(845.1) FUEL		
12	(845.2) POWER		
13	(845.3) RENTS	(4,673)	
14	(845.4) DEMURRAGE CHARGES		
15	(845.5) (LESS) WHARFAGE RECEIPTS -- CREDIT		
16	(845.6) PROCESSING LIQUEFIED OR VAPORIZED GAS BY OTHERS		
17	(846.1) GAS LOSSES		
18	(846.2) OTHER EXPENSES		
19	TOTAL OPERATION	(81,576)	0
20	MAINTENANCE		
21	(847.1) MAINTENANCE SUPERVISION AND ENGINEERING	(36)	
22	(847.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
23	(847.3) MAINTENANCE OF LNG PROCESSING TERMINAL EQUIPMENT		
24	(847.4) MAINTENANCE OF LNG TRANSPORTATION EQUIPMENT		
25	(847.5) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
26	(847.6) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		
27	(847.7) MAINTENANCE OF COMMUNICATION EQUIPMENT		
28	(847.8) MAINTENANCE OF OTHER EQUIPMENT	(84)	
29	TOTAL MAINTENANCE	(120)	0
30	TOTAL LIQ. NAT. GAS TERMINALING AND PROCESSING EXP.	(81,696)	0
31	TOTAL NATURAL GAS STORAGE	5,736,759	2,945,469
32	3. TRANSMISSION EXPENSES		
33	OPERATION		
34	(850) OPERATION SUPERVISION AND ENGINEERING		
35	(851) SYSTEM CONTROL AND LOAD DISPATCHING		
36	(852) COMMUNICATION SYSTEM EXPENSES		
37	(853) COMPRESSOR STATION LABOR AND EXPENSES	2,255	
38	(854) GAS FOR COMPRESSOR STATION FUEL		
39	(855) OTHER FUEL AND POWER FOR COMPRESSOR STATIONS		
40	(856) MAINS EXPENSES	1,659,178	1,204,889
41	(857) MEASURING AND REGULATING STATION EXPENSES	402,304	3,639
42	(858) TRANSMISSION AND COMPRESSION OF GAS BY OTHERS		
43	(859) OTHER EXPENSES	68,871	31,215
44	(860) RENTS	2,337,900	3,575,123
45	TOTAL OPERATION	\$4,470,507	\$4,814,866

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**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**  
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	3. TRANSMISSION EXPENSES (Continued)		
2	MAINTENANCE		
3	(861) MAINTENANCE SUPERVISION AND ENGINEERING	(\$155,584)	\$4,610
4	(862) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(863) MAINTENANCE OF MAINS	2,159,804	939,936
6	(864) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	5,615	
7	(865) MAINTENANCE OF MEASURING AND REG. STATION EQUIP.	551,611	610,101
8	(866) MAINTENANCE OF COMMUNICATION EQUIPMENT		
9	(867) MAINTENANCE OF OTHER EQUIPMENT		
10	TOTAL MAINTENANCE	2,561,446	1,554,647
11	TOTAL TRANSMISSION EXPENSES	7,031,953	6,369,513
12	4. DISTRIBUTION EXPENSES		
13	OPERATION		
14	(870) OPERATION SUPERVISION AND ENGINEERING	832,474	248,347
15	(871) DISTRIBUTION LOAD DISPATCHING	1,039,163	1,578,368
16	(872) COMPRESSOR STATION LABOR AND EXPENSES		
17	(873) COMPRESSOR STATION FUEL AND POWER		
18	(874) MAINS AND SERVICES EXPENSES	20,711,417	9,472,790
19	(875) MEASURING AND REGULATING STATION EXPENSES - GENERAL	852,865	341,085
20	(876) MEASURING AND REGULATING STATION EXPENSES - INDUST.	(139)	525
21	(877) MEAS. AND REG. STATION EXP. - CITY GATE CHECK STATION		
22	(878) METER AND HOUSE REGULATOR EXPENSES	4,665,971	3,500,582
23	(879) CUSTOMER INSTALLATIONS EXPENSES	841,200	733,888
24	(880) OTHER EXPENSES	1,736,090	256,840
25	(881) RENTS	31,270	0
26	TOTAL OPERATION	30,710,310	16,132,425
27	MAINTENANCE		
28	(885) MAINTENANCE SUPERVISION AND ENGINEERING	1,389,664	452,195
29	(886) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	2,806	29,737
30	(887) MAINTENANCE OF MAINS	(3,291,794)	11,947,076
31	(888) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		0
32	(889) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. - GENERAL	1,136,766	1,528,315
33	(890) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. - INDUST.	576,097	20,859
34	(891) MAINT. OF MEAS. AND REG. STA. EQUIP. - CITY GATE CHECK STA.	(86)	0
35	(892) MAINTENANCE OF SERVICES	11,157,313	5,383,759
36	(893) MAINTENANCE OF METERS AND HOUSE REGULATORS	497,995	834,079
37	(894) MAINTENANCE OF OTHER EQUIPMENT	1,159,933	(17,593)
38	TOTAL MAINTENANCE	12,628,693	20,178,427
39	TOTAL DISTRIBUTION EXPENSES	43,339,003	36,310,852
40	5. CUSTOMER ACCOUNTS EXPENSES		
41	OPERATION		
42	(901) SUPERVISION	489,658	256,266
43	(902) METER READING EXPENSES	6,717,269	5,223,225
44	(903) CUSTOMER RECORDS AND COLLECTION EXPENSES	15,052,727	13,892,584
45	(904) UNCOLLECTIBLE ACCOUNTS	787,105	10,361,431
46	(905) MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	3,277,202	152,982
47	TOTAL CUSTOMER ACCOUNTS EXPENSES	26,323,961	29,886,488

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**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**  
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
2	OPERATION		
3	(907) SUPERVISION		\$0
4	(908) CUSTOMER ASSISTANCE EXPENSES	14,806,785	5,977,563
5	(909) INFORMATIONAL AND INSTRUCTIONAL EXPENSES	339,625	371,006
6	(910) MISCELLANEOUS CUST. SVC. AND INFORMATIONAL EXPENSES	172	58,400
7	TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSES	15,146,582	6,406,969
8	7. SALES EXPENSES		
9	OPERATION		
10	(911) SUPERVISION	0	5,580
11	(912) DEMONSTRATING AND SELLING EXPENSES	2,952,763	6,171,227
12	(913) ADVERTISING EXPENSES	832,048	39,756
13	(916) MISCELLANEOUS SALES EXPENSES	(20,199)	(2,823,039)
14	TOTAL SALES EXPENSES	3,764,612	3,393,524
15	8. ADMINISTRATIVE AND GENERAL EXPENSES		
16	OPERATION		
17	(920) ADMINISTRATIVE AND GENERAL SALARIES	8,595,337.02	14,641,580
18	(921) OFFICE SUPPLIES AND EXPENSES	5,012,893.13	31,715,426
19	(922) (LESS) ADMINISTRATIVE EXPENSES TRANSFERRED - (CREDIT)	0.00	0
20	(923) OUTSIDE SERVICES EMPLOYED	15,534,996.19	9,154,937
21	(924) PROPERTY INSURANCE	4,005,499.06	120,280
22	(925) INJURIES AND DAMAGES	17,926,245.23	7,699,725
23	(926) EMPLOYEE PENSIONS AND BENEFITS	41,270,141.57	40,290,661
24	(927) FRANCHISE REQUIREMENTS	0.00	0
25	(928) REGULATORY COMMISSION EXPENSES	28,810,853.90	27,049,273
26	(929) (LESS) DUPLICATE CHARGES - (CREDIT)		0
27	(930.1) GENERAL ADVERTISING EXPENSES	340,046.99	383,318
28	(930.2) MISCELLANEOUS GENERAL EXPENSES	982,277.00	176,838
29	(931) RENTS	13,240,096.00	2,426,656
30	TOTAL OPERATION	135,718,386	133,658,694
31	MAINTENANCE		
32	(932) MAINTENANCE OF GENERAL PLANT	244,307	212,371
33	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	135,962,694	133,871,065
34	TOTAL GAS OPERATION AND MAINTENANCE EXPENSES	\$619,021,293	\$525,098,443

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department

1.	Payroll Period ended (Date)	12/31/13
2.	Total Regular Full-Time Employees	596
3.	Total Part-Time and Temporary Employees	N/A
4.	Total Employees	<u>596</u>

**PURCHASED GAS (Account 800 thru 805)**

1. Report below particulars of purchases for redistribution during the year.  
 2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.  
 3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased From (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. (e)	Cost (f)	Average per Dth. (g)
1							
2							
3							
4							
5							
6							
7							
8							
9				Totals (Account 800)	0	0	
10							
11							
12							
13							
14							
15							
16							
17							
18				Totals (Account 800.1)	0	0	
19							
20							
21							
22							
23							
24							
25							
26							
27				Totals (Account 801)	0	0	
28							
29							
30							
31							
32							
33							
34							
35							
36				Totals (Account 802)	0	0	

**PURCHASED GAS (Account 800 thru 805) Continued**

1. Report below particulars of purchases for redistribution during the year.  
 2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.  
 3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased from (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. (e)	Cost (f)	Average per Dth. (g)
37							
38							
39							
40							
41							
42							
43							
44				Totals (Account 803)	0	0	
45							
46							
47					84,622,805	375,150,323	
48							
49							
50							
51				Totals (Account 804)	84,622,805	375,150,323	4.43
52							
53							
54							
55							
56							
57							
58				Totals (Account 804.1)	0	0	
59							
60							
61							
62							
63							
64							
65				Totals (Account 805)	0	0	
66							
67							
68							
69							
70							
71							
72				Totals (Account 805.1)	0	0	

Supplement to Schedule.....Page 79

Insert Sheet 79A

Line No.	Purchased from (a)	Dth (e)	Cost (f) 02	Average per Dth (g) 03
	ANADARKO	1,867,460	6,301,627	3.37
	ANAHU	203,238	692,265	3.41
	BARCLAYS	302,559	963,559	3.18
	BG ENERGY	4,249,145	23,757,642	5.59
	BNP PARIBAS	2,598,953	7,873,889	3.03
	BP CANADA ENERGY COMPANY	50,568	1,734,242	34.30
	BP ENERGY COMPANY	7,213,736	18,911,547	2.62
	CABOT OIL AND GAS	3,341,856	10,087,312	3.02
	CAPITAL ENERGY	1,329,671	4,859,229	3.65
	CASTLETON COMM	2,661,048	5,341,924	2.01
	CHESAPEAKE ENERGY MARKETING	4,652,589	10,792,402	2.32
	CHEVRON	362,649	1,399,350	3.86
	CITIGROUP NA	1,360,016	5,567,530	4.09
	COLONIAL ENERGY	200,730	720,494	3.59
	CONSOLIDATED EDISON ENERGY	384,334	842,945	2.19
	CONOCO PHILLIPS	1,725,913	7,748,921	4.49
	CONSTELLATION MGMT SVCS	54,882	145,005	2.64
	CROSS TIMBERS ENERGY SERVICES	1,342,649	3,647,985	2.72
	DEVON	2,758,246	10,126,143	3.67
	DTE ENERGY	1,318,479	2,703,810	2.05
	EDF	322,957	1,006,481	3.12
	EMERA ENERGY	3,701,287	17,898,380	4.84
	ENTERPRISE	713,525	3,271,315	4.58
	EQT ENERGY	2,150,948	8,182,609	3.80
	ETC MARKETING LTD	111,701	389,022	3.48
	EXELON GENERATION COMPANY LLC	31,227	109,918	3.52
	FRONTERA	182,286	824,927	4.53
	GAVILON LLC	108,042	510,568	4.73
	GSF Energy LANDFILL	248,401	1,120,736	4.51
	HESS ENERGY TRADING	5,873,721	22,667,315	3.86
	IBERDROLA RENEWABLES	1,242,372	4,917,205	3.96
	J ARON	526,275	1,783,966	3.39
	MACQUARIE	471,322	1,701,943	3.61
	MARTIN ENERGY TRADING LLC Total	254,464	1,143,706	4.49
	MERRILL LYNCH COMMODITIES, INC.	380,212	1,340,881	3.53
	MIECO	99,250	413,386	4.17
	MMGS INC.	2,491,340	9,879,517	3.97
	NEW JERSEY NATURAL GAS	322,820	1,425,137	4.41
	NEXTERA	445,604	1,306,128	2.93
	NJR ENERGY	749,317	2,675,961	3.57
	NOBLE AMERICAS	606,944	2,082,424	3.43
	NRG	99,549	403,584	4.05
	ONENATION	108,850	428,661	3.94
	PACIFIC SUMMIT	123,287	359,888	2.92
	QEP ENERGY	119,977	412,147	3.44
	RANGE RESOURCES-APPALACHIA, LLC Total	2,397,993	7,787,738	3.25



Supplement to Schedule.....Page 79

Insert Sheet 79A

Line No.	Purchased from (a)	Dth (e)	Cost (f)	Average per Dth (g)
	SEQUENT ENERGY	363,643	1,368,279	3.76
	SHELL ENERGY NA (US)	1,199,750	4,626,595	3.86
	SOUTHERN JERSEY	2,113,203	6,568,259	3.11
	SOUTHWESTERN	1,046,403	3,389,090	3.24
	STAT OIL	346,222	763,558	2.21
	TENASKA MARKETING VENTURES	7,146,329	23,542,150	3.29
	TOTAL GAS & POWER NA, INC.	1,165,976	3,744,221	3.21
	UGI ENERGY	200,974	732,248	3.64
	ULTRA RESOURCES	3,044,465	10,420,757	3.42
	VPEM	814,859	2,825,525	3.47
	WPX ENERGY	5,127,665	16,338,808	3.19
	OTHER SUPPLIERS	382,939	1,616,756	4.22
	COST OF GAS ACCRUAL /NETTING /Misc Gas Costs & Credits		68,232,162	
	FUEL LOSS	(192,015)		
	BNY GAS BALANCING		6,150,116	
	BNY REMARKETING		1,372,382	
	LIPA		(372,215)	
	ANE/IROQUIOIS		11,694,238	
	ALGONQUIN		10,807,786	
	CENTRAL NEW YORK OIL AND GAS		598	
	DOMINION		1,783,807	
	EMPIRE		8,315,539	
	EQUITRANS		6,492	
	HATTIESBURG		1,023	
	TRANSCO		27,452,062	
	TENNESSEE		251,236	
	TEXAS EASTERN		4,843,587	
	TEXAS GAS		13,676	
	TRANSCANADA		(244,553)	
	MILLENIUM		19,017,857	
	UNION		(572,246)	
	VECTOR		788,157	
	WEST VIRGINIA PROPERTY TAXES		257,725	
	COST OF GAS ADJUSTMENTS (NET)		(78,846,721)	
	GRAND TOTAL	84,622,805	375,150,323	4.43

**CONTRACTS FOR PURCHASE OF GAS**

1. Show a brief summary of the terms of contract in effect during the year with the principal supplier (or suppliers if there were more than one, but in any case limited to the two largest) listed in the preceding schedule.
2. Show particularly the provision covering the determination of charges (including pressure base) the expiration date, delivery pressure and imminent charges.

<b>Supplier</b>	<b>Contract daily demand</b>		<b>Demand per month</b>	<b>Commodity</b>	<b>Injections &amp; withdrawal</b>	<b>Expiration date</b>	<b>Number of rate charges within year</b>
BP Energy 110869	45,000 dth	11/01/12	N/A	N/A	N/A	10/31/2013	N/A
Tenaska Marketing 110849	50,000 dth	11/01/12	N/A	N/A	N/A	10/31/2013	N/A

EXCHANGE GAS TRANSACTIONS						Confidential
(Account 806, Exchange Gas)						
1. Report below particulars concerning the gas volumes of natural gas exchange transactions during the year. Minor transactions may be grouped.						
2. Points of receipt and delivery of gas should be so indicated that they may be readily identified on a map of the respondent's pipeline system.						
Line No.	Name of Company (Designate associated companies)  (a)	Exchange Gas Received		Exchange Gas Delivered		Excess Dth. Received or (Delivered) (f)
		Point of Receipt (b)	Dth. (c)	Point of Delivery (d)	Dth. (e)	
1	None					
2						
3						
4						
5						
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7						
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10						
11						
12						
13						
14						
15						
16						
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44						
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46						
						0

**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)**

1. Report below particulars concerning gas transported or compressed for respondent by others and amounts of payments for such services during the year.
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which received.
3. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.
4. If the Dth. of gas received differs from the Dth. delivered, explain reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Line No.	Name of Company and Description of Service Performed (Designate associated companies) (a)	Distance Transported (b)	Dth. Received (c)	Dth. Delivered (d)	Amount of Payment (e)	Avg. Rev. per Dth of Gas Received (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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16						
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21						
22						
23						
24						
25						
26						
27	TOTALS		0	0	\$0	

**DEPRECIATION AND AMORTIZATION OF GAS PLANT**

(Account 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A for the year the amounts of depreciation expense, depletion and amortization for the accounts indicated, classified according to the plant functional groups shown.
2. Report in Section B the bases and rates used by the respondent to determine charges for depletion and amortization of gas plant for the year for accounts 404.1, 404.2, 404.3 and 405 whether any changes have been made in the bases or rates from those used for the preceding year.
3. Complete reporting of all available information called for in columns (a) through (g) of Section C shall be made for report year 1972, thereafter report only annual changes to columns (c) through (g). Complete reporting is again required for report year 1974 and every year thereafter with only annual changes to columns (c) through (g) to be shown in the intervals between complete reporting. List numerically in column (a) each plant subaccount or account as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For columns (c), (d) and (e) report available information for each plant subaccount or account listed in column (a). Identify those accrual periods shown in column (c) which are based upon the life of associated gas reserves or gas supply contract. If mortality studies are prepared to assist in estimating service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g) the weighted average age of surviving plant. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section C any revisions made to estimated gas reserves.
4. If provision for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation, Depletion and Amortization Charges**

Line No.	Functional classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total Depreciation Depletion and Amortization (g)
1	Intangible Plant	-	-	-	-	808,969	808,969
2	Production Plant, Manufactured Gas	22,994	-	-	-	-	22,994
3	Production and Gathering Plant, Natural Gas	-	-	-	-	-	-
4	Products Extraction Plant	-	-	-	-	-	-
5	Underground Gas Storage Plant	-	-	-	-	-	-
6	Other Gas Storage Plant	1,585,254	-	-	-	-	1,585,254
7	Base Load LNG Terminating and Processing Plant	-	-	-	-	-	-
8	Transmission Plant	6,770,074	-	-	-	-	6,770,074
9	Distribution Plant	46,358,752	-	-	-	-	46,358,752
10	General Plant	2,838,884	-	-	-	-	2,838,884
11	Common Plant - Gas	-	-	-	-	-	-
12	Asset Retirement Obligations	4,480	-	-	-	-	4,480
13	Total	\$ 57,580,437	\$ -	\$ -	\$ -	\$ 808,969	58,389,406

**B. Basis for Depletion and Amortization Charges**

Year ended December 31, 2013

## DEPRECIATION AND AMORTIZATION OF GAS PLANT (CONTINUED)

## g Depreciation charges (Continued)

Line No.	Account Number (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Age Surviving Plant (g)
6	303.1	44,224	F	F	F	F	F
7	304.0	1,695	F	F	F	F	F
8	305.0	444	30	-10	3.33%	S6.0	17.60
9	306.0	0					
10	307.0	0					
11	311.0	128	30	-5	3.33%	L0.0	24.00
12	320.0	104	20	-5	5.00%	R3.0	42.69
13	360.3	1,327					113.00
14	360.5	89					113.00
15	361.3	6,598	30	-15	3.33%	S5.0	24.02
16	362.5	68	35	-10	2.86%	SC	44.80
17	362.3	5	25	-10	4.00%	R2.0	50.99
18	362.7	6,518	25	-10	4.00%	R2.0	31.16
19	363.0	32	25	-10	4.00%	S1.5	42.00
20	363.1	19,072	25	-10	4.00%	S6.0	15.92
21	363.2	8,064	25	-10	4.00%	S1.5	8.01
22	363.3	3,100	25	-10	4.00%	S1.5	21.95
23	363.4	389	25	-10	4.00%	S1.5	21.36
24	363.5	3,227	25	-10	4.00%	S1.5	25.29
25	363.6	5					33.00
25	365.3	330					113.00
26	365.4	76					44.98
27	366.0	3,207	30	-15	3.33%	R3.0	21.64
28	367.9	208,495	75	-15	1.33%	R5.0	16.25
29	367.4	508	50	-15	2.00%	R5.0	65.15
30	368.0	990	28	-10	3.56%	R4.0	22.55
31	369.0	87,112	28	-10	3.58%	R1.0	12.53
32	374.1	953	100	0	1.00%	S5.0	27.39
33	374.3	156	100	0	1.00%	S5.0	68.27
34	375.0	1,198	30	-15	3.33%	L5.0	17.80
35	376.0	440,834	75	-20	1.33%	R3.0	22.21
36	376.1	4,406	50	-15	2.00%	R1.0	69.87
37	376.6	937,313	75	-20	1.33%	R4.0	11.89
38	377.0	875	28	-10	3.58%	R5.0	11.04
39	378.0	59,486	28	-10	3.58%	S0.0	14.88
40	380.0	943,035	52	-10	1.99%	S0.0	13.24
41	381.0	61,540	35	5	2.86%	L3.0	15.36
42	382.0	47,417	52	0	1.99%	L2.0	13.91
43	383.0	5,048	35	5	2.86%	R1.0	34.82
44	384.0	5,001	52	0	1.93%	R0.5	26.19
45	388.0	1,924					35.00
46	389.0	3,758	F	F	F	F	9.45
47	390.0	30,297	35	15	2.86%	R2.5	6.86
48	390.5	647	35	15	2.89%	R2.5	5.00
49	391.0	4,387	25	5	4.00%	R5.0	7.98
50	391.4	209	8	0	12.50%	L0.5	11.06
51	391.7	42	8	0	12.50%	L0.5	3.00
52	TOTAL Page	2,944,331					

## DEPRECIATION AND AMORTIZATION OF GAS PLANT (CONTINUED)

## C. Factors Used in Estimating Depreciation charges (Continued)

Line No.	Account Number (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Age Surviving Plant (g)
1	391.1	0					
2	391.8	5,542	8	0	12.50%	L0.5	6.66
3	392.1	0					
4	392.4	0					
5	392.5	0					
6	392.8	0					
7	394.0	18,567	32	0	3.13%	SQ	11.18
8	394.3	2,590	32	F	3.13%	SQ	9.34
9	395.0	6,455	36	0	2.78%	SQ	17.13
10	396.0	175	12	0	8.33%	SQ	4.07
11	397.0	2,653	17	0	5.89%	SQ	1.61
12	397.5	9,545	17	0	5.89%	SQ	1.61
13	398.0	1,781	26	0	3.85%	SQ	7.42
14	TOTAL Page	47,308					
15							
16	TOTAL ALL	2,991,639					
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27	NOTES:						
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51							
52							
53							

1). F - Indicates accounts that have been excluded from depreciation accruals and/or not subject to depreciation/amortization.

**DATA BY TERRITORIAL SUBDIVISIONS - GAS**

Report the indicated breakdown of operating revenue deductions and plant investment applicable respectively to accounting divisions and cost areas. Accounts, or groups of accounts, which may be kept on a company-wide basis on order of the Commission should be shown as separate single items. If the boundaries of a "cost area" are not apparent from entries in column (f), or are not otherwise a matter of record with the commission, a reasonably complete description should be furnished. No breakdown by primary accounts is required for columns (g) and (h).

**ACCOUNTING DIVISIONS**

Line No.	Designation (a)	Operation and Maintenance (Acct. 401 -402.1) (b)	Depreciation Expense (Acct. 403) (c)	Other Amortization (Acct. 404-407) (d)	Operating Taxes (Acct. 408) (e)
	Company-Wide Basis				

**COST AREAS**

	Designation (f)	Types of Segregated Plant (g)	Book Cost (h)
	Accounts kept on a Company-wide basis		
	303 General Distribution		24,148,816
	362-363 Intangible Plant		40,470,944
	381 Other Storage Plant		61,539,609
	382 Meters		47,416,893
	383 Meter Installations		5,047,503
	384 House Regulators		5,001,035
	388 Commercial Regulators		0
	391-399 Distribution Plant		1,876,348
	General Plant		
	Accounts kept by Cost Areas		
	Accounts kept by Cost Areas		2,806,138,113
			\$2,991,639,260



GAS PLANT IN SERVICE BY COST AREAS			
Line No.		Name of Municipality	Amount
1	Town of	Hempstead	475,767,110
2		Atlantic Beach	6,811,282
3	Vil. of	Bellrose	969,860
4		Cedarhurst	10,650,413
5		East Rockaway	37,255,666
6		Floral Park	17,922,598
7		Freeport	39,507,213
8		Garden City	32,186,597
9		Hempstead	27,639,136
10		Hewlett Bay Park	806,845
11		Hewlett Harbor	2,012,341
12		Hewlett Neck	799,928
13		Island Park	8,263,317
14		Lawrence	9,488,650
15	City of	Long Beach	56,864,030
16	Vil. of	Lynbrook	26,895,513
17		Malverne	8,557,803
18		Mineola	286,187
19		New Hyde Park	4,259,192
20		Rockville Centre	33,731,530
21		South Floral Park	1,068,398
22		Stewart Manor	2,498,670
23		Valley Stream	38,636,220
24		Woodsburgh	917,177
25	Town of	North Hempstead	136,773,911
26	Vil. of	Baxter Estates	696,341
27		East Hills	2,403,980
28		East Williston	2,379,732
29		Floral Park	3,532,417
30		Flower Hill	3,288,657
31		Garden City	4,458
32		Great Neck	18,963,526
33		Great Neck Estates	1,642,104
34		Great Neck Plaza	1,888,088
35		Kensington	873,685
36		Kings Point	10,189,627
37		Lake Success	11,388,719
38	Vil. of	Manorhaven	2,015,175
39		Mineola	22,765,584
40		Munsey Park	2,473,828
41		New Hyde Park	3,653,820
42		North Hills	3,516,191

GAS PLANT IN SERVICE BY COST AREAS			
Line No.		Name of Municipality	Amount
1		Old Westbury	7,529,739
2		Plandome	3,577,465
3		Plandome Heights	300,604
4		Plandome Manor	2,355,305
5		Port Washington North	549,859
6		Roslyn	11,463,600
7		Roslyn Estates	1,274,008
8		Roslyn Harbor	1,987,663
9		Russell Gardens	1,161,574
10		Saddle Rock	304,094
		Sagapanock	3,936,062
11		Sands Point	5,245,738
12		Thomaston	3,628,615
13		Westbury	16,852,123
14		Williston Park	7,454,700
15	Town of	Oyster Bay	246,150,430
16	Vil. of	Bayville	5,663,849
17		Brookville	7,695,305
18		Centre Island	213,235
19		Cove Neck	1,916
20		Farmingdale	11,889,578
21	City of	Glen Cove	36,677,423
22	Vil. of	Lattingtown	1,026,977
23		Laurel Hollow	1,095,909
24		Massapequa Park	15,170,793
25		Matinecock	392,302
26		Mill Neck	1,615,167
27		Muttontown	5,515,850
28		Old Brookville	1,750,825
29		Old Westbury	1,924,253
30		Oyster Bay Cove	850,803
31		Roslyn Harbor	372,400
32	Vil. of	Sea Cliff	8,809,243
33		Upper Brookville	1,698,539
34		East Hills	14,400
35	Town of	Babylon	105,661,941
36	Vil. of	Amityville	10,700,821
37		Babylon	9,316,302
38		Lindenhurst	21,488,928
39	Town of	Brookhaven	312,572,811
40	Vil. of	Belle Terre	430,419
41		Bellport	2,539,303
42		Old Field	589,508

GAS PLANT IN SERVICE BY COST AREAS			
Line No.		Name of Municipality	Amount
1		Patchogue	9,035,048
2		Poquott	54,828
3		Port Jefferson	8,155,965
4		Shoreham	24,206
5		Lake Grove	4,448,009
6	Town of	East Hampton	10,813,634
7	Vil. of	East Hampton	6,143,770
8		Sag Harbor	1,016,889
9	Town of	Huntington	198,502,487
10	Vil. of	Asharoken	392,239
11		Huntington Bay	1,281,441
12		Lloyd Harbor	1,615,892
13		Northport	8,839,273
14	Town of	Islip	213,781,070
15	Vil. of	Brightwaters	6,401,082
16		Islandia	6,638,380
17	Town of	Riverhead	41,589,986
18		Smithtown	112,226,118
19	Vil. of	Head of the Harbor	341,592
20		Nissequogue	35,502
21		The Branch	252,792
22	Town of	Southampton	59,609,418
23		Westhampton Beach	3,348,748
24	Vil. of	Sag Harbor	3,159,657
25		Southampton	11,958,023
26	Town of	Southold	24,032,676
27	Vil. of	Greenport	53,509
28	City of	New York	115,996,670
29		Quogue	3,072,342
30		Kings	1,620,969
TOTAL			<u>2,806,138,113</u>

**PRODUCTION PLANT STATISTICS**

Report the indicated data relating to the operation of each gas producing plant. Entries on lines 1 to 12 should not include purchased gas which has been directly mixed but should include gas which has been reformed. Entries on lines 8 to 12 should include the principal fuels used, and it may be advisable to use more than one column for lines 1 to 22 when more than one kind of gas is produced at a single plant.

Line No.	Item (a)	Designation of Plant						Totals
		(b)	(c)	(d)	(e)	(f)	(g)	
1	Net gas produced (kind and Btu)							
2								
3								
4								
5								
6	Maximum 24 - hour make Dth							
7	Date of occurrence							
8	Fuel used, kind							
9	Unit							
10	Quantity							
11	Average cost per unit							
12	Average Btu per _____							
13	Fuel used, kind							
14	Unit							
15	Quantity							
16	Average cost per unit							
17	Average Btu per _____							
18	Fuel used, kind							
19	Unit							
20	Quantity							
21	Average cost per unit							
22	Average Btu per _____							
23	Operation supervision and engineering							
24	Operation labor							
25	Fuel							
26	All other operation expenses							
27	Maintenance							
28	Residuals produced - credit							
29	All other expenses							
30	Total Accounts 700 to 743.2							
31	Reformed gas charged to Account 805							

**NATURAL GAS PRODUCTION LAND, WELLS AND STATISTICS**

1. Report the indicated particulars of natural gas production land and natural gas wells for the year.

Line No.	Designation of Field (a)	Acreage at end of Year		Number of Wells				Net Gas Produced Dth. (h)
		Owned (b)	Leased (c)	Added during Year (d)	Retired during Year (e)	At End of Year (f)	Approx.. Average Depth Ft. (g)	
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals							

2. Show the extent to which the wells included above are owned or leased.

**NATURAL GAS GATHERING LINES**

1. Report the indicated particulars of pipeline carried in Account 332 at the end of the year and of similar property held under lease, distinguishing between the two by suitable entries in columns (a) and (d). Show lengths in feet in columns (b), (c), (e) and (f).

Line No.	Designation of Field (a)	3" and Less (b)	Over 3" (c)	Designation of Field (d)	3" and Less (e)	Over 3" (f)
16	None					
17						
18						
19						
20						
21						
22						
23						
24						
25				Total		

2. If at the end of the year any gathering line included above (and used for conveying gas) was operated at a pressure in excess of 125 psig, show hereunder the total length of such line segregated on the basis of nominal diameter in inches.

NATURAL GAS PRODUCTION LAND, WELLS AND STATISTICS	
NATURAL GAS GATHERING LINES	

**TRANSMISSION SYSTEM**

1. Show a description of the transmission system at the end of the year disregarding comparatively insignificant branches. The latter should be summarized on the basis of size and length and shown hereunder as a separate item. Show particularly points of origin and termination, distances in miles, sizes of pipe, operating pressures, and principal compressing, regulating, and measuring stations. In completing this schedule use of a map is permissible. Leased facilities should be included and designated as such.
2. If any transmission line which is operated at a pressure in excess of 125 p.s.i.g. is summarized in this schedule as permitted by Paragraph 1, or if the total length of such line segregated on the basis of nominal diameter in inches is not indicated in the detail portion of reported data, such information should be set forth in a footnote.

Attachment 89A

[illegible][illegible]



44827	Stewart Ave. Holder Station Garden City to Hicksville	20	12500	Elec. Weld	ASTM A139 Grade B	.375	.337 (10)	350	525	26.6	1952	1957	11-57 8-58	F-21319	F-21350 THRU F-21359	10	40	57
	via Salisbury and Westbury	20	12500	Elec. Weld	API 5LX-46	.344	.316 (10)	350	525	22.1	1952	1957			F-21458 THRU		43	
	(Total - 33,500')	20	8500	Elec. Weld Seamless	API 5LX-46	.344	.309 (10)	350	525	22.1	1952	1957			F-21503	0		
44828	South Huntington to Elwood	16	11800	Elec. Weld	ASTM A139 Grade B	.344	.301 (10)	350	525	23.2	1952 0	1958	2-58 4-58	NA	F-21413 THRU F-21427	10	41	65
		16	12000	Elec. Weld	API 5L Grade B	.375	.328 (10)	350	525	21.3	1952 0	1958			F-21890 & 91 F-21975 THRU F-22021		44	
44829	Hicksville to South Huntington via Plainview	16	8000	Elec. Weld	ASTM A139 Grade B	.344	.301 (10)	350	525	23.2	1952 0	1958		0 0	F-21360 THRU F-21412	10	40 41	54
47781	Salisbury to Deer Park (Relocation of 350'on	20	87000	Elec. Weld or Seamless	API 5LX-52	.250	.230 (10)	350	900	26.9	1963 1952	Fall 1964	11-64 0	F-26925 & 26 0	F-26027 THRU F-27028	10	51 52	155
48533	Barret to Rockville Centre	30	20718.5	Elec. Weld	API 5LX-52	.344	.316 (10)	450	1050 (min)	37.8	1963	1968	11-68	F-29069	F-29566 F-29579 THRU F-29609	10	58	38
48229	(450 Upgrade)												Upgraded in 1999		F-29611 THRU F-29615 F-29597-02			
	30' Long Beach to Garden City Line	30	12.5	DSAW	API 5L X52	0.375		450	1050	34.62%	2012	2012	2012					
	(450 psig Insulating Joint ( I.J.) Removal - Bayside Ave. W/O Yost Blvd.) (PSC File # T12.59)																	
48556	Island Park to Barrett Plant	30	6700	Elec. Weld	API 5LX-52	.344	.316 (10)	450	1050 (min)	37.8	1963	1968	11-68	F-29069	F-29568 THRU F-29578	10	58	12
48229	(450 Upgrade)												Upgraded in 1999					
48576	Ronkonkama to Farmingville (Farmingville to Selden)	12.75	14400	Seamless	API 5L Grade B	.250	.219 (10)	350	525	25.5	1963 1952	1965	11-65					
48929	Rockville Centre to Stewart Avenue	30	33665	Elec. Weld	API 5LX-52	.344	.316 (10)	450	1050 (min)	37.8	1963	1968	11-68	F-29150	F-29616 THRU F-29674	10	59	60
48229	(450 Upgrade)												Upgraded in 1999					
48929	LB to Garden City 450 PSIG Ball Valve Replacement (Lakeside Dr s/o Judson Pl.	30	35	DSAW	API 5LX-52	0.375		450	1050	34.6	2012	2012	2012		F29625-03			
49068	Reynolds Channel Crossing	30	300	Elec. Weld	API-5LX-52	.344	.316 (10)	450	1050 (min)	37.8	1963	1968	11-68	F-29069	F-29563 & 64 F-29567 F-30348 F-30381 F-30440	10	57 61	7
48229	(450 Upgrade)	26	2118	Seamless	API-5LX-52	.500	.450 (10)	450	1050 (min)	22.5	1963	1968	11-68	Upgraded in 1999				
49069	Atlantic Ocean to Long Beach	26	4613	Seamless	API-5LX-52	0.75	.675 (10)	960 0	1980	32	1963	1968	11-68	F-29069	F-20550 THRU F-29562 F-31367 F-31395 F-31551 F-32865	10	57 61	18
								(upgraded in 2007)										
49188	Suffolk Main Relocation (Melville)	20	350	Electric Resistance Weld or Seamless	API-5LX-52	.250	.230 (10)	350	900	26.9	1963 1952	1966	6-66	F-26925 & 26	F-27017	10	54	2
	(Replaced 350' of initial main from W.O.-47781)																	
49465	Atlantic Ocean Extension (Analysis Sheet: See W.O.-49069)	26	820 (1,800' Dwg.)	Seamless	API 5LX-52	.750	.675 (10)	960	1980	32.0	1963	1968	11-68	F-29069	F-30559 THRU F-30562 F-30595 F-32715	10	61	7
								(Upgraded in 2007)										
40121	Dix Hills to Elwood (Elwood Regulator Feeder)	10.75	14000	Seamless	API 5L Grade B	.250	.219 (10)	350	1050	21.5	1968	1970	1-71	F-33659	F-34222 THRU F-34245	10	63	25
43109	Relocation of the main within the Glenwood Gas Plant(Replaced 850' of initial main from W.O. 42265	20	850	Seamless	API 5L Grade B	.375	.328 (10)	350	700	26.7	1969	1973	1-74	F-17405	F-40299 & 300	2	29	2
44054	Dix Hills to Elwood, re- location (Replace 1,200' of initial main from W.O.- 40121)	10.75 0	1200 0	Electric Resistance	API 5L Grade B	.250	.219 (10)	350	700	21.5	1974	1987	4-87	F-33659	F-34230 THRU F-34232	10	63	4

49079	Evelyn Rd to Roosevelt Terryville, Jayne Blvd	16	7684	Electric Resistance	API 5L Grade X-42	.250	0.219 (10)	350	525	26.7	1990	1989	3-90	NA	F-54806 THRU F-54818	10	68A	13
48014	Hawthorne St to Powderhorn Ln, Terryville, Dare Rd	16	2570	Seamless or Elec. Welded	API 5I Grade X42	.250	0.219 (10)	350	525	26.7	1974	1989	3-90	NA	F-53323 THRU F-53328	10	68	6
48260	Old Town Rd to Jayne Blvd Terryville, Dare Rd	16	4500	Seamless or Elec. Welded	API 5I Grade X42	0.250	0.219 (10)	350	525	26.7	1974	1989	3-90	NA	F-54196 THRU F-54204	10	68	9
49324	Hawthorne Rd to Middle Country Rd Terryville, Dare Rd	16	4770	Electric Resistance	API 5L Grade X-42	0.250	0.219 (10)	350	525	26.7	1990	1990	12-90	F-55815	F-55449 THRU F-55459, F-55758 & F-55492	10	68A	13
49056	Rustic Rd to Nesconset Hwy Stony Brook <b>UPGRADED TO OPERATE AT 350 PSIG IN 1994 AS PART OF WO 41512</b>	12.75	11200	Electric Resistance	API 5L Grade B	0.250	0.219 (10)	350	525	25.5	1974	1990	1990	F-55498	F-55192 THRU F-59211 F-55215 F-55497	10	68A	23
49061	Commack (Pilgrim Sub) to Deer Park (Long Island Ave. and Carls Straight Path)	20	34000	Electric Resistance	API 5L Grade X52	.250	.230 (10)	350	585	26.9	1990	1990	12-90	F-21180 F-26926 F-55480	F-54721 THRU F-54738 F-54740 THRU F-54775	10	68A	57
42162	Lake Success Lakeville Rd (LIE to Cumberland) <b>UPGRADED TO OPERATE AT 350 PSIG IN 9/02</b>	12.75	4250	Electric Resistance	API 5L Grade B	0.250	0.219 (10)	350	525	25.5 0	1990	1993	7-93	NA	F-59001 THRU F-59010	10	68C	10
41521.1p	LIE South Service Rd Hauppauge to Holtsville Upgraded to 450 in 2009	24	54300	Electric Resistance	API 5L Grade X-42	0.375	0.345 (10)	450	525	34.3%	1990	1993	10-93	F-58517	F-58400 THRU F-58516	10	12	118
41521.2p	Rte 454 xing upgraded to 450	24	1470	Electric Resistance	API 5L Grade X-42	0.5	0.460 (10)	450		25.7%								
41521.3	From LNG to NYPA Remains at 350	24	1185	Electric Resistance	API 5L Grade X-42	0.375	0.345 (10)	350	525	26.7	1990	1993	10-93	F-58517	F-58400 THRU F-58516	10	12	118
41435	Northport Power Plant	20	1200	Electric Resistance	API 5L Grade B	0.375	0.328	350	525	26.7	1990	1993	Mar-93	N/A	F-57898 THRU F-579001	10	11	4
41521.1n	Commack Rd to Wicks Rd remains at 350	24	8815	Electric Resistance	API 5L Grade X-42	0.375	0.345 (10)	350	525	26.7	1990	1994	11-94	F-58517	F-58400 THRU F-58516	10	12	118
41521.2n	LIE South Service Rd Commack to Hauppauge	12.75	200	Electric Resistance	API 5L Grade X-42	0.25	0.345 (10)	350	525	21.25	1990	1994	11-94	F-58517	F-58400 THRU F-58516	10	12	118
43171	LIE South Service Road Holtsville to Yapahank (Manorville)	20 0	45000 0	Electric Resistance	API 5L Grade X-52	0.250	0.219 (10)	350	525	26.9	1990	1994	11-94	F-59588	F-59518 THRU F-59585	10	68B	81
43171	LIE South Service Road Holtsville to Yapahank (Manorville)	20 0	1000 0	Electric Resistance	API 5L Grade X-42	0.375	0.328 (10)	350	525	22.2	1990	1994	11-94	F-59588	F-59547 THRU F-59549	10	68C	3
41512	Centereach Rustic Road (Smith Rd to Rt 25)	12.75	7500	Electric Resistance	API 5L Grade B	0.25	0.219 (10)	350	525	25.5	1990	1994	11-94	-	-			-
41512	Stony Brook Nicolls Rd to North Loop Rd	12.75	15500	Electric Resistance	API 5L Grade B	0.25	0.219 (10)	350	525	25.5	1990	1994	11-94	-	-			-
43215	Northport Power Plant (Unit 2 Gas Firing Unit)	20	150	Seamless	API 5L Grade B	0.375	0.328	350			1990	1994			F-59956, -7	09A	30	

48252	Bethpage	20	14	Electric	API 5L	0.25	0.230 (11)	350	675	21.5	1999	1999	5-99	N/A	F-26985	10	52	1
	Valve Replacement			Resistance	Grade X65													
48229.1	Replaced sections of 30" - Island Pk	30	116	erw	API 5L	0.375		450		34.62%	1999	1999		F-29582	EBPSY-FG-11001-0	1	42D	1
	Bridge replacing part of WO 48533				Grade X52									F68099				
48229.2	Replaced sections of 30" - Isl. Park	30	39		Grade X65	0.375		450		27.69%					LGGMH-FG-02009-4, 02088-3,			
	replacing part of WO 48533 and 48556														and 02005-5			
48030	Hauptpauge to Great River	12.75	28000	Electric	API 5L	0.25	0.219 (11)	450	800	22	1999	1999	1-00	F-66900 & F-66901	F-66900 THRU F-66951	34	2	52
	upgraded operating pressure to 450 in 2009			Resistance	Grade X52	0.375												
48191.3	Riverhead to Southampton, Nugent Dr (valve sections)	12.75	80	Electric Res.	API 5L X42	0.25	0.23	350	840	0.2125	2001	2001		Jun-01	F-68216	B217 TH F-68215	34	2
T100015084	Yaphank to Manorville	26	17700	Electric	API 5L	0.375	0.345 (11)	350	700	28.8	2001	2001	Jan-02	F-67149	F-67149 THRU F-67151	34	2	32
				Resistance	x42													
T100182807	Manorville	20	12000	ERW	API 5L X42	0.375	0.345 (11)	350	730	22.2	2003	2004	Feb-04	F-73660	F-73663			25
	W/o Weeks Avenue to Ryerson Ave.																	
T100432582	Lynbrook	29	7300	ERW	API 5L	0.375		450	700	23.1		2006	Aug-05	LBGMH-FG-01000	BGMH-FG-02004 Thru LBGMH-FG-0			18
	I/O Chester Rd./S.Village Ave. to I/O Union Ave./Scranton Ave.				Grade X52													
T100806822	Commack to Brentwood	24	12100	ERW	API-5L PSL-2	0.375	0.35	450	900	27.7	2005	2008	12/12/2008	F-87624	F-87624-31 &	10	30	15
	South Commack M&R Station to Wicks Rd.		2100		Grade X52	0.5	0.46	450	900	20.8	2005	2008	12/12/2008	F-87624	F-88673-79			

TOTAL DOT TRANSMISSION MAIN

712794

134.998864

FOOTNOTES

- (1) Using minimum actual yields  
PD
- (2) Calculated using S=2T
- (3) Not certified. Letter to PSC (11-54) contained pipeline analysis only.
- (4) Pipeline analysis same as submitted for initial installation.
- (5) These figures (cost per foot) are only for the pipeline system and do not include auxiliary equipment.
- (6) Letter of certification (certification date) cannot be found.
- (7) These selections were recertified on 1/26/88 after incremental increases in pressure completed 10/23/87 under W.O.-46139.
- (8) These lines did not require recertification, but were also subjected to the recertification process, under W.O.-46139.
- (9) Line installed by outside contractor as part of cogeneration project.
- (10) Minimum allowable wall thickness as per API Spec. 5L.
- (11) Minimum allowable wall thickness as per API Spec. 5L.
- (12) Longitudinal joint de-rating factor must be used in all design & repair calculations
- 8/17/70
- Rev. 11/11/71      Rev. 11/22/78 - See W.O. #46658
- Rev. 01/04/73      Rev. 11/27/79 - No Change
- Rev. 11/26/83      Rev. 12/09/80 - No Change
- Rev. 11/27/74      Rev. 12/10/81 - No Change
- Rev. 01/06/76 - No Change      Rev. 12/30/81 - See W.O. #41038
- Rev. 01/05/77      Rev. 12/08/83 - No Change
- Rev. 12/02/77 - No Change      Rev. 01/18/85
- Rev. 11/86
- Rev. 03/04/91
- Rev. 02/05/93, sk
- Rev. 12/7/93
- Rev. 6/26/96 - Added Reference Drawing Numbers - RJV
- Rev. 12/29/98 - Added 1998 Projects
- Rev. 3/24/00 - Added 1999 projects
- Rev. 2/20/01 - No new 2000 projects were gassed in.
- Rev. 9/20/01 - Added 2000 & 2001 projects
- Rev. 6/26/02 - Format change
- Rev. 9/20/02 - Added North Port and NYPA power plant projects
- Rev. 1/9/03 - Added 2002 projects
- Rev. 6/01/04 - Added 2003 projects:updated work orders 48533,48556,48929,49068 to reflect upgrade; 42162 to reflect higher operating pressure
- Rev. 6/05 - Added 2004 projects.
- Rev. 12/2005 - Revised footages on 42057, 48556, 481014, 49324, 49061, 42162.
- Rev. 2/23/06 - Added 2005 projects
- Rev. 10/2006 - To check & correct %SMYS, to add and to include work order T100396786
- Rev 1/09 - Added T100806822 Commack To Brentwood - installed to supply Calthness Plant. Also revised 41521 to 5 sections based on 350 and 450 PSI MAOP.

**DISTRIBUTION SYSTEM**

1. Report the indicated particulars of the gas distribution system at the end of the year. Entries in columns (b) to (f) should reflect the number of units installed, but if any substantial number of such units had no prospective use, particulars should be shown. Entries in columns (g) and (h) may be restricted to a summary of mains for the company as a whole. Leased facilities should be included and designated as such.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be optional with, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivisions.

Line No.	Distribution Area (a)	District Regulators or Stations (b)	Services		Meters (e)	House Regulators (f)	Summary of Mains - Entire Company	
			Less than 3" (c)	3" and Over (d)			Size (g)	Length, Feet (h)
1		240	533,619	19,806	660,071	411,018	1/2"	2,502
2							3/4"	3,166
3							1"	23,349
4							1 1/4"	1,064,577
5							1 1/2"	105
6							2"	21,303,052
7							2 1/2"	8,371
8							3"	1,285,035
9							4"	9,315,983
10							6"	5,094,493
11							8"	1,982,441
12							10"	31,981
13							12"	519,160
14							16"	62,569
15							20"	19,422
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29	Subtotal	240	533,619	19,806	660,071	411,018		40,716,206

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DISTRIBUTION SYSTEM (CONTINUED)							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Totals	240	533,619	19,806	660,071	411,018	40,716,206
40	3. If any mains included above were operated at pressures in excess of 125 p.s.i., show the total footage of such mains segregated on the basis of nominal diameter in inches.						
41							
42	See Transmission System on Page 90						
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54	4. Describe briefly (1) the method employed in odorizing natural gas and (2) the protection provided against explosion due to the escape of gas (natural or manufactured) at						
55	pressures in excess of a normal customer consumption pressure.						
56							
57	(1) Natural Gas received from our gate stations is already odorized. This odorization is augmented as needed by mechanical injection of liquid mercaptan odorant						
58	directly into the Natural Gas Mains by means of a precision proportioning or metering pump.						
59							
60							
61	(2) Protection is provided by installation of safety regulators or relief valves with instructions and specifications of the Public Service Commission in Case						
62	No.15686						
63							
64							
65							
66							
67							
68							
69							
70							
71							

## GAS ACCOUNT

1. Report the indicated summarization of gas transactions for the year, excluding gas which was reformed but not gas which was used for direct mixing; the former should be treated as fuel. If mixed gas is distributed, it should be shown as such in columns (d) to (f), but the constituent gases should be identified by production processes in columns (a) to (c) unless mixed gas was purchased. Exclude liquid petroleum in storage. Items representing quantities of gas should agree with the corresponding amounts shown elsewhere in this report.

Line No.	Gas Available (See Instructions) (a)	Btu per cf (b) 02	MDT Quantity (c) 03	Disposition (Specify kind when possible) (d)	Btu per cf (e) 05	MDT Quantity (f) 04
1	In storage - beginning of year			Sold	1.029	79,756
2	Natural Gas	1.029	21,443			
3	Liquified Natural Gas	1.029	574			
4	Other (specify kind):					
5				Delivered to storage	1.029	25,171
6	Natural gas purchased	1.029	84,624			
7	Other gas purchased (specify kind):			Used by gas dept.(specify purpose and quantities in footnote)	1.029	247
8	Liquified Natural Gas					
9	Other (specify kind): Third Party Gas	1.029	137,998			
10	For Intercompany Sale					
11				Used by other depts....: Electric		
12	Natural gas produced:			Steam		
13	Other gas Produced (specify kind):			Common		
14				Other disposition or credit adjustment (describe)*		
15	Excess Exchange Gas Received		0	Third Party Gas Delivered:	1.029	136,120
16				Retail Marketers		0
17				Lost and Unaccounted for:		
18	Withdrawn from storage			Other (Described in foot note A)		640
19	Other receipts or debit adjustments (describe)	1.029	22,241			
20						
21				In storage - end of year:		
22				Natural		24,371
23				Other (specify kind)		575
24	Total	1.029	266,880			
25	Equivalent therms, line 24		2,668,800	Total		266,880
26	2. State briefly the extent, including quantities when available, to which any kind of gas was used directly in the production process (other than for reforming) which is not included above.					
27						
28	3. To the extent not otherwise indicated in this report show the approximate p.s.i.a. pressures which apply to measurement of the principal quantities listed above, (for example, 14.7 for gas produced, 14.7 plus 6" for general consumption, etc.)					
29						
30	* Determined based on annual study of system losses and measurement variations. Adjustments for pressure, temperature and other					
31	different metering conditions between supply and sales meters.					
32	Foot note A. Includes impact of billing adjustments					
33	Please provide the factor to convert Dth to Mcf where Mcf is equal					
34	to 1. Please Input the factor here..... 1.0293					

## VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State of .....New York.....)

) SS. :

County of .....Kings.....)

.....Charles V. DeRosa.....makes oath and

says: I am the Vice President & Controller..... of .....KeySpan Gas East Corporation d/b/a National Grid.....

(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

consists of .....Annual Report Pages 101-450 & Supplemental Filing, Pages 1- 93.....

(Here insert exact identification of the sections and pages comprising this report)

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows: .....

Books of Accounts and Underlying Records

Signature

Subscribed and sworn to before me a

.....  
this 31st day of March 2015

**LEON CHANG**  
**NOTARY PUBLIC-STATE OF NEW YORK**  
**No. 01CH6275929**  
**Qualified in Kings County**  
**My Commission Expires February 04, 2017**

[ use an im-

L.S.

pression seal ]

.....  
(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed .....  
Examined .....  
Reviewed .....

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