

9/14/10  
10-17-0050  
248 (vol 6)

# Exhibit \_\_ (SPP-1)

## IR Responses

VOLUME 6 –  
1200 - 1458

List of IR Responses for Exhibit\_\_(SPP-1):

DPS-3(AAE-3)  
DPS-13(RAV-9)  
DPS-15(RAV-11)  
DPS-18(RAV-13)  
DPS-18(RAV-13) (Supp)  
DPS-19(CVB-1)  
DPS-22(DSM-1)  
DPS-23(DSM-2)  
DPS-24(DSM-3)  
DPS-24(DMS-3)(Supp)  
DPS-25(RAV-14)  
DPS-30(RAV-19)  
DPS-31(RAV-20)  
DPS-31(RAV-20)(Supp)  
DPS-36(RAV-22)  
DPS-41(RAV-27)  
DPS-42(AJR-1)(Supp)  
DPS-42(AJR-1)(Supp 2)  
DPS-48(CVB-4)  
DPS-50(RAV-33)  
DPS-53(CVB-5)  
DPS-55(RAV-37)  
DPS-56(AJR-2)  
DPS-57(AJR-3)  
DPS-63(RAV-40)  
DPS-63(RAV-40)(Supp)  
DPS-63(RAV-40)(Supp 2)  
DPS-64(RAV-41)  
DPS-67(CVB-6)  
DPS-70(MAS-3)  
DPS-71(MAS-4)  
DPS-77(PP/KD-6)  
DPS-80(CLG-2)(Supp)  
DPS-83(CLG-5)  
DPS-88(DSM-4)  
DPS-97(VVP-3)  
DPS-100(VVP-6)  
DPS-102(DKS-4)  
DPS-103(MJR-1)Supp A  
DPS-104(RAV-42)  
DPS-106(WEL-3)  
DPS-107(AAE-10)  
DPS-107(AAE-10)(OG May Update)  
DPS-109(DAG-2)  
DPS-109(DAG-2)(Redacted Version)

DPS-109(DAG-2)(Supp)  
DPS-110(DAG-3)  
DPS-115(RAV-48)  
DPS-115(RAV-48)(Supp)  
DPS-116(RAV-49)  
DPS-116(RAV-49)(Supp)  
DPS-126(DKS-6)  
DPS-130(AAE-14)  
DPS-132(RAV-55)  
DPS-134(CVB-8)  
DPS-135(RAV-57)  
DPS-138(DAG-4)  
DPS-139(DAG-5)  
DPS-142(DAG-6)  
DPS-145(DAG-9)  
DPS-149(AJR-7)  
DPS-151(DAG-10)  
DPS-152(DAG-11)  
DPS-152(DAG-11)(Supp)  
DPS-154(AAE-17)  
DPS-162(CVB-9)  
DPS-164(DAG-12)  
DPS-165(DAG-13)  
DPS-167(RAV-60)  
DPS-172(RAV-65)  
DPS-173(RAV-66)  
DPS-175(DAG-15)  
DPS-178(DKS-7)  
DPS-180(RAV-68)  
DPS-181(RAV-69)  
DPS-182(AAE-20)  
DPS-184(JJA-2)  
DPS-188(JJA-6)  
DPS-201(JJA-19)  
DPS-204(RAV-71)  
DPS-208(RAV-75)  
DPS-211(AJR-9)  
DPS-212(AJR-10)  
DPS-215(AJR-13)  
DPS-216(CVB-10)  
DPS-222(AJR-14)  
DPS-225(WEL-6)  
DPS-226(DAG-18)  
DPS-227(DAG-19)  
DPS-228(LSC-1)  
DPS-238(CVB-13)

DPS-239(CVB-14)  
DPS-244(RAV-79)  
DPS-247(DAG-21)  
DPS-248(DAG-22)  
DPS-250(DKS-11)  
DPS-256(VVP-12)  
DPS-257(VVP-13)  
DPS-258(VVP-14)  
DPS-261(WEL-8)  
DPS-268(DKS-12)  
DPS-269(DKS-10)  
DPS-271(PP-KD-29)  
DPS-275(RAV-85)  
DPS-276(RAV-86)  
DPS-280(DAG-25)  
DPS-281(DAG-26)  
DPS-282(DAG-27)  
DPS-284(CVB-18)  
DPS-286(DAG-16)  
DPS-287(DAG-17)  
DPS-291(RAV-87)  
DPS-291(RAV-87)(Supp)  
DPS-292(RAV-88)  
DPS-293(RAV-89)  
DPS-299(RAV-95)  
DPS-300(RAV-96)  
DPS-302(CVB-21)  
DPS-309(PJD-2)  
DPS-309(PJD-2)(Supp)  
DPS-310(RAV-101)  
DPS-312(RAV-103)  
DPS-313(RAV-104)  
DPS-322(JJA-22)  
DPS-327(JJA-27)  
DPS-333(RAV-110)  
DPS-336(RAV-114)  
DPS-338(RAV-116)  
DPS-340(RAV-118)  
DPS-343(CVB-23)  
DPS-344(DKS-15)  
DPS-345(DMS-5)  
DPS-347(RAV-122)  
DPS-349(RAV-124)  
DPS-352(LMS-3)  
DPS-353(KAT-1)  
DPS-354(KAT-2)



DPS-358(AAE-32)  
DPS-360(CVB-25)  
DPS-367(RAV-126)  
DPS-369(DAG-31)  
DPS-395(AAE-35)  
DPS-397(DAG-32)  
DPS-397(DAG-32)(Supp)  
DPS-400(VVP-23)  
DPS-407(RAV-128)(Supp)  
DPS-411(JBM-5)  
DPS-415(DKS-17)  
DPS-416(VVP-29)  
DPS-419(DAG-34)  
DPS-426(JJA-37)  
DPS-431(JJA-42)  
DPS-438(DAG-38)  
DPS-439(DAG-39)  
DPS-440(WEL-12)  
DPS-444(DSM-6)  
DPS-447(MAS-11)  
DPS-449(DKS-18)  
DPS-457(WEL-15)  
DPS-459(WEL-17)  
DPS-459(WEL-17)(Supp)  
DPS-462(RAV-132)  
DPS-464(DKS-19)  
DPS-466(VVP-32)  
DPS-469(WEL-20)  
DPS-473(DKS-20)  
DPS-475(DAG-42)  
DPS-478(JJA-46)  
DPS-480(JJA-48)  
DPS-481(JJA-49)  
DPS-484(JJA-52)  
DPS-486(JJA-54)  
DPS-486(JJA-54)(Supp)  
DPS-487(JJA-55)  
DPS-489(JJA-57)  
DPS-490(JJA-58)  
DPS-491(JJA-59)  
DPS-495(JJA-63)  
DPS-496(JJA-64)  
DPS-498(PP-KD-34)  
DPS-515(DKS-21)  
DPS-517(DAG-43)  
DPS-518(DAG-44)

DPS-519(DAG-45)  
DPS-519(DAG-45)(Supp)  
DPS-521(DAG-47)  
DPS-521(DAG-47)(Supp)  
DPS-522(DAG-48)  
DPS-524(DAG-49)  
DPS-529(RAV-137)  
DPS-531(WEL-21)  
DPS-532(AAE-46)  
DPS-533(AAE-47)  
DPS-534(CED-3)  
DPS-535(DAG-50)  
DPS-537(AJR-17)  
DPS-546(CLG-11)  
DPS-548(CLG-13)  
DPS-549(CLG-14)  
DPS-550(CLG-15)  
DPS-566(AAE-51)(Supp)  
DPS-569(AJR-19)  
DPS-574(RAV-142)  
DPS-575(DAG-53)  
DPS-575(DAG-53)(Supp, Parts 1, 2 &4)  
DPS-579(DAG-55)  
DPS-582(CLG-21)  
DPS-586(DAG-56)  
DPS-587(CVB-29)  
DPS-588(WEL-23)  
DPS-588(WEL-23) (Supp)  
DPS-589(CED-4)  
DPS-592(DAG-57)  
DPSINF-24(RAVINF-11) (Supp)  
MM-41 (MI-41)  
MM-42 (MI-42)

**Request No. CVB-25  
Attachment 3**

**Tri-Lakes: Summary of Estimated Buy Back Cost  
Dollars shown in millions**

|   |           |             |        |
|---|-----------|-------------|--------|
| National Grid direct charges paid to date                             | \$        | 39.8        | Note 1 |
| NYPA direct costs incurred  |           | 7.4         | Note 2 |
| Insurance costs   |           | 0.1         | Note 3 |
| Estimated indirect project costs                                      |           | 2.4         | Note 4 |
| Less estimated municipal contributions and NYPA portion of line costs |           | (18.8)      | Note 5 |
| Estimated financing cost through January 2011                         |           | 4.2         | Note 6 |
| <b>Total Estimated Buy Back Cost as of January 2011</b>               | <b>\$</b> | <b>35.0</b> | Note 7 |

**Notes:**

- 1- National Grid charges as shown above represent New York Power Authority (NYPA) payments through March 23, 2010.
- 2- NYPA costs represent data as of September 2009, an updated schedule of costs has been requested from NYPA.
- 3- Insurance cost assumes \$50K a year on the SVC portion of the project from the time NYPA took ownership in March, 2009.
- 4- Assumes a five percent adder for indirect project costs.
- 5- Reduction shown represents the estimated municipal contributions and the portion of the new line that is NYPA's responsibility, as outlined in the October 24, 2006 agreement; paragraphs B.6 and B.7.
- 6- Estimated financing costs as outlined in paragraph B.6.b of the contract. Note, the cash outlay is now anticipated to be January 2011.
- 7- Estimated buy back cost pending final project close out costs, and subject to review and agreement with NYPA.

Date of Request: April 20, 2010  
Due Date: April 30, 2010

Request No. RAV-126  
NMPC Req. No. NM 595 DPS-367

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Robert Visalli

TO: Andrew Sloey

Request: \_\_\_\_\_

In response to RAV-97(B) information was provided concerning National Grid USA Service Company budgeting practices. The response stated,

“NGUSA Service Company does not have a similar requirement set forth in its Service agreement with Niagara Mohawk that annual budgets will be established for controlling expenses of each department. This does not mean that departmental budgets are not developed. National Grid management recognizes the importance of the budget as a tool for monitoring expenses. The budget is recognized as an entity level control.”

Based on this response provide the following information regarding this area for the time periods covered by (a) FYE 3/31/2007; (b) FYE 3/31/2008; (c) FYE 3/31/2009, (d) FYE 3/31/2010; (e) FYE 3/31/2011 and (f) RYE 12/31/2011:

- 1) Provide a copy of all written corporate procedures regarding (a) the preparation and (b) approval of budgets and (c) the monitoring of actual expenditures to budgeted amounts. Provide this information for budgets (a) for departments or (b) any other organizational unit of National Grid USA Service Company including the overall entity.
- 2) Provide a copy of all written corporate procedures describing how budgets and their preparation are (a) coordinated with and (b) consider the levels of requested service from National Grid affiliates. Provide this information for budgets for (a) departments or (b) any other organizational unit of National Grid USA Service Company including the overall entity.
- 3) (a) Provide a copy of all budgets for departments or any other organizational unit of National Grid USA Service Company including the overall entity; (b) for each of the budgets provided in (a) above, identify if each was approved, and specifically, by who or what committee.
- 4) Provide a copy of all documents and / or reports monitoring, comparing and / or analyzing actual expenditures to approved budget amounts for departments or any other organizational unit of National Grid USA Service Company.
- 5) Provide a copy of all documents and / or reports monitoring, comparing and / or analyzing actual expenditures for services provided to approved budget amounts for departments or any other organizational unit of National Grid USA Service Company including the overall entity.

Response:

The Company is answering RAV 126 and RAV 127 together as National Grid has a single overall budget and plan process. For NGUSA, since the time of the KSE/National Grid merger, the Company has been working to align the budget process despite the fact that underlying budget systems have not yet been integrated. The guidance and procedures included in this response are often presented differently across the periods in question as the organizational structure has changed significantly since the merger of National Grid and KeySpan. It is not always possible to provide data in the same format for all periods requested.

1a) As stated above, the Service companies do not have separate budget procedures as all of National Grid follows one process which is aligned with the Group Business Planning Process. The following guidance is included.

- a. Corporate Guidance. Attachments 1 through 5 detail guidance received from the Corporate Budget and Planning Group for years FY07 through FY11. Guidance for the RYE December 31, 2011 is included in the guidance issued for the FY11 to FY15 period (attachment 5).
- b. US corporate level guidance. See Attachments 6 and 7 for 'legacy Grid' budget guidance for FY07 and FY08. See Attachments 8, 9, and 10 for 'legacy KeySpan' budget process for FY07, FY08, and FY09. Attachments 11 and 12 contain guidance for FY10 and FY11 for the combined National Grid
- c. In some instances, additional guidance was issued to Line of Business (LOB) finance teams. Transmission issued guidance as included in Attachments 13, 14, and 15. In FY11 the Electric Distribution and Generation issued guidance for the FY11 process (Attachment 16).

1b) The Company does not have written corporate procedures regarding the approval of budgets. Rather, the procedures described in part a) lead to the approval of a business plan by the National Grid plc Board of Directors. The business plan typically covers a five-year period. The financial data that comprises the first year of the National Grid plc business plan become the basis for establishing budgets for the LOBs and departments.

1c) The Company does not have written corporate procedures regarding the monitoring of actual expenditures to budgeted amounts. At the Quarterly Performance Review meetings, updates are given as to how the LOBs are operating in comparison to their budgets..

2. Please see the response to 1. above. As the processes listed in part 1a) show, the services performed by each LOB or department are discussed and approved through the budget review process. The budgets thus reflect the services that each LOB or department provides to all of National Grid and all National Grid customers. Niagara Mohawk, for instance, does not develop a bottom-up Niagara Mohawk budget separate from the LOB and department budget process. Nor does Niagara Mohawk have its own management team that requests services from affiliates. Many of the personnel who provide services to Niagara Mohawk also provide services to other National Grid companies, and they are typically employed by a service company. The services provided by a service company are provided to Niagara Mohawk and other affiliates at cost, and those services are

embodied in the service agreements between the service companies and Niagara Mohawk.

The Service Level Agreements (SLAs) that National Grid is currently developing for Shared Services as a result of the recent management audit are intended to focus on the efficiency and quality aspects of the services being provided and to establish clear performance measures. National Grid management recognizes that SLAs represent best practice in terms of providing cost and performance transparency for service recipients. SLAs will be incorporated in two tiers: Master Service Level Agreements which are high level agreements which require sign off by the highest level of executive management in the respective organization, typically an Executive Vice President. The second tier, Functional Service Level Agreements, will be more granular and require sign off by a Vice President. They will provide greater transparency regarding the service levels and costs of services, types of services provided and the appropriate cost methodologies between LOBs and departments. However, the provision of services between corporate entities, including the services that the service companies provide to Niagara Mohawk, will continue to be governed by the existing service agreements.

3. The Company is requesting an extension until May 7, 2010 for question 3.
4. The documents requested by the question will be voluminous. During the 2008 Management Audit of Niagara Mohawk by NorthStar Consulting Group a similar request was received and a meeting was found to be the best solution. On April 30 the Company discussed an alternative approach with Robert A. Visalli of the PSC staff. This approach will be completed by May 7, 2010.
5. Please see the response to part 4.

Name of Respondents:  
David Campbell and Brian McNeill

Date of Reply:  
May 3, 2010

Date of Request: April 20, 2010  
Due Date: April 30, 2010

Request No. DAG-31  
NMPC Req. No. NM 597 DPS-369

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel

Request: Follow up to DAG-20, Tree-Trimming Expenses

1. In the Company's response to DAG-20, question 1, HYE 9/30/09 contactors expenses (exp type #110) associated with tree-trimming is \$44,943,880 (distribution related \$35,242,155 and transmission related \$9,701,725). Please provide a listing, identified (a) first by activity #, (b) then by vendor, of all invoices (c) with the invoice amount, separated by month.
2. In the same format as the Company's response to DAG-20, question 1, please provide historic year actual tree-trimming expenses, again separated between (a) distribution and (b) transmission for HYE 9/30/06; HYE 9/30/07 and HYE 9/30/08.
3. Please confirm that the amounts shown in either the Company's response to DAG-20, question 1, or the response to question 2, above, do not include amounts for tree-trimming related to storm costs (for either deferred or non-deferred amounts). If there are amounts related to storm costs, please identify in detail.
4. Effective April 1, 2011, the Company will discontinue in-house forestry work and utilize a fully outsourced model.
  - (a) Please provide the reason(s) why the forestry work will be completely outsourced;
  - (b) Please provide the analysis that was done to determine that outsourcing is the appropriate model to use for the forestry work;
  - (c) Please specifically identify where in the Company's rate case filing the savings associated with outsourcing the forestry work are reflected for each of the three rate years; (1) include documentation and calculations to support the determined savings amount; (2) if there are no savings reflected, please explain why not.

Response:

1. Please refer to Attachment 1 (DAG-31\_Attachment 1) that summarizes contractor payments by activity, vendor, month and amount in Exhibit 1 and Exhibit 2. An invoice itemization of this summary is provided in Exhibit 3, Exhibit 3A and Exhibit 4.
2. Please refer to Attachment 1 - Exhibit 5 for tree-trimming costs by expense type for the HYE ending 09/30/06, 09/30/07 and 09/30/08.

3. DAG-20 (question 1) reported amounts that excluded major storm costs. Responses to questions 1 and 2 above have been provided in a manner that provides greater visibility around the impact of any outage\minor storm costs that were included.

4. Please refer to the following responses:

(a) – The Company decided to completely outsource forestry work for the reasons listed below. In addition, the elimination of in-house tree trimming crews was a recommendation made by Northstar Consulting in their Management Audit as listed in Recommendation X-3.

1. Flexibility of schedule – Contractors have the flexibility to ramp resources either up or down to meet the volume peaks and valleys within a yearly work plan. This flexibility is not available with an internal workforce.
2. Increased availability of resources for storm response – By utilizing a multiple vendor scenario over a long term contract, we have the ability to draw in significant additional resources from outside our service area for Storm response.
3. Specialized equipment availability – Contractors have specialized equipment which can be utilized when necessary. The cost associated with buying and maintaining this equipment internally for periods of minimal use is cost prohibitive.

(b) The cost analysis by crew level with labor and equipment rates which reflect the optimized crew complement needed to perform the duties required of the Vegetation Management Program is shown below for both the internal and contractor workforce. Note - all rates are fully loaded.

| <u>Contractor</u>      | <u>Rate/hr</u> |
|------------------------|----------------|
| a) "A" Forman          | \$41.68        |
| b) Journeyman trimmer  | \$37.48        |
| c) 55' Aerial Lift     | \$12.75        |
| d) Chipper - self disk | <u>\$3.98</u>  |
|                        | <b>\$95.89</b> |

| <u>Internal</u>         | <u>Rate/hr</u>  |
|-------------------------|-----------------|
| a) Chief Tree Trimmer A | \$51.84         |
| b) Tree Trimmer C       | \$47.57         |
| c) 55' Aerial Lift      | \$11.25         |
| d) Chipper - self disk  | <u>\$4.38</u>   |
|                         | <b>\$115.04</b> |

Cost savings by Outsourcing - 17%. This analysis is independent of the rationale for outsourcing indicated in response to 4(a), above.

(c) As noted in pages 44 through 50 of the Direct Testimony of the Infrastructure and Operations Panel, Contracting Strategies is a component of the Company's Transformation program. Vegetation Management is a component of the Contracting Strategies, and the



savings are reflected in the 1% efficiency savings as detailed on page 44 of the testimony of the Revenue Requirements Panel.

Name of Respondent:

John Currie  
Tim Bodkin  
Gary Dionne

Date of Reply:

4/29/2010

Tree Trimming - Non StormOutage

| Activity                             | Activity Descr                       | Vendor                               | Period  |         |           |           |         |           |           |           |           |           |            |         | Grand Total |           |        |         |
|--------------------------------------|--------------------------------------|--------------------------------------|---------|---------|-----------|-----------|---------|-----------|-----------|-----------|-----------|-----------|------------|---------|-------------|-----------|--------|---------|
|                                      |                                      |                                      | 1       | 2       | 3         | 4         | 5       | 6         | 7         | 8         | 9         | 10        | 11         | 12      |             |           |        |         |
| AG0485                               | Provide Safety & Health Servc        | ASPLUNDH TREE EXPERT CO              |         |         |           |           |         |           |           |           | 12,077    |           |            |         |             |           | 12,077 |         |
|                                      |                                      | K W REESE INC                        |         |         |           |           |         |           |           |           | 5,843     |           |            |         |             |           | 5,843  |         |
|                                      |                                      | LEWIS TREE SERVICE INC               |         |         |           |           |         |           |           |           | 3,459     |           |            |         |             |           | 3,459  |         |
|                                      |                                      | NELSON TREE SERVICE INC              |         |         |           |           |         |           |           |           | 626       | 5,199     |            |         |             | 2,660     | 5,825  |         |
| Provide Safety & Health Servc Total  |                                      |                                      |         |         |           |           |         |           |           | 22,006    | 5,199     |           |            |         |             | 2,660     | 29,865 |         |
| AG0493                               | Provide Administrative & Gener       | TAMARACK FORESTRY SERVICE INC        |         |         |           | 4,182     |         |           |           |           |           |           |            |         |             |           | 4,182  |         |
|                                      | Provide Administrative & Gener Total |                                      |         |         | 4,182     |           |         |           |           |           |           |           |            |         |             |           | 4,182  |         |
| AG0690                               | Printing & Duplicating               | ACME PRINTING COMPANY LLC            |         |         |           |           |         |           |           |           |           |           | 13,328     |         |             |           | 13,328 |         |
|                                      | Printing & Duplicating Total         |                                      |         |         |           |           |         |           |           |           |           |           | 13,328     |         |             |           | 13,328 |         |
| DM1000                               | Supv&Admin OH                        | ASPLUNDH TREE EXPERT CO              |         |         | 5,773     | 3,431     | 4,023   | 3,222     | 5,946     | 1,878     | 2,651     |           |            |         |             |           | 24,060 |         |
|                                      |                                      | ENVIRONMENTAL CONSULTANTS INC        | 3,544   |         | 11,480    | 11,127    | 3,737   | 9,969     | 5,881     | 7,851     | 6,710     |           |            | 8,858   | 2,406       | 5,752     | 43,910 |         |
|                                      |                                      | TAMARACK FORESTRY SERVICE INC        |         |         | 4,889     |           |         |           |           |           |           |           |            | 40,172  |             | 9,547     |        | 110,018 |
|                                      |                                      | Supv&Admin OH Total                  | 3,544   |         | 17,253    | 19,447    | 7,760   | 13,191    | 11,827    | 9,728     | 9,361     | 49,036    |            | 2,406   | 15,270      | 153,817   |        |         |
| DM1010                               | Perform Spot Tree Trm/Clear L        | ASPLUNDH TREE EXPERT CO              | 57,526  |         | 247,323   | 79,022    | 72,564  | 90,463    | 113,926   | 68,470    | 90,259    | 64,120    | 23,295     | 57,304  | 964,271     |           |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              |         | 6,747   | 15,169    | 6,502     |         |           | 1,742     | 2,323     | 9,126     | 7,041     | 9,096      | 544     |             | 58,280    |        |         |
|                                      |                                      | PIERCE SERVICES INC                  |         |         | 228       |           |         |           |           |           |           |           |            |         |             | 228       |        |         |
|                                      |                                      | Perform Spot Tree Trm/Clear L Total  | 57,526  | 6,747   | 262,721   | 85,524    | 72,564  | 90,463    | 115,668   | 70,793    | 99,385    | 71,161    | 32,391     | 57,848  | 1,022,788   |           |        |         |
| DM1100                               | Maintain Fully Dressed Distrib       | ASPLUNDH TREE EXPERT CO              |         |         | 907       | 3,758     | 639     | 11,967    |           |           |           |           |            | 8,271   | 26,541      |           |        |         |
|                                      | Maintain Fully Dressed Distrib Total |                                      |         | 907     | 3,758     | 639       | 11,967  |           |           |           |           |           |            | 8,271   | 26,541      |           |        |         |
| DM1205                               | Perform Right of Way Cleanup -       | ASPLUNDH TREE EXPERT CO              | 8,193   |         | 12,295    | 6,346     | 7,284   | 8,663     | 10,481    | 2,604     | 3,686     | 3,064     | 1,834      | 3,905   | 68,334      |           |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              |         | 4,652   | 15,026    | 8,498     | 8,791   | 6,158     | 4,500     | 1,911     | 9,362     | 8,506     | 4,105      | 2,461   | 74,970      |           |        |         |
|                                      |                                      | Perform Right of Way Cleanup - Total | 8,193   | 4,652   | 27,320    | 14,844    | 17,075  | 14,821    | 14,981    | 4,515     | 13,028    | 11,570    | 5,939      | 6,366   | 143,304     |           |        |         |
| DM1210                               | Perform Trouble Maintenance Ve       | ASPLUNDH TREE EXPERT CO              | 31,241  |         | 133,078   | 62,904    | 60,950  | 50,142    | 57,889    | 39,248    | 50,285    | 73,766    | 21,523     | 27,839  | 615,474     |           |        |         |
|                                      |                                      | ENVIRONMENTAL CONSULTANTS INC        |         |         |           |           |         | 155       |           |           |           |           |            |         | 155         |           |        |         |
|                                      |                                      | K W REESE INC                        |         |         |           |           |         |           | 757       |           |           |           |            |         | 757         |           |        |         |
|                                      |                                      | LEWIS TREE SERVICE INC               |         |         |           |           |         |           |           |           | 119       |           |            |         | 119         |           |        |         |
| NELSON TREE SERVICE INC              |                                      | 1,493                                | 12,395  | 8,195   | 4,245     | 701       | 1,188   | 5,517     | 5,669     | 13,689    | 11,427    | 2,580     | 67,089     |         |             |           |        |         |
| TAMARACK FORESTRY SERVICE INC        |                                      |                                      |         | 228     |           |           |         |           |           |           |           |           |            | 228     |             |           |        |         |
| THE DAVEY TREE EXPERT COMPANY        |                                      |                                      |         |         |           |           |         |           |           | 2,150     |           |           |            | 2,150   |             |           |        |         |
| THE TREE DOCTOR INC                  |                                      |                                      |         |         |           |           |         |           |           |           |           |           |            | 283     |             |           |        |         |
| Perform Trouble Maintenance Ve Total | 31,241                               | 8,103                                | 145,473 | 71,326  | 65,194    | 50,998    | 60,117  | 44,883    | 58,104    | 87,455    | 32,950    | 30,419    | 686,264    |         |             |           |        |         |
| DM1215                               | Perform Planned Cycle Trimming       | ASPLUNDH TREE EXPERT CO              |         |         | 6,672     |           |         | 494,277   | 3,104     |           | 310,582   | 24,354    | 8,097      | 627,184 | 1,474,270   |           |        |         |
|                                      |                                      | K W REESE INC                        |         |         |           | 227,800   |         | 114,496   | 273,844   | 231,333   | 226,891   | 296,959   | 170,910    | 292,563 | 1,097,716   | 2,932,513 |        |         |
|                                      |                                      | LEWIS TREE SERVICE INC               |         |         | 700       |           |         | 94,586    | 1,508,540 | 377,763   | 830,149   | 291,278   | 1,131,969  |         | 3,457,478   | 7,692,062 |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              |         |         |           |           |         | 2,040,133 | 12,047    | 440,187   | 1,758,841 |           |            | 219,694 | 2,943,226   | 7,414,127 |        |         |
|                                      |                                      | RJ MARINE ASSOCIATES LTD             |         |         |           |           |         | 500       |           |           |           |           |            |         | 500         |           |        |         |
|                                      |                                      | TAMARACK FORESTRY SERVICE INC        |         |         |           |           |         | 428,033   | 427,235   |           |           |           |            |         | 855,268     |           |        |         |
|                                      |                                      | THE DAVEY TREE EXPERT COMPANY        |         |         | 8,671     |           |         |           |           |           |           | 852,404   | 450,577    | 804,737 | 2,116,389   |           |        |         |
| Perform Planned Cycle Trimming Total |                                      |                                      | 16,043  | 227,800 | 1,131,391 | 4,250,251 | 624,248 | 1,497,226 | 2,657,659 | 2,179,237 | 970,931   | 8,930,341 | 22,485,129 |         |             |           |        |         |
| DM1216                               | Circuit Mowing                       | CLARK EQUIPMENT RENTAL LLC           |         | 10,448  | 15,445    | 8,148     | 3,916   |           |           |           |           | 7,506     |            |         | 45,462      |           |        |         |
|                                      | Circuit Mowing Total                 |                                      | 10,448  | 15,445  | 8,148     | 3,916     |         |           |           |           | 7,506     |           |            |         | 45,462      |           |        |         |
| DM1217                               | Circuit Trim Follow Up               | CLARK EQUIPMENT RENTAL LLC           |         |         |           | 7,493     |         |           |           |           |           |           |            |         | 7,493       |           |        |         |
|                                      |                                      | LEWIS TREE SERVICE INC               |         |         |           | 2,104     |         |           | 2,458     |           |           |           |            |         | 4,562       |           |        |         |
|                                      |                                      | TAMARACK FORESTRY SERVICE INC        |         |         |           | 9,097     |         |           | 23,169    | 18,832    |           |           |            |         | 51,088      |           |        |         |
|                                      |                                      | THE TREE DOCTOR INC                  |         |         |           | 25,975    |         |           | 8,875     |           |           |           |            |         | 34,850      |           |        |         |
| Circuit Trim Follow Up Total         |                                      |                                      |         | 18,694  |           |           | 49,144  | 30,165    |           |           |           |           |            | 98,002  |             |           |        |         |
| DM1220                               | Perform Hazardous Tree Removal       | ASPLUNDH TREE EXPERT CO              | 97,886  | 19,336  | 278,601   | 119,723   | 114,206 | 107,452   | 103,922   | 85,206    | 94,783    | 137,691   | 100,841    | 158,392 | 1,418,040   |           |        |         |
|                                      |                                      | ENVIRONMENTAL CONSULTANTS INC        | 2,415   |         | 4,111     | 257       |         | 672       |           |           |           |           |            | 9,317   | 16,774      |           |        |         |
|                                      |                                      | HERTZ EQUIPMENT RENTAL               |         |         |           |           |         | 825       |           |           |           | 445       | 446        |         | 1,715       |           |        |         |
|                                      |                                      | K W REESE INC                        |         |         |           |           |         | 1,156     | 2,539     |           |           | 7,651     |            |         | 11,346      |           |        |         |
|                                      |                                      | LEWIS TREE SERVICE INC               | 299,865 | 185,491 | 47,278    | 250,075   | 106,211 | 133,858   | 79,688    | 126,265   | 172,961   | 129,967   | 3,854      | 257,056 | 1,792,570   |           |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              | 119,945 | 44,119  | 137,481   | 70,049    | 51,918  | 41,160    | 20,116    | 9,333     | 139,677   | 118,002   | 217,965    | 359,818 | 1,329,582   |           |        |         |
|                                      |                                      | PRO UNLIMITED INC                    |         |         |           |           |         |           | 2,960     |           |           | 6,206     |            |         | 9,167       |           |        |         |
|                                      |                                      | RICK TURK TREE SERVICE INC           |         | 10,341  |           |           |         |           |           |           |           |           |            |         | 10,341      |           |        |         |
|                                      |                                      | TAMARACK FORESTRY SERVICE INC        |         |         |           | 1,433     | 27,229  | 9,286     |           |           |           |           |            |         |             | 37,948    |        |         |
|                                      |                                      | WEIGHING & SYSTEMS TECHNOLOGY INC    |         |         |           |           |         |           |           |           |           |           |            |         | 475         |           |        |         |
| Perform Hazardous Tree Removal Total | 520,110                              | 259,287                              | 467,472 | 441,537 | 299,565   | 294,409   | 209,226 | 220,804   | 421,724   | 386,105   | 322,660   | 785,059   | 4,627,957  |         |             |           |        |         |
| DM1221                               | Hazard Tree Off-Cycle                | ASPLUNDH TREE EXPERT CO              |         |         | 677       |           | 839     |           |           |           | 1,684     |           |            | 3,199   |             |           |        |         |
|                                      | Hazard Tree Off-Cycle Total          |                                      |         | 677     | 1,039     | 839       |         |           |           | 1,684     |           | 3,258     |            | 4,296   |             |           |        |         |
| DM1225                               | Perform Distribution Right of        | ASPLUNDH TREE EXPERT CO              |         |         | 677       | 1,039     | 839     |           |           |           | 1,684     |           | 4,891      | 4,891   |             |           |        |         |
|                                      | Perform Distribution Right of Total  |                                      |         | 677     | 1,039     | 839       |         |           |           | 1,684     |           | 4,891     |            | 23,760  |             |           |        |         |
| DM1230                               | Perform Off Road Feeder Trmmt        | ASPLUNDH TREE EXPERT CO              | 259,241 | 31,084  | 189,209   | 104,007   | 95,521  | 82,940    | 100,505   | 82,513    | 96,532    | 139,007   | 185,640    | 395,494 | 1,761,695   |           |        |         |
|                                      |                                      | LEWIS TREE SERVICE INC               | 8,442   | 11,139  |           |           |         |           |           |           |           |           |            |         | 19,582      |           |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              | 153,419 | 120,365 | 99,226    | 47,632    | 31,597  | 5,769     | 3,474     | 3,528     | 15,732    | 26,636    | 172,075    | 383,655 | 1,063,109   |           |        |         |
|                                      |                                      | PRO UNLIMITED INC                    |         |         |           |           |         |           | 1,515     |           |           |           |            |         | 1,515       |           |        |         |
| RICK TURK TREE SERVICE INC           |                                      |                                      |         |         |           |           |         |           |           |           |           |           |            | 10,341  |             |           |        |         |
| TAMARACK FORESTRY SERVICE INC        |                                      |                                      |         | 1,433   | 27,229    | 9,286     |         |           |           |           |           |           |            | 37,948  |             |           |        |         |
| WEIGHING & SYSTEMS TECHNOLOGY INC    |                                      |                                      |         |         |           |           |         |           |           |           |           |           |            | 475     |             |           |        |         |
| Perform Off Road Feeder Trmmt Total  | 421,102                              | 162,589                              | 288,435 | 151,840 | 127,118   | 88,710    | 105,494 | 86,041    | 112,264   | 165,644   | 357,715   | 779,149   | 2,845,900  |         |             |           |        |         |
| DM1235                               | Perform Interim Trimming - Dis       | ASPLUNDH TREE EXPERT CO              |         |         | 2,540     |           |         |           |           |           |           |           |            |         | 46,411      |           |        |         |
|                                      |                                      | HERTZ EQUIPMENT RENTAL               |         |         |           |           |         |           |           |           |           |           |            |         | 891         |           |        |         |
|                                      |                                      | NELSON TREE SERVICE INC              | 1,531   | 12,997  |           |           |         |           |           |           |           | 1,195     |            | 4,820   | 10,769      |           |        |         |
| PRO UNLIMITED INC                    | 8,285                                | 16,838                               | 7,040   | 11,290  | 8,222     | 11,967    | 1,654   |           |           |           |           |           | 3,252      |         |             |           |        |         |
| Perform Interim Trimming - Dis Total | 9,816                                | 29,935                               | 9,580   | 11,290  | 8,222     | 11,967    | 12,588  | 3,531     | 6,886     | 7,427     | 9,787     | 26,031    | 147,061    |         |             |           |        |         |
| DM1245                               | Perform Vendor Incentives - Di       | NELSON TREE SERVICE INC              | 1,531   | 2,937   | 6,314     | 617       | 617     |           |           | 517       | 475       | 921       |            | 13,931  |             |           |        |         |
|                                      | Perform Vendor Incentives - Di Total |                                      | 1,531   | 2,937   | 6,314     | 617       | 617     |           |           | 517       | 475       | 921       |            | 13,931  |             |           |        |         |
| DO9000                               | Misc Ops Supv and Admin              | OCE IMAGISTICS INC                   |         | 109     |           |           |         |           | 109       |           |           |           |            | 207     | 425         |           |        |         |
|                                      |                                      | POWER HOUSE                          |         |         |           | 21        |         |           |           |           | 24        |           |            |         | 45          |           |        |         |
|                                      |                                      | PRO UNLIMITED INC                    |         |         |           |           |         |           |           | 748       | 1,055     | 1,139     | 724        | 1,823   | 6,369       |           |        |         |
| Misc Ops Supv and Admin Total        |                                      | 109                                  |         | 21      |           |           |         | 109       | 748       | 1,078     | 1,139     | 724       | 1,823      | 1,086   | 6,838       |           |        |         |
| DO9025                               | Attend Training Other Than Saf       | RAMADA INN - N SYRACUSE              |         | 415     |           |           |         |           |           |           |           |           |            |         | 415         |           |        |         |
|                                      | Attend Training Other Than Saf Total |                                      |         | 415     |           |           |         |           |           |           |           |           |            |         | 415         |           |        |         |



Date of Request: April 21, 2010  
Due Date: May 3, 2010

Request No. AAE-35  
NMPC Req. No. NM 623 DPS-395

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Allison Esposito

TO: Revenue Requirement Panel

Request: \_\_\_\_\_

1. The response to IR AAE-14 listed 10 non-utility properties which have costs included in the SIR deferral. For each property, please provide the date of purchase.

Response:

The purchase dates of the 10 non-utility properties listed in AAE-14 are as follows:

| <u>Property Location</u> | <u>Purchase Date:</u>                     |
|--------------------------|---|
| Rome (Jay & Madison) MGP | February, 1999                            |
| Gloversville MGP         | May, 1999                                 |
| Fulton MGP               | January, 2001                             |
| Saratoga Springs MGP     | May, 2001                                 |
| Malone MGP               | October, 2001                             |
| Harbor Point MGP         | January, 2007 (two properties)            |
| Ogdensburg MGP           | January, 2007                             |
| Rome (Kingsley Ave) MGP  | October, 2009 (Voci & Vecchio properties) |

Name of Respondent:  
Michael Bogan

Date of Reply:  
April 29, 2010

Date of Request: April 21, 2010  
Due Date: May 3, 2010

Request No. DAG-32  
NMPC Req. No. NM 625 DPS-397

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Allison Esposito

TO: Revenue Requirement Panel

Request: Labor Agreement Extension / Memorandum of Understandings

1. Niagara Mohawk Power Corporation and Local Union 97 entered into an extension to the existing labor agreement that will be effective April 1, 2011 through March 31, 2014 (provided in Company response to DAG-6) (the "extended agreement"). This extended agreement was signed and dated July 29, 2009. For each term outlined in the extended agreement, please provide the estimated annual impact to Niagara Mohawk, with supporting calculations and documentation.

2. For each term outlined in the extended agreement, please identify the RYE 12/2011 implications and specifically show where this has been addressed and the impacts reflected within the Company's rate filing. Include supporting calculations for all amounts.

3. As part of the extended labor agreement and Memorandums of Agreements provided as part of response to DAG-6, there are terms relating to certain "Job Families" that impact the determination of wage increases. For example, for the job families (e.g. the "Accounts Payable Representative Job Family"), wage increases will be effective April 1<sup>st</sup> of each year, and will be based on the relative change in market based wages, as provided by the national data base of wages, and any wage increases will be dependent upon each year's computed wage index. The wage index will be computed on annual basis by comparing the previous year to the current year "Wage Data Base."

(a) Please provide a copy of the January 31, 2009 established baseline for the market based wages, and all documents that support the established baseline.

(b) Please provide a copy of the January 31, 2010 wage index that was computed by comparing the rate of change from the January 31, 2009 established baseline year to the baseline year + 1, and all documents that support the updated January 31, 2010 wage index.

(c) Please explain and identify how the terms related to wage increases of the specified "Job Families" that are contained in the various documents have been addressed and the impacts reflected within RYE 12/2011 of the Company's rate filing. Include supporting calculations for all amounts.

Response:

1. Terms of the Contract Extension that have financial impacts and related references to annual financial impact are listed below:

- **General Wage Increases** - As noted in the Revenue Requirements Panel Testimony pages 35-36, labor expense was calculated using the 2.5% average base wage increase per the contract extension beginning in April, 2011. Schedule 31 to RRP-2 calculates the wage increase impact by rate year for all of Niagara Mohawk represented labor costs.
- **Employee Benefits** - The Company estimates that the net impact of the employee benefit changes is \$13M in the first year and (\$1.1M) in ongoing years. The table below summarizes the cost impacts for pension and retiree medical plan changes. As these benefits impacted only those covered by the Local Union 97 contract extension, the cost estimates below are for only those employees.

|                             | Pension        | Retiree Medical  | Net Result      |
|-----------------------------|----------------|------------------|-----------------|
| One-time PBO* charge        | \$15.3 million | (\$14.3 million) | \$1 million     |
| Ongoing increase            | \$2.2 million  | (\$3.3 million)  | (\$1.1 million) |
| Total cost for initial year | \$16.5 million | (\$3.5 million)  | \$13 million    |

\* Projected Benefit Obligation

- **EDO Operating Model** - Costs and benefits of implementing EDO Transformation were provided in response to AJR-13 for Niagara Mohawk in total. Impacts of this contract extension are a component of those costs and benefits. EDO Transformation program costs and savings are not measured on individual union/management basis.
2. **General Wage Increase** - Where referenced to RRP-2 schedules, RYE 12/2011 impacts are represented in the schedules referred to in Question 1, above.

Employee Benefits - As indicated in the table above, ongoing savings in RYE 12/2011 are \$1.1M.

RYE 12/2011 impact of EDO Transformation costs are included in DAG-16. As indicated in the response to MI-M-41, the rate case filing includes estimated savings from efficiency improvements, of which EDO Transformation is one effort, in order to produce year-on-year expected labor savings of 1%.

3a. Please see Attachment 1

3b. Please see Attachment 1

3c. The Company used a 2.5% annual wage increase in rate years 2011 through 2013 to forecast all represented labor. It is the Company's position that a 2.5% annual wage increase is appropriate based on the minimal number of FTEs that fell within these "Job

Families” and the fact that a 2.5% annual wage increase was below the Wage Adjustment Cap for these “Job Families.”

Name of Respondent:

Pat Easterly

Mark Stiner

Ed Considine

Date of Reply:

5/3/2010

Niagara Mohawk Power Corporation (Electric) d/b/a National Grid  
Job Family Wage Rates

SUMMARY OF ANNUAL WAGE INCREASE EFFECTIVE APRIL 1, 20XX

| Code                                    | Job Title                      | Minimum Experience (months) | Base Wage Rate (\$/hour) | Variable Pay Percentage on Base | Variable Pay Rate (\$/hour) | Total Starting Compensation (\$/hour) | Effective 04/01/2009                     |   |   | Effective 04/01/2010                      |  |  |
|---|--------------------------------|-----------------------------|--------------------------|---------------------------------|-----------------------------|---------------------------------------|--|---|---|---|--|--|
|   |                                |                             |                          |                                 |                             |                                       | First Annual Cycle Wage Index Percentage | First Annual Cycle BASE Wage Rate (\$/hour) | First Annual Cycle Total Compensation (\$/hour) | Second Annual Cycle Wage Index Percentage | Second Annual Cycle BASE Wage Rate (\$/hour) | Second Annual Cycle Total Compensation (\$/hour) |
| <b>Customer Call Center</b>             |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| CSR-1                                   | Associate CSR                  | Entry                       | \$9.00                   | 10%                             | \$0.90                      | \$9.90                                | 1.97%                                    | \$9.18                                      | \$10.10   | 2.75%                                     | \$9.43                                       | \$10.37  |
| CSR-2                                   | Associate CSR-1                | 6                           | \$10.25                  | 10%                             | \$1.03                      | \$11.28                               | 1.97%                                    | \$10.45                                     | \$11.50   | 2.75%                                     | \$10.74                                      | \$11.81  |
| CSR-3                                   | Customer Service Rep I         | 12                          | \$12.50                  | 10%                             | \$1.25                      | \$13.75                               | 1.97%                                    | \$12.75                                     | \$14.02   | 2.75%                                     | \$13.10                                      | \$14.41  |
| CSR-4                                   | Customer Service Rep II        | 18                          | \$13.75                  | 10%                             | \$1.38                      | \$15.13                               | 1.97%                                    | \$14.02                                     | \$15.42   | 2.75%                                     | \$14.41                                      | \$15.85  |
| CSR-5                                   | Customer Service Rep III       | 30                          | \$14.25                  | 10%                             | \$1.43                      | \$15.68                               | 1.97%                                    | \$14.53                                     | \$15.98   | 2.75%                                     | \$14.93                                      | \$16.42  |
| CSR-6                                   | Senior Customer Service Rep I  | 42                          | \$15.50                  | 10%                             | \$1.55                      | \$17.05                               | 1.97%                                    | \$15.81                                     | \$17.39   | 2.75%                                     | \$16.24                                      | \$17.86  |
| CSR-7                                   | Senior Customer Service Rep II | 54                          | \$16.25                  | 10%                             | \$1.63                      | \$17.88                               | 1.97%                                    | \$16.57                                     | \$18.23   | 2.75%                                     | \$17.03                                      | \$18.73  |
| <b>Accounts Processing</b>              |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| CSR-1                                   | Associate CSR                  | Entry                       | \$9.00                   | 10%                             | \$0.90                      | \$9.90                                | 1.97%                                    | \$9.18                                      | \$10.10   | 2.75%                                     | \$9.43                                       | \$10.37  |
| CSR-2                                   | Associate CSR-1                | 6                           | \$10.25                  | 10%                             | \$1.03                      | \$11.28                               | 1.97%                                    | \$10.45                                     | \$11.50   | 2.75%                                     | \$10.74                                      | \$11.81  |
| CSR-3                                   | Customer Service Rep I         | 12                          | \$12.50                  | 10%                             | \$1.25                      | \$13.75                               | 1.97%                                    | \$12.75                                     | \$14.02   | 2.75%                                     | \$13.10                                      | \$14.41  |
| CSR-4                                   | Customer Service Rep II        | 18                          | \$13.75                  | 10%                             | \$1.38                      | \$15.13                               | 1.97%                                    | \$14.02                                     | \$15.42   | 2.75%                                     | \$14.41                                      | \$15.85  |
| CSR-5                                   | Customer Service Rep III       | 30                          | \$14.25                  | 10%                             | \$1.43                      | \$15.68                               | 1.97%                                    | \$14.53                                     | \$15.98   | 2.75%                                     | \$14.93                                      | \$16.42  |
| CSR-6                                   | Senior Customer Service Rep I  | 42                          | \$15.50                  | 10%                             | \$1.55                      | \$17.05                               | 1.97%                                    | \$15.81                                     | \$17.39   | 2.75%                                     | \$16.24                                      | \$17.86  |
| CSR-7                                   | Senior Customer Service Rep II | 54                          | \$16.25                  | 10%                             | \$1.63                      | \$17.88                               | 1.97%                                    | \$16.57                                     | \$18.23   | 2.75%                                     | \$17.03                                      | \$18.73  |
| <b>Payment Processing Clerk</b>         |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| PP-1                                    | Payment Processing Clerk 1     | Entry                       | \$9.00                   | 10%                             | \$0.90                      | \$9.90                                |  |   |   | 0.00%                                     | \$9.00                                       | \$9.90   |
| PP-2                                    | Payment Processing Clerk 2     | 6                           | \$11.50                  | 10%                             | \$1.15                      | \$12.65                               |  |   |   | 0.00%                                     | \$11.50                                      | \$12.65  |
| PP-3                                    | Payment Processing Clerk 3     | 12                          | \$13.00                  | 10%                             | \$1.30                      | \$14.30                               |  |   |   | 0.00%                                     | \$13.00                                      | \$14.30  |
| PP-4                                    | Payment Processing Clerk 4     | 24                          | \$14.50                  | 10%                             | \$1.45                      | \$15.95                               |  |   |   | 0.00%                                     | \$14.50                                      | \$15.95  |
| <b>Credit &amp; Collection Services</b> |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| CCS-1                                   | CCS Rep 1                      | Entry                       | \$9.00                   | 10%                             | \$0.90                      | \$9.90                                |  |   |   | 2.75%                                     | \$9.25                                       | \$10.17  |
| CCS-2                                   | CCS Rep 2                      | 6                           | \$10.25                  | 10%                             | \$1.03                      | \$11.28                               |  |   |   | 2.75%                                     | \$10.53                                      | \$11.59  |
| CCS-3                                   | CCS Rep 3                      | 12                          | \$12.50                  | 10%                             | \$1.25                      | \$13.75                               |  |   |   | 2.75%                                     | \$12.84                                      | \$14.13  |
| CCS-4                                   | CCS Rep 4                      | 18                          | \$13.75                  | 10%                             | \$1.38                      | \$15.13                               |  |   |   | 2.75%                                     | \$14.13                                      | \$15.54  |
| CCS-5                                   | CCS Rep 5                      | 24                          | \$14.25                  | 10%                             | \$1.43                      | \$15.68                               |  |   |   | 2.75%                                     | \$14.64                                      | \$16.11  |
| CCS-6                                   | CCS Rep 6                      | 36                          | \$15.50                  | 10%                             | \$1.55                      | \$17.05                               |  |   |   | 2.75%                                     | \$15.93                                      | \$17.52  |
| CCS-7                                   | CCS Rep 7                      | 48                          | \$16.25                  | 10%                             | \$1.63                      | \$17.88                               |  |   |   | 2.75%                                     | \$16.70                                      | \$18.37  |
| <b>Accounts Payable Clerk</b>           |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| AP-1                                    | Accounts Payable Clerk 1       | Entry                       | \$10.25                  | 10%                             | \$1.03                      | \$11.28                               |  |   |   | 1.45%                                     | \$10.40                                      | \$11.44  |
| AP-2                                    | Accounts Payable Clerk 2       | 6                           | \$13.92                  | 10%                             | \$1.39                      | \$15.31                               |  |   |   | 1.45%                                     | \$14.12                                      | \$15.53  |
| AP-3                                    | Accounts Payable Clerk 3       | 12                          | \$15.51                  | 10%                             | \$1.55                      | \$17.06                               |  |   |   | 1.45%                                     | \$15.73                                      | \$17.31  |
| <b>Employee Services Representative</b> |                                |                             |                          |                                 |                             |                                       |  |   |   |   |  |  |
| ES-1                                    | ES Rep 1                       | Entry                       | \$9.00                   | 10%                             | \$0.90                      | \$9.90                                |  |   |   | 1.78%                                     | \$9.16                                       | \$10.08  |
| ES-2                                    | ES Rep 2                       | 6                           | \$12.50                  | 10%                             | \$1.25                      | \$13.75                               |  |   |   | 1.78%                                     | \$12.72                                      | \$13.99  |
| ES-3                                    | ES Rep 3                       | 12                          | \$13.75                  | 10%                             | \$1.37                      | \$15.12                               |  |   |   | 1.78%                                     | \$13.99                                      | \$15.39  |



Date of Request: May 18, 2010  
Due Date: May 28, 2010

Request No. **DAG-32 SUPP**  
NMPC Req. No. **NM 625 DPS-397**

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

**FROM:** Allison Esposito

**TO:** Revenue Requirement Panel

**Request:** Labor Agreement Extension / Memorandum of Understandings

1. Niagara Mohawk Power Corporation and Local Union 97 entered into an extension to the existing labor agreement that will be effective April 1, 2011 through March 31, 2014 (provided in Company response to DAG-6) (the "extended agreement"). This extended agreement was signed and dated July 29, 2009. For each term outlined in the extended agreement, please provide the estimated annual impact to Niagara Mohawk, with supporting calculations and documentation.

2. For each term outlined in the extended agreement, please identify the RYE 12/2011 implications and specifically show where this has been addressed and the impacts reflected within the Company's rate filing. Include supporting calculations for all amounts.

3. As part of the extended labor agreement and Memorandums of Agreements provided as part of response to DAG-6, there are terms relating to certain "Job Families" that impact the determination of wage increases. For example, for the job families (e.g. the "Accounts Payable Representative Job Family"), wage increases will be effective April 1<sup>st</sup> of each year, and will be based on the relative change in market based wages, as provided by the national data base of wages, and any wage increases will be dependent upon each year's computed wage index. The wage index will be computed on annual basis by comparing the previous year to the current year "Wage Data Base."

(a) Please provide a copy of the January 31, 2009 established baseline for the market based wages, and all documents that support the established baseline.

(b) Please provide a copy of the January 31, 2010 wage index that was computed by comparing the rate of change from the January 31, 2009 established baseline year to the baseline year + 1, and all documents that support the updated January 31, 2010 wage index.

(c) Please explain and identify how the terms related to wage increases of the specified "Job Families" that are contained in the various documents have been addressed and the impacts reflected within RYE 12/2011 of the Company's rate filing. Include supporting calculations for all amounts.

**Response:**

The response to question #1 of DAG-32 included a description of the cost impacts of negotiated changes to pension and retiree health benefits for Local 97. The response included a table showing the impacts under International Accounting Standards. Below is the response showing the cost impacts under US Generally Accepted Accounting Principles.

- **Employee Benefits** - The Company estimates that the net impact of the employee benefit changes is (\$1.0M) in the first year and (\$1.7M) in ongoing years. The table below summarizes the cost impacts for Pension and Retiree Medical plan changes. As these benefits impacted only those covered by the Local Union 97 contract extension, the cost estimates are for those employees impacted.

|                        | Pension       | Retiree Medical | Net Result      |
|------------------------|---------------|-----------------|-----------------|
| Total cost for FY 2010 | \$1.2 million | (\$2.2 million) | (\$1.0 million) |
| Ongoing increase       | \$2.1 million | (\$3.8 million) | (\$1.7 million) |

Name of Respondent:

Ed Considine

Date of Reply:

5/18/2010

Date of Request: April 22, 2010  
Due Date: May 3, 2010

Request No. VVP-23  
NMPC Req. No. NM 628 DPS-400

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Vijay Puran

TO: Infrastructure and Operations Panel

Request:

1. For each project listed under the Relay Replacement Strategy, please provide:
  - a. The number of relays replaced in FY06, FY07, FY08, FY09 and FY10.
  - b. The number of relays forecasted to be replaced in FY11, FY12, FY13, FY14 and FY15.
  - c. Workpapers showing the derivation of the unit costs used to develop the capital expenditures for FY11, FY12, FY13, FY14 and FY15.
  - d. Workpapers showing the derivation of the capital expenditures for FY11, FY12, FY13, FY14 and FY15.
  - e. An explanation of how the capital expenditures for FY11, FY12, FY13, FY14 and FY15 could be derived from information contained in the January 2010 Capital Investment Plan (Book 29).

Response:

- a. There have been no relays replaced under the relay replacement strategy program during FY06 through FY10. The relay replacement strategies and individual projects listed within this program are currently in the conceptual engineering phase and none have yet been approved.
- b. The total number of relays forecasted to be replaced under this program in FY11, FY12, FY13, FY14, and FY15 is as follows;

|                                      | FY11     | FY12     | FY13      | FY14      | FY15       |
|--------------------------------------|----------|----------|-----------|-----------|------------|
| Browns Falls                         | 0        | 0        | 0         | 0         | 0          |
| Edic                                 | 0        | 0        | 0         | 10        | 10         |
| Geres Lock                           | 0        | 0        | 0         | 0         | 0          |
| Menands                              | 0        | 0        | 0         | 0         | 0          |
| North Troy                           | 0        | 0        | 0         | 0         | 10         |
| NY Protection & Control Replacement  | 0        | 0        | 66        | 85        | 85         |
| Oswego                               | 0        | 0        | 0         | 0         | 0          |
| Relay Replacement Strategy – Phase 2 | 0        | 0        | 0         | 0         | 60         |
| Riverside                            | 0        | 0        | 0         | 0         | 0          |
| Yahundasis                           | 0        | 0        | 0         | 0         | 0          |
| <b>Total</b>                         | <b>0</b> | <b>0</b> | <b>66</b> | <b>95</b> | <b>165</b> |

Note that some of the strategies and projects listed in this program include scopes beyond simply replacing relays e.g. CNYAS41 which includes the replacement of the entire control house. For these complex projects the engineering will take several years and any relay replacement will occur outside the plan period.

- c. The majority of the relay replacements will be undertaken as part of the “NY Protection & Control Replacement” project which is currently targeting approximately 650 relays. Following a conceptual engineering report, more accurate cost and schedule information will be available. For purposes of project funding for the CIP, the Company used a value of \$50k per relay replaced. This is an investment grade estimate based on the replacement of a relay package (1 relay package ~ 4 individual relays) at a cost of \$200k.
- d. The derivation of the costs included in the CIP for the Relay Replacement Strategy was based on assessing initial engineering costs and using the estimate discussed above to arrive at estimated costs over FY11 through FY15. As indicated in the list of individual strategies in the CIP, there are ten unique projects that comprise the relay replacement strategy. Each project is unique and represents different field conditions and scope. For example, certain projects call for replacing the entire control house which would include the replacement of the relays inside.
- e. A breakdown of spending for the individual projects under the Relay Replacement Plan is listed in Exhibit 2 on sheet 127 of 308 in Exhibit \_\_ (IOP-14) Schedule 2. The Company estimated \$50k per replaced relay to determine the spend for a relay replacement and made some engineering cost assumptions in cases where control houses were under review. This would not have been directly evident based on the material available in the CIP. Line item costs of under \$500k in the referenced schedule are intended to fund engineering work where no actual relays are yet replaced.

Name of Respondent:  
Michael Cooper

Date of Reply:  
May 2, 2010

Date of Request: May 19, 2010  
Due Date: May 29, 2010

Request No. **RAV-128 SUPP**  
NMPC Req. No. NM 635 DPS-407

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Informal Request for Information

**FROM:** Jane Cicerani

**TO:** Revenue Requirement Panel

**Request:**

RAV-128 question 5 asked the following:

In response to RAV-49(B) the Company states that due to the change in repair and maintenance expense deduction taken for income tax reporting purposes, NMPC received an income tax refund as a result of overpayment during FYE 3/09. Please explain why this change in repair and maintenance expense deduction taken for income tax purposes should not be considered a refund under NY Public Service Law section 113(2).

In a telephone conversation with Company Counsel, Staff Counsel requested that the Company supplement its response to RAV-128 question 5 to more specifically explain why Section 113.2 of the PSL does not apply.

**Supplemental Response:**

5. PSL Section 113.2 applies to "any refund". The Company does not believe that there has been a "refund" as the term is intended, but rather a return of estimated taxes. Support for the Company's position is provided in 16 NYCRR Section 89.3 which excludes ordinary operating refunds (such as refunds for overpayment of estimated taxes) from the requirement to notify the Commission of tax refunds.

**Name of Respondent:**  
Aaron Russell/James Molloy

**Date of Reply:**  
5/26/2010

Date of Request: April 22, 2010  
 Due Date: May 3, 2010

Request No. JBM-5  
 NMPC Req. No. NM 639 PS-411

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
 Docket 10-E-0050 Niagara Mohawk Power Corporation  
 Rate Case

Request for Information

FROM: Johanna Miller

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

1. Please confirm that the following transmission projects do not have a strategy paper, sanction paper, or relevant study to fully describe, justify, and support the project's need, cost, and schedule, as requested in MJR-1.

| <b>Project Name</b>   | <b>Project Number</b> |
|---|-----------------------|
| Alps #188 Obsolete Circuit Switcher   | C28304                |
| Ash to Teall Cathodic Protection Upgrade  | C27082                |
| Colton Replace CBs and disconnects  | C29844                |
| EJ West-Warrensburg 9 115kV Cross Bracing   | C03383                |
| Elnora 115kV Tap Cross Bracing  | C03384                |
| Fenner-Cortland 3 Cross Braces.   | C03281                |
| Gardenville Control Cables  | C27829                |
| Greenbush- Replace TB3  | C31663                |
| Porter Replace 11 GE 230kV RF2 Discs  | C20912                |
| Rochester HPPF Cable Plant  | C15988                |
| Silver Creek switch structure - replace 115kV disconnects   | CNYAS38               |
| Temple Pressuring Plant   | CNYX26                |
| Trinity UG Pumphouse Redesign   | C11318                |
| Buffalo 115kV - replace disconnects   | CNYAS40               |
| Elm St. Refurbishment   | CNYAS91               |
| LightHH 115kv Yard Repl & cntrl hse   | C31662                |
| Lockport Rebuild  | CNYAS2                |
| Mohican - rebuild including transformers and oil circuit breakers                                 | CNYAS44               |
| N. Leroy Rebuild Station  | C29180                |
| Porter 230kV - replace disconnects and PTs  | CNYAS36               |
| Reynolds Road - protection replacement & new control building \$ replace. Overduty 115kv Breakers | CNYAS27               |
| Rotterdam R/R 230kV FPE RHE CB's  | C17849                |
| Leeds - PV 92 T5330 Str 361   | C32964                |

|                                  |        |
|----------------------------------|--------|
| New Gardenville-Repl 230kV Discs | C20546 |
| Replace Damaged Insulators       | C31660 |

|  |         |
|--|---------|
| S. Oswego R/R LN1 Tone Package                                 | C18952  |
| Asset Separation strategy                                      | CNYAS87 |
| Repl DFR at Non-BPS Stations                                   | C29487  |
| Replace TB#1 - Everett Rd                                      | C30824  |
| Albany Steam – Add 2nd Station svc                             | C22071  |
| BlackRiver-Taylorville#2 New Switch                            | C33742  |
| Boonville-Rome #4 Reconductoring                               | CNYPL4  |
| Eastern NY 115kV Capacitor Additions                           | CNYPL7  |
| Fourth Elm 230-23kV Bank (N-1-1)                               | CNYPL14 |
| Fourth Sawyer 230-23kV Bank (N-1-1)                            | CNYPL13 |
| Install Capacitance/TRV  | CNYPL34 |
| Install new Alps Site Sub- Nassau                              | C30806  |
| Install new Alps Site Sub-Line Work                            | C33619  |
| LTC Filtration Systems NY                                      | C24064  |
| Reconductor 24 & 25 Line - Hogan Taps to Panell Road           | CNYPL33 |
| Reconductor Black River LHH                                    | CNYPL1  |
| Replace overdutied 115kV breakers at Central and Mohawk Valley | CNYPL26 |
| Replace overdutied 115kV breakers at Maplewood                 | CNYPL25 |
| Reynolds Road - Cap Blocking Scheme                            | C29964  |
| Sta Homer Hill Transformers                                    | C10705  |
| Syracuse Area Reconductoring                                   | CNYPL28 |

2. If a strategy paper, sanction paper, or relevant study describing, justifying or supporting any of the projects listed in No. 1 above does exist, please provide such documentation.

Response: Please see below.

| Project Name                              | Project Number | Comment  |
|---|----------------|--|
| Alps #188 Obsolete Circuit Switcher       | C28304         | Please see Attachment 1 (JBM-5_Attach1_Problem Identification Worksheet (PIW) for the basis of the justification for this project. This project is likely to be sanctioned in FY 11.   |
| Ash to Teall Cathodic Protection Upgrade  | C27082         | The existing cathodic protection system on the Ash-Teall cable use a polarizing resistor and high current rectifier driven impressed current design. This type of system is obsolete and makes it difficult to determine if an adequate level of cathodic protection exists. Modern systems use polarization cells or solid state isolators, and these can be monitored for effectiveness. A polarizing resistor cathodic protection system was in place at the time the Rochester area cables developed a leak and it was subsequently determined that the cathodic protection system had failed. A need exists to assess all the NY cables and determine the best overall approach to cathodic protection. |
| Colton Replace CBs and disconnects        | C29844         | Please see Attachment 2 (JBM-5_Attac2_Colton10) and Attachment 3 (JBM-5_Attach3_Colton11) containing the condition assessments for justification for this project. This project is likely to be sanctioned in FY 11.   |
| EJ West-Warrensburg 9 115kV Cross Bracing | C03383         | No strategy or sanction paper exists at this stage. The intent of the cross-bracing is to strengthen existing structures in accordance with new structure standards for heavier ice and wind loadings. This project is likely to be sanctioned in FY 11.   |
| Elnora 115kV Tap Cross Bracing            | C03384         | No strategy or sanction paper exists at this stage. The intent of the cross-bracing is to strengthen existing structures in accordance with new structure standards for heavier ice and wind loadings. This project is likely to be sanctioned in FY 11.   |
| Fenner-Cortland 3 Cross Braces.           | C03281         | No strategy or sanction paper exists at this stage. The intent of the cross-bracing is to strengthen existing structures in accordance with new structure standards for heavier ice and wind loadings. This project is likely to be sanctioned in FY 11.   |
| Gardenville Control Cables                | C27829         | The rebuild of Gardenville station was approved in March 2009. Please see  |



|   |         |  |
|---|---------|--|
|   |         | Attachment 4 (JBM-5_Attach4_Gardenville), strategy paper, SG112, which was also provided in response to MJR-1, Supp-C (listed projects C05156 and C30084). The construction work at Gardenville is due to commence in FY12 but there is an urgent need to address control cable issues ahead of the main project.          |
| Greenbush- Replace TB3                                    | C31663  | No strategy or sanction paper exists at this stage of the project. The condition of this transformer is currently being re-assessed.   |
| Porter Replace 11 GE 230kV RF2 Discs                      | C20912  | Please see Attachment 5 (JBM-5_Attach5_Porter Assessment) for the basis of the justification for this project. This project is likely to be sanctioned in FY11.  |
| Rochester HPPF Cable Plant                                | C15988  | Please see Attachment 6 (JBM-5_Attach6_Rochester) for the sanction paper. This sanction paper was omitted from those submitted in response to MJR-1, which will be supplemented accordingly.   |
| Silver Creek switch structure - replace 115kV disconnects | CNYAS38 | This prospective project is based on anecdotal condition information obtained during the ongoing asset health review process. Site specific condition assessment will be undertaken to confirm the justification for this project. Depending upon the condition assessment results this project may be sanctioned in FY12. |
| Temple Pressuring Plant                                   | CNYX26  | Condition assessment is currently ongoing to confirm the justification for this project. Depending upon the condition assessment results, this project is likely to be sanctioned in FY13.   |
| Trinity UG Pumphouse Redesign                             | C11318  | Condition assessment is currently ongoing to justify the need case. Depending upon the condition assessment results, this project is likely to be sanctioned in FY11.  |
| Buffalo 115kV - replace disconnects                       | CNYAS40 | This prospective project is based on anecdotal condition information obtained during the ongoing asset health review process. Site specific condition assessment will be undertaken to confirm the need case. Depending upon the condition assessment results this project may be sanctioned in FY13.                      |
| Elm St. Refurbishment                                     | CNYAS91 | The strategy for the rebuild of Elm Street is currently under development. The attached Condition Assessment report, Attachment 7 (JBM-5_Attach7_Elm St) forms the basis of the justification for this project. This project is  |

|  |         |  |
|--|---------|--|
|  |         | likely to be sanctioned in FY 12.  |
| LightHH 115kv Yard Repl & cntrl hse  | C31662  | The strategy for the rebuild of Lighthouse Hill is currently under development. The attached Condition Assessment report, Attachment 8 (JBM-5_Attach8_Lighthouse Hill) forms the basis of the justification for this project. This project is likely to go to strategy in FY 11.   |
| Lockport Rebuild   | CNYAS2  | The strategy for the rebuild of Lockport is currently in development. The attached Condition Assessment report, JBM-5_Attach9_Lockport) forms the basis of the justification for this project. This project is likely to go to strategy in FY 11.  |
| Mohican - rebuild including transformers and oil circuit breakers                              | CNYAS44 | This prospective project is based on anecdotal condition information obtained during the ongoing asset health review process. Site specific condition assessment will be undertaken to confirm the justification for this project. Depending upon the condition assessment results this project may be sanctioned in FY11.   |
| N. Leroy Rebuild Station   | C29180  | Please see Attachment 10 (JBM-5_Attach10_N.Leroy) for the basis of justification for this project.   |
| Porter 230kV - replace disconnects and PTs   | CNYAS36 | This prospective project is based on engineering condition assessment. Please see Attachment 11 (JBM-5_Attach11_Porter) This project is likely to be sanctioned in FY 11.  |
| Reynolds Road - protection replacement & new control building replace. Overduty 115kv Breakers | CNYAS27 | This prospective project is based on anecdotal condition information obtained during the ongoing asset health review process. Site specific condition assessment will be undertaken to confirm the justification for this project. Depending upon the condition assessment results this project may be sanctioned in FY11.   |
| Rotterdam R/R 230kV FPE RHE CB's   | C17849  | Following site condition assessment , Attachment 12 (JBM-5_Attach12_Rotterdam), the scope of this project has expanded significantly to address all of the asset condition issues at this critical 230kV site. Conceptual engineering, Attachment 13 (JBM-5_Attach13_Rotterdam Eng.) is currently ongoing but overall costs are likely to >\$100m over the total project. A strategy for this project is targeted for approval in FY 14. |
| Leeds - PV 92 T5330 Str 361  | C32964  | These are related to continuing the work   |

|                                     |         |  |
|-------------------------------------|---------|--|
|                                     |         | started on the Edic-New Scotland 14 line to address potential Type 3A-3B tower safety concerns identified in Strategy Paper SG032, provided as Attachment 14 (JBM-5_Attach14_Leeds), and previously provided in response to MJR-1, Supp-A. The strategy will be revised to address the remaining 4 lines using these towers once Transmission Planning completes its assessment of whether to upgrade these lines for load purposes.   |
| New Gardenville-Repl 230kV Discs    | C20546  | Please see Attachment 15 (JBM-5_Attach15_New Gardenville) for the condition assessment. This project is likely to be sanctioned in FY11.   |
| Replace Damaged Insulators          | C31660  | Prospective project to replace damaged insulators as and when they occur.  |
| S. Oswego R/R LN1 Tone Package      | C18952  | Please see Attachment 16 (JBM-5_Attach16_South Oswego) for the basis of the justification for this project. This project is likely to be sanctioned in FY11.   |
| Asset Separation strategy           | CNYAS87 | No strategy or sanction paper has been developed yet for this project. The project is driven by the need to separate National Grid's assets from jointly owned facilities.   |
| Repl DFR at Non-BPS Stations        | C29487  | No strategy or sanction paper has been developed yet for this project. The project is currently under evaluation.  |
| Replace TB#1 - Everett Rd           | C30824  | The peak load demand on Everett Rd over the summer of 2007 was 27.8MVA. TB#1 is a 15/20/25MVA transformer and is expected to reach 102% of Summer Normal (SN) rating in 2010. A project to temporarily relieve load from Everett Rd has been proposed for implementation prior to the summer of 2010 (Refer to 2008 Annual Plan). After completion of this project, the load demand on Everett Rd is expected to reach SN rating around 2012. A failure of the existing TB#1 will result in outages, dropping an estimated 5.3MVA of load in the area. The recommendation is for the replacement of the existing Everett Rd TB#1 with a 115/13.2kV 24/32/40MVA transformer bank, with LTC and EMS. |
| Albany Steam – Add 2nd Station svc  | C22071  | Existing station service has single mode of failure. See Attachment 18 (JBM-5_Attach18_Albany Steam). This project is likely to be sanctioned in FY 11.  |
| BlackRiver-Taylorville#2 New Switch | C33742  | This work would allow Fort Drum to be picked up if the line faults between the   |

|                                      |         |  |
|--------------------------------------|---------|--|
|                                      |         | existing switch X2-1 and the tap. The installation of this switch is needed to address lightning arrestors. Please see Attachment 19 (JBM-5 Attach19 Blackriver-Taylorville)   |
| Boonville-Rome #4 Reconductoring     | CNYPL4  | Please see Attachment 20 (JBM-5_Attach20_Boonville-Rome) for the condition report for basis justification for this project. This project is likely to be sanctioned in FY 12.  |
| Eastern NY 115kV Capacitor Additions | CNYPL7  | No strategy or sanction paper has been developed yet for this project. The project will be examined under this year's Capital Region area Study  |
| Fourth Elm 230-23kV Bank (N-1-1)     | CNYPL14 | The 2008 Western Division area study identified a potential need, and recommended further study, which has not yet begun. Please see Attachment 21 (JBM-5_Attach21_Final Report West 2008)   |
| Fourth Sawyer 230-23kV Bank (N-1-1)  | CNYPL13 | The 2008 Western Division area study identified a potential need, and recommended further study, which has not yet begun. Please see Attachment 21 above.  |
| Install Capacitance/TRV              | CNYPL34 | CNYPL34 was superseded by Project Number C36071. Please see Attachment 22 (JBM-5_Attach22_TRV) for the justification for this project.   |
| Install new Alps Site Sub-Nassau     | C30806  | Hoag substation is fed from a 34.5kV line that loops in and out of NYSEG's service territory. The 34.5kV system is composed of three lines adding to a total length of 18.9 miles. All three lines are partly owned by National Grid and by NYSEG. Hoag is the only National Grid substation on this system. The 34.5kV system has been responsible for an average of 56.9% of the CI (Total: 10,013) and CMI (Total: 2,333,904.6) since 2004 (Data: Electric Service Interruption Report). In addition to the conditions of the 34.5kV system, there have been operational issues on the 34.5kV system between National Grid and NYSEG that have exposed the customers served out of Hoag to extended outages. The recommendation is for the installation of a new 6.0/7.5MVA 115/13.2kV substation in Alps and the retirement of Hoag and the 34.5kV system. |
| Install new Alps Site Sub-Line Work  | C33619  | Hoag substation is fed from a 34.5kV line that loops in and out of NYSEG's service territory. The 34.5kV system is composed by three lines adding to a total length of 18.9 miles. All   |

|  |         |   |
|--|---------|---|
|  |         | three lines are partly owned by National Grid and by NYSEG. Hoag is the only National Grid substation on this system. The 34.5kV system has been responsible for an average of 56.9% of the CI (Total: 10,013) and CMI (Total: 2,333,904.6) since 2004 (Data: Electric Service Interruption Report). In addition to the conditions of the 34.5kV system, there have been operational issues on the 34.5kV system between National Grid and NYSEG that have exposed the customers served out of Hoag to extended outages. The recommendation is for the installation of a new 6.0/7.5MVA 115/13.2kV substation in Alps and the retirement of Hoag and the 34.5kV system. |
| LTC Filtration Systems NY                                      | C24064  | The Condition Assessment report provided as Attachment 23 (JBM-5_Attach23_LTC Filtration Systems NY) forms the basis of the justification for this project.   |
| Reconductor 24 & 25 Line - Hogan Taps to Panell Road           | CNYPL33 | This project has changed to an in-line breaker (same project number), and is discussed in the recently approved Mortimer-Elbridge area study. Please see Attachment 24 (JBM-5_Attach24_Mortimer-Elbridge). This project is likely to be sanctioned in FY11.   |
| Reconductor Black River LHH                                    | CNYPL1  | This project will only be pursued if found necessary in the upcoming 2010 Northern Area study.  |
| Replace overdutied 115kV breakers at Central and Mohawk Valley | CNYPL26 | The potential need was found in a screening study but the actual need will be verified in the 2010 area study.  |
| Replace overdutied 115kV breakers at Maplewood                 | CNYPL25 | The potential need was found in a screening study but the actual need will be verified in the 2010 area study.  |
| Reynolds Road - Cap Blocking Scheme                            | C29964  | This project resulted from a failure, the project was initiated to determine a permanent solution.  |
| Sta Homer Hill Transformers                                    | C10705  | The justification for this project for this project is currently being reviewed.  |
| Syracuse Area Reconductoring                                   | CNYPL28 | The study for this project is expected to be submitted for review and approval in April 2010; if approved, a strategy paper then be developed..   |

Name of Respondent:

Allan Roe

Date of Reply:

5/4/2010

Date of Request: April 22, 2010  
Due Date: May 3, 2010

Request No. DKS-17  
NMPC Req. No. NM 642 DPS-415

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: David Shahbazian

TO: Revenue Requirement Panel

Request:

1. Please refer to Excel worksheet labeled, DKS-17 Transportation Worksheet (attached) for the following questions. The referenced worksheet is a compilation of historical motor fuel consumption, as provided in Company response Attachment 4 to DKS-7 (sheets 1-6) and vehicle lease count as provided in Company response Attachment 5a to DKS-7.

a) A review of the Company's historical motor fuel consumption over the period of 2005 – 2009, shows increases of over 10% in fuel consumption in 2006 and 2008. Please explain this increase, particularly as the number of leased vehicles has decreased by 352 and 4 in the respective years.

b) Total motor fuel consumption in 2009 reflects a decrease in gallons consumed of -2.74% while at the same time, the number of leased vehicles for Company 36 & 99 shows a -5.97% decline. Please explain why a greater reduction in fuel consumption is not warranted considering the larger percentage decline in leased vehicles.

c) With reference to the Company's response, Attachment 5 to DKS-7, how many gallons does NGRID plan to reduce its petroleum consumption by, in terms of GGE's, for 2010 and RY1, RY2, and RY3? How is this reduction in fuel consumption reflected in the Company's rate case filing?

d) How many vehicles powered by CNG (compressed natural gas) are currently in the Company 36's fleet, and Company 99's fleet respectively? How many vehicles powered by CNG are forecast to be in service during RY1, RY2, RY3?

2. Attachment 2 in the Company's response to IR DKS-9 shows information for FY06. Please provide this information for FY09 as well.

3. Please refer to the Company's responses Attachments 3a-d to DKS-7.3 to answer the following questions.

a) The schedule of replacement vehicles provided by the Company (3b and 3d) shows an increase to the projection of 6.5% for interest. Please identify the basis for this interest calculation.

b) Exhibit RRP-2, Schedule 32, Sheet 8 shows the Company adding sales tax to the RY1 PHH leases at a rate of 8% for NMPC and 6.25% for National Grid. However, the Company's response to DKS-10.1 shows the Company deducting sales tax from the HTY leases at a rate of 6.16% for NMPC and 5.33% for National Grid. (1) Please explain this discrepancy; (2) In addition, explain why the Company thinks it is appropriate to use a higher tax rate for the rate year expense; (3) Provide all supporting workpapers and calculations for both the HTY sales tax rates and for the rate years.

c) For each of the below listed vehicles identified in Attachment 3b of Company response to DKS-7, (1) please provide a written quote and (2) physical description / picture of each of the below listed assets with (3) a written justification of each.

|       |       |           |           |
|-------|-------|-----------|-----------|
| 00036 | 06488 | FORK LIFT | \$250,000 |
| 00036 | 06894 | CRANE     | \$270,000 |
| 00036 | 06925 | ATV       | \$410,000 |
| 00036 | 06930 | ATV       | \$290,000 |
| 00036 | 06947 | ATV       | \$295,000 |
| 00036 | 06946 | ATV       | \$285,000 |
| 00036 | 06927 | ATV       | \$290,000 |
| 00036 | 06920 | ATV       | \$290,000 |

4. The allocation of transportation expense from National Grid USA to Company 36 is 61.89%. With which bill pool number does this allocation percentage align? If the allocation percentage is not associated with a specific bill pool number, (1) please provide the justification and support for allocating 61.89% of total NGUSA transportation cost to Company 36; (2) Please include all assumptions, workpapers and calculations to support the Company's response.

5. Company response Attachment 1a to DKS-10 outlines \$3.7 million of auction credits received in the HTY but only forecasts \$1.7 of auction credits for each RY1, RY2, and RY3. Likewise, Company 99 shows RY1, RY2, and RY3 auction credits of \$93,000 each while the HTY reflects \$185k of credits. (1) Please explain this decrease; (2) In addition, provide all workpapers and calculations showing how the rate year forecasts were developed.

6. Please provide the auction credits, by year, for 2005 – 2008 for each Company 36 and Company 99.

7. Please explain the procurement / bid process for the lease agreements prepared by PHH. Upon what assurances did the Company base its conclusion that it is receiving the best pricing available?

8. Attachment 1 to DKS-9, sheet 1, references NYMEX commodity prices as of 10/13/09 settlement. Please fully explain the following:

- a) Which specific product / commodity is the settlement in reference to?
- b) Which contract number (usually 1-4) does the reference apply to?
- c) For the commodity / contract referenced, what is the delivery date of the product?
- d) Please explain how use of a commodity price settled on 10/13/09 is relevant to the commodity prices projected by the Company beginning in January 2011 as shown on the Company's workpapers.
- e) Please provide a reference / link to the NYMEX settlement closing data for 10/13/09.

9. Attachment 1b to DKS-10, references a projection for RY1 auction revenues.

- a) Please describe fully how the estimated residual % is calculated and provide documentation to support such percentages.
- b) Please explain what the column labeled "Est. Cost" represents, the time period that it relates to, and describe how it is relevant in the use of calculating auction revenues.

Response:

1a. The Company's historical motor fuel consumption over the period of 2005 – 2009 shows an increase of over 10% in 2006 and 2008, while at the same time, total vehicle inventory decreased by 352 and 4 in the respective years. The following are several factors that contributed to the increase in motor fuel consumption:

- Bulk consumption data is not available for Company 36 for January through March 2005 and the original response designated N/A for those months. Therefore, the data used to analyze % change and change in quantity in Attachment 4 to DKS-7 understates 2005 consumption by 25%. Assuming an average consumption for bulk fuel for those three months based on the last nine months of 2005, the assumed total 2005 consumption for Company 36 would be a total of 3,109,093 instead of 2,786,703, a decrease in Company 36 consumption of 89,180 gallons or -2.8% from 2005 to 2006.



|                     | original 2005 <sup>1</sup> | revised 2005 <sup>2</sup> | 2006             |
|---------------------|----------------------------|---------------------------|------------------|
| <b>Bulk Gas</b>     | 453,581                    | 604,775                   | 214,589          |
| <b>Ccard Gas</b>    | 1,156,991                  | 1,156,991                 | 1,483,346        |
| <b>Bulk Diesel</b>  | 513,588                    | 684,784                   | 483,065          |
| <b>Ccard Diesel</b> | 662,543                    | 662,543                   | 838,913          |
| <b>subtotal</b>     | <b>2,786,703</b>           | <b>3,109,093</b>          | <b>3,019,913</b> |

<sup>1</sup> Original 2005 totals represent actual consumption data from Apr 2005 through Dec 2005

<sup>2</sup> Revised 2005 totals represent assumptions based on avg calcs below for Jan 2005 through Mar 2005

|                                | Apr-Dec 2005 | Monthly Ave | Jan-Mar Est | Total 2005 |
|--------------------------------|--------------|-------------|-------------|------------|
| <b>Bulk Gas<sup>2</sup></b>    | 453,581      | 50,398      | 151,194     | 604,775    |
| <b>Bulk Diesel<sup>2</sup></b> | 513,588      | 57,065      | 171,196     | 684,784    |

- Of the 350 vehicles disposed of by Company 36 from 2005 to 2006, the majority were either trailers [61] which do not consume fuel or light duty vehicles (passenger cars [116], vans [120] and SUVs [48]) with higher average MPG resulting in lower overall annual fuel consumption than the majority of the fleet. Additionally, the majority of these vehicles were disposed of after being identified as surplus and/or underutilized.
- In October 2006, a snowstorm blasted western New York which left in its wake more than 20 inches of snow, thousands of downed trees and tree limbs and 260,000 homes and businesses served by National Grid without power. In addition to more than 50 Western Division crews, National Grid brought in more than 450 mutual aid crews from other parts of our territory in New York and New England. The majority of the restoration effort took approximately one week of working around the clock to complete and thereby significantly increased fuel consumption during the month of October.
- In December 2008, a severe ice and wind storm swept across eastern New York, Massachusetts, Rhode Island and New Hampshire. In New York, approximately 187,000 customers in the eastern division, including the greater Capital region in and around Albany, were affected. In New England, approximately 290,000 homes and businesses in Massachusetts were affected, along with 22,000 in New Hampshire and 6,000 in Rhode Island. More than 650 crews were dedicated to the restoration, backed by hundreds of logistics, safety and administrative personnel. The majority of the restoration effort took approximately one week of working around the clock to complete and thereby significantly increased fuel consumption during the month of December.

**1b.** Total motor fuel consumption in 2009 reflects a decrease in gallons consumed at a lesser rate than that of the number of leased vehicles decreased for both Company 36 and Company 99 because of the vehicles disposed of by Company 36, the majority were either trailers [30] which do not consume fuel or light duty vehicles (passenger cars [31], vans [89] and pickups [120]) with higher average MPG resulting in lower overall annual fuel consumption than the majority of the fleet. Additionally, the Company increased the fleet by a total of 43 heavy duty aerial trucks (Company 36 [22] and Company 99 [21]) with lower average MPG resulting in higher overall annual fuel consumption for these additions.

**1c.** The Company has an EPA Act Model Year 2010 Petroleum Reduction Requirement of 148,274 GGE and has submitted a plan to the US Department of Energy estimating a 299,262 GGE

decrease. For Company 36 and Company 99, this will be accomplished by maximizing the use of bio-diesel blends. There are no forecasts calculated for petroleum reduction for RY1, RY2 or RY3.

While petroleum consumption will be reduced due to the usage of bio-diesel fuels (typically B20 which is a blend of 20% bio-diesel and 80% petroleum diesel), fuel consumption is not forecasted to decrease. The Company's fuel consumption data accounts for total diesel fuel consumed regardless of content.

**1d.** There are currently no vehicles powered by CNG in Company 36 and Company 99's fleet. No CNG powered vehicles are forecasted to be added in RY1, RY2 or RY3.

**2.** The columns on IR DKS-9 showing FY06 are mislabeled. The data provided is for FY09 and all references on this schedule to FY06 should instead read FY09.

**3a.** The schedule of replacement vehicles provided by the Company (3b and 3d) shows an increase to the projection of 6.5% for interest because the Company was in the midst of the competitive bid process for a new fleet lease contract and interest rates were being discussed of up to 8%. Therefore, a probable interest rate of 6.5% was estimated based on the personal knowledge of subject matter experts involved in the competitive bid process.

**3b.** Exhibit RRP-2, Schedule 32, Sheet 8 estimates future sales taxes based on actual taxing jurisdiction rates. Company 36 vehicles are located in New York State where sales tax rates vary from 7% to 8.875%, with the majority of taxing jurisdictions having an 8% tax rate. Company 99 vehicles are located in the Commonwealth of Massachusetts which has a sales tax rate of 6.25%.

Actual sales tax collection is billed to the Company two different ways dependent on the age of the vehicle.

- At acquisition, up to the first 32 months of sales taxes based on the previously identified tax rates are remitted by the leasing company to the taxing jurisdiction and the total amount added to the capital cost of the vehicle where it is billed to the Company as part of the monthly lease payment.
- For leases lasting longer than 32 months, beginning in the 33<sup>rd</sup> month, sales tax is collected by the leasing company based on the previously identified tax rates on the amount of the monthly lease payment and billed to the Company as part of the rental taxes.

The Company's response to DKS-10.1 does not show a deduction of sales taxes from the HTY leases. It shows a deduction of net monthly rental taxes (monthly taxes charged – refund of overpayment of taxes from final settlements) billed by the leasing company from the invoice used for the HTY. Note: Because some sales taxes are collected up front and capitalized in the capital cost of the vehicle, those taxes are not broken out and billed as a separate line on the invoice as rental tax as per the explanation in bullet 1 above.

3c. The unit estimated replacement cost is calculated based on the vehicle specifications at the time of acquisition. The Company does not have written quotes for these units.

- 06488: 1988 Lull model 2044 all wheel drive, all terrain 20,000lb. capacity forklift. It has been in service for 22 years and is well past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories.
- 06894: 1992 Grove model TMS250C rough terrain 35Ton capacity crane. It has been in service for 18 years and is well past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories.
- 06925: 1997 Bombardier model GT3000 all terrain track vehicle with mounted XHD digger derrick. It has been in service for 13 years and is past its cost effective life. Replacement unit ordered with acquisition cost of \$538,551.
- 06930: 1999 Bombardier model GT2000 all terrain track vehicle with mounted MD digger derrick. It has been in service for 11 years and is past its cost effective life. Replacement unit ordered with acquisition cost of \$185,600.
- 06947: 2001 Bombardier model GT2000 all terrain track vehicle with mounted HD digger derrick. It has been in service for 9 years and is past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories. 06946: 2001 Bombardier model GT2000 all terrain track vehicle with mounted HD digger derrick. It has been in service for 9 years and is past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories. 06927: 1999 Bombardier model GT2000 all terrain track vehicle with mounted D digger derrick. It has been in service for 11 years and is past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories. 06920: 1998 Bombardier model GT2000 all terrain track vehicle with mounted D digger derrick. It has been in service for 12 years and is past its cost effective life. The Company is currently going through the procurement process which includes a competitive bid process and results in a contract with pricing for the various units within these asset categories.

4. The FY2009 bill pool 00629 allocates transportation expense from National Grid USA to Company 36 at the rate of 61.89%.

5. The Company's response in Attachment 1a to DKS-10 outlines the gross total of auction credits received. Remaining liability for vehicles sent to auction was billed on the monthly invoice by the leasing company and that cost is included in the lease payment line of Attachment 1a to DKS-10.

The forecasts provided for RY1, RY2, and RY3 are estimated net auction proceeds (gross auction credits – remaining liability). The estimates are based on residual percentages by asset

category. Following is the calculation to show the annual estimates provided for RY1, RY2, and RY3.

| Company | Asset Category                            | Est. Residual % | Est. Cost   | Est. Residual \$ |
|---------|---|-----------------|-------------|------------------|
| 00036   | Rack Trucks                               | 15%             | \$674,600   | \$101,190        |
| 00036   | Aerial /Digger Derricks/ATV (HD)/Sweepers | 13%             | \$7,948,800 | \$1,033,344      |
| 00036   | Utility/ATV (LD) /Trenchers               | 10%             | \$782,300   | \$78,230         |
| 00036   | Dumps/Cranes/Forklifts/Excavators         | 7%              | \$4,275,600 | \$299,292        |
| 00036   | Cars/Walkins/                             | 7%              | \$424,400   | \$29,708         |
| 00036   | Backhoes/Tractor                          | 6%              | \$306,700   | \$18,402         |
| 00036   | Pickups/Vans/SUV/Tractors/Trailers        | 5%              | \$3,692,600 | \$184,630        |
|         |   |                 |             |                  |
| Company | Asset Category                            | Est. Residual % | Est. Cost   | Est. Residual \$ |
| 00099   | Aerial /Digger Derricks/ATV (HD)/Sweepers | 13%             | \$102,000   | \$13,260         |
| 00099   | Utility/ATV (LD) /Trenchers               | 10%             | \$177,000   | \$17,700         |
| 00099   | Dumps/Cranes/Forklifts/Excavators         | 7%              | \$314,300   | \$22,001         |
| 00099   | Backhoes/Tractor                          | 6%              | \$297,300   | \$17,838         |
| 00099   | Pickups/Vans/SUV/Tractors/Trailers        | 5%              | \$444,200   | \$22,210         |

6. Gross auction credits for the years 2005 through 2008 for each Company 36 and Company 99 are as follows:

| Company | 2005        | 2006        | 2007        | 2008        |
|---------|-------------|-------------|-------------|-------------|
| 00036   | (1,059,346) | (4,666,925) | (2,512,550) | (3,126,417) |
| 00099   | 0           | (1,125,530) | (298,127)   | 0           |

7. The Company uses a competitive bid process to ensure that it is receiving the best pricing available. The process is outlined as follows:

- Fleet Engineering meets with the Client (user) to ascertain current business requirements for units identified to be replaced.
- Fleet Engineering develops the specifications and provides them to Procurement along with estimated quantities for the next few years.
- Together, Fleet Engineering and Procurement develop a bid to be distributed to numerous entities within the pertinent industry.
- Once returned to Procurement, the bids are reviewed with Fleet Engineering and Client without pricing revealed to ascertain if the bidder meets the specifications.
- Once completed, Procurement puts into place a contract with the most cost effective bidder(s) for the commodity.
- Once the contract is in place, Fleet Asset orders the units through our leasing company using the contracted pricing negotiated via the Company's competitive bid process.

**8a.** The New York Mercantile Exchange (NYMEX) date shown in DKS-9, sheet 1, is mislabeled and was based on 11/4/09 NYMEX settlement prices. Settlement prices are for the NYMEX New York Harbor No. 2 Heating Oil Futures, NYMEX symbol HO, (which is used as a proxy for diesel), and for the NYMEX RBOB Gasoline Futures, NYMEX symbol RB.

**8b.** Please refer to response to 8a.

**8c.** There is no delivery date for the Heating Oil and Gasoline Futures referenced in the 11/4/09 NYMEX settlement since there was no purchase by the Company. The Futures settlement pricing was only used to estimate fuel pricing for RY1, RY2 and RY3.

**8d.** The NYMEX date shown in DKS-9, sheet 1, is mislabeled and was based on 11/4/09 NYMEX settlement prices. The New York Mercantile Exchange (NYMEX) provides the price individuals are actually willing to buy and sell today for delivery in a specific future month. Therefore the NYMEX pricing is the most current, best indication of prices for delivery in a future month. The Company uses these prices to help estimate its costs to procure fuel beginning in January 2011 because they are the most up to date indication of price in a future month. The NYMEX is the world's largest physical commodity futures exchange where energy, metals, and other commodities are bought and sold. The prices quoted for contracts traded on the NYMEX are the basis for prices that people pay for various commodities throughout the world. These prices change everyday throughout each business day.

**8e.** The NYMEX date shown in DKS-9, sheet 1, is mislabeled and was based on 11/4/09 NYMEX settlement prices.

|                 | Heating Oil | RBOB   |
|-----------------|-------------|--------|
| Date/Days Ahead | Value       | Value  |
| Nov-09          | 209.02      | 201.27 |
| Dec-09          | 212.60      | 203.82 |
| Jan-10          | 215.46      | 206.43 |
| Feb-10          | 217.29      | 209.10 |
| Mar-10          | 217.98      | 221.74 |
| Apr-10          | 218.65      | 222.55 |
| May-10          | 219.65      | 223.18 |
| Jun-10          | 221.40      | 223.68 |
| Jul-10          | 223.55      | 223.88 |
| Aug-10          | 225.90      | 223.48 |
| Sep-10          | 228.25      | 213.63 |
| Oct-10          | 230.53      | 213.13 |
| Nov-10          | 232.75      | 214.19 |
| Dec-10          | 234.86      | 215.75 |
| Jan-11          | 236.02      | 217.62 |
| Feb-11          | 235.82      | 220.63 |
| Mar-11          | 235.71      | 232.43 |
| Apr-11          | 235.08      | 234.30 |
| May-11          | 234.41      | 234.11 |
| Jun-11          | 235.81      | 232.89 |
| Jul-11          | 237.44      | 232.38 |
| Aug-11          | 239.52      | 230.88 |
| Sep-11          | 241.88      | 223.60 |
| Oct-11          | 243.47      | 222.22 |
| Nov-11          | 244.82      | 220.23 |

|                 | Heating Oil | RBOB   |
|-----------------|-------------|--------|
| Date/Days Ahead | Value       | Value  |
| Dec-11          | 245.64      | 221.76 |
| Jan-12          | 246.22      | 224.37 |
| Feb-12          | 245.70      | 227.66 |
| Mar-12          | 244.63      | 240.39 |
| Apr-12          | 243.74      | 242.96 |
| May-12          | 243.57      | 243.74 |
| Jun-12          | 244.13      | 243.47 |
| Jul-12          | 244.91      | 242.70 |
| Aug-12          | 245.92      | 240.61 |
| Sep-12          | 246.91      | 229.58 |
| Oct-12          | 247.66      | 226.88 |
| Nov-12          | 248.22      | 226.01 |
| Dec-12          | 248.73      | 227.83 |
| Jan-13          | 249.80      | 230.37 |
| Feb-13          | 251.68      | 233.39 |
| Mar-13          | 251.98      | 247.15 |
| Apr-13          | 249.90      | 249.24 |
| May-13          | 250.23      | 249.93 |
| Jun-13          | 250.56      | 249.42 |
| Jul-13          | 248.52      | 248.45 |
| Aug-13          | 248.87      | 246.18 |
| Sep-13          | 249.18      | 234.94 |
| Oct-13          | 251.89      | 232.06 |
| Nov-13          | 252.23      | 230.97 |
| Dec-13          | 252.57      | 232.86 |

Quotes for Heating Oil and Gasoline were requested from Macquarie Bank, a financial counterparty that makes a market in energy commodities. These quotes served as the basis for the fuel price forecast.

[http://www.cmegroup.com/trading/energy/refined-products/heating-oil\\_quotes\\_globex.html](http://www.cmegroup.com/trading/energy/refined-products/heating-oil_quotes_globex.html)

<http://www.cmegroup.com/trading/energy/refined-products/rbob-gasoline.html>

**9a.** The Company does not have documentation to support the estimated residual percentages by asset category that were used. The numbers are based on the personal knowledge of subject matter experts including knowledge of previous auction sales and the typical cost of units within an asset category.

**9b.** The “Est. Cost” column represents typical cost of units within each asset category based upon the personal knowledge of subject matter experts times the number of units being replaced on an annual basis within that particular asset category. This “Est. Cost” is then multiplied by the residual percentage described in question 9a to obtain an estimate of the annual net auction proceeds.

| <b>Company</b> | <b>Asset Category</b>                     | <b>Est. Residual %</b> | <b>Est. Cost</b> | <b>Est. Residual \$</b> |
|----------------|---|------------------------|------------------|-------------------------|
| 00036          | Rack Trucks                               | 15%                    | \$674,600        | \$101,190               |
| 00036          | Aerial /Digger Derricks/ATV (HD)/Sweepers | 13%                    | \$7,948,800      | \$1,033,344             |
| 00036          | Utility/ATV (LD) /Trenchers               | 10%                    | \$782,300        | \$78,230                |
| 00036          | Dumps/Cranes/Forklifts/Excavators         | 7%                     | \$4,275,600      | \$299,292               |
| 00036          | Cars/Walkins/                             | 7%                     | \$424,400        | \$29,708                |
| 00036          | Backhoes/Tractor                          | 6%                     | \$306,700        | \$18,402                |
| 00036          | Pickups/Vans/SUV/Tractors/Trailers        | 5%                     | \$3,692,600      | \$184,630               |
|                |   |                        |                  |                         |
|                |   |                        |                  |                         |
|                |   |                        |                  |                         |
| <b>Company</b> | <b>Asset Category</b>                     | <b>Est. Residual %</b> | <b>Est. Cost</b> | <b>Est. Residual \$</b> |
| 00099          | Aerial /Digger Derricks/ATV (HD)/Sweepers | 13%                    | \$102,000        | \$13,260                |
| 00099          | Utility/ATV (LD) /Trenchers               | 10%                    | \$177,000        | \$17,700                |
| 00099          | Dumps/Cranes/Forklifts/Excavators         | 7%                     | \$314,300        | \$22,001                |
| 00099          | Backhoes/Tractor                          | 6%                     | \$297,300        | \$17,838                |
| 00099          | Pickups/Vans/SUV/Tractors/Trailers        | 5%                     | \$444,200        | \$22,210                |

Name of Respondent:  
Fleet Services Department  
James Molloy

Date of Reply:  
May 3, 2010

Date of Request: April 23, 2010  
Due Date: May 3, 2010

Request No. VVP-29  
NMPC Req. No. NM 651 DPS-416

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Vijay Puran

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

1. For each project listed under the Conductor Clearance Strategy (C31141 and C03256) program, please provide:
  - a. The number of spans repaired in FY06, FY07, FY08, FY09, and FY10.
  - b. The number of spans forecasted to be repaired in FY11, FY12, FY13, FY14, and FY15.
  - c. Workpapers showing the derivation of the unit costs used to develop the capital expenditures for FY11, FY12, FY13, FY14, and FY15.
  - d. Workpapers showing the derivation of the capital expenditures for FY11, FY12, FY13, FY14, and FY15.
  - e. An explanation of how the capital expenditures for FY11, FY12, FY13, FY14, and FY15 can be derived from information contained in Strategy Paper SG029v3.
2. Why is project C31141, with a risk score of 33, scheduled to be completed in FY11 given that SG029v3, page 35 states, "A corporate risk score of 33 exists for spans in remote areas away from critical crossings ... with an estimated 200 years to a certain event for spans with a clearance span risk points of 2 or 3; remote Level 1 or Level 2?"

Response:

- 1a. The table below provides the number of spans repaired in FY06, FY07, FY08, FY09, and FY10. Thirteen (13) of these were repaired under C03256. Two other spans were repaired in FY08 under a separate funding order.

| Fiscal Year | FY06 | FY07 | FY08 | FY09 | FY10 |
|-------------|------|------|------|------|------|
| Spans       | 0    | 13   | 2    | 0    | 0    |



- 1b. Below is a table indicating the number of spans forecasted to be repaired in FY11, FY12, FY13, FY14, and FY15 (via projects C31141 and C03256). In addition, approximately 25 lines will have conceptual engineering starting in FY12 (and each subsequent fiscal year) under project C03256 which will be reflected in the FY13 work plan and beyond.

| Fiscal Year             | FY11 | FY12 | FY13 | FY14 | FY15 |
|-------------------------|------|------|------|------|------|
| Spans projects – C31141 | 8    | 0    | 0    | 0    | 0    |
| Spans projects – C03256 | 130  | 200  | 150  | TBD  | TBD  |

- 1c. A conceptual engineering cost estimate spreadsheet is provided for project C31141. The average, per-span capital cost to bring non-compliant spans into compliance with National Electric Safety Code (NESC) requirements is approximately \$100,000 (\$782,000 in capital to address 8 spans). The unit costs are provided in Attachment 1 (VVP-29\_Attach 1\_C31141 Cost Est), Exhibit 1. The total capital costs are provided in Attachment 1, Exhibit 2. The \$782,000 is higher than the FY11 budget (\$549,000) as some engineering costs and advanced materials costs were originally anticipated to occur in FY10.
- 1d. Project C31141 capital expenditures for FY11, FY12, FY13, FY14, and FY15 are provided as described in question (1c). For FY11 and later, \$15 million per year is allocated in project C03256. This is a conceptual estimate pending actual field and/or aerial verification on a line by line basis. The verification process determines whether the Level 1 and 2 substandard spans identified during Aerial Laser Surveys (ALS) are valid. Once conceptual engineering is completed, initial cost estimates are provided. These conceptual cost estimates are transferred into a separate funding order (such as C31141) and taken out of C03256.

At this time, conceptual engineering is complete on the following lines and funding project numbers established.

| Proj Number | Title                             | Voltage | ALS Level 1 & 2 Spans | Actual Spans | Capital Conceptual Cost |
|-------------|-----------------------------------|---------|-----------------------|--------------|-------------------------|
| C31137      | Nine Mile One-Clay 8 T2350 CCR    | 345     | 28                    | 11           | \$960,000               |
| C31141      | Oswego-LaFayette 17 T2420 CCR     | 345     | 17                    | 8            | \$782,000               |
| C31138      | Scriba-Volney 20 T2540 CCR        | 345     | 28                    | 7            | \$577,000               |
| C31136      | Volney-Clay 6 T2720 CCR           | 345     | 32                    | 23           | \$1,760,000             |
|             | Approx. cost per substandard span |         |                       |              | \$82,000                |

For the above projects, the conceptual capital cost to correct each substandard span was approximately \$82,000. Much of the work for these 345kV lines is anticipated to be live line due to congestion. For lower voltages, this is not expected to be the case and therefore we have assumed an average cost per span of \$75,000. ALS results on approximately 50 lines undergoing conceptual engineering to date indicate 1,057 Level 1 & 2 substandard spans will require Conductor Clearance Refurbishment modifications. Based on the first

four lines with conceptual engineering completed, we anticipate about 40% of the ALS substandard spans will remain valid. Therefore, 450 spans at \$75,000 to correct equates to \$33,750,000. There are more than 50 lines that are being evaluated under this program.

1e. Strategy paper SG029v3, related to project C31141 and provided in response to IR MJR-1, SUPP-A, anticipates an investment of \$120,000,000 ( $\pm 25\%$ ) over a 10 to 13 year period. Figure 6 on page 30 of SG029v3 shows the Company's estimate of 1,700 spans requiring clearance correction over the 10 year period. Pages 38 and 39 of the strategy discusses 614 substandard spans which will be addressed in Phase 2 at \$75,000 per span. The remaining 1,100 spans will be corrected at an estimate of \$75,000 each resulting in a further \$82,500,000. Table 15 on page 39 provides a total for New York of \$107,529,219, which when inflated gives approximately \$120,000,000.

2. A corporate risk score above 30 is still considered to be a moderately high risk project, especially when it relates to public safety. However, other factors besides the corporate risk score are considered when deciding projects such as conductor clearance refurbishment. This strategic program is designed to ensure that transmission lines meet the clearance requirements established by the National Electric Safety Code ("NESC") This follows standard industry practice and the Public Service Commission Order (per Case 04-M-0159 effective January 5, 2005) to adhere to the NESC. The goal is to correct all substandard Level 1 and 2 spans within 10 years of ALS analysis completion. To accomplish this goal, projects must be move forward in an expeditious manner.

Name of Respondent:

Alan Roe  
Art Peterson  
Ken Gavurnik  
Chris Denny

Date of Reply:

May 5, 2010



|              |                               |                          |
|--------------|-------------------------------|--------------------------|
| nationalgrid | <b>ENGINEERING DOCUMENT</b>   | Doc.# PR.06.01.001E      |
|              | <b>Template: Transmission</b> |                          |
|              | Project Estimates             | Version 2.0 - 03/02/2009 |
|              | Estimate Template             |                          |

**Summary Report**

|                           |  |                       |            |                      |                |
|---------------------------|--|-----------------------|------------|----------------------|----------------|
| <b>Funding Project #:</b> | C31141   | <b>Work Order #:</b>  | 9000088042 | <b>Company:</b>      | 36             |
| <b>Study Project #:</b>   |  | <b>Jobbing:</b>       |            | <b>Division:</b>     | Central        |
| <b>Project Name:</b>      | Oswego - Lafayette                                   | <b>Revision #:</b>    |            | <b>Organization:</b> |                |
| <b>Estimate Type:</b>     | Planning   | <b>Revised on:</b>    | 39965      | <b>Bus. Segment:</b> |                |
| <b>Alternative:</b>       |  |                       |            | <b>Created by:</b>   | Black & Veatch |
| <b>Description:</b>       | Oswego to Lafayette (17) - 345 kV Clearance Analysis |                       |            | <b>Engineer:</b>     | Rachel Redden  |
| <b>Asset Location</b>     |  | <b>Asset Steward:</b> |            | <b>Planner:</b>      |                |

|                       | Capital           | Removal          | O&M              | Jobbing     | Totals            |
|-----------------------|-------------------|------------------|------------------|-------------|-------------------|
| Materials             | 214,375.00        | 0.00             | 0.00             | 0.00        | 214,375.00        |
| Labor                 | 61,221.00         | 3,206.00         | 1,603.00         | 0.00        | 66,030.00         |
| Other                 | 1,050.00          | 0.00             | 0.00             | 0.00        | 1,050.00          |
| Transportation        | 9,618.00          | 2,748.00         | 1,374.00         | 0.00        | 13,740.00         |
| Reimbursement         | 0.00              | 0.00             | 0.00             | 0.00        | 0.00              |
| Labor Adders          | 61,221.00         | 3,206.00         | 1,603.00         | 0.00        | 66,030.00         |
| Contractors           | 233,650.00        | 63,900.00        | 31,950.00        | 0.00        | 329,500.00        |
| <b>Subtotals</b>      | <b>581,135.00</b> | <b>73,060.00</b> | <b>36,530.00</b> | <b>0.00</b> | <b>690,725.00</b> |
| Contingency 30%       | 174,340.50        | 21,918.00        | 10,959.00        | 0.00        | 207,217.50        |
| Capital Overhead 3.5% | 26,441.64         |                  |                  |             | 26,441.64         |
| S&A 15.0%             | 0.00              | 0.00             | 0.00             | 0.00        | 0.00              |
| AFUDC (XX%)           |                   |                  |                  |             |                   |
| <b>Totals</b>         | <b>782,000.00</b> | <b>95,000.00</b> | <b>48,000.00</b> | <b>0.00</b> |                   |

Total Rounded to Nearest 10000: 930,000.00  
 Allowable Variance (+/- 5%): 50,000.00  
 DOA: 980,000.00

**Install:**

(11) Wood H-Frame Structures

**Remove:**

(11) Wood H-Frame Structures

**Maintain:**

Modify (1) Lightpole within the Lafayette Substation

Prepared by: Rachel Redden

Date: July 2nd, 2009

Reviewed by: Richard C. Dugan

Date: July 2nd, 2009

Date: 05/04/2010

|  |  |                            |
|--|--|----------------------------|
| PRINTED COPIES ARE NOT DOCUMENT CONTROLLED.  |  |                            |
| FOR THE LATEST AUTHORIZED VERSION PLEASE REFER TO THE ENGINEERING DEPARTMENT DOCUMENTS CABINET IN DOCUMENTUM |  |                            |
| File: PR.06.01.001E Project Estimates  | Originating Department:<br>Transmission Line Engineering | Sponsor:<br>Mark S. Browne |

Date of Request: April 23, 2010  
Due Date: May 3, 2010

Request No. DAG-34  
NMPC Req. No. NM 654 DPS-419

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel

Request: Capitalization of Employee Benefits / Service Company Allocations

1. The HTY capitalization factor for direct Niagara Mohawk's employee benefits cost is 33.02%, as per Company workpapers in Book 17 of Exhibit \_\_ (RRP-10). Please provide the calculation(s) and supporting workpapers that derive the 33.02%.
2. As demonstrated by the various employee benefit workpapers contained in Book 17 of Exhibit \_\_ (RRP-10), numerous capitalization adjustments were made to normalize the HTY. Please explain why these adjustments were necessary.
3. The HTY National Grid USA Service Co. allocation factor for the allocation of its employee benefits cost is 25.58%, as per Company workpapers in Book 17 of Exhibit \_\_ (RRP-10). Please provide the calculation(s) and supporting workpapers that derive the 25.58%.
4. For both the HTY and the RY, there is no allocation to capital for the National Grid USA Service Co. employee benefits costs. Please explain why not, and why an adjustment to allocate a portion of the National Grid USA Service Co. employee benefits costs to capital is not appropriate.
5. In the Company's supplemental response to RAV-20, the Company indicates the initial capitalization rate of 33.02% used in the HTY was incorrect, and should have been 35.64%. Please provide the calculation(s) and supporting workpapers that derive the 35.64%.
6. Attachment 2 to the Company's supplemental response to RAV-20 shows an adjustment "to adjust capitalization % - 37.75%" (line 1). Please explain what the 37.75% represents, and provide the calculation(s) and supporting workpapers that derive the 37.75%.
7. Attachment 2 to the Company's supplemental response to RAV-20 shows an adjustment "to adj amount from Company 99 - 25.24%." Please explain what the 25.24% represents, and provide the calculation(s) and supporting workpapers that derive the 25.24%. Also, explain the change from the initial National Grid USA Service Co. allocation of 25.58% to 25.24%.

Response:

1. The HTY capitalization factor of 33.02% was used in the Company's original filing for Niagara Mohawk's employee benefits. However, as explained in RAV-20, the capitalization factor of 33.02% was based on 6 months ended September 30, 2009 and should have been based on twelve months ended. Therefore, the Company has adjusted the capitalization factor to 35.64% for all benefits in its corrections and updates filing. Refer to Attachment 1 for the original capitalization rate calculation of 33.02% and to Attachment 2 for the corrected calculation of 35.64%.
2. Capitalization adjustments were made to align benefit expense to the appropriate level based on the capitalization factor calculated at September 30, 2009. In theory, the capitalization percent of all the benefits should tie to the capitalization percent of payroll. Since neither the total benefits nor total payroll are known until the end of the fiscal year, there can be differences for the percentage dollars capitalized.
3. Please refer to Attachment 3 for the calculation of 25.58% HTY National Grid USA Service Company allocation factor.
4. The employee benefit schedules, Exhibit\_\_ (RRP-2) Schedules 19 through 26, all represent O&M benefit costs only. The costs allocated to Niagara Mohawk from National Grid USA Service Company included in these schedules are O&M expenditures only and therefore no adjustment is necessary. Capital expenditures are picked up in the Capital Exhibits included in the Company's filing.
5. Please see the response to Part 1.
6. The reference "to adjust capitalization % - 37.75%" was a typographical error. The 37.75% should have read 35.64% which is the capitalization factor that was used in the corrections and updates filing.
7. The reference "to adj amount from Company 99 - 25.24%" was also a typographical error. The 25.24% should have read 25.58% which is the capitalization factor that was used.

Name of Respondent:  
James Molloy

Date of Reply:  
May 4, 2010

**NIAGARA MOHAWK POWER CORPORATION  
NON-PRODUCTIVE TIME, FRINGE BENEFITS and OPEB RATES CALC  
RATES TO BE USED 93009**

|  | New Method                 | PSC 276                                  |
|--|----------------------------|--|
| 1 Total Payroll  | 168,533,683                | 168,533,683                              |
| 2 3rd Party  |                            | (569,662)                                |
| 3 Cost of Removal  |                            | (4,358,169)                              |
| 4 Other  |                            | (110,120)                                |
| 5 Associated   |                            | (3,673,652)                              |
| 6 Payroll Accrual  |                            |  |
| 7 Incremental Overtime   | (13,706,530)               |  |
| 8 Less: Transportation Clearing Labor charged to O&M (66%)   | (4,145,828)                | (4,277,249)                              |
| 9 Less: Stores Clearing Labor charged to O&M (19%)   | (2,123,569)                | (2,197,976)                              |
| 10 Less: Non- Productive Time  | (25,008,517)               | (2,575,404)                              |
| <b>11 NET PRODUCTIVE LABOR</b>   | <b>123,549,238</b>         | <b>150,771,451</b><br><b>150,580,689</b> |
| Fringe Benefits:   |                            |  |
| 12 Thrift Plan (Expense Type B07)  | 6,617,118 5.36%            | 4.39%                                    |
| 13 FAS 112 (Expense Type B02)  | 2,980,544 2.41%            | 1.98%                                    |
| 14 Group Insurance (Expense Type B04)  | 1,712,347 1.39%            | 1.14%                                    |
| 15 Medical Care & Prescription Plans (Expense Type B03)  | 29,346,650 23.75%          | 19.46%                                   |
| 16 Pension (Expense Type B06)  | 45,031,069 36.45%          | 29.87%                                   |
| 17 OPEB (Expense Type B01)   | 41,191,253 33.34%          | 27.32%                                   |
| <b>18 TOTAL FRINGE BENEFITS</b>  | <b>126,878,981 102.70%</b> | <b>84.15%</b>                            |
| 19 Workers Compensation (Expense Type B08)   | 1,729,494 1.40%            | 1.15%                                    |
| 20 Payroll Taxes (Expense Type B09)  | 1,061,809 0.86%            | 0.70%                                    |
| <b>21 Total percentage to be applied to productive Company labor for<br/>Payroll Taxes, Fringe Benefits and OPEBs:</b> | <b>129,670,284 104.95%</b> | <b>86.00%</b>                            |
| 22 CWIP  | 32,821,956                 | 35,460,121                               |
| 23 Time Not Worked   |                            | 6,322,886                                |
| 24 Cost of Removal   | 3,963,039                  |  |
| 25 3rd Party   | 495,120                    | 665,043                                  |
| 26 Associated Company  | 3,521,426                  | 4,352,027                                |
| 27 Incremental Overtime  |                            |  |
| <b>28 Capital, Associated Company and Billable Projects</b>  | <b>40,801,541</b>          | <b>46,800,077</b>                        |
| 29 OPEB/Pension Rates  | 69.79%                     | 57.19%                                   |
| 30 OPEB/Pension Capitalized  | 28,474,507                 | 26,763,762                               |
| 31 Other Benefits Rates  | 35.17%                     | 28.82%                                   |
| 32 Other Benefits Capitalized  | 14,348,480                 | 13,486,426                               |
| <b>33 Capital percent</b>  | <b>33.02%</b>              | <b>31.04%</b>                            |

Attachment 4  
Table 2

| 2009 Payroll Data       | P10                | P15               | P20               | P25              | Subtotal           | P21               | P26            | Total              | TNW          |                    |
|-------------------------|--------------------|-------------------|-------------------|------------------|--------------------|-------------------|----------------|--------------------|--------------|--------------------|
| CWIP                    | 22,521,560         | 5,750,551         | 4,375,311         | 174,534          | 32,821,956         | 2,559,966         | 78,199         | 35,460,121         | 6,322,886    | 41,783,007         |
| COR                     | 3,201,604          | 130,330           | 626,662           | 4,442            | 3,963,039          | 392,909           | 2,221          | 4,358,169          | 763,448      | 5,121,617          |
| TNW                     | 19,740,615         | 4,292,577         | 975,325           | -                | 25,008,517         | -                 | -              | 25,008,517         | (25,008,517) | -                  |
| Assoc Co Billings       | 2,046,514          | 1,202,641         | 227,308           | 44,963           | 3,521,426          | 132,143           | 20,082         | 3,673,652          | 678,374      | 4,352,027          |
| 3rd Party Billings      | 295,808            | 72,377            | 123,963           | 2,973            | 495,120            | 73,776            | 766            | 569,662            | 95,381       | 665,043            |
| O&M                     | 51,887,645         | 16,444,524        | 12,613,533        | 1,691,875        | 82,637,578         | 9,469,641         | 770,998        | 92,878,217         | 15,919,465   | 108,797,682        |
| Stores Clearing         | 1,781,911          | 216,263           | 125,247           | 149              | 2,123,569          | 74,333            | 75             | 2,197,976          | 409,089      | 2,607,065          |
| Transportation Clearing | 3,336,041          | 561,817           | 245,765           | 2,208            | 4,145,828          | 130,318           | 1,103          | 4,277,249          | 798,661      | 5,075,910          |
| Other                   | 19,776             | 90,344            | -                 | -                | 110,120            | -                 | -              | 110,120            | 21,214       | 131,333            |
| <b>Total</b>            | <b>104,831,474</b> | <b>28,761,423</b> | <b>19,313,114</b> | <b>1,921,142</b> | <b>154,827,153</b> | <b>12,833,086</b> | <b>873,444</b> | <b>168,533,683</b> | <b>0</b>     | <b>168,533,683</b> |

CWIP Construction Work in Progress  
COR Cost of Removal  
TNW Time Not Worked  
P10 Regular Represented Labor  
P15 Regular Management Labor  
P20 Base OT - Represented  
P25 Base OT - Management  
P21 Incremental OT - Represented  
P26 Incremental OT - Management



**NIAGARA MOHAWK POWER CORPORATION  
NON-PRODUCTIVE TIME, FRINGE BENEFITS and OPEB RATES CALC  
RATES TO BE USED 12 Mos Ended 93009 REVISED**

|  | New Method         |                    |
|--|--------------------|--------------------|
| 1 Total Payroll  |                    | 327,120,416        |
| 2 3rd Party  |                    |                    |
| 3 Cost of Removal  |                    |                    |
| 4 Other  |                    |                    |
| 5 Associated   |                    |                    |
| 6 Payroll Accrual  |                    |                    |
| 7 Incremental Overtime   |                    | (22,382,713)       |
| 8 Less: Transportation Clearing Labor charged to O&M (66%)   |                    | (8,351,798)        |
| 9 Less: Stores Clearing Labor charged to O&M (19%)   |                    | (4,185,742)        |
| 10 Less: Non- Productive Time  |                    | (48,230,546)       |
| <b>11 NET PRODUCTIVE LABOR</b>   |                    | <b>243,969,618</b> |
| Fringe Benefits:   |                    |                    |
| 12 Thrift Plan (Expense Type B07)  | 6,617,118          | 2.71%              |
| 13 FAS 112 (Expense Type B02)  | 2,980,544          | 1.22%              |
| 14 Group Insurance (Expense Type B04)  | 1,712,347          | 0.70%              |
| 15 Medical Care & Prescription Plans (Expense Type B03)  | 29,346,650         | 12.03%             |
| 16 Pension (Expense Type B06)  | 45,031,069         | 18.46%             |
| 17 OPEB (Expense Type B01)   | 41,191,253         | 16.88%             |
| <b>18 TOTAL FRINGE BENEFITS</b>  | <b>126,878,981</b> | <b>52.01%</b>      |
| 19 Workers Compensation (Expense Type B08)   | 1,729,494          | 0.71%              |
| 20 Payroll Taxes (Expense Type B09)  | 1,061,809          | 0.44%              |
| <b>21 Total percentage to be applied to productive Company labor for<br/>Payroll Taxes, Fringe Benefits and OPEBs:</b> | <b>129,670,284</b> | <b>53.15%</b>      |
| 22 CWIP  |                    | 69,901,227         |
| 23 Time Not Worked   |                    |                    |
| 24 Cost of Removal   |                    | 8,879,686          |
| 25 3rd Party   |                    | 833,056            |
| 26 Associated Company  |                    | 7,344,464          |
| 27 Incremental Overtime  |                    |                    |
| <b>28 Capital, Associated Company and Billable Projects</b>  |                    | <b>86,958,434</b>  |
| 29 OPEB/Pension Rates  |                    | 35.34%             |
| 30 OPEB/Pension Capitalized  |                    | 30,732,343         |
| 31 Other Benefits Rates  |                    | 17.81%             |
| 32 Other Benefits Capitalized  |                    | 15,486,218         |
| <b>33 Capital percent</b>  |                    | <b>35.64%</b>      |

Attachment 4  
Table 2

2009 Payroll Data

|             | P10         | P15        | P20        | P25       | Subtotal    | P21        | P26       | Total       | TNW          |             |
|-------------|-------------|------------|------------|-----------|-------------|------------|-----------|-------------|--------------|-------------|
| CWIP        | 48,593,227  | 11,758,491 | 9,225,863  | 323,646   | 69,901,227  | 5,253,351  | 143,401   | 75,297,980  | 13,143,393   | 88,441,373  |
| COR         | 7,152,975   | 325,175    | 1,392,386  | 9,150     | 8,879,686   | 838,578    | 4,575     | 9,722,840   | 1,669,630    | 11,392,470  |
| TNW         | 38,106,420  | 7,985,488  | 2,138,638  | -         | 48,230,546  | -          | -         | 48,230,546  | (48,230,546) | -           |
| Assoc Co E  | 4,333,808   | 2,557,635  | 386,012    | 67,009    | 7,344,464   | 228,917    | 29,812    | 7,603,193   | 1,380,965    | 8,984,159   |
| 3rd Party B | 537,562     | 134,336    | 171,957    | (10,799)  | 833,056     | 89,572     | (8,175)   | 914,453     | 156,638      | 1,071,091   |
| O&M         | 102,676,970 | 31,512,920 | 20,363,757 | 2,224,201 | 156,777,849 | 14,470,641 | 1,028,041 | 172,276,531 | 29,478,636   | 201,755,168 |
| Stores Cle: | 3,551,040   | 434,057    | 200,496    | 149       | 4,185,742   | 114,334    | 75        | 4,300,150   | 787,037      | 5,087,187   |
| Transporta  | 6,881,434   | 1,117,347  | 348,644    | 4,373     | 8,351,798   | 187,403    | 2,186     | 8,541,388   | 1,570,372    | 10,111,760  |
| Other       | 42,445      | 190,890    | -          | -         | 233,336     | -          | -         | 233,336     | 43,874       | 277,209     |
| Total       | 211,875,881 | 56,016,340 | 34,227,754 | 2,617,730 | 304,737,704 | 21,182,797 | 1,199,916 | 327,120,416 | 0            | 327,120,416 |

CWIP Construction Work in Progress  
COR Cost of Removal  
TNW Time Not Worked  
P10 Regular Represented Labor  
P15 Regular Management Labor  
P20 Base OT - Represented  
P25 Base OT - Management  
P21 Incremental OT - Represented  
P26 Incremental OT - Management

Orig Co 99  
HTY 9/30/09

|                            |                                      |                                   |
|----------------------------|--------------------------------------|-----------------------------------|
| <b>Orig Bus Unit Descr</b> | <b>National Grid USA Service Co.</b> |                                   |
| Regulatory Acct            | (Multiple Items)                     | removes reg accounts 184118 (TNW) |
| Business Unit              | (All)                                |                                   |

| Sum of GL Act \$   | Business Unit Desc         |                               |                       |                       | Niagara Mohawk as Percent of Total |
|--------------------|----------------------------|-------------------------------|-----------------------|-----------------------|------------------------------------|
| Expense Type       | Niagara Mohawk Power Corp. | National Grid USA Service Co. | All Other Companies   | Grand Total           |                                    |
| P10                | 2,491,669.13               | (3,332,122.49)                | 30,571,969.02         | 29,731,515.66         | 8.38%                              |
| P15                | 54,535,061.95              | (986,758.19)                  | 95,189,252.62         | 148,737,556.38        | 36.67%                             |
| P20                | 70,603.65                  | (91,727.61)                   | 3,807,473.02          | 3,786,349.06          | 1.86%                              |
| P21                | 37,602.77                  | (51,203.39)                   | 2,353,451.63          | 2,339,851.01          | 1.61%                              |
| P25                | 741,800.27                 | (17,948.79)                   | 3,711,714.43          | 4,435,565.91          | 16.72%                             |
| P26                | 334,449.91                 | (11,272.12)                   | 1,503,796.76          | 1,826,974.55          | 18.31%                             |
| P30                | 22,009,352.01              | 15,879,397.85                 | 37,925,929.94         | 75,814,679.80         | 29.03%                             |
| P50                | 11,019,601.86              | (749,906.03)                  | 23,789,547.61         | 34,059,243.44         | 32.35%                             |
| <b>Grand Total</b> | <b>91,240,141.55</b>       | <b>10,638,459.23</b>          | <b>198,853,135.03</b> | <b>300,731,735.81</b> | <b>30.34%</b>                      |

Excl OT/TNW/Bonus (P21,P26,P30,P50) Revised % 186,690,987.01 **25.58%**

**Regular Pay as a percent of Total**

|             |                |                |
|-------------|----------------|----------------|
| Represented | 4.43%          | 17.95%         |
| Management  | 95.57%         | 82.05%         |
|             | <u>100.00%</u> | <u>100.00%</u> |

**TNW Allocated by % of Reg Pay**

|             |                      |                      |
|-------------|----------------------|----------------------|
| Represented | 488,168.19           | 6,114,880.70         |
| Management  | 10,531,433.67        | 27,944,362.74        |
|             | <u>11,019,601.86</u> | <u>34,059,243.44</u> |

**Regular Pay with TNW  
(Sheet 3 & 4 of Co 99 EP)**

|             |                      |                       |        |
|-------------|----------------------|-----------------------|--------|
| Represented | 2,979,837.32         | 35,846,396.36         | 8.31%  |
| Management  | 65,066,495.62        | 176,681,919.12        | 36.83% |
|             | <u>68,046,332.94</u> | <u>212,528,315.48</u> | 32.02% |

**Regular Pay with TNW & Base  
OT**

|             |                      |                       |        |
|-------------|----------------------|-----------------------|--------|
| Represented | 3,050,440.97         | 39,632,745.42         | 7.70%  |
| Management  | 65,808,295.89        | 181,117,485.03        | 36.33% |
|             | <u>68,858,736.86</u> | <u>220,750,230.45</u> | 31.19% |

|     |              |                |               |               |       |
|-----|--------------|----------------|---------------|---------------|-------|
| P10 | 2,491,669.13 | (3,332,122.49) | 30,571,969.02 | 29,731,515.66 | 8.38% |
|-----|--------------|----------------|---------------|---------------|-------|

|                 |                  |                                   |
|-----------------|------------------|-----------------------------------|
| Regulatory Acct | (Multiple Items) | removes reg accounts 184118 (TNW) |
| Business Unit   | (All)            |                                   |

|             |               |               |                |                |        |
|-------------|---------------|---------------|----------------|----------------|--------|
| P15         | 54,535,061.95 | (986,758.19)  | 95,189,252.62  | 148,737,556.38 | 36.67% |
| P20         | 70,603.65     | (91,727.61)   | 3,807,473.02   | 3,786,349.06   | 1.86%  |
| P21         | 37,602.77     | (51,203.39)   | 2,353,451.63   | 2,339,851.01   | 1.61%  |
| P25         | 741,800.27    | (17,948.79)   | 3,711,714.43   | 4,435,565.91   | 16.72% |
| P26         | 334,449.91    | (11,272.12)   | 1,503,796.76   | 1,826,974.55   | 18.31% |
| P30         | 22,009,352.01 | 15,879,397.85 | 37,925,929.94  | 75,814,679.80  | 29.03% |
| P50         | 11,019,601.86 | (749,906.03)  | 23,789,547.61  | 34,059,243.44  | 32.35% |
| Grand Total | 91,240,141.55 | 10,638,459.23 | 198,853,135.03 | 300,731,735.81 | 30.34% |

Date of Request: April 23, 2010  
Due Date: May 3, 2010

Request No. JJA-37  
NMPC Req. No. NM 661 DPS-426

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Jerry Ancona

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

Subject: Hydro One BP76 Transformer Follow-Up

Reference: [RAV-048JJA-027, RAV-048 and Book 26, IOP Testimony, Pg. 166 - 169]

As a follow-up to IR RAV-048 and JJA-027, please response to the following:

(A) In lieu of a sanction paper, please explain in detail on what basis the Hydro One BP76 Transformer replacement was analyzed, evaluated, documented and formally approved for inclusion in the rate case by the Company;

(B) Please indicate if any other economic analysis of the BP76 transformer replacement was performed in addition to Attachment 1 of IR RAV-048;

(C) Please verify that Attachment 1 of IR RAV-048 includes:

(1) The total DAM congestion rent shortfall charged to New York Transmission Owners for the simultaneous outages of the BP76 230 kV, PA301 345 kV and/or PA302 345 kV lines amounted to \$555,000 per day in a Fall 2008 outage of unknown duration, and \$313,500 daily or a total of \$7.8 million for a Spring 2009 25 day outage;

(2) Based upon these historical values, that the simultaneous 21 day outage of the BP76 230 kV, PA301 345 kV and/or PA302 345 kV lines in Fall 2009 resulted in an estimated total DAM congestion rent shortfall of between \$6.6 million and \$11.7 million;

(3) Based upon these historical values, that a simultaneous 20 week outage of the BP76 230 kV, PA301 345 kV and/or PA302 345 kV lines in Fall 2010 is estimated to result in a total DAM congestion rent shortfall of between \$43.8 million and \$77.7 million;

(4) Based upon these historical values, that a simultaneous 2 month outage (based upon the response to IR-027, "I.2") of the BP76 230 kV, PA301 345 kV and/or PA302 345 kV lines in Fall 2010 is estimated to result in a total DAM congestion rent shortfall of between \$19.1 million and \$33.9 million;

(D) Please provide estimates of the total DAM congestion rent shortfall charged to New York Transmission Owners for an outage of the PA301 345 kV and/or PA302 345 kV lines with BP76 230 kV line in service for the previously mentioned outages in:

- (1) Fall 2008;
- (2) Spring 2009;
- (3) Fall 2009;
- (4) Fall 2010 (20 weeks);
- (5) Fall 2010 (2 months);

(E) Please provide estimates of the DAM congestion rent shortfall charged in 2008 and 2009 to Company ratepayers for the BP76 230 kV outage;

(F) Please provide documentation to substantiate the projected \$4.8 million to \$15.6 million congestion rent shortfall charge (as stated in Book 26, IOP Testimony, pg. 166) to Company ratepayers and the timeframe associated with this projection;

(G) With respect to the Company's response to IR JJA-027, "D" (i.e., that the Company does not forecast loadings on the BP76 line), please explain:

(1) What loadings on the BP76 230 kV line are assumed in the Company's transmission planning power-flow studies;

(2) What impact various loadings on the BP76 230 kV line have on the results of Company transmission planning studies;

(H) With respect to the Company's response to IR JJA-027, "H", given that the BP76 transformer failed on January 30, 2008, please explain:

(1) What studies were performed by the Company and/or Hydro One regarding the reliability and/or economic need to replace the transformer;

(2) Why the Company waited until January 8, 2009 to contact the NYISO regarding the regional need for the transformer replacement;

(3) Why the project currently remains in the conceptual engineering stage.

(I) With respect to the Company's responses to IR JJA-027, "Q" and IR RAV-048, Attach 1, given that the conceptual schedule for the BP76 transformer

(1) What plans if any are in place to mitigate the effects of the simultaneous outages on congestion rent shortfall;

(2) If other New York Transmission Owners see a need for the BP76 transformer replacement with an in service date of December 31, 2013 given their expectations for the frequency and severity of transmission outages and associated congestion rent shortfall that may result subsequent to that date.

Response:

- A There were several main factors behind the analysis and evaluation of the Hydro One Transformer replacement and formal approval for inclusion in the rates case by the Company. As described in the Infrastructure and Operations Panel (“IOP”) Testimony on pages 166-167, Hydro One determined after its post fault analysis that the asset could not be repaired and would need to be replaced. Secondly, as indicated on page 168 of the IOP Testimony, the economic analysis performed by the NYISO indicated there is an economic justification for replacement of the transformer. Further, during discussions with the Company, the NY PSC indicated conditional support for replacement of the Transformer. Based on the value to the Company’s customers and the benefits to the region, and pursuant to the Interconnection Facilities Agreement between Niagara Mohawk and Hydro One, the Company proposed to equally share the costs associated with replacement of the BP76 Transformer. Like all matters, the Hydro One BP76 replacement was recommended for inclusion by the Transmission management and was approved for inclusion in the rate case in accordance with the Company’s rate case governance process.
- B The Company has not been provided, nor is aware of, any additional economic analysis in addition to Attachment 1 of IR RAV-048 of the BP76 transformer replacement.
- C.1 The Company does not have a full view of the actual costs charged to New York Transmission Owners for the simultaneous outage of the BP76 230KV line and the PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line during the Fall 2008 outage but can confirm the Spring 2009 25 day outage had a total DAM congestion rent shortfall of approximately \$7.8 million dollars.
- C.2 The Company agrees that the analysis included in Attachment 1 of IR RAV-048 anticipated DAM congestion rent shortfall of between \$6.6 million and \$11.7 million for a 21 day outage of the BP76 230KV line and PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line in Fall of 2009.
- C.3 The Company agrees that the analysis included in Attachment 1 of IR RAV-048 anticipated DAM congestion shortfall of between \$43.8 million and \$77.7 million for a 20 week outage of the BP76 230KV and PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line in Fall of 2010. As stated in the response to question I.2 of IR JJA-27, at this time the Company is not aware of any formal requests for additional outages from NYPA to the NYISO; however the original expectation of the time to complete the work requiring the 345KV outages was on the order of 20 weeks.
- C.4 Attachment 1 of IR RAV-048 does not explicitly address the 2 month outage scenario, discussed in response to question I.2 of IR JJA-027, of the BP76 230KV line and the PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line in the Fall of 2010. However, using the data provided in Attachment 1 of IR RAV-048, the Company agrees that a reasonable estimate of the DAM congestion rent shortfall for a 2 month (61 days) outage of the BP76 230KV line and PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line in Fall of 2010 is between \$19.1 million and \$33.9 million.
- D.1 See response to C.1

- D.2 See response to C.1
- D.3 See response to C.2
- D.4 See response to C.3
- D.5 See response to C.4
- E NYISO has advised the Company that the months in 2008 and 2009 when the BP76 230KV line was not combined with other NYPA 345KV outages. The DAM congestion rent shortfall charged to Company ratepayers and other New York Transmission Owners due to the outage of the R76 regulating transformer was insignificant and in most months less than \$200.00 dollars.
- F Note – question (F) should have read “...documentation to substantiate the projected \$8.8 million to \$15.6 million...” as written on page 166 of the testimony of the Infrastructure and Operations panel.

Book 26, IOP Testimony, pg. 166 was drafted based on the NYISO economic analysis which anticipated a 20 week outage of the BP76 230KV line and PA 301 345KV line or the BP76 230KV line and the PA 302 345KV line in the Fall of 2010. The estimated congestion rent shortfall for the outages in the economic analysis was \$44 - \$78 million. Per the NYISO tariff, the costs would be split between the outages causing the congestion shortfall, which in this scenario would be the NYPA 345KV outage and the R76 regulating transformer which is owned by Hydro One. The Company assumed 50% (\$22 - \$39 million) of the congestion shortfall would be directly allocated to NYPA, and 50% (\$22 - \$39 million) would be allocated to all New York Transmission Owners because the R76 regulating transformer is an external outage. The Company then assumed that approximately 40% or \$8.8 - \$15.6 million of the external outage congestion shortfall would be allocated to Niagara Mohawk.

- G.1 When the Company develops base cases for power flow studies, first the area load levels and local generation dispatch are developed. Following this, the important transfer levels in the area are stressed by adjusting generation in neighboring areas. For western NY, the major interface is Dysinger East. To stress Dysinger East to an appropriate level, generation in Ontario and central or eastern NY is adjusted. The amount of adjustment required and the base case dispatch outside NY and downstate NY will dictate the flows on the circuits between NY and Ontario, including Beck – Packard #76. As such, the flow on this circuit can vary from case to case and from study to study. Typical study levels would be between 300 MW into NY and 300 MW into Ontario.
- G.2 Evaluation of the impact of various loading conditions on the BP76 circuit have not been completed during recent studies of the area.
- H.1 An assessment of the reliability impact of the failure was performed by the Company which concluded that the system would not violate any reliability criteria with the line out of service. No further studies have been performed by the Company.

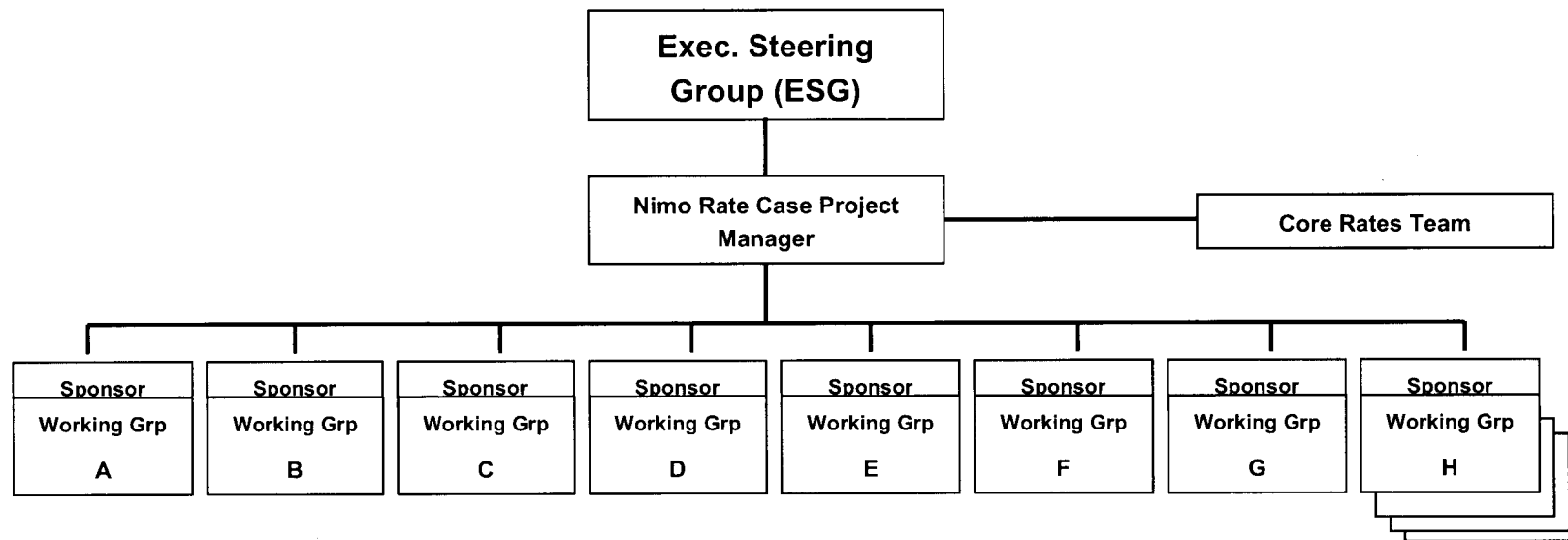


- H.2 First, Hydro One needed to perform a post fault analysis to understand the root cause of the event which caused the fault on the R76 regulating transformer. Once the post fault analysis was completed, Hydro One started reviewing the possibility of repairing the regulating transformer. Hydro One determined the R76 regulating transformer could not be repaired and required replacement. The Company then started investigating the reliability impact to the Company's system of a long term outage of the R76 regulating transformer. Our analysis showed that loss of the transformer would not result in a violation of reliability criteria for the Company (as stated in response H.1). After the results of the Company's assessment, both Hydro One and the Company turned to our respective ISO and requested an economic analysis be performed.
- H.3 Hydro One owns the asset and is responsible for the schedule. The project remains in a conceptual stage, in the Company's view, until all the bids have been collected and can be evaluated which is expected to be completed per Hydro One's schedule by September 2010. The Company's confidence level in the project estimates and schedule will increase once the bids are received and reviewed.
- I.1 The NYISO and IESO are currently discussing options with National Grid and Hydro One respectively to temporarily place the Beck – Packard #76 circuit in service without the regulating transformer while NYPA takes outages on the circuits between Beck and Niagara. The feasibility of this short term bypass and operating arrangement between NYISO and IESO is still being reviewed by all parties.
- I.2 The Company has not specifically polled the other New York Transmission Owners, however the New York Transmission Owners will see a reduction in congestion shortfall on any future maintenance outages on the PA301 or PA302 after December 31, 2013 when the R76 regulating transformer is in service.

Name of Respondent:  
Bill Malee  
Jeff Maher  
Frank Graydon

Date of Reply:  
May 3, 2010

# Proposed Structure & Process



### Working Groups

- ◆ Fully evaluate issues & cross functional implications
- ◆ Recommend course of action for ESG approval
- ◆ Lead by LOB experts with regulatory support
- ◆ Supports early engagement which can span case life cycle
- ◆ Sponsored by Business executive stakeholders

### Executive Steering Group

- ◆ Executive leadership & shape strategy
- ◆ Review, challenge & approve WG recommendations
- ◆ Resolve cross functional issues
- ◆ Includes representatives from all stakeholder groups
- ◆ Meeting frequency – Monthly / More as needed



The goal is to take the key issues and group them into manageable working groups to facilitate resolution and delivery

Date of Request: April 23, 2010  
Due Date: May 3, 2010

Request No. JJA-42  
NMPC Req. No. NM 666 DPS-431

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Jerry Ancona

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

Subject: Gardenville 230/115 kV Substation Upgrade

Reference: [Book 28, IOP Testimony, Pg. 11-8]

With respect to the Gardenville 230/115 kV transformer replacements, upgrade to breaker-and-a-half configuration and capacitor bank installations the Niagara Packard #195 115kV Line Reconductoring (within the Frontier Area Program), please provide:

(A) A detailed description of the project in terms of the age, condition, rating, magnitude and type of existing facilities and equipment being retired, replaced and/or supplemented, and new facilities being added or upgraded;

(B) A description of the reliability criteria violation associated with the need for this project in terms of the specific limiting contingency and limiting element(s) associated with the violation – including pre-contingency and post-contingency voltage levels at critical buses;

(C) A statement and citing of the specific reliability criteria associated with this project;

(D) Relevant assumptions – including real and reactive load levels, load growth, reactive compensation assumed (including whether the two 52.5 MVAR portable capacitor banks on the 115 kV Huntley bus are in the base case), local generation assumed, anticipated changes, etc. – that drive the prediction of the criteria violation;

(E) Whether the violation is for all-elements in service or for a single contingency;

(F) The degree to which the violation is expected to exceed the criteria;

(G) Whether the criteria violation has actually occurred or is projected to occur;

(H) Whether an Article VII filing associated with the project is anticipated;

(I) An indication of how the proposed project will eliminate the violation;

(J) The degree of incremental load serving capability margin that is expected to be added above criteria needs by this project;

(K) Findings and conclusion of global studies which indicate a strong correlation between the age and condition of the transformers being proposed for replacement, and a significantly increased likelihood of permanent failure including catastrophic failures;

(L) Whether the retired transformers will be returned to inventory as spares for ultimate use elsewhere and/or salvaged;

(M) The most recent total estimated original cost (comprising all labor, equipment, material, invoices and other charges escalated to the date of expected expenditure) including:

- (1) Capital investment;
- (2) Net salvage value;
- (3) Incremental spare equipment and material costs;
- (4) O&M expenses associated with the proposed capital project;
- (5) Costs resulting from associated facility outages needed to complete the work;
- (6) Incremental transportation, delivery and construction equipment charges;
- (7) Incremental A&G;
- (8) Incremental taxes;
- (9) Other incremental overhead costs;
- (10) Interest during construction;
- (11) Allowance for contingencies;

(N) The total estimated annual incremental costs to the ratepayer (present valued levelized over the proposed project's anticipated useful life) of the proposed project including:

- (1) Carrying charges associated with the rate base portion of the total estimated original cost;
- (2) Amortization of the non-rate portion of the total estimated original cost;
- (3) Increases in O&M;
- (4) Increases in real power losses (if any);
- (5) Increases in congestion costs (if any);
- (6) Increases in taxes;
- (7) Increases in other charges occurring over the proposed project's useful life;

(O) A quantification of the total estimated annual incremental cost savings to the ratepayer expected to result from the proposed project (for both the first full year of service and present value levelized over the proposed project's anticipated useful life) – including:

- (1) Efficiency improvements;
- (2) Reduction in costs of real power losses and unaccounted use of energy;
- (3) Congestion savings;
- (4) O&M cost savings;
- (5) Reductions in the cost of outages;
- (6) Other one-time or re-occurring savings;

(P) The proposed project's estimated benefit-cost ratio based upon the total increment cost savings versus total incremental costs both present value levelized over the proposed project's anticipated useful life;

(Q) The most recent detailed project milestone and implementation schedule including preliminary design start; construction start; project in-service; and project close-out;

(R) Current status of the proposed project;

(S) Total estimated original costs, annual costs, and annual savings of a straight bus substation configuration compared to a breaker-and-half configuration;

(T) A detailed reliability and economic evaluation and justification for the need for a breaker-and-a-half configuration compared to a straight bus design;

(U) The expected variations and associated confidence levels in the project's estimated savings, costs and schedules;

(V) With respect to each potential alternative solution developed (in addition to the proposed project), please provide:

- (1) A brief description;
- (2) An estimate of total original cost;
- (3) An estimate of life-cycle costs;
- (4) An estimate of associated incremental cost savings;
- (5) Level of confidence levels and expected variances in estimates of savings, costs and schedules;
- (6) A description of expected system impacts compared to the proposed project;
- (7) An explanation of why the proposed project was deemed better;

(W) Also with respect to potential alternative solutions developed (in addition to the proposed project), please indicate:

- (1) Whether circumstances have changed such that a previously rejected alternative needs to be reconsidered;
- (2) Whether a newly developed alternative may need to be evaluated.

Response:

(A) The four remaining 230-115kV transformers (two at Gardenville and two at Packard) needing replacement were all built between 1957 and 1958 and are the last of their kind on the National Grid system. Analysis has shown that all four units are generating elevated levels of combustible gas, indicating internal problems. They have an unusual construction, making field maintenance impossible. The tap changer and the reversing switch are not accessible for visible inspection and would require complete disassembly at an appropriate rebuild facility. The same kind of unit that failed at Dunkirk in 2007 showed similar combustible gassing patterns. In the case of the failed unit at Dunkirk, a post failure teardown showed a failure of a tap changer lead near the bottom of the unit (the area that is not accessible in these kinds of units). It is estimated that the units at Gardenville will have reached the end of their lives within the next five to ten

years. The units will be replaced with new units, as refurbishing would be difficult and too costly.

The current station configuration (a "partial loop") is not optimal. Not only are many of the components vintage 1930's and in poor condition, but the current set up is not adequate to keep the Station running reliably. A fault along with a breaker failure, for example, could impact up to 13 elements at the Station. Unplanned as well as planned outages could potentially cause serious operating issues and result in customer outages. Further, in order to remove a circuit breaker from service, a transfer bus must be used to keep lines energized. Utilizing the transfer bus in turn requires a series of complex switching steps to be completed, raising exposure to equipment damage and unplanned customer outages.

The main driver for the capacitor bank work is the change in the Station configuration. The three 75 MVAR units currently at the Station will be replaced with two new 120 MVAR units. Due to the time it will take to construct the Substation, these capacitor banks will not go online until 2013. Because of this, the mobile capacitor banks at Huntley are recommended to be moved to Gardenville.

For further details on the Gardenville Station rebuild and the replacement of the transformers at Packard please refer Infrastructure and Operations Panel Exhibit ... (IOP-14), Schedule 2 pages II-32 & II-44.

For details of the Niagara Packard #195 115kV Line Reconductoring (within the Frontier Area Program) please refer to the response to IR JJA-39.

- (B) The station rebuild and the replacement of transformers at Gardenville are not being driven by any reliability criteria violations. These projects are driven by the condition of assets at Gardenville.

The installation of capacitor banks at Gardenville is driven by the voltage performance of the 230kV system for all lines in service and during outage conditions. For peak summer conditions with all lines in service, the recorded 230kV voltage has been at 95%, which is below the National Grid criteria of 98% voltage with all lines in service. Studies have shown that for N-1 and N-1-1 conditions the voltages would fall below 95% and 90% respectively, which is outside the National Grid contingency low voltage limit of 95%. The worst N-1-1 condition is an outage of the Gardenville – Stolle Rd #66 circuit followed by a double circuit tower contingency that takes out Huntley – Gardenville #79 and #80. For this contingency, the voltage was expected to fall to 86.3%.

The recommendation to increase the size of the Gardenville transformers is driven by thermal overload concerns during N-1-1 conditions. The worst overload would occur for an outage of TB #2 followed by a fault on Gardenville bus sections 4 or 5. For this condition, the loading on single remaining transformer would reach 151% of Long Term Emergency (LTE), 110% of Short Term Emergency (STE) ratings.

- (C) Low voltages on the 230kV bus is a violation of National Grid's Transmission Planning Guide TGP 28 (TGP28) and is projected to be a violation in the near future of NERC Standard TPL-001, NPCC Regional Reliability Reference Directory #1, and New York State Reliability

Council (NYSRC) Reliability Rules for Operating and Planning the New York State Power if the projects are not completed.

The N-1-1 projected overloads on the transformers would be a violation of NPCC Regional Reliability Reference Directory # 1, New York State Reliability Council (NYSRC) Reliability Rules for Operating and Planning the New York State Power System and the National Grid Transmission Planning Guide TGP 28.

These projects are required to maintain our compliance with the NERC Standards and NYSRC Reliability rules standards.

- (D) Various reviews of the area have been performed since 2007. The most relevant one was based on the system as it exists today, which included the 52.5 MVAR portable capacitor banks at Huntley. The study also assumed that generation at Indeck Yerkes and Oxbow power was not in service. The real and reactive load level studied was consistent with the actual system peaks recorded in recent years. For these conditions, the voltage and thermal issues discussed in the previous responses were found to exist.
- (E) The voltage issues at Gardenville are for conditions with all lines in service, single contingency conditions and for N-1-1 outages. The transformer overloads are for N-1-1 conditions.
- (F) The actual bus voltage has been recorded at 3-4% below the TGP 28 criteria requirements and at or slightly above the NYISO System Operation Procedures (Appendix Exhibit A-3) that list voltage set points for the Gardenville bus. In the 2007 study of the area, N-1-1 conditions tested in the 2012 case were found to result in Gardenville voltages at 86%, 9% below criteria requirements. The same study showed that N-1-1 conditions at Gardenville resulted in transformer loadings as high as 150% of the LTE ratings, which is 110% of the STE rating.
- (G) During the summer of 2006, the voltage on the Gardenville bus was below 95% on several heavy load days and was also below the NYISO System Operating Procedure (Appendix Exhibit A-3) voltage set point. For the period 2003-2008, the Gardenville voltage was below 98% approximately 2700 hours. The predicted overloads on the transformers have not happened.
- (H) No Article VII filing is anticipated for this project.
- (I) The addition of capacitor banks at Gardenville will boost the 115kV voltage and reduce the amount of support required from the 230 kV system, by way of the voltage regulating capability of the 230/115 kV transformers. This reduced demand on the 230kV system will improve voltage performance and bring the bus voltages within criteria requirements.  
  
The larger transformers will increase the 230/115 kV transformation capability at Gardenville which will correct the overloads predicted during outage conditions.
- (J) The degree of incremental load serving capability margin that is expected to be added above criteria needs by this project was not determined as part of recent area studies.

- (K) As stated in Exhibit (IOP-14) Schedule 2, Sheet 229 of 308 “While it is recognized that age is not always a reliable indication of condition, the use of age as a proxy for condition is considered justifiable in the case of power transformers. This is because the degradation mechanism for paper insulation is well understood, and the asset lives are supported by CIGRE and other industry statistics. As the paper ages, it becomes mechanically brittle and susceptible to dielectric failure if mechanically disturbed (as experienced during through-faults). The rate of ageing is mainly dependent upon the temperature and moisture content of the insulation and ageing rates can be increased significantly if the insulating oil is allowed to deteriorate to the point where it becomes acidic. The thermal aging of paper insulation is also a chemical process that liberates water. Any moisture that enters the transformer during its operation and maintenance will also tend to become trapped in the paper insulation. Increased moisture levels may also cause dielectric failures directly or indirectly due to formation of gas bubbles during overload conditions.”

Attached are two examples that illustrate the correlation between age and condition for power transformers. The first report provided in Attachment 1 (JJA-42\_Attach 1\_CIRE2007\_0546\_paper) entitled “A statistical approach to processing power transformer failure data”<sup>1</sup> concludes that “Based on the analysis it can be concluded that the failures in the population of power transformers are a result of ageing”. The second example report provided in Attachment 2 (JJA-42\_Attach 2\_Transformer Failures), entitled “Analysis of Transformer Failures”<sup>2</sup> states “Aging of the insulation system reduces both the mechanical and dielectric-withstand strength of the transformer. As the transformer ages, it is subjected to faults that result in high radial and compressive forces. As the load increases, with system growth, the operating stresses increase. In an aging transformer failure, typically the conductor insulation is weakened to the point where it can no longer sustain mechanical stresses of a fault. Turn to turn insulation then suffers a dielectric failure, or a fault causes a loosening of winding clamping pressure, which reduces the transformer’s ability to withstand future short circuit forces.”

- (L) As stated in Exhibit (IOP-14) Schedule 2, Sheet 229 of 308, Option – 3: Replace-on-condition – this is the recommended option. In the short-term, the Company has produced a prioritized list of 39 transformer replacement candidates. These are known to be in poor condition based on the results of dissolved gas analysis, electrical testing, or continuous monitoring. These candidates will be replaced over the next six years.

As the retired transformers are known to be in poor condition they will not be returned to inventory for use as spares. The transformers will be scrapped following forensic assessment to validate their condition.

- (M) No estimate of the cost has been made.
- (N) No estimate of the cost to the ratepayer has been made.

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<sup>1</sup> A statistical approach to processing power transformer failure data - 19<sup>th</sup> International Conference of Electricity Distribution, Vienna, May 2007.

<sup>2</sup> Analysis of Transformer Failures, William H. Bartley – 36<sup>th</sup> Annual Conference, International Association of Engineering Insurers, Stockholm, 2003



- (O) No estimate of the savings to the ratepayer has been made.
- (P) As this project is not justified by cost-benefit analysis, this type of analysis has not been completed.
- (Q) Please see Attachment 3 (JJA-42\_Attach 3\_Schedule) for the current draft version of a high level schedule.
- (R) This project is in the early stages of Step 2A of the Project Management Playbook (PMP), preliminary engineering.
- (S) This evaluation has not been done, as the decision on the configuration of the Station was not based on cost. It was mostly based on the impact on reliability that certain configurations provide.
- (T) See Response to question (A).
- (U) This project is in the conceptual phase and as such confidence levels are consistent with the discussion in the testimony of the IOP beginning at p. 139 of 266.
- (V) In addition to the recommended option, four other options were considered: 1) "Do nothing", 2) "Defer for two years", 3) "Defer for five years or more" and 4) "Do some of the work, but not all". Please refer to the strategy paper SG112, provided in response to IR MJR-I, Supp. C, for a detailed description of the other options considered as well as the reasons for not recommending them.
- (W1 & W2) Circumstances have not changed in a way that would call for a need to re-evaluate the existing proposals.

Name of Respondent:

Alan Roe  
Peter Kohnstam  
Jeff Maher

Date of Reply:

5/3/2010

## A STATISTICAL APPROACH TO PROCESSING POWER TRANSFORMER FAILURE DATA

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### ABSTRACT

Replacements of transformers are costly, especially when the replacement takes place before the (technical) end of life. The different failure modes that can take place in a power transformer can have different origins. If ageing can be denoted as the main cause for failure, the question then becomes to what extent ageing occurs.

By means of statistical failure analysis the ageing processes related to the ages of the transformers can be shown. As input for the analysis a population of power transformers with different ratings and different manufactures is used. Statistical analyses can be done for the total population as well for sub-populations, based on voltage level or transformer component. The failure data is fitted with mathematical statistical distributions and the accompanying parameters can be estimated. From the analysis it can be seen in what way the components are in their wear-out life and what can be expected for the future regarding failures. Although the population of power transformers is not uniform, statistical analyses can provide valuable information to help the asset manager in the decision process.

### INTRODUCTION

Power transformers can be considered as one of the most significant parts in the electricity network. This involves that the transformer has a lot of attention by the asset manager of every electric utility. Replacement or repair of power transformers is costly and time consuming. But when the ages of the transformers which are now in service are considered, replacement will become necessary in the future.

To get an impression of the condition of the total transformer population, utilities develop a life cycle transformer management program. The management of the transformer population can be divided by three steps [1]:

- 1) Risk assessment of the transformer population(s) in service; which transformers are critical, important connections.
- 2) Condition assessment of the individual transformers; e.g. visual inspection, diagnostic measurements, monitoring.
- 3) Life cycle decisions about the future of the transformer: Is retirement, refurbishment, replacement or relocation necessary.

Another aspect of the management of transformers is to determine in what way spare transformers are needed to be

able to replace a transformer in case of a failure resulting in a long term outage. If a spare transformer is not available for replacing a failed transformer, it is possible that the N-1 criterion is not fulfilled for a longer time. The N-1 criterion provides for each network that it has to be able to withstand the sudden outage of a failed network component at any time without intolerable violation of technical limitations or interruption of supply to any customer.

A way to get an overall impression of the state of the total transformer population, statistical failure analysis can be performed. The failures reported the last years are used as input for the analysis. In this paper the analysis will be discussed starting by showing the population now in service. This population can be split up in two sub-populations based on the voltage level (and power rating) of the transformers. The reported failures are also discussed and also the failures can be divided into sub-groups based on the type of failures reported. The failure data together with the populations in service are used to perform statistical analysis. From the analysis it can be seen whether failures occur in relation to the age of the transformers (ageing). The general approach is graphically presented in Figure 1.

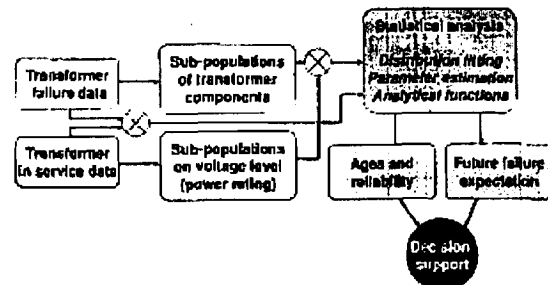


Figure 1 Approach of the analysis on power transformers

### POPULATIONS OF POWER TRANSFORMER IN SERVICE

The analysis is performed for a population of power transformers with a power rating starting at 14 MVA up to 175 MVA. The service life of this population differs a lot due to the different installation years from 1950 up to now. The range of service life is from one up to 55 years. The numbers of power transformers installed with the years of installation is shown in Figure 2. From this figure it can be seen that a large part of the transformer population is installed between 1955 and 1980. The average age of the total population is 29 years.

A total population of almost 500 transformers is in service. The total population consists of different types of transformers. Groups of transformers can be distinguished. In this case this is done based on the voltage level:

- Group 1 transformers: Voltage levels of 150/50/10, 150/50, 150/20, 150/10, 110/20 and 110/10 kV.
- Group 2 transformers: Voltage levels of 50/10 and 50/6 kV.
- Booster transformers: Voltage level 10/10 kV.
- Other: Voltage level 20/10 kV.

The last two types are not taken into account in the analysis, because for these two categories only a few failures are reported.

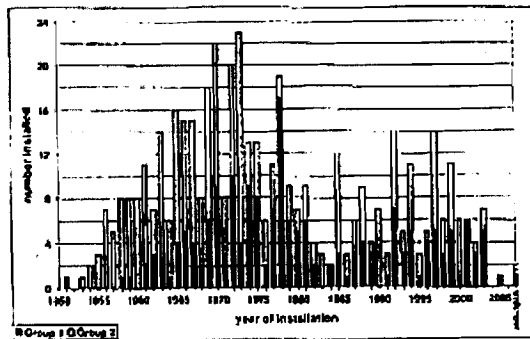


Figure 2 Total number of power transformers in service with their years of installation, the deviation in the two groups is shown

The populations of Group 1 and Group 2 transformers with their years of installation are shown in Figure 2. By making these sub-populations it is possible to do statistical failure analysis on the whole population as well on the subpopulations. Failure behavior of these sub-populations can be different and this can influence the analysis of the total population. These two sub-populations differ a lot concerning type of transformer. This is important when the availability of spare transformers is considered. Differences in the results of the analysis between the two populations can be taken into account for the decision to obtain extra spare transformers.

### FAILURE STATISTICS OF POWER TRANSFORMERS

An overall database of the complete population of the utility is available which reports failures of the past years. Failures are listed from the early nineties up to now. The age of the transformers at time of failure can be found in the database and this is used as input for the analysis. By reporting what the defect was it is possible to divide the failures in categories.

#### Failed components

The reported failures consist of different type of failures.

This means that the failures can be divided into the different components. This is done by making groups of components according to Cigré [2]:

- Tap-changer: This includes the off-load as well the on-load tap changers
- Leakage: Problems concerning the tank and the dielectric fluid.
- Bushings
- Windings: Short circuit of the windings of a transformer
- Core: Problems concerning the magnetic circuit.
- Other: e.g. Temperature problems.

The occurrence of failures in power transformers as reported in [2] is graphically shown in Figure 3.

For the failures reported in the database of the transformer population a same graphical presentation can be made. For this the reported failures are grouped in the same way as described above. The failure statistics of Cigré consists of approximately 800 failures, the number of reported failures in the Continuum failure database is obvious much smaller (about 50).

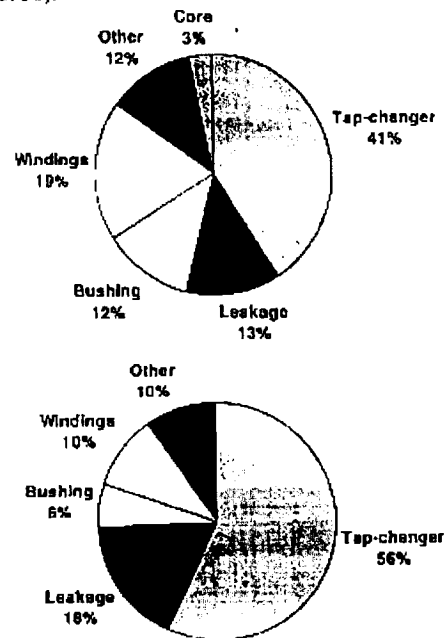


Figure 3 Failure statistics of different transformer components reported by CIGRE [2] (upper) and in the failure database (lower)

### STATISTICAL FAILURE ANALYSIS OF LIFETIME DATA

#### Total population

For the statistical analysis the ages of the transformer

failures and the ages of transformers still in service are used as input. To get a first impression the complete population together with all the reported failures is used to fit a statistical distribution.

The failure data can best be fitted with a two-parameter Weibull distribution, based on (different goodness-of-fit tests (correlation coefficient, Kolmogorov-Smirnov). The estimated Weibull shape parameter  $\beta = 3.3$  and the characteristic life or scale parameter  $\eta = 70$ . In Figure 4 the data points are shown with the fitted Weibull distribution. Also the 90% confidence bounds are shown. The mean life of the total population regarding all type of failures is 62 years.

From the analysis the failure rate function can be derived. The failure rate is shown in Figure 4 together with the 90% confidence bounds. The rising failure rate function and the value of the Weibull shape parameter ( $\beta > 1$ ) indicates that the population of transformers is in the ageing part of its life cycle.

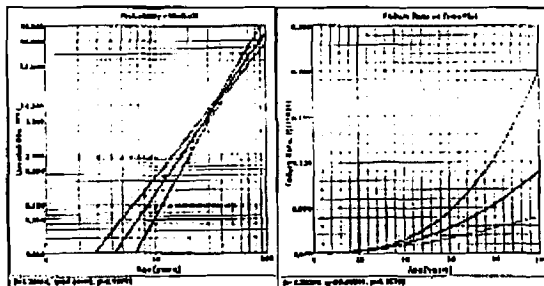


Figure 4 Fitted two parameter Weibull CDF (left) and the accompanying failure rate function (right) with the 90% confidence bounds for the total population

#### Sub-populations

The total population can be divided in two sub-populations. The division is made based on voltage level. This results in a population of Group 1 transformers with a voltage level above 50 kV and a population of Group 2 transformers with a voltage level equal to 50 kV.

First the population of Group 1 transformers is analyzed. The best fitted distribution is in this case the three-parameter Weibull distribution. The age distribution of the reported failures for this subpopulation shows that the youngest reported failure occurred at the age of 23. Because not the whole failure history is known, it can be possible that younger failures are unknown. These facts can explain the use of the three parameter Weibull distribution with the introduction of the location parameter  $\gamma$ . The Weibull parameters are estimated resulting in a shape parameter  $\beta = 2.8$ , scale parameter  $\eta = 36$  years and the location parameter  $\gamma = 17$  years, see Figure 5. The mean life of this subpopulation regarding the reported failures of this population is 49 years. Because the low number of failures the 90% confidence bounds are relatively wide. This can also be seen in the failure rate function with the 90%

confidence bounds of Figure 5. The population of Group 1 transformers is in the aging state of its life cycle as can be seen by the rising failure rate function.

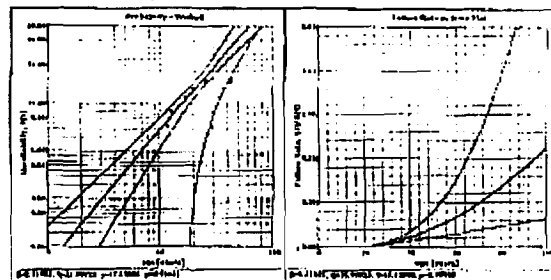


Figure 5 Fitted three parameter Weibull CDF (left) and the accompanying failure rate function (right) with the 90% confidence bounds for the sub-population Group 1

The same analysis as discussed above can be done on the Group 2 transformers. This subpopulation is larger and consists of more reported failures. According to the goodness-of-fit test, the two parameter Weibull distribution gives the best fit for this data set.

The Weibull parameters are estimated resulting in the shape parameter  $\beta = 2.8$  and the characteristic life  $\eta = 80$  years. The mean life is 71 years. Because of the larger amount of available failure data, the 90% confidence bounds are narrower compared to the analysis of the Group 1 transformers. This can also be seen in the failure rate function of Figure 6. The steepness of the failure rate function is lower compared to the failure rate function of the Group 1 transformers, but starts at earlier age.

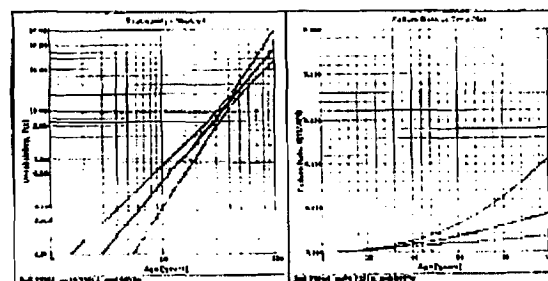


Figure 6 Fitted two parameter Weibull CDF (left) and the accompanying failure rate function (right) with the 90% confidence bounds for the sub-population Group 2

#### Discussion

If the total population is considered, it can be seen that the failure probability will increase by an increasing age of the transformers. The same trend can be seen when the two sub-populations based on voltage level are considered. The failure rate of the Group 1 transformers shows a steeper trend compared to the failure rate of the Group 2 transformers. For the Group 1 transformers the fitted three parameter Weibull distribution indicates that no failures

occur before the age of 17 years.

Every industry uses B lives indicating a certain level of reliability based on the age of a component. In the world of engineering the used B-life starts mostly around B10. This means that 10 % of the total population will fail at a certain age and that 90 % survives. Different industries use different values for an acceptance value for unreliability/reliability depending on the criticality of a failure. These B-lives can also be used to compare analysis. To see the differences between the reliabilities the B-lives and mean life (B50) from the (sub-) populations can be compared with each other. This is shown in Table 1.

Table 1 B-lives and mean life resulting from the analyses of the total- and sub-populations, in parenthesis the upper and lower values of the 90% confidence bounds.

|           | Total population [years] | Sub-pop. Group 1 [years] | Sub-pop. Group 2 [years] |
|-----------|--------------------------|--------------------------|--------------------------|
| B1 life   | 17 (15-21)               | 24 (22-27)               | 15 (12-20)               |
| B10 life  | 35 (33-38)               | 33 (31-36)               | 35 (32-39)               |
| Mean life | 63 (56-70)               | 49 (44-55)               | 71 (60-84)               |

From the table it can be seen that for a reliability of 99% (B1 life) the Group 2 transformer shows failures at a lower age compared to the Group 1 transformer. The mean life however is higher for the Group 2 transformer. This difference is due to the fact that the age of the youngest failure is occurring after 20 years. The ages at lower values of reliability are lower for the Group 1 transformer compared to the Group 2 transformers.

The analysis can also be performed on component level. The most critical components are the tap-changer and the windings. The failure data of these components is used for the analysis for the two sub-populations. The fitted Weibull distributions show that failures occur due to ageing. The failures of the tap-changer start at younger ages compared to the failures of the windings.

#### FAILURE EXPECTATION BASED ON THE ANALYSIS

The different analyses as discussed before can be used to perform a failure prediction. The failure rate function together with the population in service is used to estimate the development of failures in the future.

Firstly the failure expectation is done for the total population of transformers and for the two sub-populations. This results in the failure expectation as shown in Figure 7. The number of expected failures of the total population is around 4 with 90% confidence bounds of 3 to 6. If this is related to the previous years it is comparable with the average number of failures occurred in former years. The number of expected failures of the two sub-populations is also comparable with the average of the occurred failures of

the last years. If the number of expected failures are taken together the number is slightly higher than that of the total population but lies under the 90% upper confidence bound.

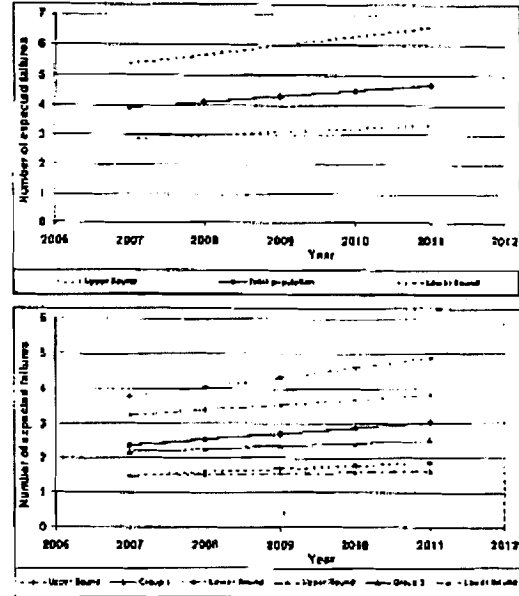


Figure 7 Number of expected failures in coming years together with the 90% confidence bounds for the total population (upper) and for the two sub-populations based on voltage level (lower)

The analysis of the different components from the two sub-populations can also be used for a failure expectation.

#### CONCLUSIONS

Based on the analysis it can be concluded that the failures in the population of power transformers are a result of ageing. The number of expected failures is stable and comparable with the past years. The spare transformer policy, that showed to be successful in the past, can be continued in the near future, e.g. ten years, without impairing the system's reliability.

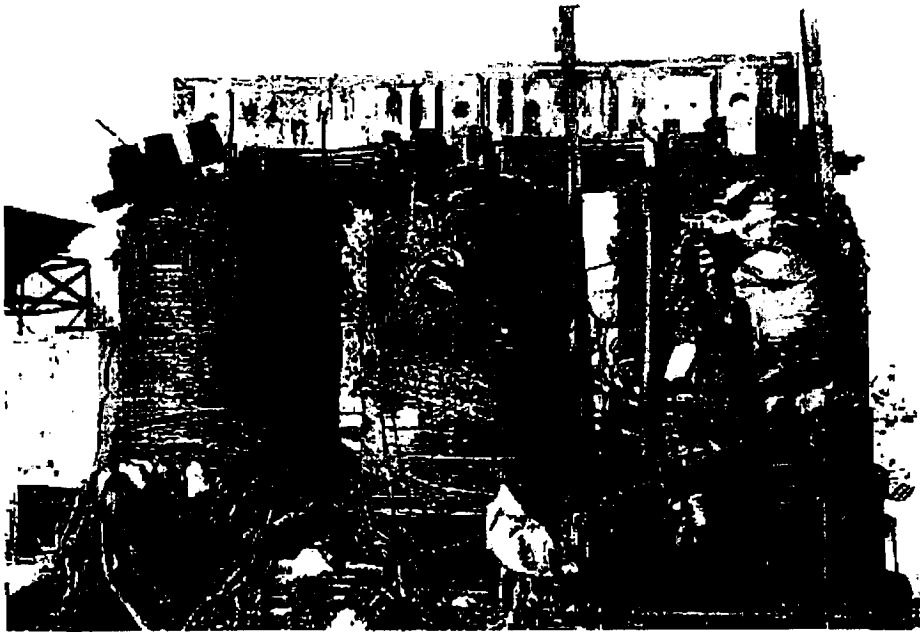
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- [1] W.H. Bartley, "Life Cycle management of Utility Transformer Assets", presented at *Breakthrough Asset Management for the Restructured Power, Industry forum*, Salt Lake City, USA, October, 2002.
- [2] A. Bossi, J.E. Dind, J.M. Frisson, U. Khoudjakov, H.F. Light, et. al., "An International Survey of Failures in Large Power Transformers in Service". *Final Report of the CIGRE Working Group 12.05, Electra*, 1983, no. 88, pp. 21-48

IMIA – WGP 33 (03)

# Analysis of Transformer Failures

by William H. Bartley P.E.  
The Hartford Steam Boiler  
Inspection & Insurance Co.



presented at

International Association of Engineering Insurers  
36<sup>th</sup> Annual Conference – Stockholm, 2003

## **Analysis of Transformer Failures**

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The Hartford Steam Boiler Inspection & Insurance Co.  
Hartford, CT USA

### **SUMMARY**

This paper will address the transformer failure statistics over the last 5 years, the aging of our worldwide transformer fleet, and a global perspective of the transformer industry.

### **INTRODUCTION**

Major losses involving large oil-cooled transformers continue to occur on a frequent basis. An IMIA Working Group was established in 1995 to examine this topic and presented a report at the 1996 Conference. The magnitude of the losses has increased significantly since the last study. Increased equipment utilization, deferred capital expenditures and reduced maintenance expenses are all part of today's strategies for transformer owners. To make matters worse, world power consumption is increasing, and the load on each aging transformer continues to grow.

### **SCOPE OF STUDY**

A request was sent to all national delegations seeking information on losses of transformers rated at 25MVA and above, for the period 1997 through 2001. Information was requested concerning Year of loss, Size in MVA, Age at failure, Application (utilities, industrials etc.) Cause of failure, Property Damage portion, and Business Interruption portion. Data was obtained on 94 cases. An estimate of the total population of power transformers would have been useful, but it is impractical to obtain this information. Some of the contributors were not able to identify the age of the transformers, and in some cases, the size of the transformer. Thus, the analysis is annotated wherever data is missing. All amounts of losses were converted to U.S. dollars, using the following exchange rates: 0.9278 Euros; 8.542 Swedish kronas; and 6.0858 French francs.

### **FIVE YEAR TREND**

During this period, the number of transformer claims reached a peak (25) in 1998. But, the dollars-paid out, reached a maximum in 2000 due to several claims in the multi-million dollar range, plus one large Business Interruption loss. The largest transformer loss also occurred in 2000, at a power plant, with a Business Interruption portion of over \$80 million Euros, or \$86million US dollars. Three of the top four Property Damage claims were in industrial plants. Table#1 displays the annual transformer claims (We have included Property Damage, Business Interruption and Total Paid). Unfortunately, all of the data contributed did not have size information. Thus, we could only analyze 78 claims for cost per size. The average cost (for Property Damage only) was approximately US\$9000 per MVA (or \$9 per kVA). Table #1-A displays the annual transformer claims and Cost per MVA.

Table 1 – Number and Amounts of Losses by Year

| Table 1     | Total # of Losses | Total Loss     | Total Property Damage | Total Business Interruption |
|-------------|-------------------|----------------|-----------------------|-----------------------------|
| 1997        | 19                | \$ 40,779,507  | \$ 25,036,673         | \$ 15,742,834               |
| 1998        | 25                | \$ 24,932,235  | \$ 24,897,114         | \$ 35,121                   |
| 1999        | 15                | \$ 37,391,591  | \$ 36,994,202         | \$ 397,389                  |
| 2000        | 20                | \$ 150,181,779 | \$ 56,858,084         | \$ 93,323,695               |
| 2001        | 15                | \$ 33,343,700  | \$ 19,453,016         | \$ 13,890,684               |
| Grand Total | 94                | \$ 286,628,811 | \$ 163,239,089        | \$ 123,389,722              |

\* Total losses in 2000 includes one claim with a business interruption portion of over \$86 million US

Table 1A -- Number and Amounts of Losses by MVA and Year

| Table 1 A | Total # of Losses | Losses w/data | Total MVA reported | Total PD (with size data) | Cost /MVA |
|-----------|-------------------|---------------|--------------------|---------------------------|-----------|
| 1997      | 19                | 9             | 2567               | \$20,456,741              | \$7969    |
| 1998      | 25                | 25            | 5685               | \$24,897,114              | \$4379    |
| 1999      | 15                | 13            | 2433               | \$36,415,806              | \$14967   |
| 2000      | 20                | 19            | 4386               | \$56,354,689              | \$12849   |
| 2001      | 15                | 12            | 2128               | \$16,487,058              | \$7748    |
| Total     | 94                | 78            | 17,199             | \$15,4611,408             |           |

During this five year period, the average cost is \$8,990 per MVA, or about \$9 per kVA.

#### TYPE OF APPLICATION

During this period, the largest number of transformer claims (38) occurred in the Utility Substation sector, but the highest paid category was Generator Step Up transformers, with a total of over US\$200million. If the extraordinary Business Interruption loss is ignored, the generator step up transformer is still significantly higher than any other category. (This is to be expected due to the very large size of these transformers.) Table 2 displays the annual claims, by application.



Table 2 – Losses by Application

| Year   | Generator Step Up | Industrial | Utility Substations | unknown | Annual Totals |    |              |   |                |    |
|--------|-------------------|------------|---------------------|---------|---------------|----|--------------|---|----------------|----|
| 1997   | \$ 29,201,329     | 3          | \$ 2,239,393        | 4       | \$ 5,243,075  | 11 | \$ 4,095,710 | 1 | \$ 40,779,507  | 19 |
| 1998   | \$ 15,800,148     | 8          | \$ 3,995,229        | 6       | \$ 5,136,858  | 11 |              |   | \$ 24,932,235  | 25 |
| 1999   | \$ 3,031,433      | 4          | \$ 24,922,958       | 4       | \$ 6,116,535  | 6  | \$ 3,320,665 | 1 | \$ 37,391,591  | 15 |
| 2000   | \$ 123,417,788    | 10         | \$ 24,724,182       | 4       | \$ 2,039,810  | 6  |              |   | \$ 150,181,779 | 20 |
| 2001   | \$ 32,082,501     | 11         |                     |         | \$ 1,261,199  | 4  |              |   | \$ 33,343,700  | 15 |
| Totals | \$ 203,533,199    | 36         | \$ 55,881,762       | 18      | \$ 19,797,476 | 38 | \$ 7,416,375 | 2 | \$ 286,628,811 | 94 |

CAUSE OF FAILURE

For the failures reported, the leading cause of transformer failures is “insulation failure”. This category includes inadequate or defective installation, insulation deterioration, and short circuits, ... but not exterior surges such as lightning and line faults. Table 3 lists the costs and number of failures for each cause of failure. A description of each cause category is found below.

Table -3 Cause of Failures

| Cause of Failure             | Number | Total Paid     |
|------------------------------|--------|----------------|
| Insulation Failure           | 24     | \$ 149,967,277 |
| Design /Material/Workmanship | 22     | \$ 64,696,051  |
| Unknown                      | 15     | \$ 29,776,245  |
| Oil Contamination            | 4      | \$ 11,836,367  |
| Overloading                  | 5      | \$ 8,668,768   |
| Fire /Explosion              | 3      | \$ 8,045,771   |
| Line Surge                   | 4      | \$ 4,959,891   |
| Improper Maint /Operation    | 5      | \$ 3,518,783   |
| Flood                        | 2      | \$ 2,240,198   |
| Loose Connection             | 6      | \$ 2,186,725   |
| Lightning                    | 3      | \$ 657,935     |
| Moisture                     | 1      | \$ 175,000     |
|                              | 94     | \$ 286,628,811 |

The risk of a transformer failure is actually two-dimensional: the frequency of failure, and the severity of failure. Figure 1 is a scatter plot, or sometimes referred to as an “F-N curve” (frequency –number curve). The number of failures for each cause is on the X-axis, and the dollars paid for each cause is on the Y-axis. The higher risks are in the upper right-hand corner. According to this analysis, the Insulation Failure is the highest risk for all types of transformer failures.

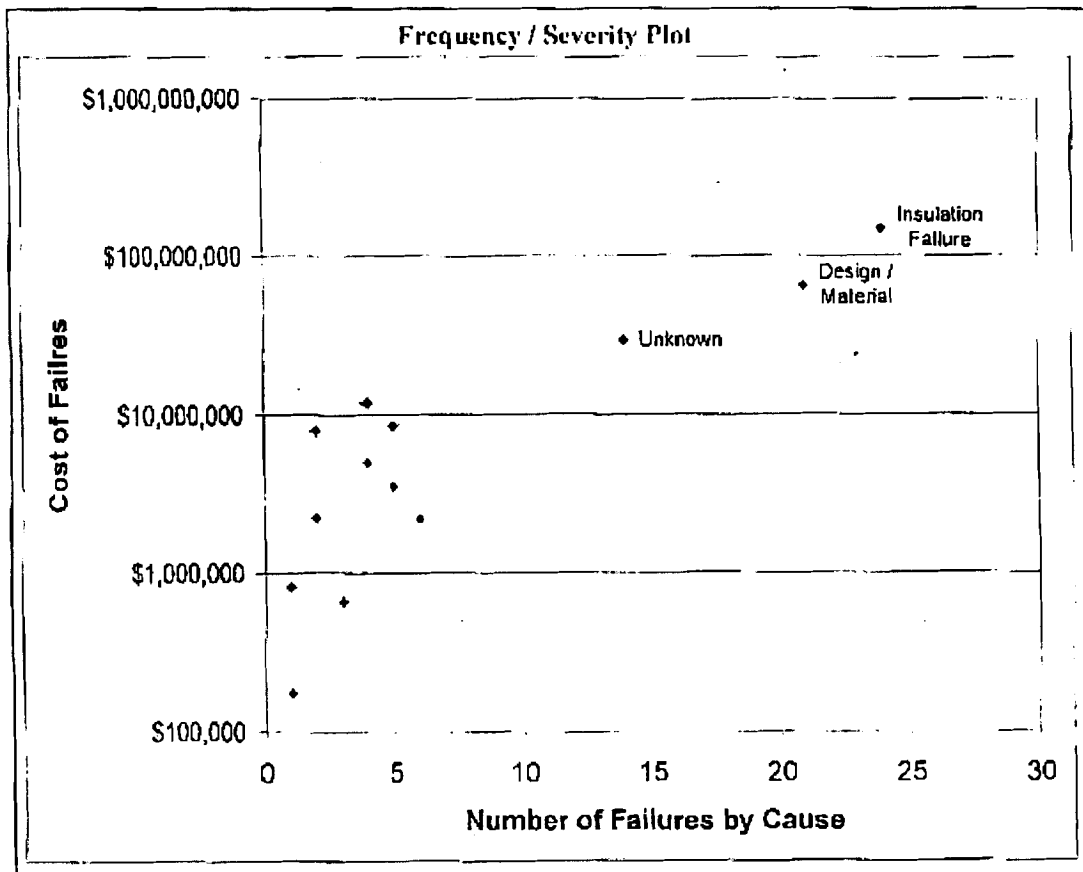


Figure 1 – Frequency - Severity of Transformer Failures

Cause of Failure

*Insulation Failures* – Insulation failures were the leading cause of failure in this study. This category excludes those failures where there was evidence of a lightning or a line surge. There are actually four factors that are responsible for insulation deterioration: pyrolysis (heat), oxidation, acidity, and moisture. But moisture is reported separately. The average age of the transformers that failed due to insulation was 18 years

*Design /Manufacturing Errors* - This category includes conditions such as: loose or unsupported leads, loose blocking, poor brazing, inadequate core insulation, inferior short circuit strength, and foreign objects left in the tank. In this study, this is the second leading cause of transformer failures.

*Oil Contamination* – This category pertains to those cases where oil contamination can be established as the cause of the failure. This includes sludging and carbon tracking.

**Overloading** - This category pertains to those cases where actual overloading could be established as the cause of the failure. It includes only those transformers that experienced a sustained load that exceeded the nameplate capacity.

**Fire /Explosion** - This category pertains to those cases where a fire or explosion outside the transformer can be established as the cause of the failure. This does not include internal failures that resulted in a fire or explosion.

**Line Surge** - This category includes switching surges, voltage spikes, line faults/flashovers, and other T&D abnormalities. This significant portion of transformer failures suggests that more attention should be given to surge protection, or the adequacy of coil clamping and short circuit strength.

**Maintenance /Operation** - Inadequate or improper maintenance and operation was a major cause of transformer failures, when you include overloading, loose connections and moisture. This category includes disconnected or improperly set controls, loss of coolant, accumulation of dirt & oil, and corrosion. Inadequate maintenance has to bear the blame for not discovering incipient troubles when there was ample time to correct it.

**Flood** - The flood category includes failures caused by inundation of the transformer due to man-made or natural caused floods. It also includes mudslides.

**Loose Connections** - This category includes workmanship and maintenance in making electrical connections. One problem is the improper mating of dissimilar metals, although this has decreased somewhat in recent years. Another problem is improper torquing of bolted connections. Loose connections could be included in the maintenance category, but we customarily report it separately.

**Lightning** - Lightning surges are considerably fewer in number than previous studies we have published. Unless there is confirmation of a lightning strike, a surge type failure is categorized as "Line Surge".

**Moisture** - The moisture category includes failures caused by leaky pipes, leaking roofs, water entering the tanks through leaking bushings or fittings, and confirmed presence of moisture in the insulating oil. Moisture could be included in the inadequate maintenance or the insulation failure category above, but we customarily report it separately.

#### TRANSFORMER AGING

Notice that we did not categorize "age" as a cause of failure. Aging of the insulation system reduces both the mechanical and dielectric-withstand strength of the transformer. As the transformer ages, it is subjected to faults that result in high radial and compressive forces. As the load increases, with system growth, the operating stresses increase. In an aging transformer failure, typically the conductor insulation is weakened to the point where it can no longer sustain mechanical stresses of a fault. Turn to turn insulation then suffers a dielectric failure, or a fault causes a loosening of winding clamping pressure, which reduces the transformer's ability to withstand future short circuit forces.

Table 4 displays the distribution of transformer failures by age. The average age at failure was 18 years.

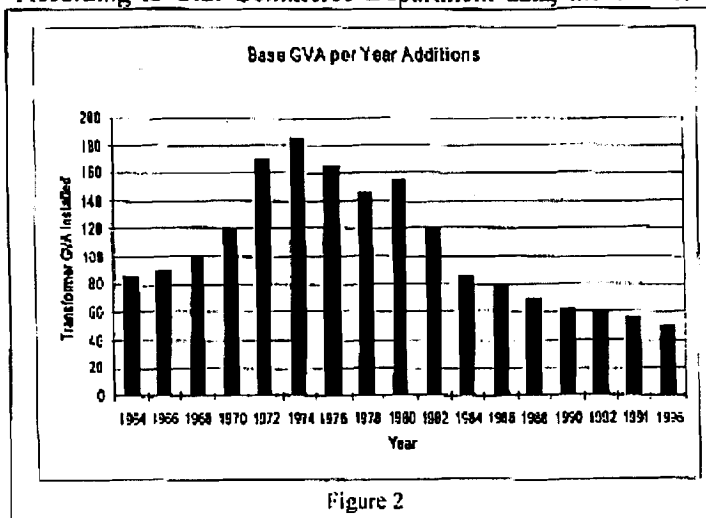
Table 4 – Distribution of Losses by Age of Transformer

| Age at failure | Number of Failures | Cost of Failure |
|----------------|--------------------|-----------------|
| 0 to 5 years   | 9                  | \$ 11,246,380   |
| 6 to 10 ....   | 6                  | \$ 22,485,881   |
| 11 to 15 ...   | 9                  | \$ 3,179,291    |
| 16 to 20 ...   | 9                  | \$ 10,518,283   |
| 21 to 25 ...   | 10                 | \$ 16,441,930   |
| Over 25 years  | 16                 | \$ 15,042,761   |
| Age Unknown *  | 35                 | \$ 207,734,306  |

\* This line includes the one claim with a business interruption element of \$80 million Euros or \$88 million US

The age of transformers deserves special attention, because the world went through significant industrial growth in the post World War II era, causing a large growth in base infrastructure industries, especially the electric utilities. World energy consumption grew from 1 trillion to 11 trillion kwhr in the decades following the war. Most of this equipment is now in the aging part of its life cycle.

According to U.S. Commerce Department data, the electric utility industry reached a peak in



new installations in the U.S. around 1973-74. In those two years, the U.S.A. added about 185 GVA of power transformers. Figure #2 depicts the total transformer additions in the U.S.A. each year. Today, these transformers are about 30 years old. With today's capital spending on new or replacement transformers at its lowest level in decades, (less than 50GVA /yr) the average age of the entire world transformer fleet continues to rise.

A risk model of future transformer failures, based on aging, was developed by HSB and published in 2000.<sup>111</sup> The model is based on mortality models that were first proposed in the 19<sup>th</sup> century.

The most influential parametric mortality model in published actuarial literature is that proposed by Benjamin Gompertz in 1825, who recognized that an exponential pattern in age captured the behavior of human mortality. He proposed the failure function:  $f(t) = \alpha e^{\beta t}$  where  $f(t)$  is the instantaneous failure rate,  $\alpha$  is a constant;  $\beta$  is a time constant; and  $t$  = time (in years).

HSB's first publication on transformer failure predictions used the Gompertz model.

In 1860, W.M. Makeham modified the Gompertz equation because it failed to capture the behavior of mortality due to accidental death, by adding a constant term in order to correct for

this deficiency. The constant can be thought of as representing the risk of failure by causes that are independent of age (or random events such as lightning, vandalism etc.).

$$\text{Makeham's formula: } f(t) = A + \alpha e^{-\beta t}$$

Subsequent publications by HSB [2,3] have adopted the Makeham formula.

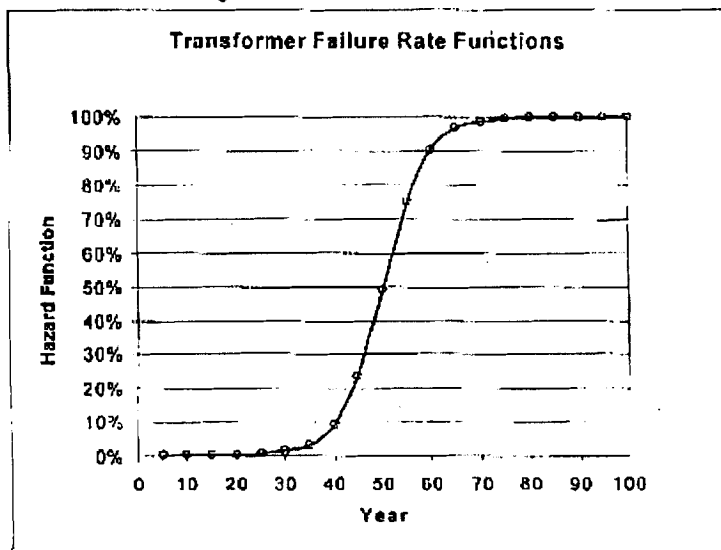
The Gompertz curve was further modified by W. Perks, R.E. Beard and others. In 1932 Perks proposed modifications to the Gompertz formula to allow the curve to more closely approximate the slower rate of increase in mortality at older ages.

$$\text{Perks' formula: } f_{in} = \frac{A + \alpha e^{-\beta t}}{1 + \mu e^{-\beta t}}$$

Thus, a more accurate model for transformer failures can be represented by Perk's formula and is included – for the first time -in this paper. The instantaneous failure rate for transformers in a given year is the probability of failure per unit time for the population of transformers that has survived up until time "t". To include the frequency of random events (e.g. lightning, collisions, vandalism) separate from the aging component, the constant "A" is set at 0.005 (which represents 1/2 of 1%). Figure 3 is the corresponding exponential curve for a 50% failure rate at the age of 50.

Figure 3 Transformer Failure Rate

Admittedly, the correlation between calendar age and insulation deterioration is subject to some uncertainty. (Not all transformers were created equal.) This prediction is a simple statistical model and does not take into consideration manufacturing differences or loading history. This failure rate model is based only on the calendar age of the transformer, and does not address material and design defects, (i.e. "infant mortality").



With a failure rate model and population estimate for each vintage, future failures can be predicted for the entire of transformers, by multiplying the failure rate times the population of the vintage:

$$\text{Number of failures (in GVA) at year "t",} = |\text{Failure rate}| \times |\text{population that is still surviving}|$$

Using the population profile from Figure #2, the predicted failures can be plotted for all U.S. utility transformers, built between 1964 and 1992. The prediction is simply intended to illustrate the magnitude of the problem facing the utility industry and the insurance industry. Figure #4 is the failure distribution. The X-axis is the year of predicted failures. The Y-axis is the population of the failures (expressed in GVA). It should be noted that the graph is a failure rate of those that survived, until time "t". In this graph, a vertical line depicts each vintage. By

1975, each year has a cluster of six different vintages, ('64, '66, '68, '70, '72, and '74); and after 1992, each cluster is 15 vintages.

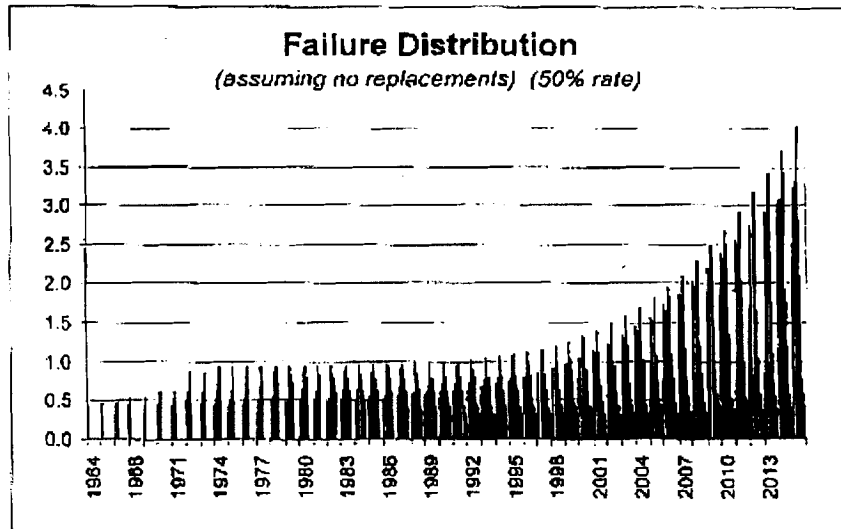


Figure 4 – Failure Distribution of all vintages 1964- 1992

In our next chart, we take a closer look at predicted failures over the next six years (2003 to 2008). Due to the increased installations, the failures of 1972- vintage transformers will overtake the failures of the 1964-vintage in the year 2006; and by 2008, the number of 1974-vintage transformers will easily exceed the failures of the 1964- vintage transformers. This prediction ignores rebuilds and rewinds of previous failures.

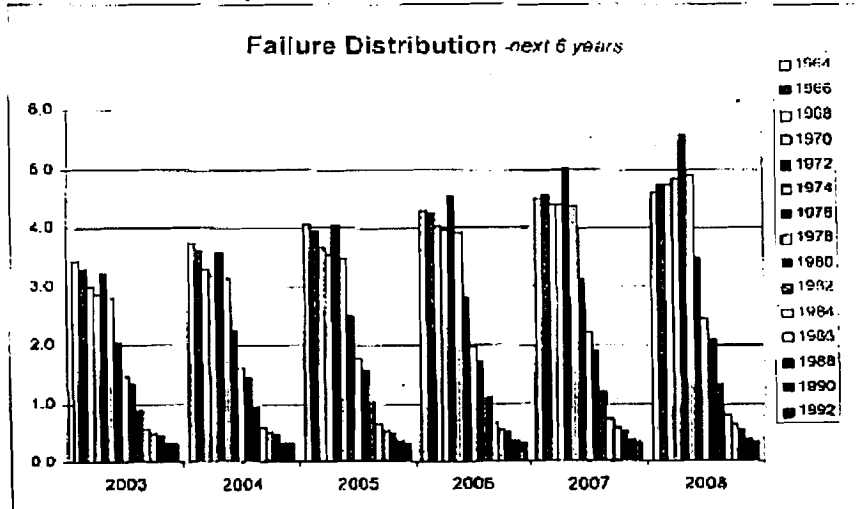


Figure 5 - Failure Distribution –Next 6 Years

In order to examine the total predicted transformer failures in any given year, we can take the sum of the individual vintages, for each year. Figure 6 illustrates such a prediction.

Although we have not yet seen an alarming increase in end of life failures, such a rise must be expected eventually. The most difficult task for the utility engineer is to predict the future reliability of the transformer fleet, and to replace each one the day before it fails. Meeting the growing demand of the grid and at the same time maintaining system reliability with this aging fleet will require significant changes in the way the utility operates and cares for its transformers.

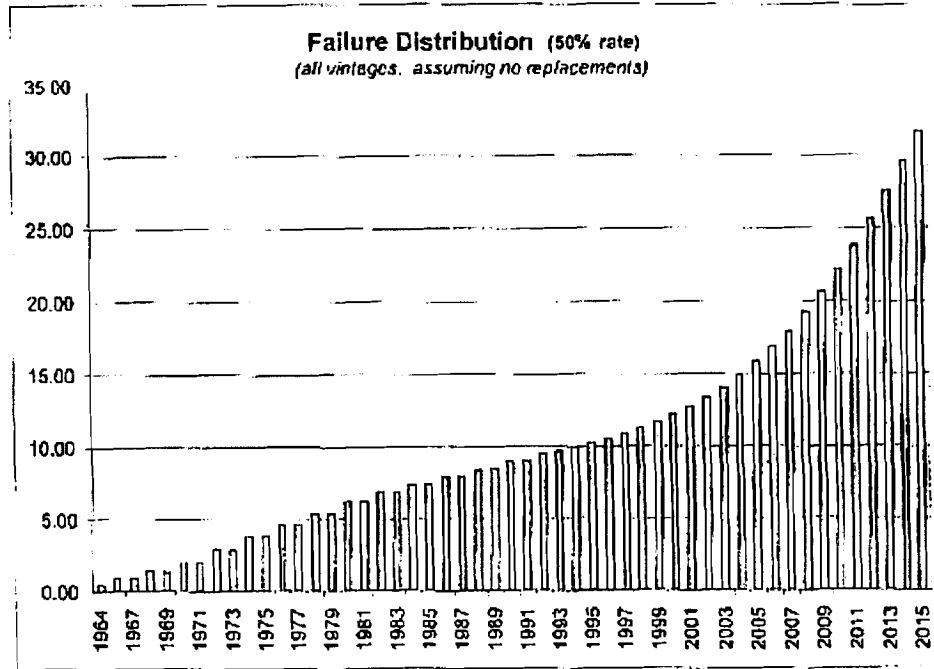


Figure 6 Failure Distribution - all vintages

#### ACTION PLAN

One conservative strategy suggests that the industry start a massive capital replacement program that duplicates the construction profile of the 60's and 70's. But this would cause many transformers to be replaced needlessly and cost the utility industry billions of US dollars.

The ideal strategy is a life assessment or life cycle management program, that sets loading priorities, and provides direction to identify: a) transformer defects (that can be corrected); b) transformers that can be modified or refurbished; c) transformers that should be re-located and d) transformers that should be retired. The insurance industry should be aware that both IEEE and CIGRE are developing guidelines for aging transformers. <sup>5,6</sup>

### Electric Utilities and the Transformer Industry

The deregulation of wholesale electricity supply around the world has led to a number of changes and new challenges for the electric utility industry and its suppliers. In the last few years, many electric utilities have merged to form larger international utilities, and others have sold off their generating assets. All of this is being done in an attempt to enhance revenue streams, reduce the incremental cost per MW or react to spot market opportunities.

Years ago, utilities knew the needs of their native markets and built an infrastructure to keep pace with those needs, with associated construction costs being passed back to the ratepayers. Starting in the 1980's, utilities in the US had to contend with regulatory mandates to utilize independent power producers to satisfy supply and meet demand. They were not able to plan projects for their native load projections. In this environment, it was possible that the utility's capital projects may not be afforded a favorable rate structure from the local Utility Commission in an openly competitive market. Therefore, many utilities understandably halted most of their capital spending, due to this regulatory uncertainty. This significantly limited the activity taking place in terms of expanding the industry's infrastructure, including their transmission and distribution assets. In the 1990's capital spending on new and replacement transformers was at its lowest level in decades. Many of the major manufacturers (General Electric, Westinghouse, Allis Chalmers, McGraw Edison and others ) exited the power transformer business. Many of the remaining manufacturers have undertaken cost-cutting measures to survive.

Then in 1999 –2000, the transformer market experienced a brief upswing in activity primarily due to a rush to build gas-turbine generating plants. The demand for generator step-up transformers in the US almost doubled during these peak months. At that time, there were predictions that 750 Gigawatts of new generating capacity would be installed worldwide, between 2000 and 2010. But, the rush to build power plants in the U.S. has subsided; many of the energy companies are now drowning in debt. Many developers and investors had to sell their interests in existing plants in order to finance the completion of new plants. In 2001, projects worth 91 GW of generating capacity in the US, were cancelled (out of 500 GW). And in the first quarter of 2002, orders for 57 GW of capacity were cancelled.

Capital spending in the utility industry sharply declined, again. According to Dennis Boman, Director of Marketing for Power Transformers, ABB North America, "the decline has far exceeded anyone's prediction to levels that post-dated the increase. Within a short six-month period the power transformer market dropped by over 50%." According to Mr. Joe Durante, Vice President, Commercial Operations, North America, Elin /VA Tech, "...the boom of the late nineties and early two thousand is over, and most likely won't be seen for another 30 years. Replacement opportunities will continue to remain flat and customer spending will continue only when necessary."

Based on HSB claims experience, new transformer prices are significantly lower than they were a few years ago. It is truly a buyer's market. New power transformers are being sold at a price less than the cost of a rewind, and the manufacturers are now providing 3-year and 5-year warranties.

The prognosis, according to Mr. Peter Fuchs, Vice President Sales & Marketing, Siemens Transformers, is " ...a stagnant market, on average, for the US, Europe, and the Far East".



<However>, "in other parts of the world, economic growth and business development are proceeding at high levels, including a resurgence in Asia. The need for power in this area already exists, and as international funding becomes available, we expect to see increased activity in this region."

Today, many of the transformer manufacturing plants and repair facilities have very little activity. Is this "slump" in the market due solely to government regulation (or deregulation)? The major three manufacturers point to a number of different problems. According to Bowman (ABB) "... we have seen a shift in focus to 'First Cost' buying with little regard for any long term impact on buy decisions." Many buyers (our insureds) are choosing the lowest bidder, with little regard to quality, reliability or factory service. According to Fuchs (Siemens) "...in addition to the price-driven decision, there is very little technical evaluation, and 'price-dumping' continues to go unpunished." Durante (Elin IVA Tech) confirms that the major obstacle is "ongoing deregulation uncertainty which is hindering capital investment".

According to Durante, the next growth opportunity in the North American utility market is the transmission segment. This includes inter-tie transformers, phase-shifter transformers, and autotransformers. "However, this market is heavily influenced by government regulations and decisions", says Durante. In the U.S., the Federal Energy Regulatory Commission (FERC) has mandated that all generators have equal access to transmission systems and required integrated utilities to turn over their transmission systems to independent entities. Some utilities have decided to sell their transmission assets and purchase transmission service. Other utilities are joining together and rolling their transmission assets into limited liability companies. But many utilities first want to understand exactly how transmission will be regulated. In other words, utility investors want to know whether the federal government or the state government will regulate the transmission assets. Until this is clear, overall capital spending will be deferred.

#### Summary

Electricity is much more than just another commodity. It is the life-blood of the economy and our quality of life. Failure to meet the expectations of society for universally available low-cost power is simply not an option. As the world moves into the digital age, our dependency on power quality will grow accordingly. The infrastructure of our power delivery system and the strategies and policies of our insureds must keep pace with escalating demand. Unfortunately, with the regulators driving toward retail competition, the utility business priority is competitiveness (and related cost-cutting) and not reliability.

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- [1] William H. Bartley, HSB, *Analysis of Transformer Failures*, Proceedings of the Sixty-Seventh Annual International Doble Client Conference, Boston MA, 2000,
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- [3] William H. Bartley, HSB, *Transformers Failures*, presented as Keynote Address at the annual ABB Technical Conference, Alamo, TN, 2003.

- [4] Tim Higgins, *Mathematical Models Of Mortality*, presented at the Workshop on Mortality Modeling and Forecasting, Australian National University, February 2003
- [5] IEEE C57.140, Draft 9 March, 2003, IEEE Guide for the Evaluation and Reconditioning of Liquid Immersed Power Transformers, Rowland James & William Bartley Co- Chair
- [6] CIGRE 12-20 Guide on Economics of Transformer Management (draft 23.7.02)

THE AUTHOR:

*William Bartley, P.E. is the Principal Electrical Engineer in the Engineering Department of The Hartford Steam Boiler Inspection and Insurance Co. Mr. Bartley earned a B.S. degree in Electrical Engineering from University of Missouri at Rolla, and has been employed by Hartford Steam Boiler since 1971. He is responsible for developing standards, OEM relations, fleet problems, large failure investigations, repair procedure development, and new monitoring and testing technologies. He is a registered Professional Engineer in Connecticut, and a Senior Member of IEEE, serving on both the Transformer Committee and Rotating Machinery Committee. He has authored numerous papers on transformer failures.*

B02 Gardenville - Rebuild 115KV Station      WD Lockdown      30-Apr-10 16:47

| Activity ID   | Activity Name | Orig Dur | Rem Dur | Start     | Finish    |
|---|---------------|----------|---------|-----------|-----------|
| <b>C05156 Lin B02 Gardenville - Rebuild 115KV Station</b> |               | 2670.0d  | 26...   | 10-Mar-09 | 30-Jun-16 |
| <b>C05156 Lin 1 NG - SUMMARY SCHEDULE</b>                 |               | 2670.0d  | 26...   | 10-Mar-09 | 30-Jun-16 |
| C05156 Lin.1.1 STEP 1 - PROJECT INITIATION                |               | 108.0d   | 10...   | 10-Mar-09 | 26-Jun-09 |
| C05156 Lin.1.2A STEP 2A - PRELIMINARY ENGINEERING, ETC    |               | 980.0d   | 98...   | 10-Mar-09 | 15-Nov-11 |
| C05156 Lin.1.2B STEP 2B - FINAL ENGINEERING               |               | 718.0d   | 71...   | 14-Nov-11 | 01-Nov-13 |
| C05156 Lin.1.3 STEP 3 - CONSTRUCTION                      |               | 791.0d   | 79...   | 01-Nov-13 | 31-Dec-15 |
| C05156 Lin.1.5 STEP 5 - PROJECT CLOSURE                   |               | 182.0d   | 18...   | 01-Jan-16 | 30-Jun-16 |

Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. DAG-38  
NMPC Req. No. NM 673 DPS-438

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel

Request:

Pensions / OPEBs.

1. Please provide the breakdown by Company, as per Hewitt, for the following National Grid USA pension plan components shown on Schedule 19, Workpaper 5, page 8 of 53, in Book 17 of Exhibit \_\_ (RRP-10); see workpaper #117 for example of breakdown by component:

- (a) Estimated FAS 87 Pension Expense for 4/2010 – 3/2011 of \$71,185,000
- (b) Estimated FAS 88 Termination Benefits for 4/2010 – 3/2011 of \$3,900,000
- (c) Estimated Regulatory Expense for 4/2010 – 3/2011 of (\$18,491,000)
- (d) Estimated FAS 87 Pension Expense for 4/2011 – 3/2012 of \$74,376,000
- (e) Estimated Regulatory Expense for 4/2011 – 3/2012 of (\$18,491,000)

2. Please provide the breakdown by Company, as per Hewitt, for the following National Grid USA Non-union OPEBs plan components shown on Schedule 19, Workpaper 5, page 12 of 53, in Book 17 of Exhibit \_\_ (RRP-10):

- (a) Estimated FAS 106 OPEBs Expense for 4/2010 – 3/2011 of \$35,398,000
- (b) Estimated FAS 106 Termination Benefits for 4/2010 – 3/2011 of \$62,000
- (c) Estimated Regulatory Expense for 4/2010 – 3/2011 of \$5,479,000
- (d) Estimated FAS 106 OPEBs Expense for 4/2011 – 3/2012 of \$36,470,000
- (e) Estimated Regulatory Expense for 4/2011 – 3/2012 of \$5,476,000

3. Please provide the breakdown by Company, as per Hewitt, for the following National Grid USA Union OPEBs plan components shown on Schedule 19, Workpaper 5, page 16 of 53 in Book 17 of Exhibit \_\_ (RRP-10):

- (a) Estimated FAS 106 OPEBs Expense for 4/2010 – 3/2011 of \$29,808,000
- (b) Estimated Regulatory Expense for 4/2010 – 3/2011 of \$1,559,000
- (c) Estimated FAS 106 OPEBs Expense for 4/2011 – 3/2012 of \$30,875,000
- (d) Estimated Regulatory Expense for 4/2011 – 3/2012 of \$1,559,000

4. Included in the Company's rate year forecasts for both pensions and OPEBs, expense is a component for KeySpan Service Company with a forecasted allocation to Niagara Mohawk of KeySpan pension / OPEBs plan costs of 3.91%. Please provide:

- (a) Hewitt's actuary valuation supporting the KeySpan TME 9/2011 pension cost forecast of \$72,076,521 with all pension cost components broken out;
- (b) Hewitt's actuary valuation supporting the KeySpan TME 9/2012 pension cost forecast of \$70,000,672 with all pension cost components broken out;
- (c) Hewitt's actuary valuation supporting the KeySpan TME 9/2011 OPEBs cost forecast of \$40,264,119 with all OPEBs cost components broken out;
- (d) Hewitt's actuary valuation supporting the KeySpan TME 9/2012 OPEBs cost forecast of \$41,010,880 with all OPEBs cost components broken out;
- (e) A detailed explanation of why Niagara Mohawk should be allocated any of the KeySpan Service Company costs.

5. In its rate year forecasts, the Company is allocating 3.91% of the KeySpan Service Co. pensions and OPEBs costs to Niagara Mohawk (see Exhibit \_\_ (RRP-2) Schedules 19 and 24, Sheet 8). Please provide the allocated breakdown to all of National Grid's affiliates of 100% of the KeySpan Service Co. pensions and OPEBs costs, with supporting documentation and calculations (amounts used in the calculations should be identified by source).

6. Exhibit\_\_ (RRP-2) Schedules 19 and 24, Sheet 8, shows the 3.91% used in the pension and OPEBs expense calculation. For lines 3 and 15-24 on sheet 8 of each schedule, please identify and provide copies of the source of these amounts.

7. For the historic test year, please provide the (a) allocated %, (b) amounts, and (c) supporting documentation and calculations of Niagara Mohawk's pension and OPEBs plan costs being allocated to KeySpan and the Keyspan Service Co. If no Niagara Mohawk pension and OPEBs plan costs have been allocated, please explain why not.

8. For the historic test year, please provide the (a) allocated %, (b) amounts, and (c) supporting documentation and calculations of National Grid USA Service Co.'s pension and OPEBs plan costs being allocated to KeySpan and the Keyspan Service Co. If no National Grid USA Service Co. pension and OPEBs plan costs have been allocated, please explain why not.

9. What does the Company propose to do with any amounts provided for and recovered in Niagara Mohawk's electric and/or gas rates for KeySpan Service Co. pension and OPEBs plan costs? For example, will the Company deposit any amounts recovered directly into the pension and OPEBs plan funds? Please explain your answer.

10. What does the Company currently do with any amounts provided for and recovered in Niagara Mohawk's electric and/or gas rates for National Grid USA Service Co. pension and OPEBs plan costs, and why?

Response:

1. (a)-(e) Please refer to Attachment 1a, Sheet 1 for a breakdown by Company for each of the National Grid USA pension plan components requested.

2. (a)-(e) Please refer to Attachment 1a, Sheet 2 for a breakdown by Company for each of the National Grid USA Non-union OPEBs plan components requested.

3. (a)-(d) Please refer to Attachment 1a, Sheet 3 for a breakdown by Company for each of the National Grid USA Union OPEBs plan components requested.

Attachment 1b provides the actuary information supporting each breakdown for parts 1, 2 and 3.

4. The 3.91% reference on Exhibit\_(RRP-2) Schedules 19 and 24, Sheet 8 was not the % allocated to Niagara Mohawk from Keyspan service Company. 4.08% shown on line 6 of the same schedules was the % allocated.

(a)-(d) Attachment 2 provides 1/09/09 Hewitt actuary information for Keyspan Service Company. Pages 47 – 49 show the components which support the pension and OPEB forecast as requested.

(e) Keyspan Service Company costs for pension and OPEB should be allocated to Niagara Mohawk because services are provided by these companies. In referring to Attachment 2, all of Keyspan costs are not included in the base pension/OPEB costs allocated from Keyspan Service Co. Only the appropriate companies are included and the allocation factor is based on labor charged from Keyspan Service companies (431, 432, and 433) to Niagara Mohawk.

5. The Company assumed the same allocation as used in the test year for the rate years. For purposes of this rate filing the company forecasted the amount of rate year pensions and OPEBs costs charged from Keyspan Service Company to Niagara Mohawk only and did not forecast the amount of rate year service company pension and OPEBs charged to all of National Grid's affiliates. The Keyspan Service Company allocation to Niagara Mohawk is 4.00% as shown on Exhibit\_(RRP-10), Workpapers to RRP-2, Schedule 31, Workpaper 12.

6. The 3.91% reference on Exhibit\_(RRP-2) Schedules 19 and 24, Sheet 8 was not the % allocated to Niagara Mohawk from Keyspan service Company. 4.08% shown on line 6 of the same schedules was the % allocated. However, the allocation rate that should have been used was 4.00% for which the support can be found on Exhibit\_(RRP-10), Workpapers to Exhibit\_RRP-2, Schedule 31, Workpaper 12.

7. Refer to Attachment 3 for pension and OPEBs plan costs being allocated from Niagara Mohawk to all affiliated companies including Keyspan and Keyspan Service Companies.

8. Refer to Attachment 4 for a breakdown of National Grid USA Service Company pension and OPEBs plan costs being allocated to all affiliated companies including Keyspan and Keyspan Service Company.

9. The Company currently deposits all amounts recovered through Niagara Mohawk's electric and/or gas rates for pension & OPEB expense directly into the Niagara Mohawk plans. Amounts provided for and recovered for KeySpan Service Co. pension and OPEB plan costs will be treated similar to that of costs recovered for National Grid USA Service Co., whereas rate allowance amounts are deposited only to the Niagara Mohawk plans at this point in time. In the future, rate recoveries for KeySpan Service Co. pension and OPEB plan costs may be directed to the specific plan in which the expense was incurred. The Company anticipates that its funding practice will continue to clearly demonstrate to Commission that funding obligations have been met.

10. Currently, the Company contributes all amounts recovered through Niagara Mohawk's electric and/or gas rates related to National Grid USA Service Co. pension & OPEB costs directly into the Niagara Mohawk plans. This funding practice allows the Company to track cost recoveries and demonstrate to Commission that funding obligations have been met. In the future, rate recoveries for

National Grid USA Service Co. pension and OPEB plan costs may be directed to the specific plan in which the expense was incurred. The Company anticipates that its funding practice will continue to clearly demonstrate to Commission that funding obligations have been met.

Name of Respondent:  
James Molloy

Date of Reply:  
May 7, 2010

**Part 1**

**National Grid USA - Pension Plan**

|   |                     |
|---|---------------------|
| ( a ) Estimated FAS 87 Pension expense for 4/2010 - 3/2011      | 71,185,000          |
| ( b ) Estimated FAS 88 Termination Benefits for 4/2010 - 3/2011 | 3,900,000           |
| ( c ) Estimated Regulatory Expense for 4/2010 - 3/2011          | <u>(18,491,000)</u> |
|   | <u>56,594,000</u>   |

|                       | ( a )             | ( b )            | ( c )               |                   |
|-----------------------|-------------------|------------------|---------------------|-------------------|
| Granite State         | 831,752           |                  | (292,000)           | 539,752           |
| Mass Electric         | 22,136,408        |                  | (6,648,000)         | 15,488,408        |
| Nantucket Electric    | 295,999           |                  | (38,000)            | 257,999           |
| Narragansett Electric | 9,677,186         |                  | (3,767,000)         | 5,910,186         |
| NE Gas                | 4,318,522         | 256,000          | 4,065,000           | 8,639,522         |
| NE Power              | 3,952,676         |                  | (2,467,000)         | 1,485,676         |
| NGUSCO                | 29,972,457        | 3,644,000        | (9,344,000)         | 24,272,457        |
|                       | <u>71,185,000</u> | <u>3,900,000</u> | <u>(18,491,000)</u> | <u>56,594,000</u> |

|  |                     |
|--|---------------------|
| ( d ) Estimated FAS 87 Pension expense for 4/2011 - 3/2012 | 74,376,000          |
| ( e ) Estimated Regulatory Expense for 4/2011 - 3/2012     | <u>(18,491,000)</u> |
|  | <u>55,885,000</u>   |

|                       | ( d )             | ( e )               |                   |
|-----------------------|-------------------|---------------------|-------------------|
| Granite State         | 862,924           | (292,000)           | 570,924           |
| Mass Electric         | 22,961,912        | (6,648,000)         | 16,313,912        |
| Nantucket Electric    | 306,984           | (38,000)            | 268,984           |
| Narragansett Electric | 10,039,105        | (3,767,000)         | 6,272,105         |
| NE Gas                | 5,007,234         | 4,065,000           | 9,072,234         |
| NE Power              | 4,104,183         | (2,467,000)         | 1,637,183         |
| NGUSCO                | 31,093,658        | (9,344,000)         | 21,749,658        |
|                       | <u>74,376,000</u> | <u>(18,491,000)</u> | <u>55,885,000</u> |



**Part 2**

**National Grid USA - OPEB Non-Union**

|  |            |
|--|------------|
| ( a ) Estimated FAS 106 OPEBs Expense for 4/2010 - 3/2011        | 35,398,000 |
| ( b ) Estimated FAS 106 Termination Benefits for 4/2010 - 3/2011 | 62,000     |
| ( c ) Estimated Regulatory Expense for 4/2010 - 3/2011           | 5,479,000  |
|  | 40,939,000 |

|                       | ( a )      | ( b )  | ( c )       |            |
|-----------------------|------------|--------|-------------|------------|
| Granite State         | 432,933    | -      | 97,000      | 529,933    |
| Mass Electric         | 7,594,762  |        | 3,244,000   | 10,838,762 |
| Nantucket Electric    | 69,555     |        | 13,000      | 82,555     |
| Narragansett Electric | 3,859,392  |        | 1,424,000   | 5,283,392  |
| NE Gas                | 3,120,879  | 5,000  | 1,074,000   | 4,199,879  |
| NE Power              | 1,259,360  |        | (1,282,000) | (22,640)   |
| NGUSCO                | 19,061,119 | 57,000 | 909,000     | 20,027,119 |
|                       | 35,398,000 | 62,000 | 5,479,000   | 40,939,000 |

|   |            |
|---|------------|
| ( d ) Estimated FAS 106 OPEBs Expense for 4/2011 - 3/2012 | 36,470,000 |
| ( e ) Estimated Regulatory Expense for 4/2011 - 3/2012    | 5,476,000  |
|   | 41,946,000 |

|                       | ( d )      | ( e )       |            |
|-----------------------|------------|-------------|------------|
| Granite State         | 447,492    | 97,000      | 544,492    |
| Mass Electric         | 7,847,603  | 3,243,000   | 11,090,603 |
| Nantucket Electric    | 70,396     | 13,000      | 83,396     |
| Narragansett Electric | 3,980,571  | 1,424,000   | 5,404,571  |
| NE Gas                | 3,227,142  | 1,074,000   | 4,301,142  |
| NE Power              | 1,327,924  | (1,282,000) | 45,924     |
| NGUSCO                | 19,568,872 | 907,000     | 20,475,872 |
|                       | 36,470,000 | 5,476,000   | 41,946,000 |

**Part 3**

**National Grid USA - OPEB Union**

|   |            |
|---|------------|
| (a) Estimated FAS 106 OPEBs Expense for 4/2010 - 3/2011 | 29,808,000 |
| (b) Estimated Regulatory Expense for 4/2010 - 3/2011    | 1,559,000  |
|   | 31,367,000 |

|                       | (a)        | (b)       |            |
|-----------------------|------------|-----------|------------|
| Granite State         | 440,845    | 19,000    | 459,845    |
| Mass Electric         | 14,852,932 | 620,000   | 15,472,932 |
| Nantucket Electric    | 60,241     | 3,000     | 63,241     |
| Narragansett Electric | 7,184,214  | 273,000   | 7,457,214  |
| NE Gas                | 1,730,616  | 715,000   | 2,445,616  |
| NE Power              | 1,075,415  | (245,000) | 830,415    |
| NGUSCO                | 4,463,737  | 174,000   | 4,637,737  |
|                       | 29,808,000 | 1,559,000 | 31,367,000 |

|   |            |
|---|------------|
| (d) Estimated FAS 87 Pension expense for 4/2011 - 3/2012      | 30,875,000 |
| (e) Estimated FAS 88 Termination Benefits for 4/2011 - 3/2012 | 1,559,000  |
|   | 32,434,000 |

|                       | (c)        | (d)       |            |
|-----------------------|------------|-----------|------------|
| Granite State         | 457,052    | 19,000    | 476,052    |
| Mass Electric         | 15,346,472 | 621,000   | 15,967,472 |
| Nantucket Electric    | 61,288     | 3,000     | 64,288     |
| Narragansett Electric | 7,404,517  | 273,000   | 7,677,517  |
| NE Gas                | 1,830,473  | 715,000   | 2,545,473  |
| NE Power              | 1,137,380  | (246,000) | 891,380    |
| NGUSCO                | 4,637,818  | 174,000   | 4,811,818  |
|                       | 30,875,000 | 1,559,000 | 32,434,000 |

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - Granite State**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (17,229,678)         | \$ (16,102,439)            | \$ (18,567,959)            | \$ (18,895,911)            | \$ (19,590,349)            |
| Fair Value of Assets                        | 16,806,187              | 11,894,191                 | 13,575,146                 | 14,182,071                 | 14,837,560                 |
| Funded Status                               | \$ (423,491)            | \$ (4,208,248)             | \$ (4,992,813)             | \$ (4,713,840)             | \$ (4,752,789)             |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |
| Service Cost                                | \$ 265,852              | \$ 230,315                 | \$ 282,257                 | \$ 292,136                 | \$ 310,784                 |
| Interest Cost                               | 1,086,129               | 1,131,484                  | 1,115,286                  | 1,135,623                  | 1,140,645                  |
| Expected Return on Assets                   | (1,402,931)             | (1,145,673)                | (1,155,531)                | (1,158,433)                | (1,154,598)                |
| Amortization of:                            |                         |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 23,462                  | 23,462                     | 23,462                     | 23,462                     | 23,462                     |
| • Net (Gain) or Loss                        | 199,565                 | 395,561                    | 566,278                    | 570,136                    | 609,452                    |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 172,077</b>       | <b>\$ 635,149</b>          | <b>\$ 831,752</b>          | <b>\$ 862,924</b>          | <b>\$ 929,745</b>          |
| FAS 88 Special Termination Benefits         | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (292,225)            | \$ (292,000)               | \$ (292,000)               | \$ (292,000)               | \$ (292,000)               |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ (120,148)</b>     | <b>\$ 343,149</b>          | <b>\$ 539,752</b>          | <b>\$ 570,924</b>          | <b>\$ 637,745</b>          |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 7.30%                      | 6.20%                      | 6.20%                      | 6.00%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                                |                         |                            |                            |                            |                            |
| Nonunion                                    | 4.00%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Union                                       | 3.50%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Mortality Table for Union                   | RP2000CH                | RP2000CH                   | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                |
| Mortality Table for Nonunion                | RP2000CH_15             | RP2000CH_15                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                |

Hewitt Associates

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - Mass Electric**

Niagara Mohawk Power Corporation  
d/b/a National Grid  
Case 10-E-0050  
Attachment 1b to DAG-38  
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8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (434,649,098)        | \$ (406,212,512)           | \$ (468,409,609)           | \$ (476,682,780)           | \$ (494,201,207)           | \$ (502,794,823)           | \$ (512,214,391)           |
| Fair Value of Assets                        | 423,965,799             | 300,052,009                | 342,457,060                | 357,767,816                | 374,303,701                | 392,162,327                | 411,449,737                |
| Funded Status                               | \$ (10,683,299)         | \$ (106,160,503)           | \$ (125,952,549)           | \$ (118,914,964)           | \$ (119,897,506)           | \$ (110,632,496)           | \$ (100,764,654)           |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 7,759,510            | \$ 6,722,274               | \$ 8,238,308               | \$ 8,526,652               | \$ 9,070,938               | \$ 9,388,413               | \$ 9,716,887               |
| Interest Cost                               | 27,358,441              | 28,518,952                 | 28,140,752                 | 28,653,813                 | 28,780,480                 | 29,295,671                 | 29,861,219                 |
| Expected Return on Assets                   | (35,391,410)            | (28,901,627)               | (29,150,313)               | (29,223,525)               | (29,126,781)               | (29,626,477)               | (32,421,872)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 622,295                 | 622,295                    | 622,295                    | 622,295                    | 622,295                    | 622,295                    | 308,382                    |
| • Net (Gain) or Loss                        | 5,034,375               | 9,978,719                  | 14,285,366                 | 14,382,677                 | 15,374,502                 | 14,928,774                 | 12,222,766                 |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 5,383,211</b>     | <b>\$ 16,940,613</b>       | <b>\$ 22,136,408</b>       | <b>\$ 22,961,912</b>       | <b>\$ 24,721,434</b>       | <b>\$ 24,608,676</b>       | <b>\$ 19,687,382</b>       |
| FAS 88 Special Termination Benefits         | \$ 1,378,364            | \$ 34,000                  | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (6,648,000)          | \$ (6,648,000)             | \$ (6,648,000)             | \$ (6,648,000)             | \$ (6,648,000)             | \$ (5,533,000)             | \$ (3,858,000)             |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ 113,575</b>       | <b>\$ 10,326,613</b>       | <b>\$ 15,488,408</b>       | <b>\$ 16,313,912</b>       | <b>\$ 18,073,434</b>       | <b>\$ 19,075,676</b>       | <b>\$ 15,829,382</b>       |

**Assumptions:**

|                              |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets    | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Salary Scale                 |             |             |             |             |             |             |             |
| Nonunion                     | 4.00%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Union                        | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Mortality Table for Union    | RP2000CH    | RP2000CH    | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |
| Mortality Table for Nonunion | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - Nantucket Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (4,442,463)          | \$ (4,151,818)             | \$ (4,787,522)             | \$ (4,872,080)             | \$ (5,051,132)             | \$ (5,138,966)             | \$ (5,235,242)             |
| Fair Value of Assets                        | 4,333,271               | 3,066,772                  | 3,500,186                  | 3,656,674                  | 3,825,683                  | 4,008,213                  | 4,205,346                  |
| Funded Status                               | \$ (109,192)            | \$ (1,085,046)             | \$ (1,287,336)             | \$ (1,215,406)             | \$ (1,225,449)             | \$ (1,130,753)             | \$ (1,029,896)             |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 147,884              | \$ 128,116                 | \$ 157,009                 | \$ 162,504                 | \$ 172,877                 | \$ 178,928                 | \$ 185,188                 |
| Interest Cost                               | 284,860                 | 293,747                    | 287,222                    | 292,466                    | 293,760                    | 299,030                    | 305,206                    |
| Expected Return on Assets                   | (361,729)               | (295,398)                  | (297,940)                  | (298,688)                  | (297,699)                  | (302,806)                  | (331,378)                  |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 3,700                   | 3,700                      | 3,700                      | 3,700                      | 3,700                      | 3,700                      | 1,834                      |
| • Net (Gain) or Loss                        | 51,455                  | 101,991                    | 146,008                    | 147,002                    | 157,140                    | 152,584                    | 123,347                    |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 126,170</b>       | <b>\$ 232,156</b>          | <b>\$ 295,999</b>          | <b>\$ 306,984</b>          | <b>\$ 329,778</b>          | <b>\$ 331,436</b>          | <b>\$ 284,197</b>          |
| FAS 88 Special Termination Benefits         | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (38,400)             | \$ (38,000)                | \$ (38,000)                | \$ (38,000)                | \$ (38,000)                | \$ (38,000)                | \$ (37,000)                |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ 87,770</b>        | <b>\$ 194,156</b>          | <b>\$ 257,999</b>          | <b>\$ 268,984</b>          | <b>\$ 291,778</b>          | <b>\$ 293,436</b>          | <b>\$ 247,197</b>          |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 7.30%                      | 6.20%                      | 6.20%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                                |                         |                            |                            |                            |                            |                            |                            |
| Nonunion                                    | 4.00%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Union                                       | 3.50%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Mortality Table for Union                   | RP2000CH                | RP2000CH                   | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                |
| Mortality Table for Nonunion                | RP2000CH_15             | RP2000CH_15                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                |

Hewitt Associates

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - Narragansett Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (203,608,728)        | \$ (190,287,782)           | \$ (219,423,634)           | \$ (223,299,151)           | \$ (231,505,551)           | \$ (235,531,178)           | \$ (239,943,717)           |
| Fair Value of Assets                        | 198,604,202             | 140,557,540                | 160,421,928                | 167,594,159                | 175,340,293                | 183,706,058                | 192,741,128                |
| Funded Status                               | \$ (5,004,526)          | \$ (49,730,242)            | \$ (59,001,706)            | \$ (55,704,992)            | \$ (56,165,258)            | \$ (51,825,120)            | \$ (47,202,589)            |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 2,967,961            | \$ 2,571,225               | \$ 3,151,098               | \$ 3,261,388               | \$ 3,469,574               | \$ 3,591,006               | \$ 3,716,645               |
| Interest Cost                               | 12,760,717              | 13,344,471                 | 13,182,638                 | 13,422,977                 | 13,482,315                 | 13,723,724                 | 13,988,306                 |
| Expected Return on Assets                   | (16,578,891)            | (13,538,792)               | (13,655,287)               | (13,689,582)               | (13,644,264)               | (13,878,343)               | (15,187,829)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 306,844                 | 306,844                    | 306,844                    | 306,844                    | 306,844                    | 306,844                    | 152,059                    |
| • Net (Gain) or Loss                        | 2,358,323               | 4,674,470                  | 6,691,893                  | 6,737,478                  | 7,202,092                  | 6,993,293                  | 5,733,516                  |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 1,814,954</b>     | <b>\$ 7,358,218</b>        | <b>\$ 9,677,186</b>        | <b>\$ 10,039,105</b>       | <b>\$ 10,816,561</b>       | <b>\$ 10,736,524</b>       | <b>\$ 8,402,697</b>        |
| FAS 88 Special Termination Benefits         | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (3,766,726)          | \$ (3,767,000)             | \$ (3,767,000)             | \$ (3,767,000)             | \$ (3,767,000)             | \$ (3,224,000)             | \$ (1,998,000)             |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ (1,951,772)</b>   | <b>\$ 3,591,218</b>        | <b>\$ 5,910,186</b>        | <b>\$ 6,272,105</b>        | <b>\$ 7,049,561</b>        | <b>\$ 7,512,524</b>        | <b>\$ 6,404,697</b>        |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 7.30%                      | 6.20%                      | 6.20%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                                |                         |                            |                            |                            |                            |                            |                            |
| Nonunion                                    | 4.00%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Union                                       | 3.50%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Mortality Table for Union                   | RP2000CH                | RP2000CH                   | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                |
| Mortality Table for Nonunion                | RP2000CH_15             | RP2000CH_15                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                |

Hewitt Associates

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - NE Power**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (122,593,929)        | \$ (114,573,315)           | \$ (132,116,171)           | \$ (134,449,641)           | \$ (139,390,760)           | \$ (141,814,612)           | \$ (144,471,426)           |
| Fair Value of Assets                        | 119,580,676             | 84,630,464                 | 96,590,921                 | 100,909,360                | 105,573,351                | 110,610,423                | 116,050,488                |
| Funded Status                               | \$ (3,013,253)          | \$ (29,942,851)            | \$ (35,525,250)            | \$ (33,540,281)            | \$ (33,817,409)            | \$ (31,204,189)            | \$ (28,420,938)            |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Interest Cost                               | 7,690,730               | 8,010,765                  | 7,936,974                  | 8,081,684                  | 8,117,411                  | 8,263,515                  | 8,422,436                  |
| Expected Return on Assets                   | (9,982,241)             | (8,151,780)                | (8,221,923)                | (8,242,573)                | (8,215,286)                | (8,356,226)                | (9,144,675)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 208,400                 | 208,400                    | 208,400                    | 208,400                    | 208,400                    | 208,400                    | 103,274                    |
| • Net (Gain) or Loss                        | 1,419,959               | 2,814,524                  | 4,029,225                  | 4,056,672                  | 4,336,419                  | 4,210,700                  | 3,464,332                  |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ (663,152)</b>     | <b>\$ 2,881,909</b>        | <b>\$ 3,952,676</b>        | <b>\$ 4,104,183</b>        | <b>\$ 4,446,944</b>        | <b>\$ 4,326,389</b>        | <b>\$ 2,845,367</b>        |
| FAS 88 Special Termination Benefits         | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (2,467,200)          | \$ (2,467,000)             | \$ (2,467,000)             | \$ (2,467,000)             | \$ (2,467,000)             | \$ (1,756,000)             | \$ (945,000)               |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ (3,130,352)</b>   | <b>\$ 414,909</b>          | <b>\$ 1,485,676</b>        | <b>\$ 1,637,183</b>        | <b>\$ 1,979,944</b>        | <b>\$ 2,570,389</b>        | <b>\$ 1,900,367</b>        |

**Assumptions:**

|                              |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets    | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Salary Scale                 |             |             |             |             |             |             |             |
| Nonunion                     | 4.00%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Union                        | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Mortality Table for Union    | RP2000CH    | RP2000CH    | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |
| Mortality Table for Nonunion | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - NGUSCO**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (555,308,116)        | \$ (518,977,506)           | \$ (598,440,578)           | \$ (609,010,390)           | \$ (631,391,949)           | \$ (642,371,162)           | \$ (654,405,611)           |
| Fair Value of Assets                        | 541,659,123             | 383,346,742                | 437,523,478                | 457,084,515                | 478,210,777                | 501,026,976                | 525,668,590                |
| Funded Status                               | \$ (13,648,993)         | \$ (135,630,764)           | \$ (160,917,100)           | \$ (151,925,875)           | \$ (153,181,172)           | \$ (141,344,186)           | \$ (128,737,021)           |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 11,719,859           | \$ 10,153,232              | \$ 12,443,030              | \$ 12,878,540              | \$ 13,700,622              | \$ 14,180,133              | \$ 14,676,256              |
| Interest Cost                               | 34,853,203              | 36,662,447                 | 35,952,538                 | 36,608,026                 | 36,769,856                 | 37,428,432                 | 38,150,722                 |
| Expected Return on Assets                   | (45,216,101)            | (36,924,747)               | (37,242,469)               | (37,336,003)               | (37,212,404)               | (37,850,819)               | (41,422,216)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 568,704                 | 568,704                    | 568,704                    | 568,704                    | 568,704                    | 568,704                    | 281,824                    |
| • Net (Gain) or Loss                        | 6,431,923               | 12,748,387                 | 18,250,654                 | 18,374,391                 | 19,641,863                 | 19,072,797                 | 15,500,765                 |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 8,357,588</b>     | <b>\$ 23,208,023</b>       | <b>\$ 29,972,457</b>       | <b>\$ 31,093,658</b>       | <b>\$ 33,468,641</b>       | <b>\$ 33,399,247</b>       | <b>\$ 27,187,351</b>       |
| FAS 88 Special Termination Benefits         | \$ 23,768,829           | \$ 7,722,000               | \$ 3,644,000               | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ (9,344,148)          | \$ (9,344,000)             | \$ (9,344,000)             | \$ (9,344,000)             | \$ (9,344,000)             | \$ (7,357,000)             | \$ (3,014,000)             |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ 22,782,269</b>    | <b>\$ 21,586,023</b>       | <b>\$ 24,272,457</b>       | <b>\$ 21,749,658</b>       | <b>\$ 24,124,641</b>       | <b>\$ 26,042,247</b>       | <b>\$ 24,173,351</b>       |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 7.30%                      | 6.20%                      | 6.20%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                                |                         |                            |                            |                            |                            |                            |                            |
| Nonunion                                    | 4.00%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Union                                       | 3.50%                   | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      | 3.50%                      |
| Mortality Table for Union                   | RP2000CH                | RP2000CH                   | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                | RP2000CH_10                |
| Mortality Table for Nonunion                | RP2000CH_15             | RP2000CH_15                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                | RP2000CH_20                |

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**National Grid USA**  
**Final Average Pay Pension Plan**  
**Estimated FAS 87 Expense - NE Gas**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                | \$ (158,269,275)        | \$ (147,914,628)           | \$ (170,562,528)           | \$ (173,575,047)           | \$ (179,954,052)           | \$ (183,083,255)           | \$ (186,513,213)           |
| Fair Value of Assets                        | 154,379,153             | 109,258,282                | 124,699,282                | 130,274,405                | 136,295,636                | 142,798,518                | 149,821,664                |
| Funded Status                               | \$ (3,890,122)          | \$ (38,656,346)            | \$ (45,863,246)            | \$ (43,300,642)            | \$ (43,658,416)            | \$ (40,284,737)            | \$ (36,691,549)            |
| <b>Net Periodic Pension Cost</b>            |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 3,242,237            | \$ 2,808,838               | \$ 3,442,298               | \$ 3,562,780               | \$ 3,790,205               | \$ 3,922,859               | \$ 4,060,109               |
| Interest Cost                               | 9,962,503               | 10,457,729                 | 10,247,185                 | 10,434,006                 | 10,480,129                 | 10,667,902                 | 10,873,399                 |
| Expected Return on Assets                   | (12,887,115)            | (10,523,983)               | (10,614,537)               | (10,641,196)               | (10,605,968)               | (10,787,923)               | (11,805,813)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 193,840                 | 834,348                    | 1,243,576                  | 1,651,644                  | 2,145,532                  | 2,458,069                  | 2,363,509                  |
| <b>FAS 87 Pension Expense/(Income)</b>      | <b>\$ 511,465</b>       | <b>\$ 3,576,932</b>        | <b>\$ 4,318,522</b>        | <b>\$ 5,007,234</b>        | <b>\$ 5,809,898</b>        | <b>\$ 6,260,907</b>        | <b>\$ 5,491,204</b>        |
| FAS 88 Special Termination Benefits         | \$ 4,114,895            | \$ 544,000                 | \$ 256,000                 | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 88 Curtailment Expense                  | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense/(Income)                 | \$ 4,065,260            | \$ 4,065,000               | \$ 4,065,000               | \$ 4,065,000               | \$ 4,065,000               | \$ 4,065,000               | \$ 4,065,000               |
| <b>Total Pension Expense/(Income)</b>       | <b>\$ 8,691,620</b>     | <b>\$ 8,185,932</b>        | <b>\$ 8,639,522</b>        | <b>\$ 9,072,234</b>        | <b>\$ 9,874,898</b>        | <b>\$ 10,325,907</b>       | <b>\$ 9,556,204</b>        |

**Assumptions:**

|                              |             |             |             |             |             |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets    | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Salary Scale                 |             |             |             |             |             |             |             |
| Nonunion                     | 4.00%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Union                        | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       | 3.50%       |
| Mortality Table for Union    | RP2000CH    | RP2000CH    | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |
| Mortality Table for Nonunion | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

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**National Grid USA  
Nonunion Retiree Welfare Plan  
Estimated FAS 106 Expense - Granite State**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (6,250,213)          | \$ (6,053,961)             | \$ (7,140,392)             | \$ (7,266,971)             | \$ (7,574,060)             | \$ (7,700,769)             | \$ (7,823,764)             |
| Fair Value of Assets                        | 3,305,430               | 2,227,198                  | 2,365,193                  | 2,336,464                  | 2,290,856                  | 2,227,227                  | 2,142,875                  |
| Funded Status                               | \$ (2,944,783)          | \$ (3,826,763)             | \$ (4,775,199)             | \$ (4,930,507)             | \$ (5,283,204)             | \$ (5,473,542)             | \$ (5,680,889)             |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 43,612               | \$ 39,663                  | \$ 54,161                  | \$ 56,676                  | \$ 62,009                  | \$ 64,803                  | \$ 67,717                  |
| Interest Cost                               | 393,166                 | 428,697                    | 430,994                    | 438,438                    | 442,630                    | 449,380                    | 455,998                    |
| Expected Return on Assets                   | (244,987)               | (221,414)                  | (214,722)                  | (203,921)                  | (190,609)                  | (178,829)                  | (176,924)                  |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (13,387)                | (13,387)                   | (13,387)                   | (13,387)                   | (13,387)                   | (13,387)                   | (11,058)                   |
| • Net (Gain) or Loss                        | 111,406                 | 111,970                    | 175,887                    | 169,686                    | 176,649                    | 167,543                    | 148,519                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 289,810</b>       | <b>\$ 345,529</b>          | <b>\$ 432,933</b>          | <b>\$ 447,492</b>          | <b>\$ 477,292</b>          | <b>\$ 489,510</b>          | <b>\$ 484,252</b>          |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 97,157               | \$ 97,000                  | \$ 97,000                  | \$ 97,000                  | \$ 47,000                  | \$ (132,000)               | \$ (123,000)               |
| <b>Total RW Expense</b>                     | <b>\$ 386,967</b>       | <b>\$ 442,529</b>          | <b>\$ 529,933</b>          | <b>\$ 544,492</b>          | <b>\$ 524,292</b>          | <b>\$ 357,510</b>          | <b>\$ 361,252</b>          |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

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**National Grid USA**  
**Nonunion Retiree Welfare Plan**  
**Estimated FAS 106 Expense - Mass Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$(103,825,113)         | \$(100,565,079)            | \$(118,612,267)            | \$(120,714,920)            | \$(125,816,115)            | \$(127,920,928)            | \$(129,964,047)            |
| Fair Value of Assets                        | 53,496,787              | 36,996,987                 | 39,289,284                 | 38,812,053                 | 38,054,435                 | 36,997,467                 | 35,596,259                 |
| Funded Status                               | \$ (50,328,326)         | \$ (63,568,092)            | \$ (79,322,983)            | \$ (81,902,867)            | \$ (87,761,680)            | \$ (90,923,461)            | \$ (94,367,788)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 977,970              | \$ 889,417                 | \$ 1,214,534               | \$ 1,270,928               | \$ 1,390,519               | \$ 1,453,179               | \$ 1,518,525               |
| Interest Cost                               | 6,540,990               | 7,118,889                  | 7,157,058                  | 7,280,687                  | 7,345,740                  | 7,464,767                  | 7,579,225                  |
| Expected Return on Assets                   | (4,066,690)             | (3,583,473)                | (3,475,180)                | (3,300,355)                | (3,084,920)                | (2,894,255)                | (2,863,437)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (240,571)               | (240,571)                  | (240,571)                  | (240,571)                  | (240,571)                  | (240,571)                  | (198,720)                  |
| • Net (Gain) or Loss                        | 1,484,235               | 1,878,169                  | 2,938,921                  | 2,836,914                  | 2,952,578                  | 2,801,311                  | 2,474,704                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 4,695,934</b>     | <b>\$ 6,062,431</b>        | <b>\$ 7,594,762</b>        | <b>\$ 7,847,603</b>        | <b>\$ 8,363,346</b>        | <b>\$ 8,584,431</b>        | <b>\$ 8,510,297</b>        |
| FAS 106 Special Termination Benefits        | \$ 16,780               | \$ 6,000                   | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 3,243,240            | \$ 3,243,000               | \$ 3,244,000               | \$ 3,243,000               | \$ 1,565,000               | \$ (3,576,000)             | \$ (3,576,000)             |
| <b>Total RW Expense</b>                     | <b>\$ 7,955,954</b>     | <b>\$ 9,311,431</b>        | <b>\$ 10,838,762</b>       | <b>\$ 11,090,603</b>       | <b>\$ 9,928,346</b>        | <b>\$ 5,008,431</b>        | <b>\$ 4,934,297</b>        |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

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**National Grid USA**  
**Nonunion Retiree Welfare Plan**  
**Estimated FAS 106 Expense - Nantucket Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (566,426)            | \$ (548,641)               | \$ (647,099)               | \$ (658,570)               | \$ (686,400)               | \$ (697,883)               | \$ (709,029)               |
| Fair Value of Assets                        | 0                       | 201,840                    | 214,346                    | 211,742                    | 207,609                    | 201,843                    | 194,198                    |
| Funded Status                               | \$ (566,426)            | \$ (346,801)               | \$ (432,753)               | \$ (446,828)               | \$ (478,791)               | \$ (496,040)               | \$ (514,831)               |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 12,634               | \$ 11,490                  | \$ 15,690                  | \$ 16,419                  | \$ 17,964                  | \$ 18,774                  | \$ 19,618                  |
| Interest Cost                               | 36,298                  | 38,930                     | 39,138                     | 39,813                     | 40,170                     | 40,816                     | 41,441                     |
| Expected Return on Assets                   | 608                     | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (2,038)                 | (2,038)                    | (2,038)                    | (2,038)                    | (2,038)                    | (2,038)                    | (1,683)                    |
| • Net (Gain) or Loss                        | 15,061                  | 10,973                     | 16,765                     | 16,202                     | 16,834                     | 16,008                     | 14,099                     |
| <b>FAS 106 Expense</b>                      | <b>\$ 62,563</b>        | <b>\$ 59,355</b>           | <b>\$ 69,555</b>           | <b>\$ 70,396</b>           | <b>\$ 72,930</b>           | <b>\$ 73,560</b>           | <b>\$ 73,475</b>           |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 13,094               | \$ 13,000                  | \$ 13,000                  | \$ 13,000                  | \$ 13,000                  | \$ 13,000                  | \$ 13,000                  |
| <b>Total RW Expense</b>                     | <b>\$ 75,657</b>        | <b>\$ 72,355</b>           | <b>\$ 82,555</b>           | <b>\$ 83,396</b>           | <b>\$ 85,930</b>           | <b>\$ 86,560</b>           | <b>\$ 86,475</b>           |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA**  
**Nonunion Retiree Welfare Plan**  
**Estimated FAS 106 Expense - Narragansett Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (53,355,420)         | \$ (51,680,098)            | \$ (60,954,495)            | \$ (62,035,042)            | \$ (64,656,531)            | \$ (65,738,188)            | \$ (66,788,141)            |
| Fair Value of Assets                        | 26,507,925              | 19,012,643                 | 20,190,648                 | 19,945,400                 | 19,556,062                 | 19,012,889                 | 18,292,813                 |
| Funded Status                               | \$ (26,847,495)         | \$ (32,667,455)            | \$ (40,763,847)            | \$ (42,089,642)            | \$ (45,100,469)            | \$ (46,725,299)            | \$ (48,495,328)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 415,419              | \$ 377,804                 | \$ 515,906                 | \$ 539,861                 | \$ 590,661                 | \$ 617,278                 | \$ 645,035                 |
| Interest Cost                               | 3,354,157               | 3,657,644                  | 3,678,259                  | 3,741,791                  | 3,774,808                  | 3,836,065                  | 3,894,893                  |
| Expected Return on Assets                   | (2,008,960)             | (1,775,629)                | (1,721,969)                | (1,635,342)                | (1,528,593)                | (1,434,118)                | (1,418,848)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (83,964)                | (83,964)                   | (83,964)                   | (83,964)                   | (83,964)                   | (83,964)                   | (69,357)                   |
| • Net (Gain) or Loss                        | 1,069,312               | 925,529                    | 1,471,160                  | 1,418,225                  | 1,477,663                  | 1,399,928                  | 1,238,978                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 2,745,964</b>     | <b>\$ 3,101,384</b>        | <b>\$ 3,859,392</b>        | <b>\$ 3,980,571</b>        | <b>\$ 4,230,575</b>        | <b>\$ 4,335,189</b>        | <b>\$ 4,290,701</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 1,424,385            | \$ 1,425,000               | \$ 1,424,000               | \$ 1,424,000               | \$ 439,000                 | \$ (2,325,000)             | \$ (2,325,000)             |
| <b>Total RW Expense</b>                     | <b>\$ 4,170,349</b>     | <b>\$ 4,526,384</b>        | <b>\$ 5,283,392</b>        | <b>\$ 5,404,571</b>        | <b>\$ 4,669,575</b>        | <b>\$ 2,010,189</b>        | <b>\$ 1,965,701</b>        |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA**  
**Nonunion Retiree Welfare Plan**  
**Estimated FAS 106 Expense - NE Power**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (26,521,724)         | \$ (25,688,961)            | \$ (30,299,045)            | \$ (30,836,159)            | \$ (32,139,240)            | \$ (32,676,906)            | \$ (33,198,813)            |
| Fair Value of Assets                        | 19,368,710              | 9,450,737                  | 10,036,296                 | 9,914,389                  | 9,720,858                  | 9,450,860                  | 9,092,927                  |
| Funded Status                               | \$ (7,153,014)          | \$ (16,238,224)            | \$ (20,262,749)            | \$ (20,921,770)            | \$ (22,418,382)            | \$ (23,226,046)            | \$ (24,105,886)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Interest Cost                               | 1,650,883               | 1,818,265                  | 1,828,015                  | 1,859,596                  | 1,876,336                  | 1,906,568                  | 1,935,814                  |
| Expected Return on Assets                   | (1,439,992)             | (1,297,410)                | (1,258,202)                | (1,194,906)                | (1,116,907)                | (1,047,876)                | (1,036,718)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (18,157)                | (18,157)                   | (18,157)                   | (18,157)                   | (18,157)                   | (18,157)                   | (14,998)                   |
| • Net (Gain) or Loss                        | 175,449                 | 436,484                    | 707,704                    | 681,391                    | 710,937                    | 672,296                    | 596,389                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 368,183</b>       | <b>\$ 939,182</b>          | <b>\$ 1,259,360</b>        | <b>\$ 1,327,924</b>        | <b>\$ 1,452,209</b>        | <b>\$ 1,512,831</b>        | <b>\$ 1,480,487</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ (1,282,165)          | \$ (1,282,000)             | \$ (1,282,000)             | \$ (1,282,000)             | \$ (1,282,000)             | \$ (1,282,000)             | \$ (1,282,000)             |
| <b>Total RW Expense</b>                     | <b>\$ (913,982)</b>     | <b>\$ (342,818)</b>        | <b>\$ (22,640)</b>         | <b>\$ 45,924</b>           | <b>\$ 170,209</b>          | <b>\$ 230,831</b>          | <b>\$ 198,487</b>          |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA  
Nonunion Retiree Welfare Plan  
Estimated FAS 106 Expense - NGUSCO**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$(205,232,015)         | \$(198,787,875)            | \$(234,461,702)            | \$(238,618,338)            | \$(248,701,654)            | \$(252,862,326)            | \$(256,901,206)            |
| Fair Value of Assets                        | 77,588,556              | 73,132,269                 | 77,663,404                 | 76,720,156                 | 75,222,486                 | 73,133,191                 | 70,363,475                 |
| Funded Status                               | \$(127,643,459)         | \$(125,655,606)            | \$(156,798,298)            | \$(161,898,182)            | \$(173,479,168)            | \$(179,729,135)            | \$(186,537,731)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 3,718,762            | \$ 3,382,039               | \$ 4,618,308               | \$ 4,832,748               | \$ 5,287,499               | \$ 5,525,766               | \$ 5,774,245               |
| Interest Cost                               | 13,035,718              | 14,072,013                 | 14,147,356                 | 14,390,683                 | 14,521,110                 | 14,754,309                 | 14,980,861                 |
| Expected Return on Assets                   | (5,835,734)             | (5,197,255)                | (5,040,193)                | (4,786,638)                | (4,474,186)                | (4,197,654)                | (4,152,960)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (390,036)               | (390,036)                  | (390,036)                  | (390,036)                  | (390,036)                  | (390,036)                  | (322,184)                  |
| • Net (Gain) or Loss                        | 4,174,535               | 3,626,513                  | 5,725,684                  | 5,522,115                  | 5,750,820                  | 5,451,783                  | 4,820,575                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 14,703,245</b>    | <b>\$ 15,493,274</b>       | <b>\$ 19,061,119</b>       | <b>\$ 19,568,872</b>       | <b>\$ 20,695,207</b>       | <b>\$ 21,144,168</b>       | <b>\$ 21,100,537</b>       |
| FAS 106 Special Termination Benefits        | \$ 437,383              | \$ 176,000                 | \$ 57,000                  | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 915,435              | \$ 909,000                 | \$ 909,000                 | \$ 907,000                 | \$ 301,000                 | \$ (1,805,000)             | \$ (1,805,000)             |
| <b>Total RW Expense</b>                     | <b>\$ 16,056,063</b>    | <b>\$ 16,578,274</b>       | <b>\$ 20,027,119</b>       | <b>\$ 20,475,872</b>       | <b>\$ 20,996,207</b>       | <b>\$ 19,339,168</b>       | <b>\$ 19,295,537</b>       |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates

**National Grid USA**  
**Nonunion Retiree Welfare Plan**  
**Estimated FAS 106 Expense - NE Gas**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (36,752,384)         | \$ (35,598,385)            | \$ (41,987,000)            | \$ (42,731,000)            | \$ (44,537,000)            | \$ (45,282,000)            | \$ (46,005,000)            |
| Fair Value of Assets                        | 5,476,151               | 13,096,325                 | 13,907,829                 | 13,738,797                 | 13,470,694                 | 13,096,523                 | 12,600,453                 |
| Funded Status                               | \$ (31,276,233)         | \$ (22,502,060)            | \$ (28,079,171)            | \$ (28,992,203)            | \$ (31,066,306)            | \$ (32,185,477)            | \$ (33,404,547)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 294,229              | \$ 267,587                 | \$ 365,401                 | \$ 382,368                 | \$ 418,348                 | \$ 437,200                 | \$ 456,860                 |
| Interest Cost                               | 2,326,017               | 2,519,715                  | 2,532,333                  | 2,577,145                  | 2,600,359                  | 2,642,248                  | 2,682,768                  |
| Expected Return on Assets                   | (452,838)               | (366,819)                  | (355,734)                  | (337,838)                  | (315,785)                  | (296,268)                  | (293,113)                  |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 179,271                 | 341,362                    | 578,879                    | 605,467                    | 686,519                    | 698,131                    | 666,736                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 2,346,679</b>     | <b>\$ 2,761,845</b>        | <b>\$ 3,120,879</b>        | <b>\$ 3,227,142</b>        | <b>\$ 3,389,441</b>        | <b>\$ 3,481,311</b>        | <b>\$ 3,513,251</b>        |
| FAS 106 Special Termination Benefits        | \$ 51,093               | \$ 6,000                   | \$ 5,000                   | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 1,073,838            | \$ 1,074,000               | \$ 1,074,000               | \$ 1,074,000               | \$ 1,074,000               | \$ 1,074,000               | \$ 1,074,000               |
| <b>Total RW Expense</b>                     | <b>\$ 3,471,610</b>     | <b>\$ 3,841,845</b>        | <b>\$ 4,199,879</b>        | <b>\$ 4,301,142</b>        | <b>\$ 4,463,441</b>        | <b>\$ 4,555,311</b>        | <b>\$ 4,587,251</b>        |

**Assumptions:**

|                           |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%       | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       | 6.75%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%       | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%       | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH_15 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 | RP2000CH_20 |

Hewitt Associates



**National Grid USA  
Union Retiree Welfare Plan  
Estimated FAS 106 Expense - Granite State**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (5,495,581)          | \$ (5,251,434)             | \$ (6,302,608)             | \$ (6,433,102)             | \$ (6,724,411)             | \$ (6,853,993)             | \$ (6,979,853)             |
| Fair Value of Assets                        | 3,799,952               | 2,274,174                  | 2,486,403                  | 2,546,678                  | 2,597,306                  | 2,636,025                  | 2,661,851                  |
| Funded Status                               | \$ (1,695,629)          | \$ (2,977,260)             | \$ (3,816,205)             | \$ (3,886,424)             | \$ (4,127,105)             | \$ (4,217,968)             | \$ (4,318,002)             |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 93,723               | \$ 86,471                  | \$ 117,422                 | \$ 122,882                 | \$ 133,974                 | \$ 140,010                 | \$ 146,316                 |
| Interest Cost                               | 350,290                 | 373,085                    | 381,379                    | 389,074                    | 394,130                    | 401,112                    | 407,941                    |
| Expected Return on Assets                   | (337,994)               | (239,170)                  | (238,389)                  | (231,447)                  | (220,147)                  | (214,392)                  | (233,715)                  |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (8,091)                 | (8,091)                    | (8,091)                    | (8,091)                    | (8,091)                    | (8,091)                    | (8,086)                    |
| • Net (Gain) or Loss                        | 79,588                  | 132,808                    | 188,524                    | 184,634                    | 192,867                    | 184,483                    | 155,964                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 177,516</b>       | <b>\$ 345,103</b>          | <b>\$ 440,845</b>          | <b>\$ 457,052</b>          | <b>\$ 492,733</b>          | <b>\$ 503,122</b>          | <b>\$ 468,420</b>          |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 18,597               | \$ 18,600                  | \$ 19,000                  | \$ 19,000                  | \$ 9,000                   | \$ (25,000)                | \$ (23,000)                |
| <b>Total RW Expense</b>                     | <b>\$ 196,113</b>       | <b>\$ 363,703</b>          | <b>\$ 459,845</b>          | <b>\$ 476,052</b>          | <b>\$ 501,733</b>          | <b>\$ 478,122</b>          | <b>\$ 445,420</b>          |

**Assumptions:**

|                           |          |          |             |             |             |             |             |
|---------------------------|----------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%    | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 8.25%    | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%    | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%   | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%    | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
 Union Retiree Welfare Plan  
 Estimated FAS 106 Expense - Mass Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$(188,189,576)         | \$(179,829,041)            | \$(215,825,243)            | \$(220,293,870)            | \$(230,269,411)            | \$(234,706,778)            | \$(239,016,704)            |
| Fair Value of Assets                        | 119,905,893             | 77,876,352                 | 85,143,882                 | 87,207,953                 | 88,941,638                 | 90,267,509                 | 91,151,905                 |
| Funded Status                               | \$ (68,283,683)         | \$(101,952,689)            | \$(130,681,361)            | \$(133,085,917)            | \$(141,327,773)            | \$(144,439,269)            | \$(147,864,799)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 2,491,923            | \$ 2,299,107               | \$ 3,122,042               | \$ 3,267,206               | \$ 3,562,134               | \$ 3,722,632               | \$ 3,890,286               |
| Interest Cost                               | 11,913,237              | 12,758,793                 | 13,057,278                 | 13,319,816                 | 13,477,312                 | 13,726,950                 | 13,969,330                 |
| Expected Return on Assets                   | (10,545,851)            | (7,546,907)                | (7,522,252)                | (7,303,198)                | (6,946,644)                | (6,765,048)                | (7,374,794)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (259,924)               | (259,924)                  | (259,924)                  | (259,924)                  | (259,924)                  | (259,924)                  | (259,924)                  |
| • Net (Gain) or Loss                        | 2,393,075               | 4,547,853                  | 6,455,788                  | 6,322,572                  | 6,604,493                  | 6,317,403                  | 5,340,800                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 5,992,460</b>     | <b>\$ 11,798,922</b>       | <b>\$ 14,852,932</b>       | <b>\$ 15,346,472</b>       | <b>\$ 16,437,371</b>       | <b>\$ 16,742,013</b>       | <b>\$ 15,565,698</b>       |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 620,760              | \$ 620,800                 | \$ 620,000                 | \$ 621,000                 | \$ 299,000                 | \$ (684,000)               | \$ (684,000)               |
| <b>Total RW Expense</b>                     | <b>\$ 6,613,220</b>     | <b>\$ 12,419,722</b>       | <b>\$ 15,472,932</b>       | <b>\$ 15,967,472</b>       | <b>\$ 16,736,371</b>       | <b>\$ 16,058,013</b>       | <b>\$ 14,881,698</b>       |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
 Union Retiree Welfare Plan  
 Estimated FAS 106 Expense - Narragansett Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (89,490,048)         | \$ (85,514,351)            | \$(102,631,674)            | \$(104,756,646)            | \$(109,500,329)            | \$(111,610,436)            | \$(113,659,941)            |
| Fair Value of Assets                        | 52,690,296              | 37,032,649                 | 40,488,587                 | 41,470,117                 | 42,294,539                 | 42,925,033                 | 43,345,590                 |
| Funded Status                               | \$ (36,799,752)         | \$ (48,481,702)            | \$ (62,143,087)            | \$ (63,286,529)            | \$ (67,205,790)            | \$ (68,685,403)            | \$ (70,314,351)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 1,065,547            | \$ 983,099                 | \$ 1,334,986               | \$ 1,397,058               | \$ 1,523,169               | \$ 1,591,798               | \$ 1,663,487               |
| Interest Cost                               | 5,650,421               | 6,051,430                  | 6,192,589                  | 6,317,910                  | 6,392,801                  | 6,511,986                  | 6,627,245                  |
| Expected Return on Assets                   | (4,656,962)             | (3,316,340)                | (3,305,506)                | (3,209,247)                | (3,052,567)                | (2,972,768)                | (3,240,709)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (107,785)               | (107,785)                  | (107,785)                  | (107,785)                  | (107,785)                  | (107,785)                  | (107,785)                  |
| • Net (Gain) or Loss                        | 1,424,838               | 2,162,647                  | 3,069,930                  | 3,006,581                  | 3,140,644                  | 3,004,123                  | 2,539,718                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 3,376,059</b>     | <b>\$ 5,773,051</b>        | <b>\$ 7,184,214</b>        | <b>\$ 7,404,517</b>        | <b>\$ 7,896,262</b>        | <b>\$ 8,027,354</b>        | <b>\$ 7,481,956</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 272,636              | \$ 272,600                 | \$ 273,000                 | \$ 273,000                 | \$ 84,000                  | \$ (445,000)               | \$ (445,000)               |
| <b>Total RW Expense</b>                     | <b>\$ 3,648,695</b>     | <b>\$ 6,045,651</b>        | <b>\$ 7,457,214</b>        | <b>\$ 7,677,517</b>        | <b>\$ 7,980,262</b>        | <b>\$ 7,582,354</b>        | <b>\$ 7,036,956</b>        |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
Union Retiree Welfare Plan  
Estimated FAS 106 Expense - NE Power**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (25,137,136)         | \$ (24,020,390)            | \$ (28,828,528)            | \$ (29,425,418)            | \$ (30,757,886)            | \$ (31,350,601)            | \$ (31,926,293)            |
| Fair Value of Assets                        | 23,842,553              | 10,402,215                 | 11,372,964                 | 11,648,669                 | 11,880,244                 | 12,057,345                 | 12,175,477                 |
| Funded Status                               | \$ (1,294,583)          | \$ (13,618,175)            | \$ (17,455,564)            | \$ (17,776,749)            | \$ (18,877,642)            | \$ (19,293,256)            | \$ (19,750,816)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Interest Cost                               | 1,566,411               | 1,676,425                  | 1,715,788                  | 1,751,989                  | 1,771,931                  | 1,829,405                  | 1,861,780                  |
| Expected Return on Assets                   | (1,987,815)             | (1,500,656)                | (1,495,754)                | (1,452,196)                | (1,381,298)                | (1,369,195)                | (1,489,439)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (6,941)                 | (6,941)                    | (6,941)                    | (6,941)                    | (6,941)                    | (6,941)                    | (6,941)                    |
| • Net (Gain) or Loss                        | 628,783                 | 607,472                    | 862,322                    | 844,528                    | 882,185                    | 843,837                    | 713,389                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 200,438</b>       | <b>\$ 776,300</b>          | <b>\$ 1,075,415</b>        | <b>\$ 1,137,380</b>        | <b>\$ 1,265,877</b>        | <b>\$ 1,297,106</b>        | <b>\$ 1,078,789</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ (245,435)            | \$ (245,400)               | \$ (245,000)               | \$ (246,000)               | \$ (245,000)               | \$ (245,000)               | \$ (246,000)               |
| <b>Total RW Expense</b>                     | <b>\$ (44,997)</b>      | <b>\$ 530,900</b>          | <b>\$ 830,415</b>          | <b>\$ 891,380</b>          | <b>\$ 1,020,877</b>        | <b>\$ 1,052,106</b>        | <b>\$ 832,789</b>          |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
 Union Retiree Welfare Plan  
 Estimated FAS 106 Expense - NGUSCO**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (58,449,050)         | \$ (55,852,385)            | \$ (67,032,302)            | \$ (68,420,195)            | \$ (71,518,458)            | \$ (72,896,642)            | \$ (74,235,245)            |
| Fair Value of Assets                        | 43,020,605              | 24,187,306                 | 26,444,499                 | 27,085,570                 | 27,624,028                 | 28,035,826                 | 28,310,507                 |
| Funded Status                               | \$ (15,428,445)         | \$ (31,665,079)            | \$ (40,587,803)            | \$ (41,334,625)            | \$ (43,894,430)            | \$ (44,860,816)            | \$ (45,924,738)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 944,309              | \$ 871,242                 | \$ 1,183,092               | \$ 1,238,102               | \$ 1,349,864               | \$ 1,410,684               | \$ 1,474,216               |
| Interest Cost                               | 3,715,696               | 3,974,622                  | 4,067,077                  | 4,148,929                  | 4,197,089                  | 4,276,120                  | 4,350,643                  |
| Expected Return on Assets                   | (3,776,880)             | (2,707,728)                | (2,698,882)                | (2,620,288)                | (2,492,362)                | (2,427,207)                | (2,645,976)                |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | (92,627)                | (92,627)                   | (92,627)                   | (92,627)                   | (92,627)                   | (92,627)                   | (92,627)                   |
| • Net (Gain) or Loss                        | 645,658                 | 1,412,499                  | 2,005,077                  | 1,963,702                  | 2,051,263                  | 1,962,097                  | 1,658,778                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 1,436,156</b>     | <b>\$ 3,458,008</b>        | <b>\$ 4,463,737</b>        | <b>\$ 4,637,818</b>        | <b>\$ 5,013,227</b>        | <b>\$ 5,129,067</b>        | <b>\$ 4,745,034</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 175,221              | \$ 174,000                 | \$ 174,000                 | \$ 174,000                 | \$ 58,000                  | \$ (346,000)               | \$ (346,000)               |
| <b>Total RW Expense</b>                     | <b>\$ 1,611,377</b>     | <b>\$ 3,632,008</b>        | <b>\$ 4,637,737</b>        | <b>\$ 4,811,818</b>        | <b>\$ 5,071,227</b>        | <b>\$ 4,783,067</b>        | <b>\$ 4,399,034</b>        |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
Union Retiree Welfare Plan  
Estimated FAS 106 Expense - Nantucket Electric**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (437,041)            | \$ (417,625)               | \$ (501,221)               | \$ (511,599)               | \$ (534,766)               | \$ (545,071)               | \$ (555,080)               |
| Fair Value of Assets                        | 0                       | 180,856                    | 197,734                    | 202,527                    | 206,554                    | 209,633                    | 211,686                    |
| Funded Status                               | \$ (437,041)            | \$ (236,769)               | \$ (303,487)               | \$ (309,072)               | \$ (328,212)               | \$ (335,438)               | \$ (343,394)               |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 12,790               | \$ 11,800                  | \$ 16,024                  | \$ 16,769                  | \$ 18,283                  | \$ 19,107                  | \$ 19,968                  |
| Interest Cost                               | 28,083                  | 28,985                     | 29,176                     | 29,788                     | 30,152                     | 30,734                     | 31,296                     |
| Expected Return on Assets                   | 454                     | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 48                      | 48                         | 48                         | 48                         | 48                         | 48                         | 48                         |
| • Net (Gain) or Loss                        | (1,508)                 | 10,562                     | 14,993                     | 14,683                     | 15,338                     | 14,671                     | 12,403                     |
| <b>FAS 106 Expense</b>                      | <b>\$ 39,867</b>        | <b>\$ 51,395</b>           | <b>\$ 60,241</b>           | <b>\$ 61,288</b>           | <b>\$ 63,821</b>           | <b>\$ 64,560</b>           | <b>\$ 63,715</b>           |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 2,506                | \$ 2,500                   | \$ 3,000                   | \$ 3,000                   | \$ 3,000                   | \$ 3,000                   | \$ 3,000                   |
| <b>Total RW Expense</b>                     | <b>\$ 42,373</b>        | <b>\$ 53,895</b>           | <b>\$ 63,241</b>           | <b>\$ 64,288</b>           | <b>\$ 66,821</b>           | <b>\$ 67,560</b>           | <b>\$ 66,715</b>           |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA  
Union Retiree Welfare Plan  
Estimated FAS 106 Expense - NE Gas**

8/17/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 | Estimated<br>4/2014-3/2015 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (24,120,347)         | \$ (23,048,773)            | \$ (27,662,423)            | \$ (28,235,169)            | \$ (29,513,739)            | \$ (30,082,478)            | \$ (30,634,883)            |
| Fair Value of Assets                        | 9,631,334               | 9,981,449                  | 10,912,931                 | 11,177,484                 | 11,399,692                 | 11,569,629                 | 11,682,982                 |
| Funded Status                               | \$ (14,489,013)         | \$ (13,067,324)            | \$ (16,749,492)            | \$ (17,057,685)            | \$ (18,114,047)            | \$ (18,512,849)            | \$ (18,951,901)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 266,936              | \$ 246,281                 | \$ 334,434                 | \$ 349,984                 | \$ 381,577                 | \$ 398,770                 | \$ 416,729                 |
| Interest Cost                               | 1,527,165               | 1,601,980                  | 1,641,035                  | 1,674,813                  | 1,694,906                  | 1,727,019                  | 1,758,086                  |
| Expected Return on Assets                   | (905,320)               | (606,199)                  | (604,218)                  | (586,623)                  | (557,983)                  | (543,396)                  | (592,374)                  |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 124,960                 | 253,159                    | 359,365                    | 392,299                    | 452,209                    | 473,385                    | 434,947                    |
| <b>FAS 106 Expense</b>                      | <b>\$ 1,013,741</b>     | <b>\$ 1,495,221</b>        | <b>\$ 1,730,616</b>        | <b>\$ 1,830,473</b>        | <b>\$ 1,970,709</b>        | <b>\$ 2,055,778</b>        | <b>\$ 2,017,388</b>        |
| FAS 106 Special Termination Benefits        | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| FAS 106 Curtailment Expense                 | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Regulatory Expense                          | \$ 715,892              | \$ 715,900                 | \$ 715,000                 | \$ 715,000                 | \$ 715,000                 | \$ 715,000                 | \$ 715,000                 |
| <b>Total RW Expense</b>                     | <b>\$ 1,729,633</b>     | <b>\$ 2,211,121</b>        | <b>\$ 2,445,616</b>        | <b>\$ 2,545,473</b>        | <b>\$ 2,685,709</b>        | <b>\$ 2,770,778</b>        | <b>\$ 2,732,388</b>        |

**Assumptions:**

|                           |             |          |             |             |             |             |             |
|---------------------------|-------------|----------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate             | 6.50%       | 7.30%    | 6.20%       | 6.20%       | 6.00%       | 6.00%       | 6.00%       |
| Expected Return on Assets | 6.75%       | 8.25%    | 8.25%       | 8.25%       | 8.25%       | 8.25%       | 8.25%       |
| Initial Trend - Pre-65    | 9.00%       | 8.50%    | 7.85%       | 7.20%       | 6.55%       | 5.90%       | 5.25%       |
| Initial Trend - Post-65   | 10.00%      | 9.50%    | 8.85%       | 8.20%       | 7.55%       | 6.90%       | 6.25%       |
| Ultimate Trend            | 5.00%       | 5.00%    | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Mortality Table           | RP2000CH_15 | RP2000CH | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 | RP2000CH_10 |

Hewitt Associates

**National Grid USA**  
**Estimated US GAAP Expense Under FAS 87/106**  
**Current and 5 Year Projection**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated FAS 87/106 Ongoing Expense</b>  |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)            | \$ 16,772,525           | \$ 79,944,000              | \$ 77,833,000              | \$ 75,266,000              | \$ 72,362,000              | \$ 69,256,000              |
| Retirement Income Plan (LI)                  | 30,611,913              | 87,248,000                 | 82,041,000                 | 80,298,000                 | 78,250,000                 | 76,060,000                 |
| NonQualified Pension Plans                   | 10,547,055              | 10,185,000                 | 9,761,000                  | 9,545,000                  | 9,291,000                  | 8,997,000                  |
| <b>Subtotal KeySpan Pension Plans</b>        | <b>\$ 57,931,493</b>    | <b>\$ 177,377,000</b>      | <b>\$ 169,635,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| KeySpan Medical (NY Union)                   | \$ 7,279,883            | \$ 10,546,000              | \$ 9,274,000               | \$ 7,910,000               | \$ 6,446,000               | \$ 4,876,000               |
| KeySpan Medical (NY Management)              | 8,467,215               | 10,602,000                 | 10,482,000                 | 10,292,000                 | 10,090,000                 | 9,882,000                  |
| KeySpan Medical (NY Unfunded)                | 660,980                 | 663,000                    | 664,000                    | 662,000                    | 657,000                    | 650,000                    |
| KeySpan Medical (LI Union)                   | 28,170,462              | 39,664,000                 | 41,836,000                 | 44,211,000                 | 46,805,000                 | 49,634,000                 |
| KeySpan Medical (LI Management)              | 16,719,236              | 20,743,000                 | 21,451,000                 | 22,265,000                 | 23,136,000                 | 24,075,000                 |
| KeySpan Medical (LI Unfunded)                | 419,829                 | 424,000                    | 426,000                    | 428,000                    | 429,000                    | 428,000                    |
| KeySpan Medical (Boston Gas Union)           | 5,126,507               | 5,140,000                  | 4,909,000                  | 4,665,000                  | 4,405,000                  | 4,130,000                  |
| KeySpan Medical (All Others)                 | 4,459,236               | 4,536,000                  | 4,551,000                  | 4,552,000                  | 4,545,000                  | 4,535,000                  |
| <b>Subtotal KeySpan Medical Plans</b>        | <b>\$ 71,303,348</b>    | <b>\$ 92,318,000</b>       | <b>\$ 93,593,000</b>       | <b>\$ 94,985,000</b>       | <b>\$ 96,513,000</b>       | <b>\$ 98,210,000</b>       |
| KeySpan Life (NY Union)                      | \$ 334,012              | \$ 1,397,000               | \$ 1,456,000               | \$ 1,519,000               | \$ 1,589,000               | \$ 1,664,000               |
| KeySpan Life (NY Management)                 | 405,027                 | 969,000                    | 1,014,000                  | 1,064,000                  | 1,117,000                  | 1,174,000                  |
| KeySpan Life (NY Unfunded)                   | 715,410                 | 718,000                    | 717,000                    | 714,000                    | 708,000                    | 701,000                    |
| KeySpan Life (LI Union)                      | (411,917)               | 3,542,000                  | 3,614,000                  | 3,694,000                  | 3,783,000                  | 3,881,000                  |
| KeySpan Life (LI Management)                 | 1,035,165               | 2,092,000                  | 2,209,000                  | 2,336,000                  | 2,476,000                  | 2,627,000                  |
| KeySpan Life (LI Unfunded)                   | 1,087,440               | 1,120,000                  | 1,153,000                  | 1,186,000                  | 1,219,000                  | 1,253,000                  |
| <b>Subtotal KeySpan Life Plans</b>           | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       | <b>\$ 11,300,000</b>       |
| Estimated One-time FAS 88 Expense - Pension  | \$ 21,613,000           | \$ 15,624,000              | \$ 5,208,000               | \$ 0                       | \$ 0                       | \$ 0                       |
| Estimated One-time FAS 106 Expense - Medical | 537,000                 | 493,000                    | 165,000                    | 0                          | 0                          | 0                          |
| Estimated One-time FAS 106 Expense - Life    | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| <b>Total Expense for Pension</b>             | <b>\$ 79,544,493</b>    | <b>\$ 193,001,000</b>      | <b>\$ 174,843,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| <b>Total Expense for Medical</b>             | <b>\$ 71,840,348</b>    | <b>\$ 92,811,000</b>       | <b>\$ 93,758,000</b>       | <b>\$ 94,985,000</b>       | <b>\$ 96,513,000</b>       | <b>\$ 98,210,000</b>       |
| <b>Total Expense for Life</b>                | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       | <b>\$ 11,300,000</b>       |
| <b>Grand Total FAS Expense</b>               | <b>\$ 154,549,978</b>   | <b>\$ 295,650,000</b>      | <b>\$ 278,764,000</b>      | <b>\$ 270,607,000</b>      | <b>\$ 267,308,000</b>      | <b>\$ 263,823,000</b>      |
| Hewitt Associates                            |                         | \$ 279,533,000             | \$ 273,391,000             | \$ 270,607,000             | \$ 267,308,000             | \$ 263,823,000             |



**National Grid USA**  
**Estimated US GAAP Expense Under FAS 87/106**  
**Current and 5 Year Projection**

01/09/2009

|   |       |           | Actual             |              | Estimated          |           | Estimated          |           | Estimated          |           | Estimated          |           | Estimated          |
|---|-------|-----------|--------------------|--------------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|
|   |       |           | 4/2008-3/2009      |              | 4/2009-3/2010      |           | 4/2010-3/2011      |           | 4/2011-3/2012      |           | 4/2012-3/2013      |           | 4/2013-3/2014      |
| <b>Estimated FAS 87/106 Expense - Business Unit Allocations</b> |       |           |                    |              |                    |           |                    |           |                    |           |                    |           |                    |
| KeySpan Energy Delivery NY                                      | BUG   | \$        | 11,055,654         | \$           | 39,232,154         | \$        | 37,529,713         | \$        | 35,605,747         | \$        | 33,490,821         | \$        | 31,228,519         |
| KeySpan Energy Delivery LI                                      | BUL   |           | 11,233,709         |              | 23,435,519         |           | 23,156,151         |           | 23,429,058         |           | 23,706,079         |           | 24,015,821         |
| KeySpan Electric Services LLC                                   | ESV   |           | 18,606,973         |              | 37,260,827         |           | 36,761,474         |           | 37,176,083         |           | 37,592,933         |           | 38,057,545         |
| KeySpan Energy Trading Services LLC                             | TEG   |           | 196,830            |              | 453,556            |           | 439,162            |           | 434,689            |           | 429,297            |           | 423,676            |
| KeySpan Generation LLC  | GEN   |           | 7,019,311          |              | 14,049,952         |           | 13,888,445         |           | 14,064,935         |           | 14,244,784         |           | 14,444,942         |
| KeySpan Corporate Services LLC*                                 | CSV   |           | 47,464,271         |              | 118,197,626        |           | 105,219,044        |           | 98,912,071         |           | 97,782,921         |           | 96,577,909         |
| KeySpan Utility Services LLC                                    | USV   |           | 4,324,494          |              | 11,734,941         |           | 11,395,199         |           | 11,142,424         |           | 10,856,414         |           | 10,553,208         |
| KeySpan Engineering and Survey                                  | KEC   |           | 12,613,794         |              | 20,876,663         |           | 20,753,730         |           | 21,071,604         |           | 21,392,717         |           | 21,739,005         |
| KeySpan Energy Management Inc                                   | KEM   |           | 191,751            |              | 345,967            |           | 339,107            |           | 331,114            |           | 322,046            |           | 312,368            |
| KeySpan Energy Services Inc.                                    | KES   |           | 11,246             |              | 68,880             |           | 65,833             |           | 62,191             |           | 58,193             |           | 53,962             |
| KeySpan Energy Solutions Inc.                                   | KSL   |           | 1,959,283          |              | 3,637,511          |           | 3,564,273          |           | 3,489,052          |           | 3,403,849          |           | 3,312,413          |
| KeySpan Energy Supply LLC                                       | KSP   |           | (1,124)            |              | 107,001            |           | 106,200            |           | 106,983            |           | 107,676            |           | 108,391            |
| KeySpan Communications  | KCM   |           | 193,780            |              | 304,100            |           | 299,270            |           | 300,888            |           | 302,226            |           | 303,648            |
| KeySpan Services, Inc.  | KSI   |           | 198,641            |              | 519,642            |           | 516,900            |           | 515,618            |           | 513,239            |           | 510,427            |
| KS Plumbing & Heating Solutions LLC                             | PHL   |           | 74,037             |              | 62,219             |           | 63,246             |           | 64,188             |           | 65,072             |           | 65,943             |
| KS Plumbing & Heating Services Inc.                             | PHV   |           | 39,670             |              | 62,372             |           | 62,499             |           | 63,384             |           | 64,245             |           | 65,129             |
| KeySpan Plumbing Solutions Inc.                                 | PSL   |           | 134,798            |              | 109,846            |           | 109,880            |           | 109,678            |           | 109,306            |           | 108,832            |
| KeySpan Home Energy Services NE                                 | KHS   |           | 30,740             |              | 149,530            |           | 145,637            |           | 140,872            |           | 135,478            |           | 129,710            |
| KeySpan Corporate Services LLC (KSI)                            | KSCSV |           | 93,274             |              | 169,104            |           | 168,888            |           | 168,139            |           | 167,080            |           | 165,886            |
| KeySpan Ravenswood Services Corp                                | RAV   |           | 2,074,251          |              | 0                  |           | 0                  |           | 0                  |           | 0                  |           | 0                  |
| KeySpan Northeast Ventures                                      | KNEV  |           | 38,786             |              | 35,320             |           | 33,598             |           | 32,656             |           | 31,566             |           | 30,319             |
| Seneca  | SEN   |           | 45,634             |              | 67,959             |           | 68,619             |           | 69,161             |           | 69,634             |           | 70,092             |
| Boston Gas  | BGC   |           | 10,651,981         |              | 16,734,066         |           | 16,251,828         |           | 15,725,356         |           | 15,138,078         |           | 14,508,120         |
| Colonial Gas (excluding Transgas)                               | COL   |           | 2,162,574          |              | 4,592,822          |           | 4,453,168          |           | 4,298,802          |           | 4,123,989          |           | 3,936,294          |
| Transgas  | TG    |           | 240,747            |              | 463,348            |           | 458,031            |           | 453,010            |           | 446,777            |           | 439,802            |
| Algonquin   | ALG   |           | 34,446             |              | 66,472             |           | 65,868             |           | 64,998             |           | 63,948             |           | 62,801             |
| EnergyNorth   | ENH   |           | 1,019,049          |              | 1,859,557          |           | 1,806,142          |           | 1,746,034          |           | 1,677,989          |           | 1,604,845          |
| Essex Gas   | ESX   |           | 691,378            |              | 1,053,046          |           | 1,042,095          |           | 1,028,265          |           | 1,011,643          |           | 993,393            |
| <b>Total Expense</b>  |       | <b>\$</b> | <b>132,399,978</b> | <b>** \$</b> | <b>295,650,000</b> | <b>\$</b> | <b>278,764,000</b> | <b>\$</b> | <b>270,607,000</b> | <b>\$</b> | <b>267,308,000</b> | <b>\$</b> | <b>263,823,000</b> |

\* Includes FAS 88 special termination benefit charges

\*\* Excludes FAS 88 special termination benefit charges

Hewitt Associates

**National Grid USA**  
**Estimated US GAAP Expense Under FAS 87/106**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Assumptions:</b>                           |                         |                            |                            |                            |                            |                            |
| Discount Rate                                 | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                                  |                         |                            |                            |                            |                            |                            |
| Union Participants                            | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Nonunion Participants                         | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| <b>Expected Return on Assets</b>              |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Actual Return on Assets for Projection</b> |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | -27.00%                 | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Initial Trend</b>                          |                         |                            |                            |                            |                            |                            |
| Pre-65 Medical                                | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Post-65 Medical                               | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| <b>Ultimate Trend</b>                         |                         |                            |                            |                            |                            |                            |
| Ultimate Trend                                | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| <b>Mortality Table</b>                        |                         |                            |                            |                            |                            |                            |
| Union Participants                            | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Nonunion Participants                         | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| <b>Expected Contribution to the Trusts</b>    |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)             | \$ 105,902,107 *        | \$ 68,600,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              |
| Retirement Income Plan (LI)                   | \$ 88,767,648 **        | \$ 175,900,000             | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              |
| KeySpan Medical (NY Union)                    | \$ 18,000,000           | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              |
| KeySpan Medical (NY Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              |
| KeySpan Medical (LI Union)                    | \$ 0                    | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (LI Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (Boston Gas Union)            | \$ 8,600,000            | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               |
| Total   | \$ 231,269,755          | \$ 311,100,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             |
| Expected Payments from Corporate Assets       | \$ 18,553,000           | \$ 27,794,000              | \$ 20,575,000              | \$ 21,294,000              | \$ 21,891,000              | \$ 22,432,000              |
| Expected Medicare Part D Subsidy              | \$ 3,810,000            | \$ 4,127,000               | \$ 4,439,000               | \$ 4,744,000               | \$ 5,038,000               | \$ 5,316,000               |

\* Includes an additional \$22.5 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.  
\*\* Includes an additional \$3.8 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.

**National Grid USA**  
**Estimated Expense Excluding Medicare Part D Subsidy**  
**Current and 5 Year Projection**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated Ongoing Expense</b>             |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)            | \$ 16,772,525           | \$ 79,944,000              | \$ 77,833,000              | \$ 75,266,000              | \$ 72,362,000              | \$ 69,256,000              |
| Retirement Income Plan (LI)                  | 30,611,913              | 87,248,000                 | 82,041,000                 | 80,298,000                 | 78,250,000                 | 76,060,000                 |
| NonQualified Pension Plans                   | 10,547,055              | 10,185,000                 | 9,761,000                  | 9,545,000                  | 9,291,000                  | 8,997,000                  |
| <b>Subtotal KeySpan Pension Plans</b>        | <b>\$ 57,931,493</b>    | <b>\$ 177,377,000</b>      | <b>\$ 169,635,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| KeySpan Medical (NY Union)                   | \$ 8,607,312            | \$ 11,946,000              | \$ 10,751,000              | \$ 9,466,000               | \$ 8,086,000               | \$ 6,602,000               |
| KeySpan Medical (NY Management)              | 9,210,507               | 11,382,000                 | 11,301,000                 | 11,150,000                 | 10,988,000                 | 10,822,000                 |
| KeySpan Medical (NY Unfunded)                | 690,562                 | 694,000                    | 695,000                    | 694,000                    | 689,000                    | 684,000                    |
| KeySpan Medical (LI Union)                   | 32,552,638              | 44,265,000                 | 46,662,000                 | 49,269,000                 | 52,105,000                 | 55,183,000                 |
| KeySpan Medical (LI Management)              | 18,742,081              | 22,846,000                 | 23,634,000                 | 24,528,000                 | 25,480,000                 | 26,500,000                 |
| KeySpan Medical (LI Unfunded)                | 455,147                 | 459,000                    | 463,000                    | 465,000                    | 465,000                    | 465,000                    |
| KeySpan Medical (Boston Gas Union)           | 5,218,348               | 5,239,000                  | 5,017,000                  | 4,783,000                  | 4,537,000                  | 4,277,000                  |
| KeySpan Medical (All Others)                 | 4,570,520               | 4,663,000                  | 4,684,000                  | 4,692,000                  | 4,693,000                  | 4,692,000                  |
| <b>Subtotal KeySpan Medical Plans</b>        | <b>\$ 80,047,115</b>    | <b>\$ 101,494,000</b>      | <b>\$ 103,207,000</b>      | <b>\$ 105,047,000</b>      | <b>\$ 107,043,000</b>      | <b>\$ 109,225,000</b>      |
| KeySpan Life (NY Union)                      | \$ 334,012              | \$ 1,397,000               | \$ 1,456,000               | \$ 1,519,000               | \$ 1,589,000               | \$ 1,664,000               |
| KeySpan Life (NY Management)                 | 405,027                 | 969,000                    | 1,014,000                  | 1,064,000                  | 1,117,000                  | 1,174,000                  |
| KeySpan Life (NY Unfunded)                   | 715,410                 | 718,000                    | 717,000                    | 714,000                    | 708,000                    | 701,000                    |
| KeySpan Life (LI Union)                      | (411,917)               | 3,542,000                  | 3,614,000                  | 3,694,000                  | 3,783,000                  | 3,881,000                  |
| KeySpan Life (LI Management)                 | 1,035,165               | 2,092,000                  | 2,209,000                  | 2,336,000                  | 2,476,000                  | 2,627,000                  |
| KeySpan Life (LI Unfunded)                   | 1,087,440               | 1,120,000                  | 1,153,000                  | 1,186,000                  | 1,219,000                  | 1,253,000                  |
| <b>Subtotal KeySpan Life Plans</b>           | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       | <b>\$ 11,300,000</b>       |
| Estimated One-time FAS 88 Expense - Pension  | \$ 21,613,000           | \$ 15,624,000              | \$ 5,208,000               | \$ 0                       | \$ 0                       | \$ 0                       |
| Estimated One-time FAS 106 Expense - Medical | \$ 537,000              | \$ 493,000                 | \$ 165,000                 | \$ 0                       | \$ 0                       | \$ 0                       |
| Estimated One-time FAS 106 Expense - Life    | \$ 0                    | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| <b>Total Expense for Pension</b>             | <b>\$ 79,544,493</b>    | <b>\$ 193,001,000</b>      | <b>\$ 174,843,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| <b>Total Expense for Medical</b>             | <b>\$ 80,584,115</b>    | <b>\$ 101,987,000</b>      | <b>\$ 103,372,000</b>      | <b>\$ 105,047,000</b>      | <b>\$ 107,043,000</b>      | <b>\$ 109,225,000</b>      |
| <b>Total Expense for Life</b>                | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       | <b>\$ 11,300,000</b>       |
| <b>Grand Total FAS Expense</b>               | <b>\$ 163,293,745</b>   | <b>\$ 304,826,000</b>      | <b>\$ 288,378,000</b>      | <b>\$ 280,669,000</b>      | <b>\$ 277,838,000</b>      | <b>\$ 274,838,000</b>      |

Hewitt Associates

**National Grid USA**  
**Estimated Expense Excluding Medicare Part D Subsidy**  
**Current and 5 Year Projection**

01/09/2009

|   |       | Actual<br>4/2008-3/2009  | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated FAS 87/106 Expense - Business Unit Allocations</b> |       |                          |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY                                      | BUG   | \$ 12,246,684            | \$ 40,487,075              | \$ 38,851,922              | \$ 36,997,002              | \$ 34,954,588              | \$ 32,767,188              |
| KeySpan Energy Delivery LI                                      | BUL   | 12,290,808               | 24,554,643                 | 24,327,585                 | 24,654,092                 | 24,986,750                 | 25,353,601                 |
| KeySpan Electric Services LLC                                   | ESV   | 20,260,334               | 38,943,923                 | 38,522,262                 | 39,016,240                 | 39,515,316                 | 40,064,179                 |
| KeySpan Energy Trading Services LLC                             | TEG   | 208,688                  | 466,329                    | 452,459                    | 448,514                    | 443,658                    | 438,580                    |
| KeySpan Generation LLC  | GEN   | 7,681,903                | 14,733,356                 | 14,602,758                 | 14,810,812                 | 15,023,368                 | 15,256,888                 |
| KeySpan Corporate Services LLC*                                 | CSV   | 50,203,349               | 121,153,393                | 108,314,887                | 102,149,979                | 101,167,545                | 100,116,295                |
| KeySpan Utility Services LLC                                    | USV   | 4,670,169                | 12,069,998                 | 11,745,763                 | 11,508,704                 | 11,238,861                 | 10,952,284                 |
| KeySpan Engineering and Survey                                  | KEC   | 13,394,795               | 21,703,524                 | 21,618,879                 | 21,976,045                 | 22,337,876                 | 22,725,990                 |
| KeySpan Energy Management Inc                                   | KEM   | 192,417                  | 351,008                    | 344,395                    | 336,651                    | 327,834                    | 318,420                    |
| KeySpan Energy Services Inc.                                    | KES   | 12,345                   | 70,482                     | 67,515                     | 63,954                     | 60,036                     | 55,890                     |
| KeySpan Energy Solutions Inc.                                   | KSL   | 2,060,613                | 3,743,914                  | 3,676,188                  | 3,606,597                  | 3,527,328                  | 3,441,992                  |
| KeySpan Energy Supply LLC                                       | KSP   | (1,124)                  | 109,883                    | 109,205                    | 110,115                    | 110,936                    | 111,781                    |
| KeySpan Communications  | KCM   | 202,978                  | 312,772                    | 308,293                    | 310,266                    | 311,964                    | 313,749                    |
| KeySpan Services, Inc.  | KSI   | 199,969                  | 521,643                    | 518,969                    | 517,779                    | 515,473                    | 512,759                    |
| KS Plumbing & Heating Solutions LLC                             | PHL   | 74,974                   | 62,865                     | 63,892                     | 64,848                     | 65,731                     | 66,676                     |
| KS Plumbing & Heating Services Inc.                             | PHV   | 40,550                   | 62,929                     | 63,077                     | 63,982                     | 64,865                     | 65,770                     |
| KeySpan Plumbing Solutions Inc.                                 | PSL   | 135,399                  | 111,389                    | 111,507                    | 111,391                    | 111,109                    | 110,729                    |
| KeySpan Home Energy Services NE                                 | KHS   | 30,742                   | 150,502                    | 146,692                    | 142,021                    | 136,733                    | 131,078                    |
| KeySpan Corporate Services LLC (KSI)                            | KSCSV | 95,332                   | 170,789                    | 170,657                    | 169,992                    | 169,023                    | 167,921                    |
| KeySpan Ravenswood Services Corp                                | RAV   | 2,064,170                | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures                                      | KNEV  | 38,818                   | 35,320                     | 33,598                     | 32,656                     | 31,566                     | 30,319                     |
| Seneca  | SEN   | 45,634                   | 67,959                     | 68,619                     | 69,161                     | 69,634                     | 70,092                     |
| Boston Gas  | BGC   | 10,811,650               | 16,862,200                 | 16,387,024                 | 15,868,552                 | 15,292,597                 | 14,675,100                 |
| Colonial Gas (excluding Transgas)                               | COL   | 2,152,831                | 4,615,382                  | 4,476,662                  | 4,323,388                  | 4,149,850                  | 3,963,628                  |
| Transgas  | TG    | 239,321                  | 465,362                    | 460,155                    | 455,262                    | 449,174                    | 442,359                    |
| Algonquin   | ALG   | 34,448                   | 67,082                     | 66,517                     | 65,691                     | 64,691                     | 63,598                     |
| EnergyNorth   | ENH   | 1,020,758                | 1,867,032                  | 1,813,554                  | 1,753,398                  | 1,685,320                  | 1,612,208                  |
| Essex Gas   | ESX   | 735,190                  | 1,065,246                  | 1,054,966                  | 1,041,908                  | 1,026,174                  | 1,008,926                  |
| <b>Total Expense</b>  |       | <b>\$ 141,143,745 **</b> | <b>\$ 304,826,000</b>      | <b>\$ 288,378,000</b>      | <b>\$ 280,669,000</b>      | <b>\$ 277,838,000</b>      | <b>\$ 274,838,000</b>      |

\* Includes FAS 88 special termination benefit charges

\*\* Excludes FAS 88 special termination benefit charges

Hewitt Associates

**National Grid USA**  
**Estimated Expense Excluding Medicare Part D Subsidy**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Assumptions:</b>                           |                         |                            |                            |                            |                            |                            |
| Discount Rate                                 | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                                  |                         |                            |                            |                            |                            |                            |
| Union Participants                            | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Nonunion Participants                         | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| <b>Expected Return on Assets</b>              |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Actual Return on Assets for Projection</b> |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | -27.00%                 | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Initial Trend</b>                          |                         |                            |                            |                            |                            |                            |
| Pre-65 Medical                                | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Post-65 Medical                               | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                                | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| <b>Mortality Table</b>                        |                         |                            |                            |                            |                            |                            |
| Union Participants                            | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Nonunion Participants                         | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| <b>Expected Contribution to the Trusts</b>    |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)             | \$ 105,902,107 *        | \$ 68,600,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              |
| Retirement Income Plan (LI)                   | \$ 88,767,648 **        | \$ 1,75,900,000            | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              |
| KeySpan Medical (NY Union)                    | \$ 18,000,000           | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              |
| KeySpan Medical (NY Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              |
| KeySpan Medical (LI Union)                    | \$ 0                    | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (LI Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (Boston Gas Union)            | \$ 8,600,000            | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               |
| Total   | \$ 231,269,755          | \$ 311,100,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             |

\* Includes an additional \$22.5 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.

\*\* Includes an additional \$3.8 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.

Hewitt Associates

**National Grid USA**  
**Estimated IFRS Expense Under IAS 19**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated IAS 19 P&amp;L Expense</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)       | \$ 7,058,406            | \$ 30,757,000              | \$ 28,180,000              | \$ 25,457,000              | \$ 22,553,000              | \$ 19,446,000              |
| Retirement Income Plan (LI)             | \$ 23,984,109           | \$ 44,224,000              | \$ 38,466,000              | \$ 36,537,000              | \$ 34,487,000              | \$ 32,295,000              |
| NonQualified Pension Plans              | \$ 9,851,452            | \$ 9,489,000               | \$ 9,065,000               | \$ 8,849,000               | \$ 8,595,000               | \$ 8,301,000               |
| <b>Subtotal KeySpan Pension Plans</b>   | <b>\$ 40,893,967</b>    | <b>\$ 84,470,000</b>       | <b>\$ 75,711,000</b>       | <b>\$ 70,843,000</b>       | <b>\$ 65,635,000</b>       | <b>\$ 60,042,000</b>       |
| KeySpan Medical (NY Union)              | \$ 6,243,986            | \$ 7,040,000               | \$ 5,768,000               | \$ 4,404,000               | \$ 2,940,000               | \$ 1,370,000               |
| KeySpan Medical (NY Management)         | 7,839,762               | 8,794,000                  | 8,661,000                  | 8,467,000                  | 8,265,000                  | 8,057,000                  |
| KeySpan Medical (NY Unfunded)           | 520,316                 | 522,000                    | 523,000                    | 521,000                    | 516,000                    | 509,000                    |
| KeySpan Medical (LI Union)              | 26,624,318              | 33,015,000                 | 35,187,000                 | 37,562,000                 | 40,155,000                 | 42,984,000                 |
| KeySpan Medical (LI Management)         | 15,481,005              | 17,429,000                 | 18,119,000                 | 18,927,000                 | 19,798,000                 | 20,737,000                 |
| KeySpan Medical (LI Unfunded)           | 328,794                 | 333,000                    | 335,000                    | 337,000                    | 338,000                    | 337,000                    |
| KeySpan Medical (Boston Gas Union)      | 5,126,141               | 5,139,000                  | 4,908,000                  | 4,664,000                  | 4,404,000                  | 4,129,000                  |
| KeySpan Medical (All Others)            | 4,519,211               | 4,538,000                  | 4,551,000                  | 4,552,000                  | 4,545,000                  | 4,535,000                  |
| <b>Subtotal KeySpan Medical Plans</b>   | <b>\$ 66,683,533</b>    | <b>\$ 76,810,000</b>       | <b>\$ 78,052,000</b>       | <b>\$ 79,434,000</b>       | <b>\$ 80,961,000</b>       | <b>\$ 82,658,000</b>       |
| KeySpan Life (NY Union)                 | \$ 191,091              | \$ 674,000                 | \$ 733,000                 | \$ 797,000                 | \$ 866,000                 | \$ 942,000                 |
| KeySpan Life (NY Management)            | 315,651                 | 579,000                    | 624,000                    | 674,000                    | 727,000                    | 784,000                    |
| KeySpan Life (NY Unfunded)              | 877,343                 | 880,000                    | 879,000                    | 876,000                    | 870,000                    | 863,000                    |
| KeySpan Life (LI Union)                 | (1,002,245)             | 718,000                    | 790,000                    | 870,000                    | 959,000                    | 1,057,000                  |
| KeySpan Life (LI Management)            | 824,058                 | 1,336,000                  | 1,453,000                  | 1,580,000                  | 1,720,000                  | 1,871,000                  |
| KeySpan Life (LI Unfunded)              | 1,096,673               | 1,129,000                  | 1,162,000                  | 1,195,000                  | 1,228,000                  | 1,262,000                  |
| <b>Subtotal KeySpan Life Plans</b>      | <b>\$ 2,302,571</b>     | <b>\$ 5,316,000</b>        | <b>\$ 5,641,000</b>        | <b>\$ 5,992,000</b>        | <b>\$ 6,370,000</b>        | <b>\$ 6,779,000</b>        |
| <b>Total P&amp;L Expense</b>            | <b>\$ 109,880,071</b>   | <b>\$ 166,596,000</b>      | <b>\$ 159,404,000</b>      | <b>\$ 156,269,000</b>      | <b>\$ 152,966,000</b>      | <b>\$ 149,479,000</b>      |
| SORIE Expense - Pension                 | \$ 743,965,978          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| SORIE Expense - Medical                 | \$ 112,430,000          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| SORIE Expense - Life                    | \$ 36,594,000           | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |

Hewitt Associates

National Grid USA  
Estimated IFRS Expense Under IAS 19  
Current and 5 Year Projection

01/09/2009

|                                    | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|------------------------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated Operating Expense</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)  | \$ 24,091,194           | \$ 25,055,000              | \$ 26,057,000              | \$ 27,099,000              | \$ 28,183,000              | \$ 29,310,000              |
| Retirement Income Plan (LI)        | \$ 32,571,770           | \$ 33,875,000              | \$ 35,230,000              | \$ 36,639,000              | \$ 38,105,000              | \$ 39,629,000              |
| NonQualified Pension Plans         | \$ 781,669              | \$ 813,000                 | \$ 846,000                 | \$ 880,000                 | \$ 915,000                 | \$ 952,000                 |
| KeySpan Medical (NY Union)         | \$ 2,596,954            | \$ 2,727,000               | \$ 2,863,000               | \$ 3,006,000               | \$ 3,156,000               | \$ 3,314,000               |
| KeySpan Medical (NY Management)    | \$ 1,572,116            | \$ 1,651,000               | \$ 1,734,000               | \$ 1,821,000               | \$ 1,912,000               | \$ 2,008,000               |
| KeySpan Medical (NY Unfunded)      | \$ 55,627               | \$ 58,000                  | \$ 61,000                  | \$ 64,000                  | \$ 67,000                  | \$ 70,000                  |
| KeySpan Medical (LI Union)         | \$ 9,745,932            | \$ 10,233,000              | \$ 10,745,000              | \$ 11,282,000              | \$ 11,846,000              | \$ 12,438,000              |
| KeySpan Medical (LI Management)    | \$ 3,813,228            | \$ 4,004,000               | \$ 4,204,000               | \$ 4,414,000               | \$ 4,635,000               | \$ 4,867,000               |
| KeySpan Medical (LI Unfunded)      | \$ 45,553               | \$ 48,000                  | \$ 50,000                  | \$ 53,000                  | \$ 56,000                  | \$ 59,000                  |
| KeySpan Medical (Boston Gas Union) | \$ 1,128,865            | \$ 1,174,000               | \$ 1,221,000               | \$ 1,270,000               | \$ 1,321,000               | \$ 1,374,000               |
| KeySpan Medical (All Others)       | \$ 766,331              | \$ 797,000                 | \$ 829,000                 | \$ 862,000                 | \$ 896,000                 | \$ 932,000                 |
| KeySpan Life (NY Union)            | \$ 309,504              | \$ 322,000                 | \$ 335,000                 | \$ 348,000                 | \$ 362,000                 | \$ 376,000                 |
| KeySpan Life (NY Management)       | \$ 86,252               | \$ 90,000                  | \$ 94,000                  | \$ 98,000                  | \$ 102,000                 | \$ 106,000                 |
| KeySpan Life (NY Unfunded)         | \$ 99,215               | \$ 103,000                 | \$ 107,000                 | \$ 111,000                 | \$ 115,000                 | \$ 120,000                 |
| KeySpan Life (LI Union)            | \$ 918,147              | \$ 955,000                 | \$ 993,000                 | \$ 1,033,000               | \$ 1,074,000               | \$ 1,117,000               |
| KeySpan Life (LI Management)       | \$ 278,721              | \$ 290,000                 | \$ 302,000                 | \$ 314,000                 | \$ 327,000                 | \$ 340,000                 |
| KeySpan Life (LI Unfunded)         | \$ 231,241              | \$ 240,000                 | \$ 250,000                 | \$ 260,000                 | \$ 270,000                 | \$ 281,000                 |
| <b>Total Operating Expense</b>     | <b>\$ 79,092,319</b>    | <b>\$ 82,435,000</b>       | <b>\$ 85,921,000</b>       | <b>\$ 89,554,000</b>       | <b>\$ 93,342,000</b>       | <b>\$ 97,293,000</b>       |
| <b>Estimated Financing Expense</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)  | \$ (17,032,788)         | \$ 5,702,000               | \$ 2,123,000               | \$ (1,642,000)             | \$ (5,630,000)             | \$ (9,864,000)             |
| Retirement Income Plan (LI)        | \$ (8,587,661)          | \$ 10,349,000              | \$ 3,236,000               | \$ (102,000)               | \$ (3,618,000)             | \$ (7,334,000)             |
| NonQualified Pension Plans         | \$ 9,069,783            | \$ 8,676,000               | \$ 8,219,000               | \$ 7,969,000               | \$ 7,680,000               | \$ 7,349,000               |
| KeySpan Medical (NY Union)         | \$ 3,647,032            | \$ 4,313,000               | \$ 2,905,000               | \$ 1,398,000               | \$ (216,000)               | \$ (1,944,000)             |
| KeySpan Medical (NY Management)    | \$ 6,267,646            | \$ 7,143,000               | \$ 6,927,000               | \$ 6,646,000               | \$ 6,353,000               | \$ 6,049,000               |
| KeySpan Medical (NY Unfunded)      | \$ 464,689              | \$ 464,000                 | \$ 462,000                 | \$ 457,000                 | \$ 449,000                 | \$ 439,000                 |
| KeySpan Medical (LI Union)         | \$ 16,878,386           | \$ 22,782,000              | \$ 24,442,000              | \$ 26,280,000              | \$ 28,309,000              | \$ 30,546,000              |
| KeySpan Medical (LI Management)    | \$ 11,667,777           | \$ 13,425,000              | \$ 13,915,000              | \$ 14,513,000              | \$ 15,163,000              | \$ 15,870,000              |
| KeySpan Medical (LI Unfunded)      | \$ 283,241              | \$ 285,000                 | \$ 285,000                 | \$ 284,000                 | \$ 282,000                 | \$ 278,000                 |
| KeySpan Medical (Boston Gas Union) | \$ 3,997,276            | \$ 3,965,000               | \$ 3,687,000               | \$ 3,394,000               | \$ 3,083,000               | \$ 2,755,000               |
| KeySpan Medical (All Others)       | \$ 3,752,880            | \$ 3,741,000               | \$ 3,722,000               | \$ 3,690,000               | \$ 3,649,000               | \$ 3,603,000               |
| KeySpan Life (NY Union)            | \$ (118,413)            | \$ 352,000                 | \$ 398,000                 | \$ 449,000                 | \$ 504,000                 | \$ 566,000                 |
| KeySpan Life (NY Management)       | \$ 229,399              | \$ 489,000                 | \$ 530,000                 | \$ 576,000                 | \$ 625,000                 | \$ 678,000                 |
| KeySpan Life (NY Unfunded)         | \$ 778,128              | \$ 777,000                 | \$ 772,000                 | \$ 765,000                 | \$ 755,000                 | \$ 743,000                 |
| KeySpan Life (LI Union)            | \$ (1,920,392)          | \$ (237,000)               | \$ (203,000)               | \$ (163,000)               | \$ (115,000)               | \$ (60,000)                |
| KeySpan Life (LI Management)       | \$ 545,337              | \$ 1,046,000               | \$ 1,151,000               | \$ 1,266,000               | \$ 1,393,000               | \$ 1,531,000               |
| KeySpan Life (LI Unfunded)         | \$ 865,432              | \$ 889,000                 | \$ 912,000                 | \$ 935,000                 | \$ 958,000                 | \$ 981,000                 |
| <b>Total Financing Expense</b>     | <b>\$ 30,787,752</b>    | <b>\$ 84,161,000</b>       | <b>\$ 73,483,000</b>       | <b>\$ 66,715,000</b>       | <b>\$ 59,624,000</b>       | <b>\$ 52,186,000</b>       |

Hewitt Associates

National Grid USA  
Estimated IFRS Expense Under IAS 19  
Current and 5 Year Projection

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated IAS 19 P&amp;L Expense - Business Unit Allocations</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY  | \$ 8,231,252            | \$ 18,593,537              | \$ 16,726,486              | \$ 14,748,201              | \$ 12,632,590              | \$ 10,370,619              |
| KeySpan Energy Delivery LI  | 9,692,704               | 14,582,067                 | 14,218,268                 | 14,462,698                 | 14,739,226                 | 15,048,672                 |
| KeySpan Electric Services LLC                                       | 16,058,730              | 23,281,507                 | 22,646,051                 | 23,014,736                 | 23,430,823                 | 23,894,954                 |
| KeySpan Energy Trading Services LLC                                 | 160,887                 | 241,805                    | 225,168                    | 219,942                    | 214,542                    | 208,913                    |
| KeySpan Generation LLC  | 6,053,490               | 8,824,395                  | 8,612,852                  | 8,772,459                  | 8,952,026                  | 9,152,009                  |
| KeySpan Corporate Services LLC*                                     | 39,927,274              | 61,973,248                 | 59,356,419                 | 58,294,476                 | 57,164,084                 | 55,958,214                 |
| KeySpan Utility Services LLC  | 3,491,090               | 6,151,276                  | 5,758,953                  | 5,488,624                  | 5,202,475                  | 4,899,190                  |
| KeySpan Engineering and Survey                                      | 10,925,565              | 14,470,448                 | 14,281,712                 | 14,577,389                 | 14,898,156                 | 15,244,216                 |
| KeySpan Energy Management Inc                                       | 148,684                 | 180,427                    | 172,020                    | 163,513                    | 154,444                    | 144,764                    |
| KeySpan Energy Services Inc.  | 859                     | 25,616                     | 22,163                     | 18,386                     | 14,388                     | 10,158                     |
| KeySpan Energy Solutions Inc.                                       | 1,574,382               | 2,126,446                  | 2,040,227                  | 1,960,690                  | 1,875,452                  | 1,784,009                  |
| KeySpan Energy Supply LLC<br>(2,820)                                | 74,599                  | 73,443                     | 73,443                     | 74,107                     | 74,799                     | 75,514                     |
| KeySpan Communications  | 171,893                 | 198,298                    | 192,307                    | 193,535                    | 194,869                    | 196,287                    |
| KeySpan Services, Inc.  | 136,818                 | 395,078                    | 391,255                    | 389,610                    | 387,231                    | 384,417                    |
| KS Plumbing & Heating Solutions LLC                                 | 60,434                  | 49,766                     | 50,693                     | 51,601                     | 52,485                     | 53,355                     |
| KS Plumbing & Heating Services Inc.                                 | 36,377                  | 47,428                     | 47,390                     | 48,220                     | 49,080                     | 49,964                     |
| KeySpan Plumbing Solutions Inc.                                     | 123,841                 | 79,017                     | 78,788                     | 78,501                     | 78,128                     | 77,655                     |
| KeySpan Home Energy Services NE                                     | 24,448                  | 68,930                     | 64,258                     | 59,238                     | 53,844                     | 48,075                     |
| KeySpan Corporate Services LLC (KSI)                                | 76,781                  | 108,513                    | 107,732                    | 106,792                    | 105,733                    | 104,538                    |
| KeySpan Ravenswood Services Corp                                    | 355,191                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures  | 34,503                  | 32,697                     | 30,975                     | 30,033                     | 28,943                     | 27,696                     |
| Seneca  | 43,258                  | 48,888                     | 49,367                     | 49,848                     | 50,322                     | 50,780                     |
| Boston Gas  | 9,245,818               | 10,785,820                 | 10,247,223                 | 9,702,164                  | 9,114,887                  | 8,484,810                  |
| Colonial Gas (excluding Transgas)                                   | 1,562,946               | 2,247,389                  | 2,085,480                  | 1,923,778                  | 1,748,966                  | 1,561,224                  |
| Transgas  | 198,553                 | 321,566                    | 314,926                    | 309,473                    | 303,240                    | 296,263                    |
| Algonquin   | 31,374                  | 43,394                     | 42,563                     | 41,620                     | 40,569                     | 39,423                     |
| EnergyNorth   | 816,762                 | 888,312                    | 825,670                    | 762,518                    | 694,473                    | 621,311                    |
| Essex Gas   | 698,977                 | 755,533                    | 741,611                    | 726,848                    | 710,225                    | 691,970                    |
| <b>Total P&amp;L Expense</b>  | <b>\$ 109,880,071</b>   | <b>\$ 166,596,000</b>      | <b>\$ 159,404,000</b>      | <b>\$ 156,269,000</b>      | <b>\$ 152,966,000</b>      | <b>\$ 149,479,000</b>      |

\* Includes special termination benefit charges (none after FY 2008)

Hewitt Associates



**National Grid USA**  
**Estimated IFRS Expense Under IAS 19**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated IAS 19 Operating Expense - Business Unit Allocations</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY  | \$ 9,851,470            | \$ 9,948,774               | \$ 10,369,962              | \$ 10,808,825              | \$ 11,266,693              | \$ 11,744,126              |
| KeySpan Energy Delivery LI  | 6,600,556               | 6,945,957                  | 7,245,890                  | 7,558,793                  | 7,885,389                  | 8,226,217                  |
| KeySpan Electric Services LLC   | 11,012,089              | 11,213,751                 | 11,694,777                 | 12,196,534                 | 12,720,168                 | 13,266,420                 |
| KeySpan Energy Trading Services LLC                                   | 123,440                 | 108,969                    | 113,511                    | 118,241                    | 123,171                    | 128,308                    |
| KeySpan Generation LLC  | 3,801,144               | 3,913,621                  | 4,082,005                  | 4,257,642                  | 4,440,961                  | 4,632,228                  |
| KeySpan Corporate Services LLC*                                       | 27,604,029              | 29,745,277                 | 30,998,060                 | 32,303,485                 | 33,663,821                 | 35,082,924                 |
| KeySpan Utility Services LLC  | 2,894,703               | 2,905,617                  | 3,027,566                  | 3,154,552                  | 3,286,946                  | 3,424,962                  |
| KeySpan Engineering and Survey  | 8,697,822               | 9,232,878                  | 9,627,998                  | 10,039,973                 | 10,469,910                 | 10,918,381                 |
| KeySpan Energy Management Inc   | 158,007                 | 107,254                    | 111,587                    | 116,095                    | 120,785                    | 125,665                    |
| KeySpan Energy Services Inc.  | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Energy Solutions Inc.   | 1,598,254               | 1,491,448                  | 1,554,571                  | 1,620,357                  | 1,688,960                  | 1,760,511                  |
| KeySpan Energy Supply LLC   | 0                       | 55,229                     | 57,579                     | 60,029                     | 62,585                     | 65,251                     |
| KeySpan Communications  | 142,832                 | 123,678                    | 128,877                    | 134,290                    | 139,937                    | 145,824                    |
| KeySpan Services, Inc.  | 106,931                 | 251,259                    | 261,378                    | 271,839                    | 282,659                    | 294,187                    |
| KS Plumbing & Heating Solutions LLC                                   | 44,829                  | 42,174                     | 43,903                     | 45,693                     | 47,545                     | 49,467                     |
| KS Plumbing & Heating Services Inc.                                   | 36,300                  | 40,623                     | 42,257                     | 43,956                     | 45,725                     | 47,562                     |
| KeySpan Plumbing Solutions Inc.                                       | 116,841                 | 72,215                     | 75,168                     | 78,241                     | 81,442                     | 84,775                     |
| KeySpan Home Energy Services NE                                       | 25,697                  | 32,631                     | 33,937                     | 35,292                     | 36,698                     | 38,167                     |
| KeySpan Corporate Services LLC (KSI)                                  | 90,610                  | 91,505                     | 95,261                     | 99,170                     | 103,239                    | 107,478                    |
| KeySpan Ravenswood Services Corp                                      | 137,007                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures  | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca  | 52,496                  | 46,677                     | 48,544                     | 50,485                     | 52,505                     | 54,604                     |
| Boston Gas  | 4,268,790               | 4,249,675                  | 4,419,703                  | 4,596,552                  | 4,780,477                  | 4,971,817                  |
| Colonial Gas (excluding Transgas)                                     | 856,732                 | 912,388                    | 948,895                    | 986,821                    | 1,026,229                  | 1,067,294                  |
| Transgas  | 129,159                 | 177,433                    | 184,555                    | 191,942                    | 199,602                    | 207,606                    |
| Algonquin   | 25,249                  | 23,052                     | 23,975                     | 24,933                     | 25,928                     | 26,965                     |
| EnergyNorth   | 411,965                 | 393,252                    | 408,981                    | 425,333                    | 442,341                    | 460,032                    |
| Essex Gas   | 305,367                 | 309,663                    | 322,060                    | 334,927                    | 348,284                    | 362,229                    |
| <b>Total Operating Expense</b>  | <b>\$ 79,092,319</b>    | <b>\$ 82,435,000</b>       | <b>\$ 85,921,000</b>       | <b>\$ 89,554,000</b>       | <b>\$ 93,342,000</b>       | <b>\$ 97,293,000</b>       |

\* Includes special termination benefit charges (none after FY 2008)

Hewitt Associates

**National Grid USA**  
**Estimated IFRS Expense Under IAS 19**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Estimated IAS 19 Financing Expense - Business Unit Allocations</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY  | \$ (1,620,218)          | \$ 8,644,763               | \$ 6,356,525               | \$ 3,939,377               | \$ 1,365,897               | \$ (1,373,507)             |
| KeySpan Energy Delivery LI  | 3,092,148               | 7,636,111                  | 6,972,378                  | 6,903,904                  | 6,853,836                  | 6,822,455                  |
| KeySpan Electric Services LLC   | 5,046,641               | 12,067,757                 | 10,951,275                 | 10,818,202                 | 10,710,655                 | 10,628,533                 |
| KeySpan Energy Trading Services LLC                                   | 37,447                  | 132,837                    | 111,656                    | 101,702                    | 91,371                     | 80,605                     |
| KeySpan Generation LLC  | 2,252,346               | 4,910,773                  | 4,530,848                  | 4,514,816                  | 4,511,065                  | 4,519,780                  |
| KeySpan Corporate Services LLC*                                       | 12,323,245              | 32,227,969                 | 28,358,355                 | 25,990,986                 | 23,500,265                 | 20,875,300                 |
| KeySpan Utility Services LLC  | 596,387                 | 3,245,659                  | 2,731,387                  | 2,334,072                  | 1,915,531                  | 1,474,229                  |
| KeySpan Engineering and Survey  | 2,227,743               | 5,237,570                  | 4,653,717                  | 4,537,417                  | 4,428,246                  | 4,325,834                  |
| KeySpan Energy Management Inc   | (9,323)                 | 73,172                     | 60,433                     | 47,419                     | 33,659                     | 19,097                     |
| KeySpan Energy Services Inc.  | 859                     | 25,616                     | 22,163                     | 18,386                     | 14,388                     | 10,158                     |
| KeySpan Energy Solutions Inc.   | (23,872)                | 634,998                    | 485,656                    | 340,333                    | 186,491                    | 23,498                     |
| KeySpan Energy Supply LLC   | (2,820)                 | 19,370                     | 15,862                     | 14,078                     | 12,215                     | 10,261                     |
| KeySpan Communications  | 29,061                  | 74,621                     | 63,430                     | 59,245                     | 54,931                     | 50,463                     |
| KeySpan Services, Inc.  | 29,887                  | 143,819                    | 129,878                    | 117,771                    | 104,572                    | 90,232                     |
| KS Plumbing & Heating Solutions LLC                                   | 15,605                  | 7,591                      | 6,790                      | 5,909                      | 4,938                      | 3,889                      |
| KS Plumbing & Heating Services Inc.                                   | 77                      | 6,805                      | 5,131                      | 4,265                      | 3,356                      | 2,401                      |
| KeySpan Plumbing Solutions Inc.                                       | 7,000                   | 6,802                      | 3,620                      | 260                        | (3,314)                    | (7,120)                    |
| KeySpan Home Energy Services NE                                       | (1,249)                 | 36,299                     | 30,321                     | 23,947                     | 17,146                     | 9,906                      |
| KeySpan Corporate Services LLC (KSI)                                  | (13,829)                | 17,009                     | 12,472                     | 7,622                      | 2,494                      | (2,939)                    |
| KeySpan Ravenswood Services Corp                                      | 218,184                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures  | 34,503                  | 32,697                     | 30,975                     | 30,033                     | 28,943                     | 27,696                     |
| Seneca  | (9,238)                 | 2,211                      | 823                        | (637)                      | (2,183)                    | (3,825)                    |
| Boston Gas  | 4,977,028               | 6,536,144                  | 5,827,520                  | 5,105,613                  | 4,334,409                  | 3,512,993                  |
| Colonial Gas (excluding Transgas)                                     | 706,214                 | 1,335,001                  | 1,136,585                  | 936,957                    | 722,736                    | 493,930                    |
| Transgas  | 69,394                  | 144,134                    | 130,370                    | 117,531                    | 103,639                    | 88,655                     |
| Algonquin   | 6,125                   | 20,342                     | 18,588                     | 16,686                     | 14,642                     | 12,457                     |
| EnergyNorth   | 404,797                 | 495,060                    | 416,690                    | 337,185                    | 252,132                    | 161,278                    |
| Essex Gas   | 393,610                 | 445,870                    | 419,552                    | 391,921                    | 361,940                    | 329,741                    |
| <b>Total Financing Expense</b>  | <b>\$ 30,787,752</b>    | <b>\$ 84,161,000</b>       | <b>\$ 73,483,000</b>       | <b>\$ 66,715,000</b>       | <b>\$ 59,624,000</b>       | <b>\$ 52,186,000</b>       |

\* Includes special termination benefit charges (none after FY 2008)

Hewitt Associates

**National Grid USA**  
**Estimated IFRS Expense Under IAS 19**  
**Current and 5 Year Projection**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Assumptions:</b>                           |                         |                            |                            |                            |                            |                            |
| Discount Rate                                 | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| <b>Salary Scale</b>                           |                         |                            |                            |                            |                            |                            |
| Union Participants                            | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Nonunion Participants                         | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| <b>Expected Return on Assets</b>              |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Actual Return on Assets for Projection</b> |                         |                            |                            |                            |                            |                            |
| Pension Plans                                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Life                          | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Retiree Welfare Medical Non-Union             | -27.00%                 | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Retiree Welfare Medical Union                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Initial Trend</b>                          |                         |                            |                            |                            |                            |                            |
| Pre-65 Medical                                | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Post-65 Medical                               | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| <b>Ultimate Trend</b>                         |                         |                            |                            |                            |                            |                            |
| Ultimate Trend                                | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| <b>Mortality Table</b>                        |                         |                            |                            |                            |                            |                            |
| Union Participants                            | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Nonunion Participants                         | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| <b>Expected Contribution to the Trusts</b>    |                         |                            |                            |                            |                            |                            |
| KeySpan Retirement Plan (NY & NE)             | \$ 105,902,107 *        | \$ 68,600,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              | \$ 68,400,000              |
| Retirement Income Plan (LI)                   | \$ 88,767,648 **        | \$ 175,900,000             | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              | \$ 70,000,000              |
| KeySpan Medical (NY Union)                    | \$ 18,000,000           | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              | \$ 24,000,000              |
| KeySpan Medical (NY Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              | \$ 14,000,000              |
| KeySpan Medical (LI Union)                    | \$ 0                    | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (LI Management)               | \$ 5,000,000            | \$ 12,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              | \$ 10,000,000              |
| KeySpan Medical (Boston Gas Union)            | \$ 8,600,000            | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               | \$ 8,600,000               |
| Total   | \$ 231,269,755          | \$ 311,100,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             | \$ 205,000,000             |

\* Includes an additional \$22.5 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.

\*\* Includes an additional \$3.8 million contribution which is the amount that was spun-off as a result of the Ravenswood sale.

Hewitt Associates

**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated FAS 87 Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b>            |                         |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                           | \$ (2,777,864,623)      | \$ (2,879,059,000)         | \$ (2,970,220,000)         | \$ (3,062,941,000)         | \$ (3,154,016,000)         | \$ (3,248,000,000)         |
| Fair Value of Assets                                   | 2,426,123,826           | 1,929,945,000              | 2,187,173,000              | 2,350,404,000              | 2,522,104,000              | 2,702,312,000              |
| Funded Status  | \$ (351,740,797)        | \$ (949,114,000)           | \$ (783,047,000)           | \$ (712,537,000)           | \$ (631,912,000)           | \$ (545,688,000)           |
| Unrecognized:  |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                                   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                                   | 198,526,375             | 922,534,000                | 828,295,000                | 734,056,000                | 639,817,000                | 545,578,000                |
| (Accrued) / Prepaid Pension Cost                       | \$ (153,214,422)        | \$ (26,580,000)            | \$ 45,248,000              | \$ 21,519,000              | \$ 7,905,000               | \$ (110,000)               |
| <b>Net Periodic Pension Cost</b>                       |                         |                            |                            |                            |                            |                            |
| Service Cost   | \$ 57,444,633           | \$ 59,743,000              | \$ 62,133,000              | \$ 64,618,000              | \$ 67,203,000              | \$ 69,891,000              |
| Interest Cost  | 175,582,285             | 181,746,000                | 187,786,000                | 193,656,000                | 199,400,000                | 205,315,000                |
| Expected Return on Assets                              | (194,948,064)           | (158,351,000)              | (174,523,000)              | (187,404,000)              | (200,939,000)              | (215,132,000)              |
| Amortization of:                                       |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                                   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                                   | 19,852,639              | 94,239,000                 | 94,239,000                 | 94,239,000                 | 94,239,000                 | 94,239,000                 |
| <b>FAS 87 Pension Expense/(Income)</b>                 | <b>\$ 57,931,493</b>    | <b>\$ 177,377,000</b>      | <b>\$ 169,635,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| FAS 88 Special Termination Benefits                    | 21,613,000              | 15,624,000                 | 5,208,000                  | 0                          | 0                          | 0                          |
| FAS 88 Settlement/Curtailment Expense                  | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| <b>Total Pension Expense</b>                           | <b>\$ 79,544,493</b>    | <b>\$ 193,001,000</b>      | <b>\$ 174,843,000</b>      | <b>\$ 165,109,000</b>      | <b>\$ 159,903,000</b>      | <b>\$ 154,313,000</b>      |
| <b>Expected Benefit Payments</b>                       |                         |                            |                            |                            |                            |                            |
| Expected Benefit Payments - Qualified                  | \$ 141,936,000          | \$ 145,623,000             | \$ 149,692,000             | \$ 154,104,000             | \$ 159,131,000             | \$ 164,718,000             |
| Expected Benefit Payments - Non-Qualified              | 11,509,000              | 20,329,000                 | 12,714,000                 | 13,095,000                 | 13,488,000                 | 13,893,000                 |
| Expected Benefit Payments - Total                      | \$ 153,445,000          | \$ 165,952,000             | \$ 162,406,000             | \$ 167,199,000             | \$ 172,619,000             | \$ 178,611,000             |
| <b>Expected Cash Contributions (incl NQP benefits)</b> |                         |                            |                            |                            |                            |                            |
| Expected Cash Contributions (incl NQP benefits)        | \$ 206,178,755          | \$ 264,829,000             | \$ 151,114,000             | \$ 151,495,000             | \$ 151,888,000             | \$ 152,293,000             |
| Market Related Value of Assets                         | \$ 2,426,123,826        | \$ 1,929,945,000           | \$ 2,187,173,000           | \$ 2,350,404,000           | \$ 2,522,104,000           | \$ 2,702,312,000           |
| <b>Assumptions:</b>                                    |                         |                            |                            |                            |                            |                            |
| Discount Rate  | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                              | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale   |                         |                            |                            |                            |                            |                            |
| Nonunion   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Union  | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Actual Return on Assets for Projection                 | -22.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table for Nonunion                           | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| Mortality Table for Union                              | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |

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**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated FAS 87 Expense**

|                                      |       |                         | 01/09/2009            |                       |                       |                       |                       |               |
|--------------------------------------|-------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
|                                      |       | Actual                  | Estimated             | Estimated             | Estimated             | Estimated             | Estimated             | Estimated     |
|                                      |       | 4/2008-3/2009           | 4/2009-3/2010         | 4/2010-3/2011         | 4/2011-3/2012         | 4/2012-3/2013         | 4/2013-3/2014         | 4/2013-3/2014 |
| <b>Net Periodic Benefit Cost</b>     |       |                         |                       |                       |                       |                       |                       |               |
| <b>KeySpan BU Allocation</b>         |       |                         |                       |                       |                       |                       |                       |               |
| KeySpan Energy Delivery NY           | BUG   | \$ 2,680,504            | \$ 26,612,978         | \$ 25,805,798         | \$ 24,861,823         | \$ 23,798,288         | \$ 22,661,487         |               |
| KeySpan Energy Delivery LI           | BUL   | 3,941,259               | 12,493,624            | 11,697,866            | 11,402,483            | 11,059,809            | 10,694,170            |               |
| KeySpan Electric Services LLC        | ESV   | 7,062,312               | 20,513,763            | 19,228,922            | 18,776,348            | 18,248,592            | 17,684,764            |               |
| KeySpan Energy Trading Services LLC  | TEG   | 74,401                  | 305,909               | 286,656               | 276,779               | 265,548               | 253,591               |               |
| KeySpan Generation LLC               | GEN   | 2,414,371               | 7,223,560             | 6,748,722             | 6,577,986             | 6,379,829             | 6,168,463             |               |
| KeySpan Corporate Services LLC*      | CSV   | 23,400,131              | 83,943,771            | 70,605,784            | 63,726,607            | 61,798,041            | 59,718,656            |               |
| KeySpan Utility Services LLC         | USV   | 1,265,582               | 7,728,839             | 7,383,975             | 7,129,545             | 6,841,287             | 6,533,747             |               |
| KeySpan Engineering and Survey       | KEC   | 6,320,560               | 12,612,260            | 12,104,117            | 11,999,106            | 11,862,414            | 11,713,036            |               |
| KeySpan Energy Management Inc        | KEM   | 152,487                 | 273,029               | 266,865               | 259,961               | 252,050               | 243,560               |               |
| KeySpan Energy Services Inc.         | KES   | (6,233)                 | 43,957                | 41,464                | 38,574                | 35,380                | 31,990                |               |
| KeySpan Energy Solutions Inc.        | KSL   | 1,091,986               | 2,563,463             | 2,514,156             | 2,466,077             | 2,409,861             | 2,349,194             |               |
| KeySpan Energy Supply LLC            | KSP   | (1,124)                 | 74,347                | 72,374                | 71,882                | 71,220                | 70,486                |               |
| KeySpan Communications               | KCM   | 103,540                 | 204,487               | 195,806               | 193,121               | 189,848               | 186,311               |               |
| KeySpan Services, Inc.               | KSI   | 155,953                 | 450,183               | 446,272               | 443,986               | 440,713               | 436,783               |               |
| KS Plumbing & Heating Solutions LLC  | PHL   | 60,306                  | 50,420                | 51,290                | 52,115                | 52,922                | 53,743                |               |
| KS Plumbing & Heating Services Inc.  | PHV   | 33,838                  | 55,176                | 55,041                | 55,630                | 56,173                | 56,714                |               |
| KeySpan Plumbing Solutions Inc.      | PSL   | 130,281                 | 96,054                | 96,912                | 97,600                | 98,185                | 98,744                |               |
| KeySpan Home Energy Services NE      | KHS   | 5,867                   | 113,370               | 109,205               | 104,263               | 98,740                | 92,855                |               |
| KeySpan Corporate Services LLC (KSI) | KSCSV | 67,679                  | 146,254               | 145,848               | 144,988               | 143,819               | 142,500               |               |
| KeySpan Ravenswood Services Corp     | RAV   | 1,699,991               | 0                     | 0                     | 0                     | 0                     | 0                     |               |
| KeySpan Northeast Ventures           | KNEV  | 34,041                  | 35,320                | 33,598                | 32,656                | 31,566                | 30,319                |               |
| Seneca                               | SEN   | 45,634                  | 67,959                | 68,619                | 69,161                | 69,634                | 70,092                |               |
| Boston Gas                           | BGC   | 4,679,738               | 10,945,135            | 10,644,974            | 10,317,102            | 9,944,512             | 9,542,946             |               |
| Colonial Gas (excluding Transgas)    | COL   | 1,243,890               | 3,809,254             | 3,672,179             | 3,522,952             | 3,355,345             | 3,175,545             |               |
| Transgas                             | TG    | 157,672                 | 389,995               | 384,307               | 379,132               | 372,853               | 365,874               |               |
| Algonquin                            | ALG   | 10,934                  | 44,183                | 43,458                | 42,530                | 41,456                | 40,297                |               |
| EnergyNorth                          | ENH   | 731,384                 | 1,604,086             | 1,551,204             | 1,492,587             | 1,426,582             | 1,355,772             |               |
| Essex Gas                            | ESX   | 374,509                 | 599,624               | 587,588               | 574,006               | 558,333               | 541,361               |               |
| <b>Total Expense/(Income)</b>        |       | <b>\$ 57,931,493 **</b> | <b>\$ 193,001,000</b> | <b>\$ 174,843,000</b> | <b>\$ 165,109,000</b> | <b>\$ 159,903,000</b> | <b>\$ 154,313,000</b> |               |
| <b>Assumptions:</b>                  |       |                         |                       |                       |                       |                       |                       |               |
| Discount Rate                        |       | 6.50%                   | 6.50%                 | 6.50%                 | 6.50%                 | 6.50%                 | 6.50%                 | 6.50%         |
| Expected Return on Assets            |       | 8.00%                   | 8.00%                 | 8.00%                 | 8.00%                 | 8.00%                 | 8.00%                 | 8.00%         |
| Salary Scale                         |       |                         |                       |                       |                       |                       |                       |               |
| Nonunion                             |       | 4.00%                   | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%         |
| Union                                |       | 4.00%                   | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%                 | 4.00%         |
| Mortality Table for Nonunion         |       | RP2000CH_15             | RP2000CH_15           | RP2000CH_15           | RP2000CH_15           | RP2000CH_15           | RP2000CH_15           | RP2000CH_15   |
| Mortality Table for Union            |       | RP2000CH                | RP2000CH              | RP2000CH              | RP2000CH              | RP2000CH              | RP2000CH              | RP2000CH      |

\* Includes FAS 88 Special Termination Benefit charges

\*\* Excludes FAS 88 Special Termination Benefit charges

Hewitt Associates

**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated IAS 19 Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b>     |                         |                            |                            |                            |                            |                            |
| Projected Benefit Obligation                    | \$ (2,821,622,296)      | \$ (2,899,891,000)         | \$ (2,975,428,000)         | \$ (3,062,941,000)         | \$ (3,154,016,000)         | \$ (3,248,000,000)         |
| Assets at Bid Value                             | 2,426,488,023           | 1,930,233,000              | 2,187,483,000              | 2,350,738,000              | 2,522,465,000              | 2,702,702,000              |
| Funded Status                                   | \$ (395,134,273)        | \$ (969,658,000)           | \$ (787,945,000)           | \$ (712,203,000)           | \$ (631,551,000)           | \$ (545,298,000)           |
| Prior Service Costs                             | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| (Accrued) / Prepaid Pension Cost                | \$ (395,134,273)        | \$ (969,658,000)           | \$ (787,945,000)           | \$ (712,203,000)           | \$ (631,551,000)           | \$ (545,298,000)           |
| <b>P&amp;L Expense</b>                          |                         |                            |                            |                            |                            |                            |
| <b>Operating Expense</b>                        |                         |                            |                            |                            |                            |                            |
| Service Cost                                    | \$ 57,444,633           | \$ 59,743,000              | \$ 62,133,000              | \$ 64,618,000              | \$ 67,203,000              | \$ 69,891,000              |
| Exceptional Costs (STBs)                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Prior Service Costs                             | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Settlement Costs                                | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Curtailement Costs                              | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total Operating Expense                         | \$ 57,444,633           | \$ 59,743,000              | \$ 62,133,000              | \$ 64,618,000              | \$ 67,203,000              | \$ 69,891,000              |
| <b>Financing Expense</b>                        |                         |                            |                            |                            |                            |                            |
| Interest Cost                                   | 178,426,534             | 183,100,000                | 188,125,000                | 193,656,000                | 199,400,000                | 205,315,000                |
| Expected Return on Assets                       | (194,977,200)           | (158,373,000)              | (174,547,000)              | (187,431,000)              | (200,968,000)              | (215,164,000)              |
| Total Financing Expense                         | \$ (16,550,666)         | \$ 24,727,000              | \$ 13,578,000              | \$ 6,225,000               | \$ (1,568,000)             | \$ (9,849,000)             |
| <b>Total P&amp;L Expense</b>                    | <b>\$ 40,893,967</b>    | <b>\$ 84,470,000</b>       | <b>\$ 75,711,000</b>       | <b>\$ 70,843,000</b>       | <b>\$ 65,635,000</b>       | <b>\$ 60,042,000</b>       |
| <b>Estimated SORIE Expense</b>                  |                         |                            |                            |                            |                            |                            |
| Expected less Actual Return on Assets           | \$ 743,965,978          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Change in Assumptions                           | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Experience Losses from Liabilities              | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total SORIE Expense                             | \$ 743,965,978          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Expected Benefit Payments - Qualified           | \$ 141,936,000          | \$ 145,623,000             | \$ 149,692,000             | \$ 154,104,000             | \$ 159,131,000             | \$ 164,718,000             |
| Expected Benefit Payments - Non-Qualified       | 11,509,000              | 20,329,000                 | 12,714,000                 | 13,095,000                 | 13,488,000                 | 13,893,000                 |
| Expected Benefit Payments - Total               | \$ 153,445,000          | \$ 165,952,000             | \$ 162,406,000             | \$ 167,199,000             | \$ 172,619,000             | \$ 178,611,000             |
| Expected Cash Contributions (incl NQP benefits) | \$ 206,178,755          | \$ 264,829,000             | \$ 151,114,000             | \$ 151,495,000             | \$ 151,888,000             | \$ 152,293,000             |
| <b>Assumptions:</b>                             |                         |                            |                            |                            |                            |                            |
| Discount Rate                                   | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                       | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| <b>Salary Scale</b>                             |                         |                            |                            |                            |                            |                            |
| Nonunion  | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Union   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Mortality Table for Nonunion                    | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| Mortality Table for Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |

Hewitt Associates

**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated IAS 19 Expense**

|                                      | 01/09/2009           |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                      | Actual               | Estimated            | Estimated            | Estimated            | Estimated            | Estimated            |
|                                      | 4/2008-3/2009        | 4/2009-3/2010        | 4/2010-3/2011        | 4/2011-3/2012        | 4/2012-3/2013        | 4/2013-3/2014        |
| <b>Total P&amp;L Expense</b>         |                      |                      |                      |                      |                      |                      |
| <b>KeySpan BU Allocation</b>         |                      |                      |                      |                      |                      |                      |
| KeySpan Energy Delivery NY           | \$ 882,871           | \$ 9,702,416         | \$ 8,734,846         | \$ 7,737,174         | \$ 6,673,633         | \$ 5,536,484         |
| KeySpan Energy Delivery LI           | 2,985,740            | 5,984,112            | 5,105,976            | 4,782,794            | 4,439,827            | 4,073,892            |
| KeySpan Electric Services LLC        | 5,459,739            | 10,142,204           | 8,724,949            | 8,227,678            | 7,699,441            | 7,135,131            |
| KeySpan Energy Trading Services LLC  | 48,205               | 123,065              | 101,668              | 91,070               | 79,833               | 67,869               |
| KeySpan Generation LLC               | 1,840,896            | 3,468,046            | 2,945,110            | 2,758,138            | 2,559,805            | 2,348,264            |
| KeySpan Corporate Services LLC*      | 17,629,366           | 34,553,431           | 31,263,528           | 29,468,609           | 27,539,320           | 25,458,839           |
| KeySpan Utility Services LLC         | 677,256              | 2,990,489            | 2,595,738            | 2,324,554            | 2,036,226            | 1,728,550            |
| KeySpan Engineering and Survey       | 5,046,788            | 7,596,217            | 7,024,112            | 6,897,513            | 6,760,591            | 6,610,982            |
| KeySpan Energy Management Inc        | 112,112              | 120,914              | 113,285              | 105,891              | 97,980               | 89,487               |
| KeySpan Energy Services Inc.         | (15,405)             | 4,566                | 1,700                | (1,315)              | (4,509)              | (7,899)              |
| KeySpan Energy Solutions Inc.        | 775,722              | 1,278,743            | 1,216,805            | 1,164,493            | 1,108,271            | 1,047,574            |
| KeySpan Energy Supply LLC            | (2,820)              | 45,359               | 43,049               | 42,444               | 41,780               | 41,046               |
| KeySpan Communications               | 87,567               | 114,619              | 104,836              | 101,781              | 98,503               | 94,963               |
| KeySpan Services, Inc.               | 96,065               | 329,310              | 324,332              | 321,688              | 318,414              | 314,483              |
| KS Plumbing & Heating Solutions LLC  | 48,729               | 39,798               | 40,567               | 41,358               | 42,165               | 42,986               |
| KS Plumbing & Heating Services Inc.  | 31,021               | 41,390               | 41,095               | 41,631               | 42,172               | 42,714               |
| KeySpan Plumbing Solutions Inc.      | 119,660              | 68,450               | 69,046               | 69,647               | 70,232               | 70,791               |
| KeySpan Home Energy Services NE      | (425)                | 32,756               | 27,826               | 22,629               | 17,106               | 11,220               |
| KeySpan Corporate Services LLC (KSI) | 52,282               | 88,296               | 87,342               | 86,298               | 85,129               | 83,809               |
| KeySpan Ravenswood Services Corp     | 46,811               | 0                    | 0                    | 0                    | 0                    | 0                    |
| KeySpan Northeast Ventures           | 30,154               | 32,697               | 30,975               | 30,033               | 28,943               | 27,696               |
| Seneca                               | 43,258               | 48,888               | 49,367               | 49,848               | 50,322               | 50,780               |
| Boston Gas                           | 3,271,051            | 4,996,833            | 4,641,154            | 4,294,695            | 3,922,106            | 3,520,421            |
| Colonial Gas (excluding Transgas)    | 654,865              | 1,463,481            | 1,304,499            | 1,147,937            | 980,331              | 800,483              |
| Transgas                             | 116,904              | 248,182              | 241,202              | 235,595              | 229,316              | 222,335              |
| Algonquin                            | 7,862                | 21,096               | 20,153               | 19,152               | 18,077               | 16,919               |
| EnergyNorth                          | 528,502              | 632,711              | 570,732              | 509,071              | 443,066              | 372,238              |
| Essex Gas                            | 319,191              | 301,931              | 287,108              | 272,594              | 256,920              | 239,943              |
| <b>Total Expense/(Income)</b>        | <b>\$ 40,893,967</b> | <b>\$ 84,470,000</b> | <b>\$ 75,711,000</b> | <b>\$ 70,843,000</b> | <b>\$ 65,635,000</b> | <b>\$ 60,042,000</b> |
| <b>Assumptions:</b>                  |                      |                      |                      |                      |                      |                      |
| Discount Rate                        | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                |
| Expected Return on Assets            | 8.00%                | 8.00%                | 8.00%                | 8.00%                | 8.00%                | 8.00%                |
| Salary Scale                         |                      |                      |                      |                      |                      |                      |
| Nonunion                             | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                |
| Union                                | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                |
| Mortality Table for Nonunion         | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          |
| Mortality Table for Union            | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             |

\* Includes Special Termination Benefit charges

**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated IAS 19 Operating Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Total P&amp;I Operating Expense</b>  |                         |                            |                            |                            |                            |                            |
| <b>KeySpan BU Allocation</b>            |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY              | \$ 7,341,848            | \$ 7,350,494               | \$ 7,644,458               | \$ 7,950,155               | \$ 8,268,175               | \$ 8,598,810               |
| KeySpan Energy Delivery LI              | 4,295,383               | 4,537,126                  | 4,718,609                  | 4,907,325                  | 5,103,674                  | 5,307,792                  |
| KeySpan Electric Services LLC           | 7,432,152               | 7,637,630                  | 7,943,139                  | 8,260,820                  | 8,591,349                  | 8,934,962                  |
| KeySpan Energy Trading Services LLC     | 97,636                  | 88,083                     | 91,606                     | 95,270                     | 99,081                     | 103,044                    |
| KeySpan Generation LLC                  | 2,580,891               | 2,614,126                  | 2,718,692                  | 2,827,424                  | 2,940,555                  | 3,058,161                  |
| KeySpan Corporate Services LLC*         | 20,668,851              | 22,215,596                 | 23,104,536                 | 24,028,674                 | 24,989,818                 | 25,989,548                 |
| KeySpan Utility Services LLC            | 2,236,426               | 2,269,495                  | 2,360,266                  | 2,454,656                  | 2,552,859                  | 2,654,952                  |
| KeySpan Engineering and Survey          | 6,038,816               | 6,385,244                  | 6,640,665                  | 6,906,257                  | 7,182,584                  | 7,469,858                  |
| KeySpan Energy Management Inc           | 153,307                 | 102,478                    | 106,576                    | 110,838                    | 115,272                    | 119,881                    |
| KeySpan Energy Services Inc.            | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Energy Solutions Inc.           | 1,219,485               | 1,114,950                  | 1,159,541                  | 1,205,911                  | 1,254,152                  | 1,304,306                  |
| KeySpan Energy Supply LLC               | 0                       | 39,963                     | 41,561                     | 43,224                     | 44,953                     | 46,751                     |
| KeySpan Communications                  | 109,987                 | 95,806                     | 99,638                     | 103,623                    | 107,769                    | 112,079                    |
| KeySpan Services, Inc.                  | 88,930                  | 214,256                    | 222,851                    | 231,771                    | 241,031                    | 250,692                    |
| KS Plumbing & Heating Solutions LLC     | 40,408                  | 38,566                     | 40,109                     | 41,713                     | 43,381                     | 45,116                     |
| KS Plumbing & Heating Services Inc.     | 35,161                  | 38,867                     | 40,421                     | 42,038                     | 43,720                     | 45,468                     |
| KeySpan Plumbing Solutions Inc.         | 113,624                 | 65,245                     | 67,854                     | 70,567                     | 73,390                     | 76,325                     |
| KeySpan Home Energy Services NE         | 18,220                  | 23,411                     | 24,347                     | 25,320                     | 26,333                     | 27,386                     |
| KeySpan Corporate Services LLC (KSI)    | 80,482                  | 81,578                     | 84,840                     | 88,233                     | 91,762                     | 95,432                     |
| KeySpan Ravenswood Services Corp        | 99,681                  | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures              | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca                                  | 52,496                  | 46,677                     | 48,544                     | 50,485                     | 52,505                     | 54,604                     |
| Boston Gas                              | 3,257,517               | 3,217,158                  | 3,345,833                  | 3,479,636                  | 3,618,821                  | 3,763,544                  |
| Colonial Gas (excluding Transgas)       | 731,624                 | 779,617                    | 810,795                    | 843,218                    | 876,948                    | 912,016                    |
| Transgas                                | 111,278                 | 163,514                    | 170,078                    | 176,888                    | 183,954                    | 191,330                    |
| Algonquin                               | 20,082                  | 18,420                     | 19,157                     | 19,923                     | 20,720                     | 21,548                     |
| EnergyNorth                             | 394,166                 | 381,470                    | 396,726                    | 412,590                    | 429,095                    | 446,254                    |
| Essex Gas                               | 226,182                 | 223,230                    | 232,158                    | 241,441                    | 251,099                    | 261,141                    |
| <b>Total Operating Expense/(Income)</b> | <b>\$ 57,444,633</b>    | <b>\$ 59,743,000</b>       | <b>\$ 62,133,000</b>       | <b>\$ 64,618,000</b>       | <b>\$ 67,203,000</b>       | <b>\$ 69,891,000</b>       |
| <b>Assumptions:</b>                     |                         |                            |                            |                            |                            |                            |
| Discount Rate                           | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets               | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                            |                         |                            |                            |                            |                            |                            |
| Nonunion                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Union                                   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Mortality Table for Nonunion            | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| Mortality Table for Union               | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |

\* Includes Special Termination Benefit charges



**National Grid USA**  
**U.S. Pension Schemes - KeySpan Pension Plans**  
**Estimated IAS 19 Financing Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Total P&amp;L Financing Expense</b>  |                         |                            |                            |                            |                            |                            |
| <b>KeySpan BU Allocation</b>            |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY              | \$ (6,458,977)          | \$ 2,351,922               | \$ 1,090,388               | \$ (212,981)               | \$ (1,594,543)             | \$ (3,062,326)             |
| KeySpan Energy Delivery LI              | (1,309,643)             | 1,446,987                  | 387,367                    | (124,532)                  | (663,847)                  | (1,233,901)                |
| KeySpan Electric Services LLC           | (1,972,413)             | 2,504,574                  | 781,810                    | (33,142)                   | (891,908)                  | (1,799,831)                |
| KeySpan Energy Trading Services LLC     | (49,431)                | 34,983                     | 10,062                     | (4,199)                    | (19,248)                   | (35,175)                   |
| KeySpan Generation LLC                  | (739,995)               | 853,920                    | 226,419                    | (69,286)                   | (380,750)                  | (709,898)                  |
| KeySpan Corporate Services LLC*         | (3,039,485)             | 12,337,832                 | 8,158,990                  | 5,439,932                  | 2,549,501                  | (530,701)                  |
| KeySpan Utility Services LLC            | (1,559,170)             | 720,994                    | 235,472                    | (130,102)                  | (516,632)                  | (926,402)                  |
| KeySpan Engineering and Survey          | (992,028)               | 1,210,973                  | 383,448                    | (8,743)                    | (421,993)                  | (858,877)                  |
| KeySpan Energy Management Inc           | (41,195)                | 18,436                     | 6,709                      | (4,947)                    | (17,291)                   | (30,395)                   |
| KeySpan Energy Services Inc.            | (15,405)                | 4,566                      | 1,700                      | (1,315)                    | (4,509)                    | (7,899)                    |
| KeySpan Energy Solutions Inc.           | (443,763)               | 163,793                    | 57,264                     | (41,418)                   | (145,881)                  | (256,731)                  |
| KeySpan Energy Supply LLC               | (2,820)                 | 5,396                      | 1,487                      | (780)                      | (3,172)                    | (5,706)                    |
| KeySpan Communications                  | (22,420)                | 18,813                     | 5,198                      | (1,842)                    | (9,266)                    | (17,116)                   |
| KeySpan Services, Inc.                  | 7,135                   | 115,054                    | 101,482                    | 89,917                     | 77,383                     | 63,792                     |
| KS Plumbing & Heating Solutions LLC     | 8,321                   | 1,231                      | 458                        | (355)                      | (1,216)                    | (2,130)                    |
| KS Plumbing & Heating Services Inc.     | (4,140)                 | 2,524                      | 673                        | (406)                      | (1,547)                    | (2,754)                    |
| KeySpan Plumbing Solutions Inc.         | 6,036                   | 3,206                      | 1,192                      | (920)                      | (3,158)                    | (5,534)                    |
| KeySpan Home Energy Services NE         | (18,645)                | 9,345                      | 3,479                      | (2,691)                    | (9,227)                    | (16,167)                   |
| KeySpan Corporate Services LLC (KSI)    | (28,200)                | 6,719                      | 2,502                      | (1,935)                    | (6,634)                    | (11,623)                   |
| KeySpan Ravenswood Services Corp        | (52,870)                | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures              | 30,154                  | 32,697                     | 30,975                     | 30,033                     | 28,943                     | 27,696                     |
| Seneca                                  | (9,238)                 | 2,211                      | 823                        | (637)                      | (2,183)                    | (3,825)                    |
| Boston Gas                              | 13,534                  | 1,779,674                  | 1,295,321                  | 815,060                    | 303,285                    | (243,124)                  |
| Colonial Gas (excluding Transgas)       | (76,759)                | 683,864                    | 493,704                    | 304,719                    | 103,382                    | (111,533)                  |
| Transgas                                | 5,626                   | 84,668                     | 71,123                     | 58,707                     | 45,362                     | 31,004                     |
| Algonquin                               | (12,220)                | 2,676                      | 996                        | (771)                      | (2,642)                    | (4,630)                    |
| EnergyNorth                             | 134,336                 | 251,241                    | 174,007                    | 96,481                     | 13,971                     | (74,016)                   |
| Essex Gas                               | 93,009                  | 78,701                     | 54,951                     | 31,153                     | 5,820                      | (21,198)                   |
| <b>Total Financing Expense/(Income)</b> | <b>\$ (16,550,666)</b>  | <b>\$ 24,727,000</b>       | <b>\$ 13,578,000</b>       | <b>\$ 6,225,000</b>        | <b>\$ (1,568,000)</b>      | <b>\$ (9,849,000)</b>      |
| <b>Assumptions:</b>                     |                         |                            |                            |                            |                            |                            |
| Discount Rate                           | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets               | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                            |                         |                            |                            |                            |                            |                            |
| Nonunion                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Union                                   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Mortality Table for Nonunion            | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |
| Mortality Table for Union               | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |

\* Includes Special Termination Benefit charges

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated FAS 106 Expense**

|   | 01/09/2009           |                      |                      |                      |                      |                      |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Actual               | Estimated            | Estimated            | Estimated            | Estimated            | Estimated            |
|   | 4/2008-3/2009        | 4/2009-3/2010        | 4/2010-3/2011        | 4/2011-3/2012        | 4/2012-3/2013        | 4/2013-3/2014        |
| <b>Reconciliation of Funded Status, 4/1</b> |                      |                      |                      |                      |                      |                      |
| Accumulated Postret. Benefit Obligation     | \$ (1,166,503,096)   | \$ (1,207,963,000)   | \$ (1,248,856,000)   | \$ (1,288,990,000)   | \$ (1,328,787,000)   | \$ (1,368,583,000)   |
| Fair Value of Assets                        | 368,363,936          | 268,505,000          | 300,386,000          | 330,563,000          | 359,135,000          | 386,024,000          |
| Funded Status                               | \$ (798,139,160)     | \$ (939,458,000)     | \$ (948,470,000)     | \$ (958,427,000)     | \$ (969,652,000)     | \$ (982,559,000)     |
| Unrecognized:                               |                      |                      |                      |                      |                      |                      |
| • Net Transition Obligation or (Asset)      | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| • Prior Service Cost                        | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| • Net (Gain) or Loss                        | 42,778,230           | 150,491,000          | 134,946,000          | 119,401,000          | 103,856,000          | 88,311,000           |
| (Accrued) / Prepaid Cost                    | \$ (755,360,930)     | \$ (788,967,000)     | \$ (813,524,000)     | \$ (839,026,000)     | \$ (865,796,000)     | \$ (894,248,000)     |
| <b>Net Periodic Cost</b>                    |                      |                      |                      |                      |                      |                      |
| Service Cost                                | \$ 19,724,606        | \$ 20,692,000        | \$ 21,707,000        | \$ 22,772,000        | \$ 23,889,000        | \$ 25,062,000        |
| Interest Cost                               | 74,110,936           | 76,667,000           | 79,197,000           | 81,684,000           | 84,153,000           | 86,636,000           |
| Expected Return on Assets                   | (27,222,655)         | (20,586,000)         | (22,856,000)         | (25,016,000)         | (27,074,000)         | (29,033,000)         |
| Amortization of:                            |                      |                      |                      |                      |                      |                      |
| • Net Transition Obligation or (Asset)      | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| • Prior Service Cost                        | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| • Net (Gain) or Loss                        | 4,690,461            | 15,545,000           | 15,545,000           | 15,545,000           | 15,545,000           | 15,545,000           |
| <b>FAS 106 Expense</b>                      | <b>\$ 71,303,348</b> | <b>\$ 92,318,000</b> | <b>\$ 93,593,000</b> | <b>\$ 94,985,000</b> | <b>\$ 96,513,000</b> | <b>\$ 98,210,000</b> |
| FAS 106 Special Termination Benefits        | 537,000              | 493,000              | 165,000              | 0                    | 0                    | 0                    |
| FAS 106 Curtailment Expense                 | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>Total Postretirement Medical Expense</b> | <b>\$ 71,840,348</b> | <b>\$ 92,811,000</b> | <b>\$ 93,758,000</b> | <b>\$ 94,985,000</b> | <b>\$ 96,513,000</b> | <b>\$ 98,210,000</b> |
| <b>Expected Benefit Payments - Gross</b>    |                      |                      |                      |                      |                      |                      |
| Medicare Part D Subsidy                     | \$ 56,723,000        | \$ 61,086,000        | \$ 65,374,000        | \$ 69,403,000        | \$ 73,284,000        | \$ 76,746,000        |
| Expected Benefit Payments - Net             | 3,810,000            | 4,127,000            | 4,439,000            | 4,744,000            | 5,038,000            | 5,316,000            |
| Expected Benefit Payments - Plan Assets     | \$ 52,913,000        | \$ 56,959,000        | \$ 60,935,000        | \$ 64,659,000        | \$ 68,246,000        | \$ 71,430,000        |
| Expected Contributions (Funded Plans)       | \$ 51,279,000        | \$ 55,305,000        | \$ 59,279,000        | \$ 63,044,000        | \$ 66,785,000        | \$ 70,167,000        |
| Expected Contributions (Total)              | \$ 36,600,000        | \$ 66,600,000        | \$ 66,600,000        | \$ 66,600,000        | \$ 66,600,000        | \$ 66,600,000        |
| Expected Contributions (Total)              | \$ 42,044,000        | \$ 72,381,000        | \$ 72,695,000        | \$ 72,959,000        | \$ 73,099,000        | \$ 73,179,000        |
| Market Related Value of Assets              | \$ 368,363,936       | \$ 268,505,000       | \$ 300,386,000       | \$ 330,563,000       | \$ 359,135,000       | \$ 386,024,000       |
| <b>Assumptions:</b>                         |                      |                      |                      |                      |                      |                      |
| Discount Rate                               | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                |
| Expected Return on Assets - Union           | 8.00%                | 8.00%                | 8.00%                | 8.00%                | 8.00%                | 8.00%                |
| Expected Return on Assets - Non Union       | 6.00%                | 6.00%                | 6.00%                | 6.00%                | 6.00%                | 6.00%                |
| Initial Trend Pre-65                        | 9.00%                | 8.25%                | 7.50%                | 6.75%                | 6.00%                | 5.25%                |
| Initial Trend Post-65                       | 10.00%               | 9.25%                | 8.50%                | 7.75%                | 7.00%                | 6.25%                |
| Ultimate Trend                              | 5.00%                | 5.00%                | 5.00%                | 5.00%                | 5.00%                | 5.00%                |
| Actual Return on Assets for Projection      | -24.00%              | 8.00%                | 8.00%                | 8.00%                | 8.00%                | 8.00%                |
| Mortality Table Union                       | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             |
| Mortality Table Non-Union                   | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          |

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**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated FAS 106 Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 7,746,727            | \$ 11,057,110              | \$ 10,105,669              | \$ 9,065,573               | \$ 7,949,180               | \$ 6,754,366               |
| KeySpan Energy Delivery LI   | 7,211,213               | 9,942,640                  | 10,430,842                 | 10,968,342                 | 11,554,172                 | 12,192,712                 |
| KeySpan Electric Services LLC                                      | 11,279,737              | 15,016,461                 | 15,748,897                 | 16,558,351                 | 17,439,544                 | 18,399,169                 |
| KeySpan Energy Trading Services LLC                                | 110,255                 | 126,429                    | 130,427                    | 134,908                    | 139,750                    | 145,018                    |
| KeySpan Generation LLC   | 4,469,633               | 6,123,479                  | 6,413,614                  | 6,735,581                  | 7,085,852                  | 7,467,300                  |
| KeySpan Corporate Services LLC*                                    | 22,693,899              | 30,890,507                 | 31,136,076                 | 31,586,072                 | 32,254,105                 | 32,987,280                 |
| KeySpan Utility Services LLC                                       | 2,764,303               | 3,447,420                  | 3,433,155                  | 3,413,990                  | 3,394,109                  | 3,374,815                  |
| KeySpan Engineering and Survey                                     | 6,002,141               | 7,516,687                  | 7,876,546                  | 8,272,390                  | 8,701,082                  | 9,165,566                  |
| KeySpan Energy Management Inc                                      | 35,533                  | 64,946                     | 64,050                     | 62,751                     | 61,379                     | 59,966                     |
| KeySpan Energy Services Inc.                                       | 16,903                  | 22,390                     | 21,856                     | 21,133                     | 20,370                     | 19,579                     |
| KeySpan Energy Solutions Inc.                                      | 826,474                 | 990,926                    | 964,229                    | 934,172                    | 902,057                    | 867,978                    |
| KeySpan Energy Supply LLC  | 0                       | 29,937                     | 31,001                     | 32,165                     | 33,404                     | 34,730                     |
| KeySpan Communications   | 80,889                  | 85,383                     | 88,610                     | 92,250                     | 96,147                     | 100,339                    |
| KeySpan Services, Inc.   | 27,101                  | 32,375                     | 32,444                     | 32,371                     | 32,223                     | 32,037                     |
| KS Plumbing & Heating Solutions LLC                                | 13,313                  | 11,523                     | 11,677                     | 11,791                     | 11,866                     | 11,913                     |
| KS Plumbing & Heating Services Inc.                                | 4,603                   | 5,435                      | 5,618                      | 5,832                      | 6,061                      | 6,310                      |
| KeySpan Plumbing Solutions Inc.                                    | 4,394                   | 12,841                     | 11,977                     | 11,046                     | 10,043                     | 8,962                      |
| KeySpan Home Energy Services NE                                    | 24,873                  | 36,160                     | 36,432                     | 36,609                     | 36,738                     | 36,855                     |
| KeySpan Corporate Services LLC (KSI)                               | 23,548                  | 21,317                     | 21,458                     | 21,517                     | 21,575                     | 21,645                     |
| KeySpan Ravenswood Services Corp                                   | 361,077                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,684                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 5,972,243               | 5,788,931                  | 5,606,854                  | 5,408,254                  | 5,193,566                  | 4,965,174                  |
| Colonial Gas (excluding Transgas)                                  | 918,684                 | 783,568                    | 780,989                    | 775,850                    | 768,644                    | 760,749                    |
| Transgas   | 83,075                  | 73,353                     | 73,724                     | 73,878                     | 73,924                     | 73,928                     |
| Algonquin  | 23,512                  | 22,289                     | 22,410                     | 22,468                     | 22,492                     | 22,504                     |
| EnergyNorth  | 287,665                 | 255,471                    | 254,938                    | 253,447                    | 251,407                    | 249,073                    |
| Essex Gas  | 316,869                 | 453,422                    | 454,507                    | 454,259                    | 453,310                    | 452,032                    |
| <b>Total Expense/(Income)</b>                                      | <b>\$ 71,303,348 **</b> | <b>\$ 92,811,000</b>       | <b>\$ 93,758,000</b>       | <b>\$ 94,985,000</b>       | <b>\$ 96,513,000</b>       | <b>\$ 98,210,000</b>       |

**Assumptions:**

|  |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets - Union      | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Expected Return on Assets - Non Union  | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       |
| Initial Trend Pre-65                   | 9.00%       | 8.25%       | 7.50%       | 6.75%       | 6.00%       | 5.25%       |
| Initial Trend Post-65                  | 10.00%      | 9.25%       | 8.50%       | 7.75%       | 7.00%       | 6.25%       |
| Ultimate Trend                         | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Actual Return on Assets for Projection | -24.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes FAS 88 special termination benefit charges

\*\* Excludes FAS 88 special termination benefit charges

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**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated IAS 19 Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (1,167,697,849)      | \$ (1,208,621,000)         | \$ (1,249,021,000)         | \$ (1,288,990,000)         | \$ (1,328,787,000)         | \$ (1,368,583,000)         |
| Assets at Bid Value                         | 368,451,633             | 268,572,000                | 300,459,000                | 330,642,000                | 359,220,000                | 386,116,000                |
| Funded Status                               | \$ (799,246,216)        | \$ (940,049,000)           | \$ (948,562,000)           | \$ (958,348,000)           | \$ (969,567,000)           | \$ (982,467,000)           |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| (Accrued) / Prepaid Cost                    | \$ (799,246,216)        | \$ (940,049,000)           | \$ (948,562,000)           | \$ (958,348,000)           | \$ (969,567,000)           | \$ (982,467,000)           |
| <b>P&amp;L Expense</b>                      |                         |                            |                            |                            |                            |                            |
| <b>Operating Expense</b>                    |                         |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 19,724,606           | \$ 20,692,000              | \$ 21,707,000              | \$ 22,772,000              | \$ 23,889,000              | \$ 25,062,000              |
| Exceptional Costs (STBs)                    | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Settlement Costs                            | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Curtailment Costs                           | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total Operating Expense                     | \$ 19,724,606           | \$ 20,692,000              | \$ 21,707,000              | \$ 22,772,000              | \$ 23,889,000              | \$ 25,062,000              |
| <b>Financing Expense</b>                    |                         |                            |                            |                            |                            |                            |
| Interest Cost                               | 74,188,595              | 76,710,000                 | 79,207,000                 | 81,684,000                 | 84,153,000                 | 86,636,000                 |
| Expected Return on Assets                   | (27,229,668)            | (20,592,000)               | (22,862,000)               | (25,022,000)               | (27,081,000)               | (29,040,000)               |
| Total Financing Expense                     | \$ 46,958,927           | \$ 56,118,000              | \$ 56,345,000              | \$ 56,662,000              | \$ 57,072,000              | \$ 57,596,000              |
| <b>Total P&amp;L Expense</b>                | <b>\$ 66,683,533</b>    | <b>\$ 76,810,000</b>       | <b>\$ 78,052,000</b>       | <b>\$ 79,434,000</b>       | <b>\$ 80,961,000</b>       | <b>\$ 82,658,000</b>       |
| <b>Estimated SORIE Expense</b>              |                         |                            |                            |                            |                            |                            |
| Expected less Actual Return on Assets       | \$ 112,430,000          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Change in Assumptions                       | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Experience Losses from Liabilities          | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total SORIE Expense                         | \$ 112,430,000          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Expected Benefit Payments - Gross           | \$ 56,723,000           | \$ 61,086,000              | \$ 65,374,000              | \$ 69,403,000              | \$ 73,284,000              | \$ 76,746,000              |
| Medicare Part D Subsidy                     | 3,810,000               | 4,127,000                  | 4,439,000                  | 4,744,000                  | 5,038,000                  | 5,316,000                  |
| Expected Benefit Payments - Net             | \$ 52,913,000           | \$ 56,959,000              | \$ 60,935,000              | \$ 64,659,000              | \$ 68,246,000              | \$ 71,430,000              |
| Expected Benefit Payments - Plan Assets     | \$ 51,279,000           | \$ 55,305,000              | \$ 59,279,000              | \$ 63,044,000              | \$ 66,785,000              | \$ 70,167,000              |
| Expected Contributions                      | \$ 42,044,000           | \$ 72,381,000              | \$ 72,695,000              | \$ 72,959,000              | \$ 73,099,000              | \$ 73,179,000              |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets - Union           | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Expected Return on Assets - Non Union       | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Initial Trend Pre-65                        | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post-65                       | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                              | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Actual Return on Assets for Projection      | -24.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

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**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated IAS 19 Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 6,787,358            | \$ 7,913,078               | \$ 6,957,417               | \$ 5,916,019               | \$ 4,799,627               | \$ 3,604,812               |
| KeySpan Energy Delivery LI   | 6,761,631               | 8,243,321                  | 8,729,470                  | 9,266,291                  | 9,851,922                  | 10,490,462                 |
| KeySpan Electric Services LLC                                      | 10,564,076              | 12,453,123                 | 13,181,871                 | 13,990,097                 | 14,871,008                 | 15,830,634                 |
| KeySpan Energy Trading Services LLC                                | 102,096                 | 104,397                    | 108,296                    | 112,745                    | 117,585                    | 122,853                    |
| KeySpan Generation LLC   | 4,167,407               | 5,059,031                  | 5,347,228                  | 5,668,548                  | 6,018,713                  | 6,400,161                  |
| KeySpan Corporate Services LLC*                                    | 21,175,470              | 25,389,270                 | 25,948,505                 | 26,559,041                 | 27,226,791                 | 27,959,965                 |
| KeySpan Utility Services LLC                                       | 2,536,770               | 2,766,356                  | 2,749,397                  | 2,729,376                  | 2,709,482                  | 2,690,189                  |
| KeySpan Engineering and Survey                                     | 5,654,493               | 6,435,189                  | 6,793,207                  | 7,188,438                  | 7,617,018                  | 8,081,502                  |
| KeySpan Energy Management Inc                                      | 32,838                  | 52,403                     | 51,426                     | 50,102                     | 48,730                     | 47,317                     |
| KeySpan Energy Services Inc.                                       | 15,545                  | 17,849                     | 17,283                     | 16,550                     | 15,787                     | 14,996                     |
| KeySpan Energy Solutions Inc.                                      | 761,894                 | 792,225                    | 765,179                    | 735,015                    | 702,895                    | 668,815                    |
| KeySpan Energy Supply LLC  | 0                       | 26,738                     | 27,784                     | 28,942                     | 30,181                     | 31,507                     |
| KeySpan Communications   | 75,968                  | 73,241                     | 76,409                     | 80,029                     | 83,926                     | 88,118                     |
| KeySpan Services, Inc.   | 24,568                  | 26,857                     | 26,912                     | 26,834                     | 26,687                     | 26,500                     |
| KS Plumbing & Heating Solutions LLC                                | 11,245                  | 9,651                      | 9,805                      | 9,919                      | 9,994                      | 10,041                     |
| KS Plumbing & Heating Services Inc.                                | 4,191                   | 4,515                      | 4,693                      | 4,904                      | 5,134                      | 5,383                      |
| KeySpan Plumbing Solutions Inc.                                    | 4,071                   | 9,960                      | 9,096                      | 8,166                      | 7,162                      | 6,082                      |
| KeySpan Home Energy Services NE                                    | 24,873                  | 36,174                     | 36,432                     | 36,609                     | 36,738                     | 36,855                     |
| KeySpan Corporate Services LLC (KSI)                               | 22,368                  | 18,842                     | 18,965                     | 19,018                     | 19,076                     | 19,146                     |
| KeySpan Ravenswood Services Corp                                   | 296,311                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,305                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 5,974,767               | 5,788,987                  | 5,606,069                  | 5,407,469                  | 5,192,781                  | 4,964,389                  |
| Colonial Gas (excluding Transgas)                                  | 908,081                 | 783,908                    | 780,981                    | 775,841                    | 768,635                    | 760,741                    |
| Transgas   | 81,649                  | 73,384                     | 73,724                     | 73,878                     | 73,924                     | 73,928                     |
| Algonquin  | 23,512                  | 22,298                     | 22,410                     | 22,468                     | 22,492                     | 22,504                     |
| EnergyNorth  | 288,260                 | 255,601                    | 254,938                    | 253,447                    | 251,407                    | 249,073                    |
| Essex Gas  | 379,786                 | 453,602                    | 454,503                    | 454,254                    | 453,305                    | 452,027                    |
| <b>Total Expense/(Income)</b>                                      | <b>\$ 66,683,533</b>    | <b>\$ 76,810,000</b>       | <b>\$ 78,052,000</b>       | <b>\$ 79,434,000</b>       | <b>\$ 80,961,000</b>       | <b>\$ 82,658,000</b>       |

**Assumptions:**

|  |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets - Union      | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Expected Return on Assets - Non Union  | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       |
| Initial Trend Pre-65                   | 9.00%       | 8.25%       | 7.50%       | 6.75%       | 6.00%       | 5.25%       |
| Initial Trend Post-65                  | 10.00%      | 9.25%       | 8.50%       | 7.75%       | 7.00%       | 6.25%       |
| Ultimate Trend                         | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Actual Return on Assets for Projection | -24.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes special termination benefit charges

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated IAS 19 Operating Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 2,257,153            | \$ 2,334,869               | \$ 2,451,387               | \$ 2,573,847               | \$ 2,702,259               | \$ 2,837,539               |
| KeySpan Energy Delivery LI   | 2,107,643               | 2,200,044                  | 2,310,116                  | 2,425,569                  | 2,546,837                  | 2,674,135                  |
| KeySpan Electric Services LLC                                      | 3,246,881               | 3,236,961                  | 3,398,817                  | 3,568,726                  | 3,747,225                  | 3,934,566                  |
| KeySpan Energy Trading Services LLC                                | 22,715                  | 18,084                     | 18,987                     | 19,936                     | 20,934                     | 21,981                     |
| KeySpan Generation LLC   | 1,102,910               | 1,179,352                  | 1,238,345                  | 1,300,228                  | 1,365,244                  | 1,433,489                  |
| KeySpan Corporate Services LLC*                                    | 6,306,809               | 6,888,955                  | 7,226,704                  | 7,581,351                  | 7,953,065                  | 8,343,444                  |
| KeySpan Utility Services LLC                                       | 581,242                 | 562,658                    | 590,807                    | 620,355                    | 651,372                    | 683,996                    |
| KeySpan Engineering and Survey                                     | 2,400,088               | 2,563,543                  | 2,691,742                  | 2,826,270                  | 2,967,627                  | 3,116,005                  |
| KeySpan Energy Management Inc                                      | 4,218                   | 4,300                      | 4,516                      | 4,742                      | 4,978                      | 5,228                      |
| KeySpan Energy Services Inc.                                       | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Energy Solutions Inc.                                      | 346,614                 | 345,525                    | 362,802                    | 380,943                    | 399,968                    | 419,993                    |
| KeySpan Energy Supply LLC  | 0                       | 13,970                     | 14,668                     | 15,401                     | 16,172                     | 16,982                     |
| KeySpan Communications   | 29,652                  | 24,838                     | 26,079                     | 27,381                     | 28,752                     | 30,191                     |
| KeySpan Services, Inc.   | 4,990                   | 7,462                      | 7,837                      | 8,230                      | 8,642                      | 9,076                      |
| KS Plumbing & Heating Solutions LLC                                | 4,173                   | 3,490                      | 3,671                      | 3,852                      | 4,032                      | 4,213                      |
| KS Plumbing & Heating Services Inc.                                | 370                     | 823                        | 864                        | 907                        | 953                        | 1,000                      |
| KeySpan Plumbing Solutions Inc.                                    | 3,096                   | 6,531                      | 6,857                      | 7,199                      | 7,558                      | 7,937                      |
| KeySpan Home Energy Services NE                                    | 7,477                   | 9,220                      | 9,590                      | 9,972                      | 10,365                     | 10,781                     |
| KeySpan Corporate Services LLC (KSI)                               | 8,973                   | 9,321                      | 9,789                      | 10,279                     | 10,793                     | 11,334                     |
| KeySpan Ravenswood Services Corp                                   | 33,189                  | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 1,011,273               | 1,032,517                  | 1,073,870                  | 1,116,916                  | 1,161,656                  | 1,208,273                  |
| Colonial Gas (excluding Transgas)                                  | 125,108                 | 132,771                    | 138,100                    | 143,603                    | 149,281                    | 155,278                    |
| Transgas   | 17,881                  | 13,919                     | 14,477                     | 15,054                     | 15,648                     | 16,276                     |
| Algonquin  | 5,167                   | 4,632                      | 4,818                      | 5,010                      | 5,208                      | 5,417                      |
| EnergyNorth  | 17,799                  | 11,782                     | 12,255                     | 12,743                     | 13,246                     | 13,778                     |
| Essex Gas  | 79,185                  | 86,433                     | 89,902                     | 93,486                     | 97,185                     | 101,088                    |
| <b>Total Operating Expense/(Income)</b>                            | <b>\$ 19,724,606</b>    | <b>\$ 20,692,000</b>       | <b>\$ 21,707,000</b>       | <b>\$ 22,772,000</b>       | <b>\$ 23,889,000</b>       | <b>\$ 25,062,000</b>       |

**Assumptions:**

|  |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets - Union      | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Expected Return on Assets - Non Union  | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       |
| Initial Trend Pre-65                   | 9.00%       | 8.25%       | 7.50%       | 6.75%       | 6.00%       | 5.25%       |
| Initial Trend Post-65                  | 10.00%      | 9.25%       | 8.50%       | 7.75%       | 7.00%       | 6.25%       |
| Ultimate Trend                         | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Actual Return on Assets for Projection | -24.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes special termination benefit charges

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated IAS 19 Financing Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 4,530,205            | \$ 5,578,209               | \$ 4,506,030               | \$ 3,342,173               | \$ 2,097,368               | \$ 767,273                 |
| KeySpan Energy Delivery LI   | 4,653,988               | 6,043,277                  | 6,419,354                  | 6,840,722                  | 7,305,084                  | 7,816,328                  |
| KeySpan Electric Services LLC                                      | 7,317,195               | 9,216,163                  | 9,783,054                  | 10,421,371                 | 11,123,783                 | 11,896,067                 |
| KeySpan Energy Trading Services LLC                                | 79,381                  | 86,314                     | 89,309                     | 92,809                     | 96,652                     | 100,872                    |
| KeySpan Generation LLC   | 3,064,497               | 3,879,678                  | 4,108,883                  | 4,368,320                  | 4,653,469                  | 4,966,672                  |
| KeySpan Corporate Services LLC*                                    | 14,868,661              | 18,500,314                 | 18,721,801                 | 18,977,689                 | 19,273,728                 | 19,616,522                 |
| KeySpan Utility Services LLC                                       | 1,955,528               | 2,203,698                  | 2,158,590                  | 2,109,021                  | 2,058,111                  | 2,006,193                  |
| KeySpan Engineering and Survey                                     | 3,254,405               | 3,871,646                  | 4,101,466                  | 4,362,168                  | 4,649,391                  | 4,965,497                  |
| KeySpan Energy Management Inc                                      | 28,620                  | 48,102                     | 46,910                     | 45,361                     | 43,751                     | 42,089                     |
| KeySpan Energy Services Inc.                                       | 15,545                  | 17,849                     | 17,283                     | 16,550                     | 15,787                     | 14,996                     |
| KeySpan Energy Solutions Inc.                                      | 415,280                 | 446,700                    | 402,377                    | 354,072                    | 302,926                    | 248,822                    |
| KeySpan Energy Supply LLC  | 0                       | 12,768                     | 13,115                     | 13,540                     | 14,009                     | 14,525                     |
| KeySpan Communications   | 46,316                  | 48,403                     | 50,330                     | 52,648                     | 55,173                     | 57,927                     |
| KeySpan Services, Inc.   | 19,578                  | 19,395                     | 19,075                     | 18,604                     | 18,045                     | 17,425                     |
| KS Plumbing & Heating Solutions LLC                                | 7,072                   | 6,161                      | 6,134                      | 6,068                      | 5,961                      | 5,829                      |
| KS Plumbing & Heating Services Inc.                                | 3,821                   | 3,692                      | 3,828                      | 3,997                      | 4,181                      | 4,382                      |
| KeySpan Plumbing Solutions Inc.                                    | 975                     | 3,429                      | 2,239                      | 966                        | (396)                      | (1,855)                    |
| KeySpan Home Energy Services NE                                    | 17,396                  | 26,954                     | 26,842                     | 26,638                     | 26,373                     | 26,073                     |
| KeySpan Corporate Services LLC (KSI)                               | 13,395                  | 9,521                      | 9,177                      | 8,739                      | 8,284                      | 7,812                      |
| KeySpan Ravenswood Services Corp                                   | 263,122                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,305                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 4,963,494               | 4,756,470                  | 4,532,199                  | 4,290,553                  | 4,031,124                  | 3,756,117                  |
| Colonial Gas (excluding Transgas)                                  | 782,973                 | 651,137                    | 642,881                    | 632,238                    | 619,354                    | 605,463                    |
| Transgas   | 63,768                  | 59,466                     | 59,247                     | 58,824                     | 58,277                     | 57,651                     |
| Algonquin  | 18,345                  | 17,666                     | 17,592                     | 17,457                     | 17,284                     | 17,087                     |
| EnergyNorth  | 270,461                 | 243,819                    | 242,683                    | 240,704                    | 238,161                    | 235,294                    |
| Essex Gas  | 300,601                 | 367,169                    | 364,601                    | 360,768                    | 356,120                    | 350,939                    |
| <b>Total Financing Expense/(Income)</b>                            | <b>\$ 46,958,927</b>    | <b>\$ 56,118,000</b>       | <b>\$ 56,345,000</b>       | <b>\$ 56,662,000</b>       | <b>\$ 57,072,000</b>       | <b>\$ 57,596,000</b>       |

**Assumptions:**

|  |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets - Union      | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Expected Return on Assets - Non Union  | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       |
| Initial Trend Pre-65                   | 9.00%       | 8.25%       | 7.50%       | 6.75%       | 6.00%       | 5.25%       |
| Initial Trend Post-65                  | 10.00%      | 9.25%       | 8.50%       | 7.75%       | 7.00%       | 6.25%       |
| Ultimate Trend                         | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Actual Return on Assets for Projection | -24.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes special termination benefit charges

**National Grid USA**

**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**

**Estimated FAS 106 Expense NOT reflecting Medicare Part D Subsidy**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (1,277,583,831)      | \$ (1,324,069,000)         | \$ (1,370,093,000)         | \$ (1,415,484,000)         | \$ (1,460,681,000)         | \$ (1,506,051,000)         |
| Fair Value of Assets                        | 368,363,936             | 268,505,000                | 300,386,000                | 330,563,000                | 359,135,000                | 386,024,000                |
| Funded Status                               | \$ (909,219,895)        | \$ (1,055,564,000)         | \$ (1,069,707,000)         | \$ (1,084,921,000)         | \$ (1,101,546,000)         | \$ (1,120,027,000)         |
| Unrecognized:                               |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 41,601,362              | 149,406,000                | 133,943,000                | 118,480,000                | 103,017,000                | 87,554,000                 |
| (Accrued) / Prepaid Cost                    | \$ (867,618,533)        | \$ (906,158,000)           | \$ (935,764,000)           | \$ (966,441,000)           | \$ (998,529,000)           | \$ (1,032,473,000)         |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 21,464,562           | \$ 22,538,000              | \$ 23,666,000              | \$ 24,849,000              | \$ 26,091,000              | \$ 27,396,000              |
| Interest Cost                               | 81,207,924              | 84,079,000                 | 86,934,000                 | 89,751,000                 | 92,563,000                 | 95,399,000                 |
| Expected Return on Assets                   | (27,222,655)            | (20,586,000)               | (22,856,000)               | (25,016,000)               | (27,074,000)               | (29,033,000)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 4,597,284               | 15,463,000                 | 15,463,000                 | 15,463,000                 | 15,463,000                 | 15,463,000                 |
| <b>FAS 106 Expense</b>                      | <b>\$ 80,047,115</b>    | <b>\$ 101,494,000</b>      | <b>\$ 103,207,000</b>      | <b>\$ 105,047,000</b>      | <b>\$ 107,043,000</b>      | <b>\$ 109,225,000</b>      |
| FAS 106 Special Termination Benefits        | 537,000                 | 493,000                    | 165,000                    | 0                          | 0                          | 0                          |
| FAS 106 Curtailment Expense                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| <b>Total Gross Postret Medical Expense</b>  | <b>\$ 80,584,115</b>    | <b>\$ 101,987,000</b>      | <b>\$ 103,372,000</b>      | <b>\$ 105,047,000</b>      | <b>\$ 107,043,000</b>      | <b>\$ 109,225,000</b>      |
| Expected Benefit Payments - Gross           | \$ 56,723,000           | \$ 61,086,000              | \$ 65,374,000              | \$ 69,403,000              | \$ 73,284,000              | \$ 76,746,000              |
| Expected Benefit Payments - Plan Assets     | \$ 51,279,000           | \$ 55,305,000              | \$ 59,279,000              | \$ 63,044,000              | \$ 66,785,000              | \$ 70,167,000              |
| Expected Contributions (Funded Plans)       | \$ 36,600,000           | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              |
| Expected Contributions (Total)              | \$ 42,044,000           | \$ 72,381,000              | \$ 72,695,000              | \$ 72,959,000              | \$ 73,099,000              | \$ 73,179,000              |
| Market Related Value of Assets              | \$ 368,363,936          | \$ 268,505,000             | \$ 300,386,000             | \$ 330,563,000             | \$ 359,135,000             | \$ 386,024,000             |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets - Union           | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Expected Return on Assets - Non Union       | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Initial Trend Pre-65                        | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post-65                       | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                              | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Actual Return on Assets for Projection      | -24.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates



**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)**  
**Estimated FAS 106 Expense NOT reflecting Medicare Part D Subsidy**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical Plan (Total)</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 8,937,757            | \$ 12,312,031              | \$ 11,427,878              | \$ 10,456,828              | \$ 9,412,947               | \$ 8,293,035               |
| KeySpan Energy Delivery LI   | 8,268,312               | 11,061,764                 | 11,602,276                 | 12,193,376                 | 12,834,843                 | 13,530,492                 |
| KeySpan Electric Services LLC                                      | 12,933,098              | 16,699,557                 | 17,509,685                 | 18,398,508                 | 19,361,927                 | 20,405,803                 |
| KeySpan Energy Trading Services LLC                                | 122,113                 | 139,202                    | 143,724                    | 148,733                    | 154,111                    | 159,922                    |
| KeySpan Generation LLC   | 5,132,225               | 6,806,883                  | 7,127,927                  | 7,481,458                  | 7,864,436                  | 8,279,246                  |
| KeySpan Corporate Services LLC*                                    | 25,432,977              | 33,846,274                 | 34,231,919                 | 34,823,980                 | 35,638,729                 | 36,525,666                 |
| KeySpan Utility Services LLC                                       | 3,109,978               | 3,782,477                  | 3,783,719                  | 3,780,270                  | 3,776,556                  | 3,773,891                  |
| KeySpan Engineering and Survey                                     | 6,783,142               | 8,343,548                  | 8,741,695                  | 9,176,831                  | 9,646,241                  | 10,152,551                 |
| KeySpan Energy Management Inc                                      | 36,199                  | 69,987                     | 69,338                     | 68,288                     | 67,167                     | 66,018                     |
| KeySpan Energy Services Inc.                                       | 18,002                  | 23,992                     | 23,538                     | 22,896                     | 22,213                     | 21,507                     |
| KeySpan Energy Solutions Inc.                                      | 927,804                 | 1,097,329                  | 1,076,144                  | 1,051,717                  | 1,025,536                  | 997,557                    |
| KeySpan Energy Supply LLC  | 0                       | 32,819                     | 34,006                     | 35,297                     | 36,664                     | 38,120                     |
| KeySpan Communications   | 90,087                  | 94,055                     | 97,633                     | 101,628                    | 105,885                    | 110,440                    |
| KeySpan Services, Inc.   | 28,429                  | 34,376                     | 34,513                     | 34,532                     | 34,457                     | 34,369                     |
| KS Plumbing & Heating Solutions LLC                                | 14,250                  | 12,169                     | 12,323                     | 12,451                     | 12,525                     | 12,646                     |
| KS Plumbing & Heating Services Inc.                                | 5,483                   | 5,992                      | 6,196                      | 6,430                      | 6,681                      | 6,951                      |
| KeySpan Plumbing Solutions Inc.                                    | 4,995                   | 14,384                     | 13,604                     | 12,759                     | 11,846                     | 10,859                     |
| KeySpan Home Energy Services NE                                    | 24,875                  | 37,132                     | 37,487                     | 37,758                     | 37,993                     | 38,223                     |
| KeySpan Corporate Services LLC (KSI)                               | 25,606                  | 23,002                     | 23,227                     | 23,370                     | 23,518                     | 23,680                     |
| KeySpan Ravenswood Services Corp                                   | 350,996                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,716                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 6,131,912               | 5,917,065                  | 5,742,050                  | 5,551,450                  | 5,348,085                  | 5,132,154                  |
| Colonial Gas (excluding Transgas)                                  | 908,941                 | 806,128                    | 804,483                    | 800,436                    | 794,505                    | 788,083                    |
| Transgas   | 81,649                  | 75,367                     | 75,848                     | 76,130                     | 76,321                     | 76,485                     |
| Algonquin  | 23,514                  | 22,899                     | 23,059                     | 23,161                     | 23,235                     | 23,301                     |
| EnergyNorth  | 289,374                 | 262,946                    | 262,350                    | 260,811                    | 258,738                    | 256,436                    |
| Essex Gas  | 360,681                 | 465,622                    | 467,378                    | 467,902                    | 467,841                    | 467,565                    |
| <b>Total Expense/(Income)</b>                                      | <b>\$ 80,047,115 **</b> | <b>\$ 101,987,000</b>      | <b>\$ 103,372,000</b>      | <b>\$ 105,047,000</b>      | <b>\$ 107,043,000</b>      | <b>\$ 109,225,000</b>      |

| <b>Assumptions:</b>                    |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets - Union      | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Expected Return on Assets - Non Union  | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       | 6.00%       |
| Initial Trend Pre-65                   | 9.00%       | 8.25%       | 7.50%       | 6.75%       | 6.00%       | 5.25%       |
| Initial Trend Post-65                  | 10.00%      | 9.25%       | 8.50%       | 7.75%       | 7.00%       | 6.25%       |
| Ultimate Trend                         | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       | 5.00%       |
| Actual Return on Assets for Projection | -24.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes FAS 88 special termination benefit charges  
\*\* Excludes FAS 88 special termination benefit charges

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated FAS 106 Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |
| Accumulated Postret. Benefit Obligation     | \$ (154,229,882)        | \$ (157,367,000)           | \$ (160,365,000)           | \$ (163,228,000)           | \$ (165,966,000)           |
| Fair Value of Assets                        | 120,534,302             | 86,384,000                 | 85,747,000                 | 84,732,000                 | 83,316,000                 |
| Funded Status                               | \$ (33,695,580)         | \$ (70,983,000)            | \$ (74,618,000)            | \$ (78,496,000)            | \$ (82,650,000)            |
| Unrecognized:                               |                         |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 8,602,730               | 44,325,000                 | 39,806,000                 | 35,287,000                 | 30,768,000                 |
| (Accrued) / Prepaid Cost                    | \$ (25,092,850)         | \$ (26,658,000)            | \$ (34,812,000)            | \$ (43,209,000)            | \$ (51,882,000)            |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |
| Service Cost                                | \$ 1,923,080            | \$ 2,000,000               | \$ 2,081,000               | \$ 2,164,000               | \$ 2,250,000               |
| Interest Cost                               | 9,744,197               | 9,938,000                  | 10,120,000                 | 10,294,000                 | 10,460,000                 |
| Expected Return on Assets                   | (9,362,414)             | (6,619,000)                | (6,557,000)                | (6,464,000)                | (6,337,000)                |
| Amortization of:                            |                         |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 860,274                 | 4,519,000                  | 4,519,000                  | 4,519,000                  | 4,519,000                  |
| <b>FAS 106 Expense</b>                      | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       |
| FAS 106 Special Termination Benefits        | 0                       | 0                          | 0                          | 0                          | 0                          |
| FAS 106 Curtailment Expense                 | 0                       | 0                          | 0                          | 0                          | 0                          |
| <b>Total Life Insurance Expense</b>         | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       |
| Expected Benefit Payments - Gross           | \$ 8,530,000            | \$ 8,940,000               | \$ 9,338,000               | \$ 9,720,000               | \$ 10,087,000              |
| Medicare Part D Subsidy                     | N/A                     | N/A                        | N/A                        | N/A                        | N/A                        |
| Expected Benefit Payments - Net             | \$ 8,530,000            | \$ 8,940,000               | \$ 9,338,000               | \$ 9,720,000               | \$ 10,087,000              |
| Expected Benefit Payments - Plan Assets     | \$ 6,930,000            | \$ 7,256,000               | \$ 7,572,000               | \$ 7,880,000               | \$ 8,183,000               |
| Expected Contributions                      | \$ 1,600,000            | \$ 1,684,000               | \$ 1,766,000               | \$ 1,840,000               | \$ 1,904,000               |
| Market Related Value of Assets              | \$ 120,534,302          | \$ 86,384,000              | \$ 85,747,000              | \$ 84,732,000              | \$ 83,316,000              |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Expected Return on Assets - Non Union       | 6.00%                   | 6.00%                      | 6.00%                      | 6.00%                      | 6.00%                      |
| Salary Scale                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Actual Return on Assets for Projection      | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates

| 01/09/2009    |               |
|---------------|---------------|
| Estimated     |               |
| 4/2013-3/2014 |               |
| \$            | (168,589,000) |
|               | 81,470,000    |
| \$            | (87,119,000)  |
|               | 0             |
|               | 0             |
|               | 26,249,000    |
| \$            | (60,870,000)  |
| \$            | 2,340,000     |
|               | 10,620,000    |
|               | (6,179,000)   |
|               | 0             |
|               | 0             |
|               | 4,519,000     |
| \$            | 11,300,000    |
|               | 0             |
|               | 0             |
| \$            | 11,300,000    |
| \$            | 10,420,000    |
|               | N/A           |
| \$            | 10,420,000    |
| \$            | 8,460,000     |
| \$            | 1,960,000     |
| \$            | 81,470,000    |
|               | 6.50%         |
|               | 8.00%         |
|               | 6.00%         |
|               | 4.00%         |
|               | 8.00%         |
|               | RP2000CH      |
|               | RP2000CH_15   |

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated FAS 106 Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>  |                         |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)</b> |                         |                            |                            |                            |                            |
| KeySpan Energy Delivery NY                                      | \$ 628,423              | \$ 1,562,066               | \$ 1,618,246               | \$ 1,678,351               | \$ 1,743,353               |
| KeySpan Energy Delivery LI                                      | 81,237                  | 999,255                    | 1,027,443                  | 1,058,233                  | 1,092,098                  |
| KeySpan Electric Services LLC                                   | 264,924                 | 1,730,603                  | 1,783,655                  | 1,841,384                  | 1,904,797                  |
| KeySpan Energy Trading Services LLC                             | 12,174                  | 21,218                     | 22,079                     | 23,002                     | 23,999                     |
| KeySpan Generation LLC  | 135,307                 | 702,913                    | 726,109                    | 751,368                    | 779,103                    |
| KeySpan Corporate Services LLC*                                 | 1,370,241               | 3,363,348                  | 3,477,184                  | 3,599,392                  | 3,730,775                  |
| KeySpan Utility Services LLC                                    | 294,609                 | 558,682                    | 578,069                    | 598,889                    | 621,018                    |
| KeySpan Engineering and Survey                                  | 291,093                 | 747,716                    | 773,067                    | 800,108                    | 829,221                    |
| KeySpan Energy Management Inc                                   | 3,731                   | 7,992                      | 8,192                      | 8,402                      | 8,617                      |
| KeySpan Energy Services Inc.                                    | 576                     | 2,533                      | 2,513                      | 2,484                      | 2,443                      |
| KeySpan Energy Solutions Inc.                                   | 40,823                  | 83,122                     | 85,888                     | 88,803                     | 91,931                     |
| KeySpan Energy Supply LLC                                       | 0                       | 2,717                      | 2,825                      | 2,936                      | 3,052                      |
| KeySpan Communications  | 9,351                   | 14,230                     | 14,854                     | 15,517                     | 16,231                     |
| KeySpan Services, Inc.  | 15,587                  | 37,084                     | 38,184                     | 39,261                     | 40,303                     |
| KS Plumbing & Heating Solutions LLC                             | 418                     | 276                        | 279                        | 282                        | 284                        |
| KS Plumbing & Heating Services Inc.                             | 1,229                   | 1,761                      | 1,840                      | 1,922                      | 2,011                      |
| KeySpan Plumbing Solutions Inc.                                 | 123                     | 951                        | 991                        | 1,032                      | 1,078                      |
| KeySpan Home Energy Services NE                                 | 0                       | 0                          | 0                          | 0                          | 0                          |
| KeySpan Corporate Services LLC (KSI)                            | 2,047                   | 1,533                      | 1,582                      | 1,634                      | 1,686                      |
| KeySpan Ravenswood Services Corp                                | 13,183                  | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures                                      | 61                      | 0                          | 0                          | 0                          | 0                          |
| Seneca  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Boston Gas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Colonial Gas (excluding Transgas)                               | 0                       | 0                          | 0                          | 0                          | 0                          |
| Transgas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Algonquin   | 0                       | 0                          | 0                          | 0                          | 0                          |
| EnergyNorth   | 0                       | 0                          | 0                          | 0                          | 0                          |
| Essex Gas   | 0                       | 0                          | 0                          | 0                          | 0                          |
| <b>Total Expense/(Income)</b>                                   | <b>\$ 3,165,137</b>     | <b>\$ 9,838,000</b>        | <b>\$ 10,163,000</b>       | <b>\$ 10,513,000</b>       | <b>\$ 10,892,000</b>       |
| <b>Assumptions:</b>   |                         |                            |                            |                            |                            |
| Discount Rate   | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                                       | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale  | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Actual Return on Assets for Projection                          | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union   | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                                       | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes FAS 88 special termination benefit charges  
\*\* Includes FAS 88 settlement and curtailment charges

01/09/2009

Estimated

4/2013-3/2014

\$ 1,812,666  
1,128,939  
1,973,612  
25,067  
809,179  
3,871,973  
644,646  
860,403  
8,842  
2,393  
95,241  
3,175  
16,998  
41,607  
287  
2,105  
1,126  
0  
1,741  
0  
0  
0  
0  
0  
0  
0  
0  
0

\$ 11,300,000

6.50%

8.00%

4.00%

8.00%

RP2000CH

RP2000CH\_15

1338

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated IAS 19 Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (154,229,882)        | \$ (157,367,000)           | \$ (160,365,000)           | \$ (163,228,000)           | \$ (165,966,000)           |
| Assets at Bid Value                         | 120,562,946             | 86,404,000                 | 85,770,000                 | 84,758,000                 | 83,344,000                 |
| Funded Status                               | \$ (33,666,936)         | \$ (70,963,000)            | \$ (74,595,000)            | \$ (78,470,000)            | \$ (82,622,000)            |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          |
| (Accrued) / Prepaid Cost                    | \$ (33,666,936)         | \$ (70,963,000)            | \$ (74,595,000)            | \$ (78,470,000)            | \$ (82,622,000)            |
| <b>P&amp;L Expense</b>                      |                         |                            |                            |                            |                            |
| <b>Operating Expense</b>                    |                         |                            |                            |                            |                            |
| Service Cost                                | \$ 1,923,080            | \$ 2,000,000               | \$ 2,081,000               | \$ 2,164,000               | \$ 2,250,000               |
| Exceptional Costs (STBs)                    | 0                       | 0                          | 0                          | 0                          | 0                          |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          |
| Settlement Costs                            | 0                       | 0                          | 0                          | 0                          | 0                          |
| Curtailment Costs                           | 0                       | 0                          | 0                          | 0                          | 0                          |
| Total Operating Expense                     | \$ 1,923,080            | \$ 2,000,000               | \$ 2,081,000               | \$ 2,164,000               | \$ 2,250,000               |
| <b>Financing Expense</b>                    |                         |                            |                            |                            |                            |
| Interest Cost                               | 9,744,197               | 9,938,000                  | 10,120,000                 | 10,294,000                 | 10,460,000                 |
| Expected Return on Assets                   | (9,364,706)             | (6,622,000)                | (6,560,000)                | (6,466,000)                | (6,340,000)                |
| Total Financing Expense                     | \$ 379,491              | \$ 3,316,000               | \$ 3,560,000               | \$ 3,828,000               | \$ 4,120,000               |
| <b>Total P&amp;L Expense</b>                | <b>\$ 2,302,571</b>     | <b>\$ 5,316,000</b>        | <b>\$ 5,641,000</b>        | <b>\$ 5,992,000</b>        | <b>\$ 6,370,000</b>        |
| <b>Estimated SORIE Expense</b>              |                         |                            |                            |                            |                            |
| Expected less Actual Return on Assets       | \$ 36,594,000           | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Change in Assumptions                       | 0                       | 0                          | 0                          | 0                          | 0                          |
| Experience Losses from Liabilities          | 0                       | 0                          | 0                          | 0                          | 0                          |
| Total SORIE Expense                         | \$ 36,594,000           | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Expected Benefit Payments - Gross           | \$ 8,530,000            | \$ 8,940,000               | \$ 9,338,000               | \$ 9,720,000               | \$ 10,087,000              |
| Medicare Part D Subsidy                     | N/A                     | N/A                        | N/A                        | N/A                        | N/A                        |
| Expected Benefit Payments - Net             | \$ 8,530,000            | \$ 8,940,000               | \$ 9,338,000               | \$ 9,720,000               | \$ 10,087,000              |
| Expected Benefit Payments - Plan Assets     | \$ 6,930,000            | \$ 7,256,000               | \$ 7,572,000               | \$ 7,880,000               | \$ 8,183,000               |
| Expected Contributions                      | \$ 1,600,000            | \$ 1,684,000               | \$ 1,766,000               | \$ 1,840,000               | \$ 1,904,000               |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                   | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Actual Return on Assets for Projection      | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates

| 01/09/2009    |               |
|---------------|---------------|
| Estimated     |               |
| 4/2013-3/2014 |               |
| \$            | (168,589,000) |
|               | 81,501,000    |
| \$            | (87,088,000)  |
|               | 0             |
| \$            | (87,088,000)  |
|               |               |
| \$            | 2,340,000     |
|               | 0             |
|               | 0             |
|               | 0             |
|               | 0             |
| \$            | 2,340,000     |
|               |               |
|               | 10,620,000    |
|               | (6,181,000)   |
| \$            | 4,439,000     |
|               |               |
| \$            | 6,779,000     |
|               |               |
| \$            | 0             |
|               | 0             |
|               | 0             |
| \$            | 0             |
|               |               |
| \$            | 10,420,000    |
|               | N/A           |
| \$            | 10,420,000    |
| \$            | 8,460,000     |
| \$            | 1,960,000     |
|               |               |
|               | 6.50%         |
|               | 8.00%         |
|               | 4.00%         |
|               | 8.00%         |
|               | RP2000CH      |
|               | RP2000CH_15   |

1340

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated IAS 19 Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>  |                         |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)</b> |                         |                            |                            |                            |                            |
| KeySpan Energy Delivery NY                                      | \$ 561,023              | \$ 978,043                 | \$ 1,034,223               | \$ 1,095,008               | \$ 1,159,330               |
| KeySpan Energy Delivery LI                                      | (54,667)                | 354,634                    | 382,822                    | 413,613                    | 447,477                    |
| KeySpan Electric Services LLC                                   | 34,915                  | 686,180                    | 739,231                    | 796,961                    | 860,374                    |
| KeySpan Energy Trading Services LLC                             | 10,586                  | 14,343                     | 15,204                     | 16,127                     | 17,124                     |
| KeySpan Generation LLC  | 45,187                  | 297,318                    | 320,514                    | 345,773                    | 373,508                    |
| KeySpan Corporate Services LLC*                                 | 1,122,438               | 2,030,547                  | 2,144,386                  | 2,266,826                  | 2,397,973                  |
| KeySpan Utility Services LLC                                    | 277,064                 | 394,431                    | 413,818                    | 434,694                    | 456,767                    |
| KeySpan Engineering and Survey                                  | 224,284                 | 439,042                    | 464,393                    | 491,438                    | 520,547                    |
| KeySpan Energy Management Inc                                   | 3,734                   | 7,110                      | 7,309                      | 7,520                      | 7,734                      |
| KeySpan Energy Services Inc.                                    | 719                     | 3,201                      | 3,180                      | 3,151                      | 3,110                      |
| KeySpan Energy Solutions Inc. -                                 | 36,766                  | 55,478                     | 58,243                     | 61,182                     | 64,286                     |
| KeySpan Energy Supply LLC                                       | 0                       | 2,502                      | 2,610                      | 2,721                      | 2,838                      |
| KeySpan Communications  | 8,358                   | 10,438                     | 11,062                     | 11,725                     | 12,440                     |
| KeySpan Services, Inc.  | 16,185                  | 38,911                     | 40,011                     | 41,088                     | 42,130                     |
| KS Plumbing & Heating Solutions LLC                             | 460                     | 317                        | 321                        | 324                        | 326                        |
| KS Plumbing & Heating Services Inc.                             | 1,165                   | 1,523                      | 1,602                      | 1,685                      | 1,774                      |
| KeySpan Plumbing Solutions Inc.                                 | 110                     | 607                        | 646                        | 688                        | 734                        |
| KeySpan Home Energy Services NE                                 | 0                       | 0                          | 0                          | 0                          | 0                          |
| KeySpan Corporate Services LLC (KSI)                            | 2,131                   | 1,375                      | 1,425                      | 1,476                      | 1,528                      |
| KeySpan Ravenswood Services Corp                                | 12,069                  | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures                                      | 44                      | 0                          | 0                          | 0                          | 0                          |
| Seneca  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Boston Gas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Colonial Gas (excluding Transgas)                               | 0                       | 0                          | 0                          | 0                          | 0                          |
| Transgas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Algonquin   | 0                       | 0                          | 0                          | 0                          | 0                          |
| EnergyNorth   | 0                       | 0                          | 0                          | 0                          | 0                          |
| Essex Gas   | 0                       | 0                          | 0                          | 0                          | 0                          |
| <b>Total Expense/(Income)</b>                                   | <b>\$ 2,302,571</b>     | <b>\$ 5,316,000</b>        | <b>\$ 5,641,000</b>        | <b>\$ 5,992,000</b>        | <b>\$ 6,370,000</b>        |
| <b>Assumptions:</b>   |                         |                            |                            |                            |                            |
| Discount Rate   | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Expected Return on Assets                                       | 8.00%                   | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Salary Scale  | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Actual Return on Assets for Projection                          | -25.00%                 | 8.00%                      | 8.00%                      | 8.00%                      | 8.00%                      |
| Mortality Table Union   | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                                       | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes special termination benefit charges



**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated IAS 19 Operating Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>  |                         |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)</b> |                         |                            |                            |                            |                            |
| KeySpan Energy Delivery NY                                      | \$ 252,469              | \$ 263,411                 | \$ 274,117                 | \$ 284,823                 | \$ 296,259                 |
| KeySpan Energy Delivery LI                                      | 197,530                 | 208,787                    | 217,165                    | 225,899                    | 234,878                    |
| KeySpan Electric Services LLC                                   | 333,056                 | 339,160                    | 352,821                    | 366,988                    | 381,594                    |
| KeySpan Energy Trading Services LLC                             | 3,089                   | 2,802                      | 2,918                      | 3,035                      | 3,156                      |
| KeySpan Generation LLC  | 117,343                 | 120,143                    | 124,968                    | 129,990                    | 135,162                    |
| KeySpan Corporate Services LLC*                                 | 628,369                 | 640,726                    | 666,820                    | 693,460                    | 720,938                    |
| KeySpan Utility Services LLC                                    | 77,035                  | 73,464                     | 76,493                     | 79,541                     | 82,715                     |
| KeySpan Engineering and Survey                                  | 258,918                 | 284,091                    | 295,591                    | 307,446                    | 319,699                    |
| KeySpan Energy Management Inc                                   | 482                     | 476                        | 495                        | 515                        | 535                        |
| KeySpan Energy Services Inc.                                    | 0                       | 0                          | 0                          | 0                          | 0                          |
| KeySpan Energy Solutions Inc.                                   | 32,155                  | 30,973                     | 32,228                     | 33,503                     | 34,840                     |
| KeySpan Energy Supply LLC                                       | 0                       | 1,296                      | 1,350                      | 1,404                      | 1,460                      |
| KeySpan Communications  | 3,193                   | 3,034                      | 3,160                      | 3,286                      | 3,416                      |
| KeySpan Services, Inc.  | 13,011                  | 29,541                     | 30,690                     | 31,838                     | 32,986                     |
| KS Plumbing & Heating Solutions LLC                             | 248                     | 118                        | 123                        | 128                        | 132                        |
| KS Plumbing & Heating Services Inc.                             | 769                     | 933                        | 972                        | 1,011                      | 1,052                      |
| KeySpan Plumbing Solutions Inc.                                 | 121                     | 439                        | 457                        | 475                        | 494                        |
| KeySpan Home Energy Services NE                                 | 0                       | 0                          | 0                          | 0                          | 0                          |
| KeySpan Corporate Services LLC (KSI)                            | 1,155                   | 606                        | 632                        | 658                        | 684                        |
| KeySpan Ravenswood Services Corp                                | 4,137                   | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures                                      | 0                       | 0                          | 0                          | 0                          | 0                          |
| Seneca  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Boston Gas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Colonial Gas (excluding Transgas)                               | 0                       | 0                          | 0                          | 0                          | 0                          |
| Transgas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Algonquin   | 0                       | 0                          | 0                          | 0                          | 0                          |
| EnergyNorth   | 0                       | 0                          | 0                          | 0                          | 0                          |
| Essex Gas   | 0                       | 0                          | 0                          | 0                          | 0                          |
| <b>Total Operating Expense/(Income)</b>                         | <b>\$ 1,923,080</b>     | <b>\$ 2,000,000</b>        | <b>\$ 2,081,000</b>        | <b>\$ 2,164,000</b>        | <b>\$ 2,250,000</b>        |
| <b>Assumptions:</b>   |                         |                            |                            |                            |                            |
| Discount Rate   | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale  | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Mortality Table Union   | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                                       | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes special termination benefit charges

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)**  
**Estimated IAS 19 Financing Expense**

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>  |                         |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Life Plan (Total)</b> |                         |                            |                            |                            |                            |
| KeySpan Energy Delivery NY                                      | \$ 308,554              | \$ 714,632                 | \$ 760,107                 | \$ 810,185                 | \$ 863,072                 |
| KeySpan Energy Delivery LI                                      | (252,197)               | 145,847                    | 165,657                    | 187,714                    | 212,599                    |
| KeySpan Electric Services LLC                                   | (298,141)               | 347,020                    | 386,411                    | 429,973                    | 478,780                    |
| KeySpan Energy Trading Services LLC                             | 7,497                   | 11,540                     | 12,285                     | 13,092                     | 13,967                     |
| KeySpan Generation LLC  | (72,156)                | 177,175                    | 195,546                    | 215,782                    | 238,346                    |
| KeySpan Corporate Services LLC*                                 | 494,069                 | 1,389,823                  | 1,477,564                  | 1,573,365                  | 1,677,036                  |
| KeySpan Utility Services LLC                                    | 200,029                 | 320,967                    | 337,325                    | 355,153                    | 374,052                    |
| KeySpan Engineering and Survey                                  | (34,634)                | 154,951                    | 168,803                    | 183,992                    | 200,848                    |
| KeySpan Energy Management Inc                                   | 3,252                   | 6,634                      | 6,814                      | 7,005                      | 7,199                      |
| KeySpan Energy Services Inc.                                    | 719                     | 3,201                      | 3,180                      | 3,151                      | 3,110                      |
| KeySpan Energy Solutions Inc.                                   | 4,611                   | 24,505                     | 26,015                     | 27,679                     | 29,446                     |
| KeySpan Energy Supply LLC                                       | 0                       | 1,206                      | 1,260                      | 1,318                      | 1,378                      |
| KeySpan Communications  | 5,165                   | 7,405                      | 7,902                      | 8,439                      | 9,024                      |
| KeySpan Services, Inc.  | 3,174                   | 9,370                      | 9,321                      | 9,250                      | 9,144                      |
| KS Plumbing & Heating Solutions LLC                             | 212                     | 199                        | 198                        | 196                        | 193                        |
| KS Plumbing & Heating Services Inc.                             | 396                     | 589                        | 630                        | 674                        | 722                        |
| KeySpan Plumbing Solutions Inc.                                 | (11)                    | 167                        | 189                        | 214                        | 240                        |
| KeySpan Home Energy Services NE                                 | 0                       | 0                          | 0                          | 0                          | 0                          |
| KeySpan Corporate Services LLC (KSI)                            | 976                     | 769                        | 793                        | 818                        | 844                        |
| KeySpan Ravenswood Services Corp                                | 7,932                   | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures                                      | 44                      | 0                          | 0                          | 0                          | 0                          |
| Seneca  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Boston Gas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Colonial Gas (excluding Transgas)                               | 0                       | 0                          | 0                          | 0                          | 0                          |
| Transgas  | 0                       | 0                          | 0                          | 0                          | 0                          |
| Algonquin   | 0                       | 0                          | 0                          | 0                          | 0                          |
| EnergyNorth   | 0                       | 0                          | 0                          | 0                          | 0                          |
| Essex Gas   | 0                       | 0                          | 0                          | 0                          | 0                          |
| <b>Total Financing Expense/(Income)</b>                         | <b>\$ 379,491</b>       | <b>\$ 3,316,000</b>        | <b>\$ 3,560,000</b>        | <b>\$ 3,828,000</b>        | <b>\$ 4,120,000</b>        |

**Assumptions:**

|  |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|
| Discount Rate                          | 6.50%       | 6.50%       | 6.50%       | 6.50%       | 6.50%       |
| Expected Return on Assets              | 8.00%       | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Salary Scale                           | 4.00%       | 4.00%       | 4.00%       | 4.00%       | 4.00%       |
| Actual Return on Assets for Projection | -25.00%     | 8.00%       | 8.00%       | 8.00%       | 8.00%       |
| Mortality Table Union                  | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    | RP2000CH    |
| Mortality Table Non-Union              | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 | RP2000CH_15 |

\* Includes special termination benefit charges



01/09/2009

Estimated

4/2013-3/2014

\$ 307,777  
244,290  
396,892  
3,283  
140,578  
749,932  
86,014  
332,518  
556  
0  
36,212  
1,518  
3,554  
34,419  
138  
1,094  
513  
0  
712  
0  
0  
0  
0  
0  
0  
0  
0  
0

\$ 2,340,000

6.50%

4.00%

RP2000CH

RP2000CH\_15

1345

01/09/2009

Estimated  
4/2013-3/2014

\$ 921,546  
240,028  
532,297  
14,908  
263,006  
1,789,479  
394,438  
219,214  
7,403  
3,061  
31,407  
1,442  
9,652  
9,015  
190  
773  
269  
0  
872  
0  
0  
0  
0  
0  
0  
0  
0  
0

\$ 4,439,000

6.50%  
8.00%  
4.00%  
8.00%  
RP2000CH  
RP2000CH\_15

1346

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated FAS 106 Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |
| Accumulated Postret. Benefit Obligation     | \$ (1,320,732,978)      | \$ (1,365,330,000)         | \$ (1,409,221,000)         | \$ (1,452,218,000)         | \$ (1,494,753,000)         | \$ (1,537,172,000)         |
| Fair Value of Assets                        | 488,898,238             | 354,889,000                | 386,133,000                | 415,295,000                | 442,451,000                | 467,494,000                |
| Funded Status                               | \$ (831,834,740)        | \$ (1,010,441,000)         | \$ (1,023,088,000)         | \$ (1,036,923,000)         | \$ (1,052,302,000)         | \$ (1,069,678,000)         |
| Unrecognized:                               |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 51,380,960              | 194,816,000                | 174,752,000                | 154,688,000                | 134,624,000                | 114,560,000                |
| (Accrued) / Prepaid Cost                    | \$ (780,453,780)        | \$ (815,625,000)           | \$ (848,336,000)           | \$ (882,235,000)           | \$ (917,678,000)           | \$ (955,118,000)           |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 21,647,686           | \$ 22,692,000              | \$ 23,788,000              | \$ 24,936,000              | \$ 26,139,000              | \$ 27,402,000              |
| Interest Cost                               | 83,855,133              | 86,605,000                 | 89,317,000                 | 91,978,000                 | 94,613,000                 | 97,256,000                 |
| Expected Return on Assets                   | (36,585,069)            | (27,205,000)               | (29,413,000)               | (31,480,000)               | (33,411,000)               | (35,212,000)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 5,550,735               | 20,064,000                 | 20,064,000                 | 20,064,000                 | 20,064,000                 | 20,064,000                 |
| <b>FAS 106 Expense</b>                      | <b>\$ 74,468,485</b>    | <b>\$ 102,156,000</b>      | <b>\$ 103,756,000</b>      | <b>\$ 105,498,000</b>      | <b>\$ 107,405,000</b>      | <b>\$ 109,510,000</b>      |
| FAS 106 Special Termination Benefits        | 537,000                 | 493,000                    | 165,000                    | 0                          | 0                          | 0                          |
| FAS 106 Curtailment Expense                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| <b>Total Retiree Welfare Expense</b>        | <b>\$ 75,005,485</b>    | <b>\$ 102,649,000</b>      | <b>\$ 103,921,000</b>      | <b>\$ 105,498,000</b>      | <b>\$ 107,405,000</b>      | <b>\$ 109,510,000</b>      |
| <b>Expected Benefit Payments - Gross</b>    |                         |                            |                            |                            |                            |                            |
| Expected Benefit Payments - Gross           | \$ 65,253,000           | \$ 70,026,000              | \$ 74,712,000              | \$ 79,123,000              | \$ 83,371,000              | \$ 87,166,000              |
| Medicare Part D Subsidy                     | 3,810,000               | 4,127,000                  | 4,439,000                  | 4,744,000                  | 5,038,000                  | 5,316,000                  |
| Expected Benefit Payments - Net             | \$ 61,443,000           | \$ 65,899,000              | \$ 70,273,000              | \$ 74,379,000              | \$ 78,333,000              | \$ 81,850,000              |
| Expected Benefit Payments - Plan Assets     | \$ 58,209,000           | \$ 62,561,000              | \$ 66,851,000              | \$ 70,924,000              | \$ 74,968,000              | \$ 78,627,000              |
| Expected Contributions                      | \$ 43,644,000           | \$ 74,065,000              | \$ 74,461,000              | \$ 74,799,000              | \$ 75,003,000              | \$ 75,139,000              |
| Market Related Value of Assets              | \$ 488,898,238          | \$ 354,889,000             | \$ 386,133,000             | \$ 415,295,000             | \$ 442,451,000             | \$ 467,494,000             |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets                   | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre-65                        | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post-65                       | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                              | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated FAS 106 Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 8,375,150            | \$ 12,619,176              | \$ 11,723,915              | \$ 10,743,924              | \$ 9,692,533               | \$ 8,567,032               |
| KeySpan Energy Delivery LI   | 7,292,450               | 10,941,895                 | 11,458,285                 | 12,026,575                 | 12,646,270                 | 13,321,651                 |
| KeySpan Electric Services LLC  | 11,544,661              | 16,747,064                 | 17,532,552                 | 18,399,735                 | 19,344,341                 | 20,372,781                 |
| KeySpan Energy Trading Services LLC                                  | 122,429                 | 147,647                    | 152,506                    | 157,910                    | 163,749                    | 170,085                    |
| KeySpan Generation LLC   | 4,604,940               | 6,826,392                  | 7,139,723                  | 7,486,949                  | 7,864,955                  | 8,276,479                  |
| KeySpan Corporate Services LLC*                                      | 24,064,140              | 34,253,855                 | 34,613,260                 | 35,185,464                 | 35,984,880                 | 36,859,253                 |
| KeySpan Utility Services LLC   | 3,058,912               | 4,006,102                  | 4,011,224                  | 4,012,879                  | 4,015,127                  | 4,019,461                  |
| KeySpan Engineering and Survey                                       | 6,293,234               | 8,264,403                  | 8,649,613                  | 9,072,498                  | 9,530,303                  | 10,025,969                 |
| KeySpan Energy Management Inc  | 39,264                  | 72,938                     | 72,242                     | 71,153                     | 69,996                     | 68,808                     |
| KeySpan Energy Services Inc.   | 17,479                  | 24,923                     | 24,369                     | 23,617                     | 22,813                     | 21,972                     |
| KeySpan Energy Solutions Inc.  | 867,297                 | 1,074,048                  | 1,050,117                  | 1,022,975                  | 993,988                    | 963,219                    |
| KeySpan Energy Supply LLC  | 0                       | 32,654                     | 33,826                     | 35,101                     | 36,456                     | 37,905                     |
| KeySpan Communications   | 90,240                  | 99,613                     | 103,464                    | 107,767                    | 112,378                    | 117,337                    |
| KeySpan Services, Inc.   | 42,688                  | 69,459                     | 70,628                     | 71,632                     | 72,526                     | 73,644                     |
| KS Plumbing & Heating Solutions LLC                                  | 13,731                  | 11,799                     | 11,956                     | 12,073                     | 12,150                     | 12,200                     |
| KS Plumbing & Heating Services Inc.                                  | 5,832                   | 7,196                      | 7,458                      | 7,754                      | 8,072                      | 8,415                      |
| KeySpan Plumbing Solutions Inc.                                      | 4,517                   | 13,792                     | 12,968                     | 12,078                     | 11,121                     | 10,088                     |
| KeySpan Home Energy Services NE                                      | 24,873                  | 36,160                     | 36,432                     | 36,609                     | 36,738                     | 36,855                     |
| KeySpan Corporate Services LLC (KSI)                                 | 25,595                  | 22,850                     | 23,040                     | 23,151                     | 23,261                     | 23,386                     |
| KeySpan Ravenswood Services Corp                                     | 374,260                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,745                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 5,972,243               | 5,788,931                  | 5,606,854                  | 5,408,254                  | 5,193,566                  | 4,965,174                  |
| Colonial Gas (excluding Transgas)                                    | 918,684                 | 783,568                    | 780,989                    | 775,850                    | 768,644                    | 760,749                    |
| Transgas   | 83,075                  | 73,353                     | 73,724                     | 73,878                     | 73,924                     | 73,928                     |
| Algonquin  | 23,512                  | 22,289                     | 22,410                     | 22,468                     | 22,492                     | 22,504                     |
| EnergyNorth  | 287,665                 | 255,471                    | 254,938                    | 253,447                    | 251,407                    | 249,073                    |
| Essex Gas  | 316,869                 | 453,422                    | 454,507                    | 454,259                    | 453,310                    | 452,032                    |
| <b>Total Expense/(Income)</b>  | <b>\$ 74,468,485</b>    | <b>\$ 102,649,000</b>      | <b>\$ 103,921,000</b>      | <b>\$ 105,498,000</b>      | <b>\$ 107,405,000</b>      | <b>\$ 109,510,000</b>      |

**Assumptions:**

|                           |                      |                      |                      |                      |                      |                      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Discount Rate             | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                | 6.50%                |
| Salary Scale              | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                | 4.00%                |
| Expected Return on Assets | See results by group | See results by group | See results by group | See results by group | See results by group | See results by group |
| Initial Trend Pre 65      | 9.00%                | 8.25%                | 7.50%                | 6.75%                | 6.00%                | 5.25%                |
| Initial Trend Post 65     | 10.00%               | 9.25%                | 8.50%                | 7.75%                | 7.00%                | 6.25%                |
| Ultimate Trend            | 5.00%                | 5.00%                | 5.00%                | 5.00%                | 5.00%                | 5.00%                |
| Mortality Table Union     | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             | RP2000CH             |
| Mortality Table Non-Union | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          | RP2000CH_15          |

\* Includes FAS 88 special termination benefit charges

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**

**Estimated IAS 19 Expense**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (1,321,927,731)      | \$ (1,365,988,000)         | \$ (1,409,386,000)         | \$ (1,452,218,000)         | \$ (1,494,753,000)         | \$ (1,537,172,000)         |
| Assets at Bid Value                         | 489,014,579             | 354,976,000                | 386,229,000                | 415,400,000                | 442,564,000                | 467,617,000                |
| Funded Status                               | \$ (832,913,152)        | \$ (1,011,012,000)         | \$ (1,023,157,000)         | \$ (1,036,818,000)         | \$ (1,052,189,000)         | \$ (1,069,555,000)         |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| (Accrued) / Prepaid Cost                    | \$ (832,913,152)        | \$ (1,011,012,000)         | \$ (1,023,157,000)         | \$ (1,036,818,000)         | \$ (1,052,189,000)         | \$ (1,069,555,000)         |
| <b>P&amp;L Expense</b>                      |                         |                            |                            |                            |                            |                            |
| <b>Operating Expense</b>                    |                         |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 21,647,686           | \$ 22,692,000              | \$ 23,788,000              | \$ 24,936,000              | \$ 26,139,000              | \$ 27,402,000              |
| Exceptional Costs (STBs)                    | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Prior Service Costs                         | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Settlement Costs                            | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Curtailment Costs                           | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total Operating Expense                     | \$ 21,647,686           | \$ 22,692,000              | \$ 23,788,000              | \$ 24,936,000              | \$ 26,139,000              | \$ 27,402,000              |
| <b>Financing Expense</b>                    |                         |                            |                            |                            |                            |                            |
| Interest Cost                               | 83,932,792              | 86,648,000                 | 89,327,000                 | 91,978,000                 | 94,613,000                 | 97,256,000                 |
| Expected Return on Assets                   | (36,594,374)            | (27,214,000)               | (29,422,000)               | (31,488,000)               | (33,421,000)               | (35,221,000)               |
| Total Financing Expense                     | \$ 47,338,418           | \$ 59,434,000              | \$ 59,905,000              | \$ 60,490,000              | \$ 61,192,000              | \$ 62,035,000              |
| <b>Total P&amp;L Expense</b>                | <b>\$ 68,986,104</b>    | <b>\$ 82,126,000</b>       | <b>\$ 83,693,000</b>       | <b>\$ 85,426,000</b>       | <b>\$ 87,331,000</b>       | <b>\$ 89,437,000</b>       |
| <b>Estimated SORIE Expense</b>              |                         |                            |                            |                            |                            |                            |
| Expected less Actual Return on Assets       | \$ 149,024,000          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Change in Assumptions                       | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Experience Losses from Liabilities          | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Total SORIE Expense                         | \$ 149,024,000          | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                       |
| Expected Benefit Payments - Gross           | \$ 65,253,000           | \$ 70,026,000              | \$ 74,712,000              | \$ 79,123,000              | \$ 83,371,000              | \$ 87,166,000              |
| Medicare Part D Subsidy                     | 3,810,000               | 4,127,000                  | 4,439,000                  | 4,744,000                  | 5,038,000                  | 5,316,000                  |
| Expected Benefit Payments - Net             | \$ 61,443,000           | \$ 65,899,000              | \$ 70,273,000              | \$ 74,379,000              | \$ 78,333,000              | \$ 81,850,000              |
| Expected Benefit Payments - Plan Assets     | \$ 58,209,000           | \$ 62,561,000              | \$ 66,851,000              | \$ 70,924,000              | \$ 74,968,000              | \$ 78,627,000              |
| Expected Contributions                      | \$ 43,644,000           | \$ 74,065,000              | \$ 74,461,000              | \$ 74,799,000              | \$ 75,003,000              | \$ 75,139,000              |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets                   | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre 65                        | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post 65                       | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                              | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates



**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated IAS 19 Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 7,348,381            | \$ 8,891,121               | \$ 7,991,640               | \$ 7,011,027               | \$ 5,958,957               | \$ 4,834,135               |
| KeySpan Energy Delivery LI   | 6,706,964               | 8,597,955                  | 9,112,292                  | 9,679,904                  | 10,299,399                 | 10,974,780                 |
| KeySpan Electric Services LLC  | 10,598,991              | 13,139,303                 | 13,921,102                 | 14,787,058                 | 15,731,382                 | 16,759,823                 |
| KeySpan Energy Trading Services LLC                                  | 112,682                 | 118,740                    | 123,500                    | 128,872                    | 134,709                    | 141,044                    |
| KeySpan Generation LLC   | 4,212,594               | 5,356,349                  | 5,667,742                  | 6,014,321                  | 6,392,221                  | 6,803,745                  |
| KeySpan Corporate Services LLC*                                      | 22,297,908              | 27,419,817                 | 28,092,891                 | 28,825,867                 | 29,624,764                 | 30,499,375                 |
| KeySpan Utility Services LLC   | 2,813,834               | 3,160,787                  | 3,163,215                  | 3,164,070                  | 3,166,249                  | 3,170,640                  |
| KeySpan Engineering and Survey                                       | 5,878,777               | 6,874,231                  | 7,257,600                  | 7,679,876                  | 8,137,565                  | 8,633,234                  |
| KeySpan Energy Management Inc  | 36,572                  | 59,513                     | 58,735                     | 57,622                     | 56,464                     | 55,277                     |
| KeySpan Energy Services Inc.   | 16,264                  | 21,050                     | 20,463                     | 19,701                     | 18,897                     | 18,057                     |
| KeySpan Energy Solutions Inc.  | 798,660                 | 847,703                    | 823,422                    | 796,197                    | 767,181                    | 736,435                    |
| KeySpan Energy Supply LLC  | 0                       | 29,240                     | 30,394                     | 31,663                     | 33,019                     | 34,468                     |
| KeySpan Communications   | 84,326                  | 83,679                     | 87,471                     | 91,754                     | 96,366                     | 101,324                    |
| KeySpan Services, Inc.   | 40,753                  | 65,768                     | 66,923                     | 67,922                     | 68,817                     | 69,934                     |
| KS Plumbing & Heating Solutions LLC                                  | 11,705                  | 9,968                      | 10,126                     | 10,243                     | 10,320                     | 10,369                     |
| KS Plumbing & Heating Services Inc.                                  | 5,356                   | 6,038                      | 6,295                      | 6,589                      | 6,908                      | 7,250                      |
| KeySpan Plumbing Solutions Inc.                                      | 4,181                   | 10,567                     | 9,742                      | 8,854                      | 7,896                      | 6,864                      |
| KeySpan Home Energy Services NE                                      | 24,873                  | 36,174                     | 36,432                     | 36,609                     | 36,738                     | 36,855                     |
| KeySpan Corporate Services LLC (KSI)                                 | 24,499                  | 20,217                     | 20,390                     | 20,494                     | 20,604                     | 20,729                     |
| KeySpan Ravenswood Services Corp                                     | 308,380                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,349                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 5,974,767               | 5,788,987                  | 5,606,069                  | 5,407,469                  | 5,192,781                  | 4,964,389                  |
| Colonial Gas (excluding Transgas)                                    | 908,081                 | 783,908                    | 780,981                    | 775,841                    | 768,635                    | 760,741                    |
| Transgas   | 81,649                  | 73,384                     | 73,724                     | 73,878                     | 73,924                     | 73,928                     |
| Algonquin  | 23,512                  | 22,298                     | 22,410                     | 22,468                     | 22,492                     | 22,504                     |
| EnergyNorth  | 288,260                 | 255,601                    | 254,938                    | 253,447                    | 251,407                    | 249,073                    |
| Essex Gas  | 379,786                 | 453,602                    | 454,503                    | 454,254                    | 453,305                    | 452,027                    |
| <b>Total Expense/(Income)</b>  | <b>\$ 68,986,104</b>    | <b>\$ 82,126,000</b>       | <b>\$ 83,693,000</b>       | <b>\$ 85,426,000</b>       | <b>\$ 87,331,000</b>       | <b>\$ 89,437,000</b>       |
| <b>Assumptions:</b>  |                         |                            |                            |                            |                            |                            |
| Discount Rate  | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets  | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre 65   | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post 65  | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend   | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union  | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union  | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes special termination benefit charges

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**

**Estimated IAS 19 Operating Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 2,509,622            | \$ 2,598,280               | \$ 2,725,504               | \$ 2,858,670               | \$ 2,998,518               | \$ 3,145,316               |
| KeySpan Energy Delivery LI   | 2,305,173               | 2,408,831                  | 2,527,281                  | 2,651,468                  | 2,781,715                  | 2,918,425                  |
| KeySpan Electric Services LLC  | 3,579,937               | 3,576,121                  | 3,751,638                  | 3,935,714                  | 4,128,819                  | 4,331,458                  |
| KeySpan Energy Trading Services LLC                                  | 25,804                  | 20,886                     | 21,905                     | 22,971                     | 24,090                     | 25,264                     |
| KeySpan Generation LLC   | 1,220,253               | 1,299,495                  | 1,363,313                  | 1,430,218                  | 1,500,406                  | 1,574,067                  |
| KeySpan Corporate Services LLC*                                      | 6,935,178               | 7,529,681                  | 7,893,524                  | 8,274,811                  | 8,674,003                  | 9,093,376                  |
| KeySpan Utility Services LLC   | 658,277                 | 636,122                    | 667,300                    | 699,896                    | 734,087                    | 770,010                    |
| KeySpan Engineering and Survey                                       | 2,659,006               | 2,847,634                  | 2,987,333                  | 3,133,716                  | 3,287,326                  | 3,448,523                  |
| KeySpan Energy Management Inc  | 4,700                   | 4,776                      | 5,011                      | 5,257                      | 5,513                      | 5,784                      |
| KeySpan Energy Services Inc.   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Energy Solutions Inc.  | 378,769                 | 376,498                    | 395,030                    | 414,446                    | 434,808                    | 456,205                    |
| KeySpan Energy Supply LLC  | 0                       | 15,266                     | 16,018                     | 16,805                     | 17,632                     | 18,500                     |
| KeySpan Communications   | 32,845                  | 27,872                     | 29,239                     | 30,667                     | 32,168                     | 33,745                     |
| KeySpan Services, Inc.   | 18,001                  | 37,003                     | 38,527                     | 40,068                     | 41,628                     | 43,495                     |
| KS Plumbing & Heating Solutions LLC                                  | 4,421                   | 3,608                      | 3,794                      | 3,980                      | 4,164                      | 4,351                      |
| KS Plumbing & Heating Services Inc.                                  | 1,139                   | 1,756                      | 1,836                      | 1,918                      | 2,005                      | 2,094                      |
| KeySpan Plumbing Solutions Inc.                                      | 3,217                   | 6,970                      | 7,314                      | 7,674                      | 8,052                      | 8,450                      |
| KeySpan Home Energy Services NE                                      | 7,477                   | 9,220                      | 9,590                      | 9,972                      | 10,365                     | 10,781                     |
| KeySpan Corporate Services LLC (KSI)                                 | 10,128                  | 9,927                      | 10,421                     | 10,937                     | 11,477                     | 12,046                     |
| KeySpan Ravenswood Services Corp                                     | 37,326                  | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 1,011,273               | 1,032,517                  | 1,073,870                  | 1,116,916                  | 1,161,656                  | 1,208,273                  |
| Colonial Gas (excluding Transgas)                                    | 125,108                 | 132,771                    | 138,100                    | 143,603                    | 149,281                    | 155,278                    |
| Transgas   | 17,881                  | 13,919                     | 14,477                     | 15,054                     | 15,648                     | 16,276                     |
| Algonquin  | 5,167                   | 4,632                      | 4,818                      | 5,010                      | 5,208                      | 5,417                      |
| EnergyNorth  | 17,799                  | 11,782                     | 12,255                     | 12,743                     | 13,246                     | 13,778                     |
| Essex Gas  | 79,185                  | 86,433                     | 89,902                     | 93,486                     | 97,185                     | 101,088                    |
| <b>Total Operating Expense/(Income)</b>                              | <b>\$ 21,647,686</b>    | <b>\$ 22,692,000</b>       | <b>\$ 23,788,000</b>       | <b>\$ 24,936,000</b>       | <b>\$ 26,139,000</b>       | <b>\$ 27,402,000</b>       |
| <b>Assumptions:</b>  |                         |                            |                            |                            |                            |                            |
| Discount Rate  | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets  | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre 65   | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post 65  | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend   | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union  | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union  | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes special termination benefit charges

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated IAS 19 Financing Expense**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>   |                         |                            |                            |                            |                            |                            |
| <b>U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY   | \$ 4,838,759            | \$ 6,292,841               | \$ 5,266,137               | \$ 4,152,358               | \$ 2,960,440               | \$ 1,688,819               |
| KeySpan Energy Delivery LI   | 4,401,791               | 6,189,124                  | 6,585,011                  | 7,028,436                  | 7,517,683                  | 8,056,356                  |
| KeySpan Electric Services LLC  | 7,019,054               | 9,563,183                  | 10,169,465                 | 10,851,344                 | 11,602,563                 | 12,428,364                 |
| KeySpan Energy Trading Services LLC                                  | 86,878                  | 97,854                     | 101,594                    | 105,901                    | 110,619                    | 115,780                    |
| KeySpan Generation LLC   | 2,992,341               | 4,056,853                  | 4,304,429                  | 4,584,102                  | 4,891,815                  | 5,229,678                  |
| KeySpan Corporate Services LLC*                                      | 15,362,730              | 19,890,137                 | 20,199,365                 | 20,551,054                 | 20,950,764                 | 21,406,001                 |
| KeySpan Utility Services LLC   | 2,155,557               | 2,524,665                  | 2,495,915                  | 2,464,174                  | 2,432,163                  | 2,400,631                  |
| KeySpan Engineering and Survey                                       | 3,219,771               | 4,026,597                  | 4,270,269                  | 4,546,160                  | 4,850,239                  | 5,184,711                  |
| KeySpan Energy Management Inc  | 31,872                  | 54,736                     | 53,724                     | 52,366                     | 50,950                     | 49,492                     |
| KeySpan Energy Services Inc.   | 16,264                  | 21,050                     | 20,463                     | 19,701                     | 18,897                     | 18,057                     |
| KeySpan Energy Solutions Inc.  | 419,891                 | 471,205                    | 428,392                    | 381,751                    | 332,372                    | 280,229                    |
| KeySpan Energy Supply LLC  | 0                       | 13,974                     | 14,375                     | 14,858                     | 15,387                     | 15,967                     |
| KeySpan Communications   | 51,481                  | 55,808                     | 58,232                     | 61,087                     | 64,197                     | 67,579                     |
| KeySpan Services, Inc.   | 22,752                  | 28,765                     | 28,396                     | 27,854                     | 27,189                     | 26,440                     |
| KS Plumbing & Heating Solutions LLC                                  | 7,284                   | 6,360                      | 6,332                      | 6,264                      | 6,154                      | 6,019                      |
| KS Plumbing & Heating Services Inc.                                  | 4,217                   | 4,281                      | 4,458                      | 4,671                      | 4,903                      | 5,135                      |
| KeySpan Plumbing Solutions Inc.                                      | 964                     | 3,596                      | 2,428                      | 1,180                      | (156)                      | (1,586)                    |
| KeySpan Home Energy Services NE                                      | 17,396                  | 26,954                     | 26,842                     | 26,638                     | 26,373                     | 26,073                     |
| KeySpan Corporate Services LLC (KSI)                                 | 14,371                  | 10,290                     | 9,970                      | 9,557                      | 9,128                      | 8,684                      |
| KeySpan Ravenswood Services Corp                                     | 271,054                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures   | 4,349                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca   | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas   | 4,963,494               | 4,756,470                  | 4,532,199                  | 4,290,553                  | 4,031,124                  | 3,756,117                  |
| Colonial Gas (excluding Transgas)                                    | 782,973                 | 651,137                    | 642,881                    | 632,238                    | 619,354                    | 605,463                    |
| Transgas   | 63,768                  | 59,466                     | 59,247                     | 58,824                     | 58,277                     | 57,651                     |
| Algonquin  | 18,345                  | 17,666                     | 17,592                     | 17,457                     | 17,284                     | 17,087                     |
| EnergyNorth  | 270,461                 | 243,819                    | 242,683                    | 240,704                    | 238,161                    | 235,294                    |
| Essex Gas  | 300,601                 | 367,169                    | 364,601                    | 360,768                    | 356,120                    | 350,939                    |
| <b>Total Financing Expense/(Income)</b>                              | <b>\$ 47,338,418</b>    | <b>\$ 59,434,000</b>       | <b>\$ 59,905,000</b>       | <b>\$ 60,490,000</b>       | <b>\$ 61,192,000</b>       | <b>\$ 62,035,000</b>       |
| <b>Assumptions:</b>  |                         |                            |                            |                            |                            |                            |
| Discount Rate  | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale   | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets  | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre 65   | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post 65  | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend   | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union  | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union  | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes special termination benefit charges

\*\* Includes settlement and curtailment charges

Hevin Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated FAS 106 Expense NOT reflecting Medicare Part D Subsidy**

01/09/2009

|   | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|---|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Funded Status, 4/1</b> |                         |                            |                            |                            |                            |                            |
| Accumulated Postret. Ben. Obligation        | \$ (1,431,813,713)      | \$ (1,481,436,000)         | \$ (1,530,458,000)         | \$ (1,578,712,000)         | \$ (1,626,647,000)         | \$ (1,674,640,000)         |
| Fair Value of Assets                        | 488,898,238             | 354,889,000                | 386,133,000                | 415,295,000                | 442,451,000                | 467,494,000                |
| Funded Status                               | \$ (942,915,475)        | \$ (1,126,547,000)         | \$ (1,144,325,000)         | \$ (1,163,417,000)         | \$ (1,184,196,000)         | \$ (1,207,146,000)         |
| Unrecognized:                               |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 50,204,092              | 193,731,000                | 173,749,000                | 153,767,000                | 133,785,000                | 113,803,000                |
| (Accrued) / Prepaid Cost                    | \$ (892,711,383)        | \$ (932,816,000)           | \$ (970,576,000)           | \$ (1,009,650,000)         | \$ (1,050,411,000)         | \$ (1,093,343,000)         |
| <b>Net Periodic Cost</b>                    |                         |                            |                            |                            |                            |                            |
| Service Cost                                | \$ 23,387,642           | \$ 24,538,000              | \$ 25,747,000              | \$ 27,013,000              | \$ 28,341,000              | \$ 29,736,000              |
| Interest Cost                               | 90,952,121              | 94,017,000                 | 97,054,000                 | 100,045,000                | 103,023,000                | 106,019,000                |
| Expected Return on Assets                   | (36,585,069)            | (27,205,000)               | (29,413,000)               | (31,480,000)               | (33,411,000)               | (35,212,000)               |
| Amortization of:                            |                         |                            |                            |                            |                            |                            |
| • Net Transition Obligation or (Asset)      | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Prior Service Cost                        | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| • Net (Gain) or Loss                        | 5,457,558               | 19,982,000                 | 19,982,000                 | 19,982,000                 | 19,982,000                 | 19,982,000                 |
| <b>FAS 106 Expense</b>                      | <b>\$ 83,212,252</b>    | <b>\$ 111,332,000</b>      | <b>\$ 113,370,000</b>      | <b>\$ 115,560,000</b>      | <b>\$ 117,935,000</b>      | <b>\$ 120,525,000</b>      |
| FAS 106 Special Termination Benefits        | 537,000                 | 493,000                    | 165,000                    | 0                          | 0                          | 0                          |
| FAS 106 Curtailment Expense                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| <b>Total Gross Postretirement Expense</b>   | <b>\$ 83,749,252</b>    | <b>\$ 111,825,000</b>      | <b>\$ 113,535,000</b>      | <b>\$ 115,560,000</b>      | <b>\$ 117,935,000</b>      | <b>\$ 120,525,000</b>      |
| <b>Expected Benefit Payments - Gross</b>    |                         |                            |                            |                            |                            |                            |
| Expected Benefit Payments - Gross           | \$ 65,253,000           | \$ 70,026,000              | \$ 74,712,000              | \$ 79,123,000              | \$ 83,371,000              | \$ 87,166,000              |
| Expected Benefit Payments - Plan Assets     | \$ 58,209,000           | \$ 62,561,000              | \$ 66,851,000              | \$ 70,924,000              | \$ 74,968,000              | \$ 78,627,000              |
| Expected Contributions (Funded Plans)       | \$ 36,600,000           | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              | \$ 66,600,000              |
| Expected Contributions (Total)              | \$ 43,644,000           | \$ 74,065,000              | \$ 74,461,000              | \$ 74,799,000              | \$ 75,003,000              | \$ 75,139,000              |
| Market Related Value of Assets              | \$ 488,898,238          | \$ 354,889,000             | \$ 386,133,000             | \$ 415,295,000             | \$ 442,451,000             | \$ 467,494,000             |
| <b>Assumptions:</b>                         |                         |                            |                            |                            |                            |                            |
| Discount Rate                               | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                                | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets                   | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre-65                        | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post-65                       | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                              | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union                       | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union                   | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

Hewitt Associates

**National Grid USA**  
**U.S. Retiree Welfare Schemes - KeySpan Medical and Life Plans**  
**Estimated FAS 106 Expense NOT reflecting Medicare Part D Subsidy**

01/09/2009

|  | Actual<br>4/2008-3/2009 | Estimated<br>4/2009-3/2010 | Estimated<br>4/2010-3/2011 | Estimated<br>4/2011-3/2012 | Estimated<br>4/2012-3/2013 | Estimated<br>4/2013-3/2014 |
|--|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Net Periodic Cost</b>               |                         |                            |                            |                            |                            |                            |
| <b>KeySpan Corporate Services LLC*</b> |                         |                            |                            |                            |                            |                            |
| KeySpan Energy Delivery NY             | \$ 9,566,180            | \$ 13,874,097              | \$ 13,046,124              | \$ 12,135,179              | \$ 11,156,300              | \$ 10,105,701              |
| KeySpan Energy Delivery LI             | 8,349,549               | 12,061,019                 | 12,629,719                 | 13,251,609                 | 13,926,941                 | 14,659,431                 |
| KeySpan Electric Services LLC          | 13,198,022              | 18,430,160                 | 19,293,340                 | 20,239,892                 | 21,266,724                 | 22,379,415                 |
| KeySpan Energy Trading Services LLC    | 134,287                 | 160,420                    | 165,803                    | 171,735                    | 178,110                    | 184,989                    |
| KeySpan Generation LLC                 | 5,267,532               | 7,509,796                  | 7,854,036                  | 8,232,826                  | 8,643,539                  | 9,088,425                  |
| KeySpan Corporate Services LLC*        | 26,803,218              | 37,209,622                 | 37,709,103                 | 38,423,372                 | 39,369,504                 | 40,397,639                 |
| KeySpan Utility Services LLC           | 3,404,587               | 4,341,159                  | 4,361,788                  | 4,379,159                  | 4,397,574                  | 4,418,537                  |
| KeySpan Engineering and Survey         | 7,074,235               | 9,091,264                  | 9,514,762                  | 9,976,939                  | 10,475,462                 | 11,012,954                 |
| KeySpan Energy Management Inc          | 39,930                  | 77,979                     | 77,530                     | 76,690                     | 75,784                     | 74,860                     |
| KeySpan Energy Services Inc.           | 18,578                  | 26,525                     | 26,051                     | 25,380                     | 24,656                     | 23,900                     |
| KeySpan Energy Solutions Inc.          | 968,627                 | 1,180,451                  | 1,162,032                  | 1,140,520                  | 1,117,467                  | 1,092,798                  |
| KeySpan Energy Supply LLC              | 0                       | 35,536                     | 36,831                     | 38,233                     | 39,716                     | 41,295                     |
| KeySpan Communications                 | 99,438                  | 108,285                    | 112,487                    | 117,145                    | 122,116                    | 127,438                    |
| KeySpan Services, Inc.                 | 44,016                  | 71,460                     | 72,697                     | 73,793                     | 74,760                     | 75,976                     |
| KS Plumbing & Heating Solutions LLC    | 14,668                  | 12,445                     | 12,602                     | 12,733                     | 12,809                     | 12,933                     |
| KS Plumbing & Heating Services Inc.    | 6,712                   | 7,753                      | 8,036                      | 8,352                      | 8,692                      | 9,056                      |
| KeySpan Plumbing Solutions Inc.        | 5,118                   | 15,335                     | 14,595                     | 13,791                     | 12,924                     | 11,985                     |
| KeySpan Home Energy Services NE        | 24,875                  | 37,132                     | 37,487                     | 37,758                     | 37,993                     | 38,223                     |
| KeySpan Corporate Services LLC (KS1)   | 27,653                  | 24,535                     | 24,809                     | 25,004                     | 25,204                     | 25,421                     |
| KeySpan Ravenswood Services Corp       | 364,179                 | 0                          | 0                          | 0                          | 0                          | 0                          |
| KeySpan Northeast Ventures             | 4,777                   | 0                          | 0                          | 0                          | 0                          | 0                          |
| Seneca                                 | 0                       | 0                          | 0                          | 0                          | 0                          | 0                          |
| Boston Gas                             | 6,131,912               | 5,917,065                  | 5,742,050                  | 5,551,450                  | 5,348,085                  | 5,132,154                  |
| Colonial Gas (excluding Transgas)      | 908,941                 | 806,128                    | 804,483                    | 800,436                    | 794,505                    | 788,083                    |
| Transgas                               | 81,649                  | 75,367                     | 75,848                     | 76,130                     | 76,321                     | 76,485                     |
| Algonquin                              | 23,514                  | 22,899                     | 23,059                     | 23,161                     | 23,235                     | 23,301                     |
| EnergyNorth                            | 289,374                 | 262,946                    | 262,350                    | 260,811                    | 258,738                    | 256,436                    |
| Essex Gas                              | 360,681                 | 465,622                    | 467,378                    | 467,902                    | 467,841                    | 467,565                    |
| <b>Total Expense/(Income)</b>          | <b>\$ 83,212,252 **</b> | <b>\$ 111,825,000</b>      | <b>\$ 113,535,000</b>      | <b>\$ 115,560,000</b>      | <b>\$ 117,935,000</b>      | <b>\$ 120,525,000</b>      |
| <b>Assumptions:</b>                    |                         |                            |                            |                            |                            |                            |
| Discount Rate                          | 6.50%                   | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      | 6.50%                      |
| Salary Scale                           | 4.00%                   | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      | 4.00%                      |
| Expected Return on Assets              | See results by group    | See results by group       | See results by group       | See results by group       | See results by group       | See results by group       |
| Initial Trend Pre-65                   | 9.00%                   | 8.25%                      | 7.50%                      | 6.75%                      | 6.00%                      | 5.25%                      |
| Initial Trend Post-65                  | 10.00%                  | 9.25%                      | 8.50%                      | 7.75%                      | 7.00%                      | 6.25%                      |
| Ultimate Trend                         | 5.00%                   | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      | 5.00%                      |
| Mortality Table Union                  | RP2000CH                | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   | RP2000CH                   |
| Mortality Table Non-Union              | RP2000CH_15             | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                | RP2000CH_15                |

\* Includes FAS 88 special termination benefit charges  
\*\* Excludes FAS 88 special termination benefit charges

National Grid USA  
Current and 5 Year Projection

|   |       | Pension Estimated  | OPEB (excluding VEBA assets) Estimated | VEBA CREDIT   | NET OPEB Estimated | Pension Estimated  | OPEB (excluding VEBA assets) Estimated | VEBA CREDIT   | NET OPEB Estimated |
|---|-------|--------------------|--|---------------|--------------------|--------------------|--|---------------|--------------------|
|   |       | 4/2009-3/2010      | 4/2009-3/2010                          | 4/2009-3/2010 | 4/2009-3/2010      | 4/2010-3/2011      | 4/2010-3/2011                          | 4/2010-3/2011 | 4/2010-3/2011      |
| <b>Estimated FAS 87/106 Expense - Business Unit Allocations</b> |       |                    |  |               |                    |                    |  |               |                    |
| KeySpan Energy Delivery NY                                      | BUG   | 26,612,978         | 12,619,176                             | 0             | 12,619,176         | 25,805,798         | 11,723,915                             | 0             | 11,723,915         |
| KeySpan Energy Delivery LI                                      | BUL   | 12,493,624         | 10,941,895                             | 0             | 10,941,895         | 11,697,866         | 11,458,285                             | 0             | 11,458,285         |
| KeySpan Electric Services LLC                                   | ESV   | 20,513,763         | 16,747,064                             | 0             | 16,747,064         | 19,228,922         | 17,532,552                             | 0             | 17,532,552         |
| KeySpan Energy Trading Services LLC                             | TEG   | 305,909            | 147,647                                | 0             | 147,647            | 286,656            | 152,506                                | 0             | 152,506            |
| KeySpan Generation LLC  | GEN   | 7,223,560          | 6,826,392                              | 0             | 6,826,392          | 6,748,722          | 7,139,723                              | 0             | 7,139,723          |
| KeySpan Corporate Services LLC*                                 | CSV   | 68,319,771         | 33,760,855                             | 0             | 33,760,855         | 65,397,784         | 34,448,260                             | 0             | 34,448,260         |
| KeySpan Utility Services LLC                                    | USV   | 7,728,839          | 4,006,102                              | 0             | 4,006,102          | 7,383,975          | 4,011,224                              | 0             | 4,011,224          |
| KeySpan Engineering and Survey                                  | KEC   | 12,612,260         | 8,264,403                              | 0             | 8,264,403          | 12,104,117         | 8,649,613                              | 0             | 8,649,613          |
| KeySpan Energy Management Inc                                   | KEM   | 273,029            | 72,938                                 | 0             | 72,938             | 266,865            | 72,242                                 | 0             | 72,242             |
| KeySpan Energy Services Inc.                                    | KES   | 43,957             | 24,923                                 | 0             | 24,923             | 41,464             | 24,369                                 | 0             | 24,369             |
| KeySpan Energy Solutions Inc.                                   | KSL   | 2,563,463          | 1,074,048                              | 0             | 1,074,048          | 2,514,156          | 1,050,117                              | 0             | 1,050,117          |
| KeySpan Energy Supply LLC                                       | KSP   | 74,347             | 32,654                                 | 0             | 32,654             | 72,374             | 33,826                                 | 0             | 33,826             |
| KeySpan Communications  | KCM   | 204,487            | 99,613                                 | 0             | 99,613             | 195,806            | 103,464                                | 0             | 103,464            |
| KeySpan Services, Inc.  | KSI   | 450,183            | 69,459                                 | 0             | 69,459             | 446,272            | 70,628                                 | 0             | 70,628             |
| KS Plumbing & Heating Solutions LLC                             | PHL   | 50,420             | 11,799                                 | 0             | 11,799             | 51,290             | 11,956                                 | 0             | 11,956             |
| KS Plumbing & Heating Services Inc.                             | PHV   | 55,176             | 7,196                                  | 0             | 7,196              | 55,041             | 7,458                                  | 0             | 7,458              |
| KeySpan Plumbing Solutions Inc.                                 | PSL   | 96,054             | 13,792                                 | 0             | 13,792             | 96,912             | 12,968                                 | 0             | 12,968             |
| KeySpan Home Energy Services NE                                 | KHS   | 113,370            | 36,160                                 | 0             | 36,160             | 109,205            | 36,432                                 | 0             | 36,432             |
| KeySpan Corporate Services LLC (KSI)                            | KSCSV | 146,254            | 22,850                                 | 0             | 22,850             | 145,848            | 23,040                                 | 0             | 23,040             |
| KeySpan Ravenswood Services Corp**                              | RAV   | 0                  | 0                                      | 0             | 0                  | 0                  | 0                                      | 0             | 0                  |
| KeySpan Northeast Ventures                                      | KNEV  | 35,320             | 0                                      | 0             | 0                  | 33,598             | 0                                      | 0             | 0                  |
| Seneca  | SEN   | 67,959             | 0                                      | 0             | 0                  | 68,619             | 0                                      | 0             | 0                  |
| Boston Gas  | BGC   | 10,945,135         | 5,788,931                              | 0             | 5,788,931          | 10,644,974         | 5,606,854                              | 0             | 5,606,854          |
| Colonial Gas (excluding Transgas)                               | COL   | 3,809,254          | 783,568                                | 0             | 783,568            | 3,672,179          | 780,989                                | 0             | 780,989            |
| Transgas  | TG    | 389,995            | 73,353                                 | 0             | 73,353             | 384,307            | 73,724                                 | 0             | 73,724             |
| Algonquin   | ALG   | 44,183             | 22,289                                 | 0             | 22,289             | 43,458             | 22,410                                 | 0             | 22,410             |
| EnergyNorth   | ENH   | 1,604,086          | 255,471                                | 0             | 255,471            | 1,551,204          | 254,938                                | 0             | 254,938            |
| Essex Gas   | ESX   | 599,624            | 453,422                                | 0             | 453,422            | 587,588            | 454,507                                | 0             | 454,507            |
| <b>Total Expense</b>  |       | <b>177,377,000</b> | <b>102,156,000</b>                     | <b>0</b>      | <b>102,156,000</b> | <b>169,635,000</b> | <b>103,756,000</b>                     | <b>0</b>      | <b>103,756,000</b> |
| VERO  |       | 15,624,000         | 493,000                                | 0             | 493,000            | 5,208,000          | 165,000                                | 0             | 165,000            |
| <b>Grand Total</b>  |       | <b>193,001,000</b> | <b>102,649,000</b>                     | <b>0</b>      | <b>102,649,000</b> | <b>174,843,000</b> | <b>103,921,000</b>                     | <b>0</b>      | <b>103,921,000</b> |
|   |       | 76,313,168         |  |               | 39,232,389         | 73,041,445         |  |               | 39,905,984         |

Rate Year PBOP Cost 12 Months End Dec 2010

| National Grid - KeySpan Svc Co     | FY 2010    | FY 2011    | Rate Year Amount |
|------------------------------------|------------|------------|------------------|
| Total Fiscal Year Per Above        | 76,313,168 | 73,041,445 |                  |
| Percentage Applicable to Rate Year | 25%        | 75%        |                  |
| Total Rate Year                    | 19,078,292 | 54,781,084 | 73,859,376       |

National Grid USA  
Current and 5 Year Projection

|   |       | Pension            | OPEB (excluding VEBA | VEBA CREDIT   | NET OPEB           | Pension Estimated  | OPEB (excluding VEBA | VEBA CREDIT   | NET OPEB Estimated |
|---|-------|--------------------|----------------------|---------------|--------------------|--------------------|----------------------|---------------|--------------------|
|   |       | Estimated          | assets) Estimated    |               | Estimated          |                    | assets) Estimated    |               | Estimated          |
|   |       | 4/2011-3/2012      | 4/2011-3/2012        | 4/2011-3/2012 | 4/2011-3/2012      | 4/2012-3/2013      | 4/2012-3/2013        | 4/2012-3/2013 | 4/2012-3/2013      |
| <b>Estimated FAS 87/106 Expense - Business Unit Allocations</b> |       |                    |                      |               |                    |                    |                      |               |                    |
| KeySpan Energy Delivery NY                                      | BUG   | 24,861,823         | 10,743,924           | 0             | 10,743,924         | 23,798,288         | 9,692,533            | 0             | 9,692,533          |
| KeySpan Energy Delivery LI                                      | BUL   | 11,402,483         | 12,026,575           | 0             | 12,026,575         | 11,059,809         | 12,646,270           | 0             | 12,646,270         |
| KeySpan Electric Services LLC                                   | ESV   | 18,776,348         | 18,399,735           | 0             | 18,399,735         | 18,248,592         | 19,344,341           | 0             | 19,344,341         |
| KeySpan Energy Trading Services LLC                             | TEG   | 276,779            | 157,910              | 0             | 157,910            | 265,548            | 163,749              | 0             | 163,749            |
| KeySpan Generation LLC  | GEN   | 6,577,986          | 7,486,949            | 0             | 7,486,949          | 6,379,829          | 7,864,955            | 0             | 7,864,955          |
| KeySpan Corporate Services LLC*                                 | CSV   | 63,726,607         | 35,185,464           | 0             | 35,185,464         | 61,798,041         | 35,984,880           | 0             | 35,984,880         |
| KeySpan Utility Services LLC                                    | USV   | 7,129,545          | 4,012,879            | 0             | 4,012,879          | 6,841,287          | 4,015,127            | 0             | 4,015,127          |
| KeySpan Engineering and Survey                                  | KEC   | 11,999,106         | 9,072,498            | 0             | 9,072,498          | 11,862,414         | 9,530,303            | 0             | 9,530,303          |
| KeySpan Energy Management Inc                                   | KEM   | 259,961            | 71,153               | 0             | 71,153             | 252,050            | 69,996               | 0             | 69,996             |
| KeySpan Energy Services Inc.                                    | KES   | 38,574             | 23,617               | 0             | 23,617             | 35,380             | 22,813               | 0             | 22,813             |
| KeySpan Energy Solutions Inc.                                   | KSL   | 2,466,077          | 1,022,975            | 0             | 1,022,975          | 2,409,861          | 993,988              | 0             | 993,988            |
| KeySpan Energy Supply LLC                                       | KSP   | 71,882             | 35,101               | 0             | 35,101             | 71,220             | 36,456               | 0             | 36,456             |
| KeySpan Communications  | KCM   | 193,121            | 107,767              | 0             | 107,767            | 189,848            | 112,378              | 0             | 112,378            |
| KeySpan Services, Inc.  | KSI   | 443,986            | 71,632               | 0             | 71,632             | 440,713            | 72,526               | 0             | 72,526             |
| KS Plumbing & Heating Solutions LLC                             | PHL   | 52,115             | 12,073               | 0             | 12,073             | 52,922             | 12,150               | 0             | 12,150             |
| KS Plumbing & Heating Services Inc.                             | PHV   | 55,630             | 7,754                | 0             | 7,754              | 56,173             | 8,072                | 0             | 8,072              |
| KeySpan Plumbing Solutions Inc.                                 | PSL   | 97,600             | 12,078               | 0             | 12,078             | 98,185             | 11,121               | 0             | 11,121             |
| KeySpan Home Energy Services NE                                 | KHS   | 104,263            | 36,609               | 0             | 36,609             | 98,740             | 36,738               | 0             | 36,738             |
| KeySpan Corporate Services LLC (KSI)                            | KSCSV | 144,988            | 23,151               | 0             | 23,151             | 143,819            | 23,261               | 0             | 23,261             |
| KeySpan Ravenswood Services Corp**                              | RAV   | 0                  | 0                    | 0             | 0                  | 0                  | 0                    | 0             | 0                  |
| KeySpan Northeast Ventures                                      | KNEV  | 32,656             | 0                    | 0             | 0                  | 31,566             | 0                    | 0             | 0                  |
| Seneca  | SEN   | 69,161             | 0                    | 0             | 0                  | 69,634             | 0                    | 0             | 0                  |
| Boston Gas  | BGC   | 10,317,102         | 5,408,254            | 0             | 5,408,254          | 9,944,512          | 5,193,566            | 0             | 5,193,566          |
| Colonial Gas (excluding Transgas)                               | COL   | 3,522,952          | 775,850              | 0             | 775,850            | 3,355,345          | 768,644              | 0             | 768,644            |
| Transgas  | TG    | 379,132            | 73,878               | 0             | 73,878             | 372,853            | 73,924               | 0             | 73,924             |
| Algonquin   | ALG   | 42,530             | 22,468               | 0             | 22,468             | 41,456             | 22,492               | 0             | 22,492             |
| EnergyNorth   | ENH   | 1,492,587          | 253,447              | 0             | 253,447            | 1,426,582          | 251,407              | 0             | 251,407            |
| Essex Gas   | ESX   | 574,006            | 454,259              | 0             | 454,259            | 558,333            | 453,310              | 0             | 453,310            |
| <b>Total Expense</b>  |       | <b>165,109,000</b> | <b>105,498,000</b>   | <b>0</b>      | <b>105,498,000</b> | <b>159,903,000</b> | <b>107,405,000</b>   | <b>0</b>      | <b>107,405,000</b> |
| VERO  |       | 0                  | 0                    | 0             | 0                  | 0                  | 0                    | 0             | 0                  |
| <b>Grand Total</b>  |       | <b>165,109,000</b> | <b>105,498,000</b>   | <b>0</b>      | <b>105,498,000</b> | <b>159,903,000</b> | <b>107,405,000</b>   | <b>0</b>      | <b>107,405,000</b> |
|   |       | 71,111,596         |                      |               | 40,622,253         | 68,889,747         |                      |               | 41,399,506         |
|   |       |                    |                      |               | 0                  | 0                  |                      |               | 0                  |

National Grid USA  
Current and 5 Year Projection

|   |       | Pension Estimated  | OPEB (excluding VEBA assets) Estimated | VEBA CREDIT   | NET OPEB Estimated |
|---|-------|--------------------|--|---------------|--------------------|
|   |       | 4/2013-3/2014      | 4/2013-3/2014                          | 4/2013-3/2014 | 4/2013-3/2014      |
| <b>Estimated FAS 87/106 Expense - Business Unit Allocations</b> |       |                    |  |               |                    |
| KeySpan Energy Delivery NY                                      | BUG   | 22,661,487         | 8,567,032                              | 0             | 8,567,032          |
| KeySpan Energy Delivery LI                                      | BUL   | 10,694,170         | 13,321,651                             | 0             | 13,321,651         |
| KeySpan Electric Services LLC                                   | ESV   | 17,684,764         | 20,372,781                             | 0             | 20,372,781         |
| KeySpan Energy Trading Services LLC                             | TEG   | 253,591            | 170,085                                | 0             | 170,085            |
| KeySpan Generation LLC  | GEN   | 6,168,463          | 8,276,479                              | 0             | 8,276,479          |
| KeySpan Corporate Services LLC*                                 | CSV   | 59,718,656         | 36,859,253                             | 0             | 36,859,253         |
| KeySpan Utility Services LLC                                    | USV   | 6,533,747          | 4,019,461                              | 0             | 4,019,461          |
| KeySpan Engineering and Survey                                  | KEC   | 11,713,036         | 10,025,969                             | 0             | 10,025,969         |
| KeySpan Energy Management Inc                                   | KEM   | 243,560            | 68,808                                 | 0             | 68,808             |
| KeySpan Energy Services Inc.                                    | KES   | 31,990             | 21,972                                 | 0             | 21,972             |
| KeySpan Energy Solutions Inc.                                   | KSL   | 2,349,194          | 963,219                                | 0             | 963,219            |
| KeySpan Energy Supply LLC                                       | KSP   | 70,486             | 37,905                                 | 0             | 37,905             |
| KeySpan Communications  | KCM   | 186,311            | 117,337                                | 0             | 117,337            |
| KeySpan Services, Inc.  | KSI   | 436,783            | 73,644                                 | 0             | 73,644             |
| KS Plumbing & Heating Solutions LLC                             | PHL   | 53,743             | 12,200                                 | 0             | 12,200             |
| KS Plumbing & Heating Services Inc.                             | PHV   | 56,714             | 8,415                                  | 0             | 8,415              |
| KeySpan Plumbing Solutions Inc.                                 | PSL   | 98,744             | 10,088                                 | 0             | 10,088             |
| KeySpan Home Energy Services NE                                 | KHS   | 92,855             | 36,855                                 | 0             | 36,855             |
| KeySpan Corporate Services LLC (KSI)                            | KSCSV | 142,500            | 23,386                                 | 0             | 23,386             |
| KeySpan Ravenswood Services Corp**                              | RAV   | 0                  | 0                                      | 0             | 0                  |
| KeySpan Northeast Ventures                                      | KNEV  | 30,319             | 0                                      | 0             | 0                  |
| Seneca  | SEN   | 70,092             | 0                                      | 0             | 0                  |
| Boston Gas  | BGC   | 9,542,946          | 4,965,174                              | 0             | 4,965,174          |
| Colonial Gas (excluding Transgas)                               | COL   | 3,175,545          | 760,749                                | 0             | 760,749            |
| Transgas  | TG    | 365,874            | 73,928                                 | 0             | 73,928             |
| Algonquin   | ALG   | 40,297             | 22,504                                 | 0             | 22,504             |
| EnergyNorth   | ENH   | 1,355,772          | 249,073                                | 0             | 249,073            |
| Essex Gas   | ESX   | 541,361            | 452,032                                | 0             | 452,032            |
| <b>Total Expense</b>  |       | <b>154,313,000</b> | <b>109,510,000</b>                     | <b>0</b>      | <b>109,510,000</b> |
| VERO  |       | 0                  | 0                                      | 0             | 0                  |
| <b>Grand Total</b>  |       | <b>154,313,000</b> | <b>109,510,000</b>                     | <b>0</b>      | <b>109,510,000</b> |
|   |       | 66,497,379         |  |               | 42,252,543         |
|   |       | 0                  |  |               | 0                  |



Niagara Mophawk power Corporation  
d/b/a National Grid  
Case 10-E-0050  
Attachment 3 to DAG-38  
Sheet 1 of 1

| Sum of GL Act \$<br>Business Unit | Expense Type          |                      | Grand Total           | OPEB%          | Pension%       |
|-----------------------------------|-----------------------|----------------------|-----------------------|----------------|----------------|
|                                   | B01                   | B06                  |                       |                |                |
| 00001                             | 2,756.13              | 1,099.39             | 3,855.52              | 0.00%          | 0.00%          |
| 00004                             | 1,375.93              | 579.28               | 1,955.21              | 0.00%          | 0.00%          |
| 00005                             | 237,908.35            | 84,305.10            | 322,213.45            | 0.16%          | 0.14%          |
| 00010                             | 19,250.65             | 7,574.33             | 26,824.98             | 0.01%          | 0.01%          |
| 00035                             | 78.51                 | 27.53                | 106.04                | 0.00%          | 0.00%          |
| 00036                             | 142,962,383.07        | 58,565,237.58        | 201,527,620.65        | 97.37%         | 97.54%         |
| 00041                             | 9,365.97              | 3,300.72             | 12,666.69             | 0.01%          | 0.01%          |
| 00048                             | 525,505.82            | 194,806.75           | 720,312.57            | 0.36%          | 0.32%          |
| 00049                             | 23,520.91             | 8,853.85             | 32,374.76             | 0.02%          | 0.01%          |
| 00099                             | 2,838,012.70          | 1,092,959.72         | 3,930,972.42          | 1.93%          | 1.82%          |
| 01401                             | 35,677.49             | 14,481.11            | 50,158.60             | 0.02%          | 0.02%          |
| 01403                             | 11,590.28             | 4,669.21             | 16,259.49             | 0.01%          | 0.01%          |
| 01406                             | 5,559.26              | 2,180.26             | 7,739.52              | 0.00%          | 0.00%          |
| 01434                             | 64,380.86             | 25,752.59            | 90,133.45             | 0.04%          | 0.04%          |
| 01437                             | 38,192.73             | 15,051.18            | 53,243.91             | 0.03%          | 0.03%          |
| 01438                             | 55,203.74             | 22,379.78            | 77,583.52             | 0.04%          | 0.04%          |
| <b>Grand Total</b>                | <b>146,830,762.40</b> | <b>60,043,258.38</b> | <b>206,874,020.78</b> | <b>100.00%</b> | <b>100.00%</b> |

Niagar Mohawk Power Corporation  
d/b/a National grid  
Caes 10-E-0050  
Attachment 4 to DAG-38  
Sheet 1 of 1

Niagara Mohawk  
Service Company Pension/OPEB Reconciliation Summary  
HTY 9-30-09

|     |      |
|-----|------|
| HTY | 2009 |
|-----|------|

| Sum of Posted Jnl \$ |               | Expense Type |            |         |          |
|----------------------|---------------|--------------|------------|---------|----------|
| Orig Business Unit   | Business Unit | OPEB         | Pension    | OPEB%   | Pension% |
| 00099                | 00001         | 136,757      | 104,110    | 0.47%   | 0.22%    |
|                      | 00004         | 62,367       | 113,352    | 0.21%   | 0.24%    |
|                      | 00005         | 9,014,220    | 12,171,506 | 30.68%  | 26.07%   |
|                      | 00006         | 201,137      | 144,644    | 0.68%   | 0.31%    |
|                      | 00007         | 24           | 35         | 0.00%   | 0.00%    |
|                      | 00008         | 29,204       | 22,220     | 0.10%   | 0.05%    |
|                      | 00010         | 4,096,250    | 5,135,073  | 13.94%  | 11.00%   |
|                      | 00020         | 20,211       | 15,589     | 0.07%   | 0.03%    |
|                      | 00021         | 1,579        | 1,145      | 0.01%   | 0.00%    |
|                      | 00035         | 10           | 5          | 0.00%   | 0.00%    |
|                      | 00036         | 9,184,620    | 21,328,964 | 31.26%  | 45.68%   |
|                      | 00037         | -            | -          | 0.00%   | 0.00%    |
|                      | 00041         | 361,938      | 269,832    | 1.23%   | 0.58%    |
|                      | 00048         | 1,046,701    | 1,232,705  | 3.56%   | 2.64%    |
|                      | 00049         | 3,422,548    | 4,842,702  | 11.65%  | 10.37%   |
|                      | 00070         | 3,898        | 2,081      | 0.01%   | 0.00%    |
|                      | 00071         | 154          | 79         | 0.00%   | 0.00%    |
|                      | 00072         | 115,383      | 82,363     | 0.39%   | 0.18%    |
|                      | 00082         | 25           | 32         | 0.00%   | 0.00%    |
|                      | 00085         | 90           | 59         | 0.00%   | 0.00%    |
|                      | 00086         | 32           | 20         | 0.00%   | 0.00%    |
|                      | 00092         | 11           | 5          | 0.00%   | 0.00%    |
|                      | 00093         | 16           | 11         | 0.00%   | 0.00%    |
|                      | 00094         | 34           | 33         | 0.00%   | 0.00%    |
|                      | 00095         | 370          | 276        | 0.00%   | 0.00%    |
|                      | 01401         | 393,185      | 294,622    | 1.34%   | 0.63%    |
|                      | 01402         | 4,338        | 3,275      | 0.01%   | 0.01%    |
|                      | 01403         | 73,813       | 55,142     | 0.25%   | 0.12%    |
|                      | 01404         | 7,434        | 5,096      | 0.03%   | 0.01%    |
|                      | 01406         | 51,480       | 38,068     | 0.18%   | 0.08%    |
|                      | 01431         | (17,719)     | (13,184)   | -0.06%  | -0.03%   |
|                      | 01434         | 316,883      | 229,815    | 1.08%   | 0.49%    |
|                      | 01435         | 115,249      | 77,540     | 0.39%   | 0.17%    |
|                      | 01436         | 1,011        | 700        | 0.00%   | 0.00%    |
|                      | 01437         | 245,533      | 179,163    | 0.84%   | 0.38%    |
|                      | 01438         | 456,018      | 329,655    | 1.55%   | 0.71%    |
|                      | 01442         | 19,669       | 8,790      | 0.07%   | 0.02%    |
|                      | 01444         | 416          | 290        | 0.00%   | 0.00%    |
|                      | 01446         | 2,361        | 1,483      | 0.01%   | 0.00%    |
|                      | 01448         | 2,099        | 1,378      | 0.01%   | 0.00%    |
|                      | 01458         | 2            | 2          | 0.00%   | 0.00%    |
|                      | 01459         | 4,533        | 3,917      | 0.02%   | 0.01%    |
|                      | 01460         | 1,143        | 758        | 0.00%   | 0.00%    |
|                      | 01471         | 5,687        | 3,929      | 0.02%   | 0.01%    |
|                      | 01563         | 431          | 297        | 0.00%   | 0.00%    |
| 00099 Total          |               | 29,381,146   | 46,687,577 | 100.00% | 100.00%  |

Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. DAG-39  
NMPC Req. No. NM 674 DPS-439

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel

Request:

Pensions / OPEBs.

1. In its rate year forecasts, the Company is allocating 25.58% of the National Grid USA Service Co. pensions and OPEBs costs to Niagara Mohawk. Please provide the basis for the 25.58% allocation and provide the breakdown to all of National Grid's affiliates of 100% of the National Grid USA Service Co. pensions and OPEBs costs, with supporting documentation and calculations (amounts used in the calculations should be identified by source).

2. Please provide the breakdown to all of National Grid's affiliates of 100% of the National Grid USA Service Co. pensions and OPEBs costs, with supporting documentation and calculations (amounts used in the calculations should be identified by source) for the following time periods:

- (a) FYE 3/31/2006
- (b) FYE 3/31/2007
- (c) FYE 3/31/2008
- (d) FYE 3/31/2009
- (e) FYE 3/31/2010

3. Based on Exhibit \_\_ (RRP-10) Schedule 19, Workpaper 5, Page 43 of 53, the following are the FAS 87 Pension costs (total of both Niagara Mohawk costs and costs attributable to its Service Co employees):

Actual FYE 3/09 = \$34,656,889

Estimated FYE 3/10 = \$64,331,000

Estimated FYE 3/11 = \$76,694,000

Estimated FYE 3/12 = \$72,963,000

Please explain in detail the reasons behind the significant increase in pension costs between actual FYE 3/09 and estimated FYE 3/10 through FYE 3/12. If there are several reasons for the increases, please highlight and explain each item with an estimated impact (with supporting documentation and calculations) for each.

4. Based on Exhibit \_\_ (RRP-10) Schedule 19, Workpaper 5, Page 46 of 53, the following are the Non-Union FAS 106 OPEBs costs (total of both Niagara Mohawk costs and costs attributable to its Service Co employees):

Actual FYE 3/09 = \$41,137,657

Estimated FYE 3/10 = \$43,360,000

Estimated FYE 3/11 = \$52,683,000

Estimated FYE 3/12 = \$52,624,000

Please explain in detail the reasons behind the significant increase in non-union OPEBs costs between actual FYE 3/09 and estimated FYE 3/10 through FYE 3/12. If there are several reasons for the increases, please highlight and explain each item with an estimated impact (with supporting documentation and calculations) for each.

5. Based on Exhibit \_\_ (RRP-10) Schedule 19, Workpaper 5, Page 50 of 53, the following are the Union FAS 106 OPEBs costs (total is only for Niagara Mohawk costs, there are no costs for Service Co employees):

Actual FYE 3/09 = \$66,251,268

Estimated FYE 3/10 = \$87,203,000

Estimated FYE 3/11 = \$105,599,000

Estimated FYE 3/12 = \$104,268,000

Please explain in detail the reasons behind the significant increase in union OPEBs costs between actual FYE 3/09 and estimated FYE 3/10 through FYE 3/12. If there are several reasons for the increases, please highlight and explain each item with an estimated impact (with supporting documentation and calculations) for each.

6. Please explain in detail the reasons why non-union FAS 106 OPEBs costs have increased by 28% when comparing actual FYE 3/2009 to estimated FYE 3/2010, and union FAS 106 OPEBs costs have increased by 57% when comparing the same time periods.

Response:

1. Please refer to Attachment 3 to DAG-34 for the calculation of the 25.58% HTY National Grid USA Service company allocation factor. The Company assumed the same allocation as used in the test year for the rate years. Refer to Attachment 1 for a breakdown to all of National Grid's affiliates of 100% of the National Grid USA Service Co. pensions and OPEBs costs for the HTY. The breakdown represents the unadjusted historic test year and the rate year levels are adjusted to the 25.58% Service Company allocation factor through the capitalization adjustment found on Exhibit\_RRP-2, Schedules 19 and 24, Sheet5, line 3.

2. Please refer to Attachments 2(a) through 2(e) for a breakdown to all of National grid's affiliates of 100% of the National Grid USA Service Co. pensions and OPEBs costs for the time periods requested.

3. The main reason for the \$29.674 million FAS 87 expense increase from FYE 3/2009 to FYE 3/2010 is due to the asset losses during FYE 3/2009. Specifically, there was an approximate \$440 million asset loss during this time and that resulted in a \$49.067 million increase in FAS 87 expense during FYE 3/2010. Offsetting a portion of this increase was assumption changes (discount rate and salary scale) and employer contributions. The main reason for the \$12.369 million FAS 87 expense increase from FYE 3/2010 to FYE 3/2011 is due to the drop in the discount rate assumption from 7.3% to 6.2%. Also, the mortality assumption was changed for FYE 3/2011, which resulted in a small increase to expense.

Please see the Attachment 3 which provides the liability and expense impact associated with the different changes.

4. The main reason for the \$2.222 million FAS 106 expense increase from FYE 3/2009 to FYE 3/2010 is due to the asset losses during FYE 3/2009. Specifically, there was an approximate \$22 million asset loss during this time and that resulted in a \$3.683 million increase in FAS 106 expense during FYE 3/2010. Offsetting a portion of this increase was assumption changes (discount rate and salary scale). The main reason for the \$9.323 million FAS 106 expense increase from FYE 3/2010 to FYE 3/2011 is due to the drop in the discount rate assumption from 7.3% to 6.2%. Also, the mortality assumption was changed for FYE 3/2011, which resulted in a small increase to expense.

Please see the Attachment 4 which provides the liability and expense impact associated with the different changes.

5. The main reason for the \$20.952 million FAS 106 expense increase from FYE 3/2009 to FYE 3/2010 is due to the asset losses during FYE 3/2009. Specifically, there was an approximate \$162 million asset loss during this time and that resulted in a \$28.752 million increase in FAS 106 expense during FYE 3/2010. Offsetting a portion of this increase was assumption changes (discount rate). The main reason for the \$18 million FAS 106 expense increase from FYE 3/2010 to FYE 3/2011 is due to the drop in the discount rate assumption from 7.3% to 6.2%. Also, the mortality assumption was changed for FYE 3/2011, which resulted in a small increase to expense.

Please see the Attachment 5 which provides the liability and expense impact associated with the different changes.

6. The union retiree welfare expense increased 31.2% from FY2009 to FY2010 and the nonunion retiree welfare expense increased 5.4% from FY2009 to FY2010. The reason the union retiree welfare expense increased so much more than the nonunion retiree welfare, both dollar wise and percentage wise is due to the asset losses during 2009. As of 4/1/2009, the Union plan was much better funded than the Non-union plan (50% vs. 23%). Therefore the relative impact of the asset losses (\$162 million for the Union plan and \$22 million for the nonunion plan) was much higher for the union plan. These losses are amortized over a 10 year period. The amortization for the loss is \$16.2 million for the union plan vs. \$2.2 million for the nonunion plan. In addition, the losses impacted the expected rate of return on assets. For the union plan the expected return estimate has declined by \$12.5 million. For the nonunion plan, the estimate only declined by \$2.5 million.

Name of Respondent:  
James Molloy

Date of Reply:  
May 6, 2010

Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. WEL-12  
NMPC Req. No. NM 675 DPS-440

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: William Lysogorski

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

1. For project CNYEMS, EMS Placeholder, please provide the following:
- A detailed explanation why a placeholder is required and what expenses it would cover.
  - An explanation of how the capital expenditures for FY10/11 thru FY14/15 were derived.
  - Explain why the Company does not have a more defined implementation plan for a project starting in FY11.

Response:

- The account represents estimated costs to perform preliminary engineering and capital costs for additional new RTU locations that are being identified in FY11-FY14. As locations are identified, either specific projects per location will be generated or one overall project will be created and funds will be transferred from CNYEMS to the new project. CNYEMS refers to the new Substation RTU program described in IOP Testimony on Line 17 on page 90 of 266.
- The capital expenditures for FY10/11 through FY14/15 are budgetary based on an average cost of approximately \$150,000 per installation.
- The Company does have an implementation plan with approximately 15 RTU projects currently in different stages of preliminary engineering. A group of these projects will proceed to construction in FY11 based on scope, cost, material and schedule. Presently, charges for these projects are being funded through C19851. Consolidation of Project C19851 and program work under CNYEMS is being reviewed currently.

Name of Respondent:  
John Gavin

Date of Reply:  
May 3, 2010

Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. DSM-6  
NMPC Req. No. NM 679 DPS-444

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: David Morrell

TO: Revenue Requirement Panel

Request:

Regarding the Company response to DSM-5 (NM 529 DPS-345), please provide the following:

1. The full response to question # 1 as discussed by the Company.
2. Please provide (a) the data requested regarding tree-caused outage trends as described in question #2 of the Company response as well as (b) the line rankings and (c) performance ratings (or any other rating metric used for decision making) for the lines proposed to be completed during the rate years.
3. The Company response to question # 3 of DPS - 345 was not clear. How did the Company arrive at its rate year estimates for scheduled sub-transmission work (widening and danger tree) if there is not complete knowledge of whether rights to do the work exist.
4. Regarding Company response # 6 in DPS- 345, please clarify if the Company intends to prune any trees that are growing inside of the right-of-way on voltages 69kv and up as part of its rate year transmission vegetation management. If so, please describe how this practice complies, or does not comply, with the provisions of the Order issued in Case 04-E-0822.
5. If this Information Request is too voluminous or time consuming, please call David Morrell to work out something regarding the data that is acceptable to both the Company and Staff.

Response:

1. Refer to Attachment 1 (DSM-6\_Attach 1\_SubT Widening) for the list of sub-transmission ROW's that will be widened during the rate years. This list represents the lines identified for widening through FY13. The list was compiled using 5 year historic tree related interruption data. Lines experiencing tree related interruptions, that have not been previously widened, were ranked and prioritized with the highest risk lines being top priority.
- 2a. The Company recently compiled data to determine whether the sub-transmission widening program conducted to date has been effective. Attachment 2 (DSM-6\_Attach 2\_SubT SAIFI) provides a graphic representation of tree-caused outage trends as related to SAIFI for

all causes for the years 2004 through 2009. Attachment 3 (DSM-6\_Attach 3\_Storm vs Non-storm Outages) is a graphic illustration of storm and non-storm wind events compared to total tree-caused sub-transmission outages for the years 1993 through 2008.

- 2b & 2c. The criteria used to develop the list of sub-transmission lines presented in Attachment 1 is primarily based on customers interrupted (CI), due to tree-related events. The sub-transmission line with the highest CI number is ranked first and the sub-transmission line with the lowest CI number is ranked last. Data compiled from aerial helicopter survey reports was also taken into consideration. Lines surveyed during this patrol were ranked by frequency of growth related reports per mile. In cases of frequent tree growth reports, the report data and local Forester field knowledge may have also warranted the addition of select lines to the list.
3. The Company has widened approximately 925 miles of sub-transmission rights-of-way, and approximately 1,762 miles of sub-transmission rights-of-way remain to be widened to the optimal width of 75 feet. Based on costs to perform widening activities to date, approximately 140 miles can be widened per year.

While the costs associated with the sub-transmission widening program are for widening activities, they may also be used for acquiring rights to widen the rights-of-way. The response to question (2) in IR DSM-5 stated that as sub-transmission reliability improves with the widening program, limitation to rights will begin to emerge as the limiting factor in widening some of the sub-transmission rights-of-way. Even though permission to widen a right-of-way is generally granted, in time, the Company will need to explore the possibility of acquiring rights where permissions are not granted.

4. To comply with Case 04-E-0822, Order No. 13, the Company submitted a Plan for Implementation, dated September 30, 1995, to the PSC. In accordance with the Plan, the Company identified buffer sites, evaluated the buffers, and wrote a prescription for each buffer. The prescription was either removal (the preferred prescription); reduction; replacement; or retention. The Company identified 446 buffers, and 265 sites required work of some kind, as reported in the Annual Report dated March 27, 2009. Buffer sites remain within some rights-of-way, therefore, the Company intends to prune trees that are growing inside of the right-of-way on voltages 69 kV and above as part of its rate year transmission vegetation management. This practice does comply with the provisions of Case 04-E-0822, Order No. 13, and the Company's Plan for Implementation for Order No. 13, dated September 30, 2005.

Name of Respondent:

Dawn Travalini  
Sara Sankowich

Date of Reply:

5/6/2010



Sub-transmission ROW's to be widened during  
the rate years 2011, 2012, 2013

DSM-6  
Attachment 1

| <i>Name</i>                         | <i>Voltage</i> | <i>Management<br/>Division</i> | <i>ROW #</i> |
|-------------------------------------|----------------|--------------------------------|--------------|
| Station #67 - Walden #701           | 34.5           | Western                        | 10102        |
| Lewiston Hts - Mountain #405        | 34.5           | Western                        | 10150        |
| Mountain - Sanborne #404            | 34.5           | Western                        | 10152        |
| Mountain - Youngstown #401          | 34.5           | Western                        | 10154        |
| Ransomville - Phillips #402         | 34.5           | Western                        | 10158        |
| Ridge - Shaleten #610               | 34.5           | Western                        | 10160        |
| Sta 124 - Youngman #605, 606        | 34.5           | Western                        | 10162        |
| Walden - Ledyard #702               | 34.5           | Western                        | 10164        |
| Youngstown - Sanborne #403          | 34.5           | Western                        | 10166        |
| Huntley - Military #26H             | 23             | Western                        | 10168        |
| Huntley - Woodard #28H              | 23             | Western                        | 10170        |
| Kenmore - SUNY Buffalo #630, 631    | 23             | Western                        | 10172        |
| Tonawanda Lines #601                | 23             | Western                        | 10174        |
| Mortimer - Golah #109               | 69             | Western                        | 10214        |
| Albion - Brockport #308             | 34.5           | Western                        | 10250        |
| Attica - No Leroy #208              | 34.5           | Western                        | 10252        |
| Attica - Westernthersfield #209     | 34.5           | Western                        | 10254        |
| Batavia - Attica #206               | 34.5           | Western                        | 10256        |
| Batavia - No Leroy #223             | 34.5           | Western                        | 10258        |
| Brockport - GE #310                 | 34.5           | Western                        | 10260        |
| Caledonia - Golah #213              | 34.5           | Western                        | 10262        |
| Carborundum - No Akron #204         | 34.5           | Western                        | 10264        |
| Carborundum - No Akron #205         | 34.5           | Western                        | 10266        |
| Gasport - Telegraph #312            | 34.5           | Western                        | 10268        |
| Golah - No Lakeville #216           | 34.5           | Western                        | 10272        |
| Golah - No Lakeville #217           | 34.5           | Western                        | 10274        |
| Golah - So Perry #853               | 69             | Western                        | 10276        |
| Medina - Albion #305                | 34.5           | Western                        | 10278        |
| No Akron - Attica #225              | 34.5           | Western                        | 10280        |
| No Akron - Oakfield #227            | 34.5           | Western                        | 10282        |
| No Lakeville - Richmond #224, 226   | 34.5           | Western                        | 10284        |
| No Lakeville - Ridge #218           | 34.5           | Western                        | 10286        |
| No Leroy - Caledonia #203           | 34.5           | Western                        | 10288        |
| Oakfield - Batavia #219             | 34.5           | Western                        | 10290        |
| Oakfield - Caledonia #201           | 34.5           | Western                        | 10292        |
| Phillips - Medina #301              | 34.5           | Western                        | 10294        |
| Gasport (Phillips) - Telegraph #304 | 34.5           | Western                        | 10296        |
| Telegraph - Medina #302, 303        | 34.5           | Western                        | 10300        |
| Waterport - Albion #306             | 34.5           | Western                        | 10302        |
| Waterport - Brockport #307          | 34.5           | Western                        | 10304        |
| Waterport Hydro-Waterpt #312        | 34.5           | Western                        | 10306        |
| Ashville - So. Dow #864             | 34.5           | Western                        | 10500        |
| Bagdad - Dake Hill #815             | 34.5           | Western                        | 10502        |
| Cold Spr - W Salamanca #804         | 34.5           | Western                        | 10504        |
| Dake Hill - Machias #803            | 34.5           | Western                        | 10506        |
| Dake Hill - W Salamanca #816        | 34.5           | Western                        | 10508        |
| Delevan - Machias #801              | 34.5           | Western                        | 10510        |
| Dunkirk - Hartfield #852            | 34.5           | Western                        | 10514        |
| Falconer) So Dow - Poland #865      | 34.5           | Western                        | 10516        |
| Hartfield - Ashville #854           | 34.5           | Western                        | 10518        |
| Hartfield - Falconer #859           | 34.5           | Western                        | 10520        |
| Hartfield - Sherman #855            | 34.5           | Western                        | 10522        |

Sub-transmission ROWs to be widened during  
the rate years 2011, 2012, 2013

DSM-6  
Attachment 1

| <i>Name</i>                              | <i>Voltage</i> | <i>Management<br/>Division</i> | <i>ROW #</i> |
|--|----------------|--------------------------------|--------------|
| Machias - Maplehurst #802                | 34.5           | Western                        | 10524        |
| No Angola - Bagdad #862                  | 34.5           | Western                        | 10530        |
| No Angola - No Ashford #861              | 34.5           | Western                        | 10532        |
| No Ashford - Nuclear Fuels #817          | 34.5           | Western                        | 10534        |
| Olean - Centralres #809                  | 34.5           | Western                        | 10536        |
| Homer Hill/ Olean - Nile #811            | 34.5           | Western                        | 10538        |
| Homer Hill - W Salamanca #805            | 34.5           | Western                        | 10540        |
| Sherman - Ashville #863                  | 34.5           | Western                        | 10542        |
| So Westernillsville - Andover #541       | 34.5           | Western                        | 10544        |
| W Portland - Hartfield #866              | 34.5           | Western                        | 10546        |
| W Portland - Sherman #867                | 34.5           | Western                        | 10548        |
| Curtis - Fay St                          | 34.5           | Central                        | 11122        |
| Mallory - Cleveland                      | 34.5           | Central                        | 11142        |
| Solvay - Harris Rd                       | 34.5           | Central                        | 11152        |
| Teall #25 Loop                           | 34.5           | Central                        | 11154        |
| Teall #26 Loop                           | 34.5           | Central                        | 11156        |
| Teall - Industrial Loop #26              | 34.5           | Central                        | 11162        |
| Varrick - High Falls                     | 34.5           | Central                        | 11168        |
| Woodard - Crouse Hinds                   | 34.5           | Central                        | 11172        |
| Woodard - Longbranch                     | 34.5           | Central                        | 11174        |
| Woodard - Teall #24                      | 34.5           | Central                        | 11176        |
| Woodard - Teall #32                      | 34.5           | Central                        | 11178        |
| Deerfield - Schuyler                     | 46             | Central                        | 11404        |
| Dolgeville - Inghams                     | 46             | Central                        | 11408        |
| New Hartford - Schuyler                  | 46             | Central                        | 11410        |
| Pleasant - Schuyler                      | 46             | Central                        | 11414        |
| Schuyler - Valley                        | 46             | Central                        | 11416        |
| Trenton - Deerfield                      | 46             | Central                        | 11418        |
| Trenton - Middleville                    | 46             | Central                        | 11420        |
| Trenton - Prospect                       | 46             | Central                        | 11422        |
| Trenton - Whitesboro; Marcy Hospital Tap | 46             | Central                        | 11424        |
| Valley - Inghams                         | 46             | Central                        | 11426        |
| Whitesboro - New Hartford                | 46             | Central                        | 11428        |
| Yahnundasis - Clinton                    | 46             | Central                        | 11430        |
| Yahnundasis - New Hartford               | 46             | Central                        | 11432        |
| Yahnundasis - Westernstmoreland          | 46             | Central                        | 11436        |
| Battle Hill - Balmat                     | 23             | Central                        | 11508        |
| Gabriels - Bloomingdale                  | 46             | Central                        | 11606        |
| Gabriels - Paul Smith's                  | 46             | Central                        | 11610        |
| Lk Clear - Tupper Lk                     | 46             | Central                        | 11616        |
| Loon Lk - Gabriels                       | 46             | Central                        | 11618        |
| Paul Smith's - Lk Clear                  | 46             | Central                        | 11620        |
| Tupper Lk - PierCentralfield             | 46             | Central                        | 11622        |
| Union Falls - Loon Lk                    | 46             | Central                        | 11628        |
| Brasher - Bombay                         | 34.5           | Central                        | 11652        |
| Browns Falls - Colony                    | 34.5           | Central                        | 11654        |
| Malone - Chasm Falls                     | 34.5           | Central                        | 11664        |
| Carthage - Taylorville                   | 23             | Central                        | 11712        |
| Deferiet - Carthage                      | 23             | Central                        | 11718        |
| Emeryville - Loomis                      | 23             | Central                        | 11720        |
| Emeryville - Mine Rd                     | 23             | Central                        | 11722        |
| Hallsboro - Balmat                       | 23             | Central                        | 11726        |

Sub-transmission ROW's to be widened during  
the rate years 2011, 2012, 2013

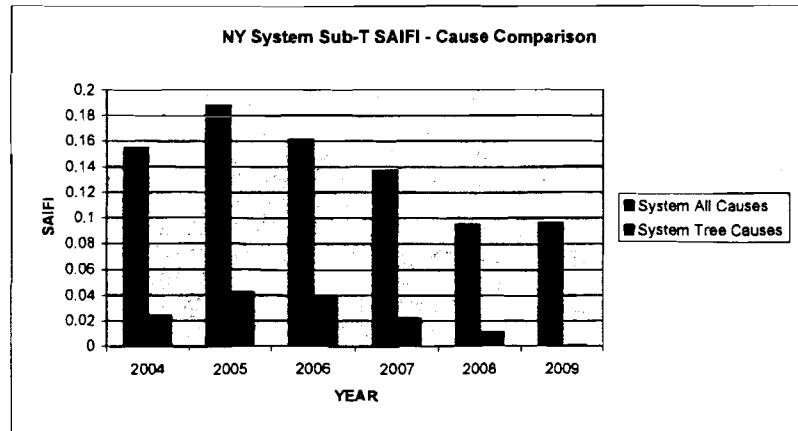
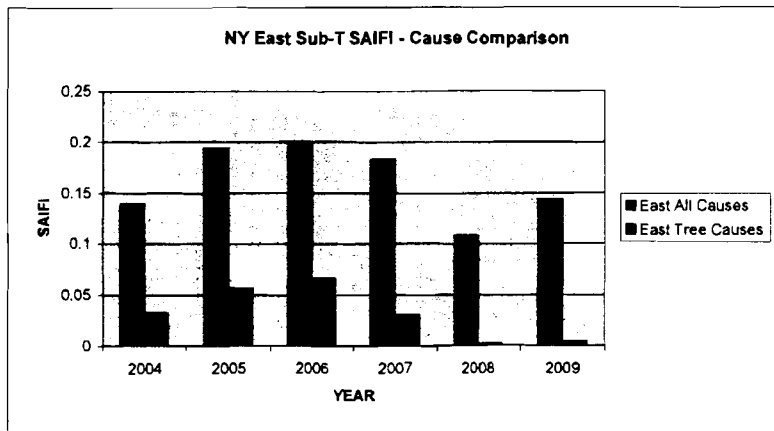
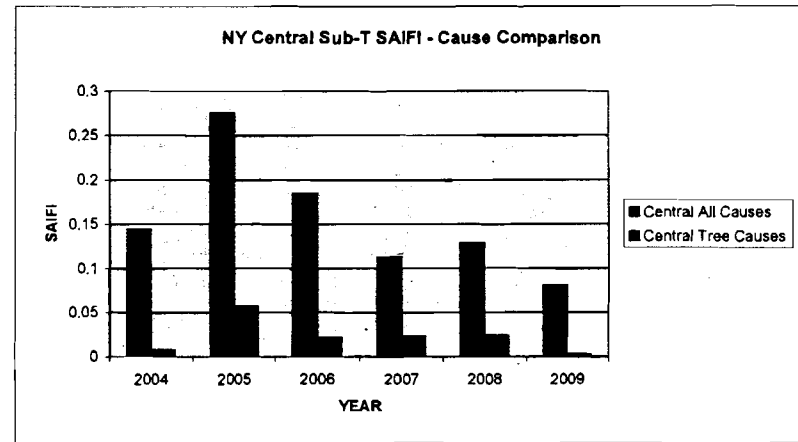
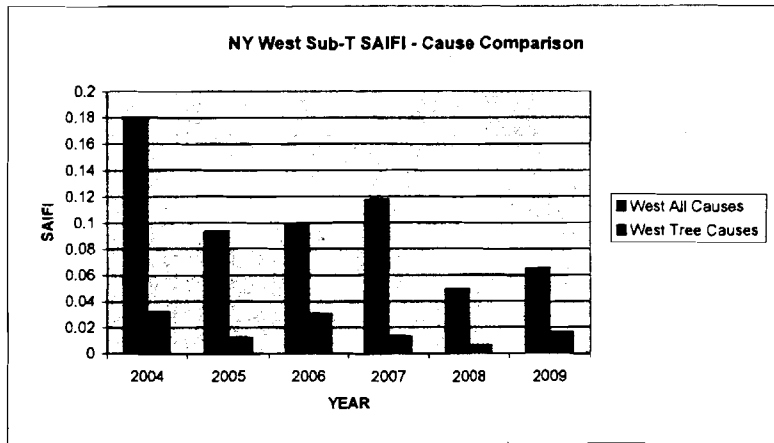
DSM-6  
Attachment 1

| <i>Name</i>                        | <i>Voltage</i> | <i>Management<br/>Division</i> | <i>ROW #</i> |
|------------------------------------|----------------|--------------------------------|--------------|
| McIntyre - Hammond                 | 23             | Central                        | 11734        |
| McIntyre - Heuvelton               | 23             | Central                        | 11736        |
| Mill St - Black River              | 23             | Central                        | 11740        |
| Norfolk - Norwood                  | 23             | Central                        | 11742        |
| Philadelphia - Indian River        | 23             | Central                        | 11746        |
| Little River-State Street          | 23             | Central                        | 11762        |
| Taylorville - BreWesternry Hill    | 23             | Central                        | 11766        |
| Pebblehill - Rathbun               | 34.5           | Central                        | 11150        |
| Spencer - Central Corners - Malone | 34.5           | Central                        | 11670        |
| Bristol Hill - Pheonix             | 34.5           | Central                        | 11106        |
| Amsterdam - Rotterdam              | 69             | Eastern                        | 12200        |
| Bethlehem - Rensselaer             | 34.5           | Eastern                        | 12254        |
| Crescent - School St               | 34.5           | Eastern                        | 12262        |
| Delmar - Bethlehem                 | 34.5           | Eastern                        | 12266        |
| Karner - Patroon                   | 34.5           | Eastern                        | 12272        |
| Maplewood - Liberty                | 34.5           | Eastern                        | 12280        |
| Menands - Liberty                  | 34.5           | Eastern                        | 12286        |
| Newtonville - Patroon              | 34.5           | Eastern                        | 12288        |
| Norton - Menands                   | 34.5           | Eastern                        | 12294        |
| Patroon - Partridge                | 34.5           | Eastern                        | 12296        |
| Rosa Rd - McClellan                | 34.5           | Eastern                        | 12302        |
| Rosa Rd - Vischers                 | 34.5           | Eastern                        | 12304        |
| Rotterdam - Scotia                 | 34.5           | Eastern                        | 12306        |
| School St - Maplewood              | 34.5           | Eastern                        | 12310        |
| Scotia - Rosa Rd                   | 34.5           | Eastern                        | 12314        |
| Amsterdam - Ephratah               | 69             | Eastern                        | 12600        |
| Amsterdam - Rotterdam              | 69             | Eastern                        | 12602        |
| Cobleskill - Schoharie             | 69             | Eastern                        | 12604        |
| Mayfield - Northville              | 69             | Eastern                        | 12614        |
| Meco - Mayfield                    | 69             | Eastern                        | 12618        |
| Ashley - Glens Falls               | 34.5           | Eastern                        | 12700        |
| Cambridge - Hoosick                | 34.5           | Eastern                        | 12706        |
| Charlton - Ballston                | 34.5           | Eastern                        | 12708        |
| Glens Falls - Bay St               | 34.5           | Eastern                        | 12714        |
| Glens Falls - Mohican #11          | 34.5           | Eastern                        | 12716        |
| Glens Falls - Mohican #12          | 34.5           | Eastern                        | 12718        |
| Henry St - Glens Falls             | 34.5           | Eastern                        | 12720        |
| Centralment Mtn. - SCA Tissue      | 34.5           | Eastern                        | 12724        |
| Centralment Mtn. - Schuylerville   | 34.5           | Eastern                        | 12728        |
| Queensbury - Bay St                | 34.5           | Eastern                        | 12736        |
| North Creek - Warrensburg          | 34.5           | Eastern                        | 12745        |
| Ephratah - Caroga                  | 23             | Eastern                        | 12746        |
| Marshville - Cherry Valley         | 23             | Eastern                        | 12748        |
| Warrensburg - Ft. Gage             | 34.5           | Eastern                        | 12712        |
| Ft. Gage - Queensbury              | 34.5           | Eastern                        | 12738        |

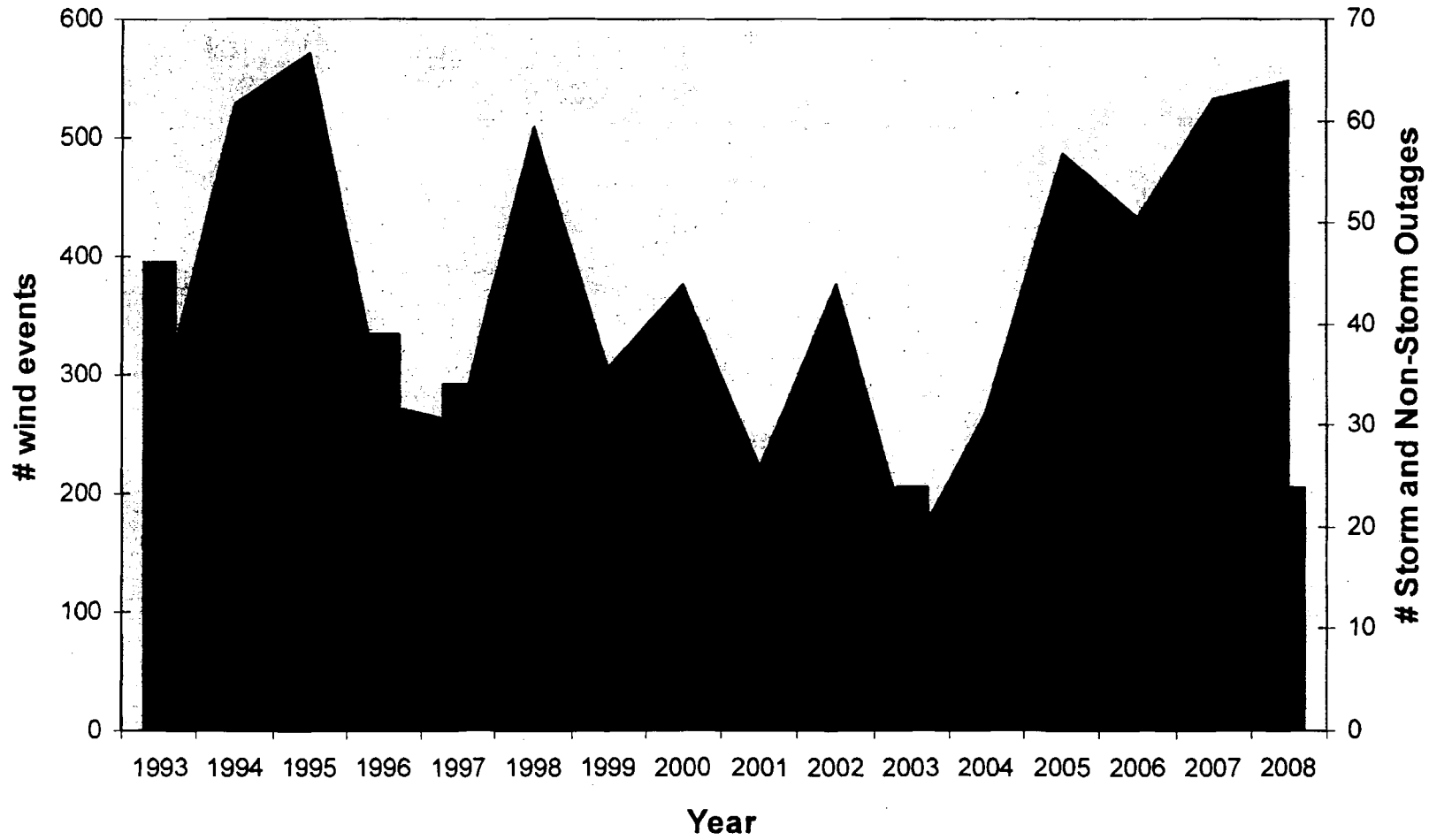
## SubT SAIFI Comparison

DSM-6  
Attachment 2

| Division      | CAUSE              | 2004         | 2005         | 2006         | 2007         | 2008         | 2009          | Difference<br>2004-2009 | %<br>Improvement |
|---------------|--------------------|--------------|--------------|--------------|--------------|--------------|---------------|-------------------------|------------------|
| West          | All Causes         | 0.18         | 0.093        | 0.098        | 0.117        | 0.049        | 0.065         |                         |                  |
| Central       | All Causes         | 0.144        | 0.275        | 0.184        | 0.112        | 0.128        | 0.08          |                         |                  |
| East          | All Causes         | 0.139        | 0.193        | 0.2          | 0.183        | 0.108        | 0.143         |                         |                  |
| System        | All Causes         | 0.154        | 0.188        | 0.161        | 0.137        | 0.095        | 0.096         |                         |                  |
| West          | Tree Causes        | 0.032        | 0.012        | 0.03         | 0.013        | 0.006        | 0.016         | 0.016                   | 50%              |
| Central       | Tree Causes        | 0.008        | 0.057        | 0.021        | 0.023        | 0.024        | 0.003         | 0.005                   | 63%              |
| East          | Tree Causes        | 0.032        | 0.056        | 0.066        | 0.03         | 0.002        | 0.004         | 0.028                   | 88%              |
| <b>System</b> | <b>Tree Causes</b> | <b>0.024</b> | <b>0.042</b> | <b>0.039</b> | <b>0.022</b> | <b>0.011</b> | <b>0.0008</b> | <b>0.0232</b>           | <b>97%</b>       |



# Storm & Non-Storm Wind Events and Total Tree-Caused Sub-Transmission Outages



**nationalgrid**  
The power of action.

Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. MAS-11  
NMPC Req. No. NM 692 DPS-447

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Mary Ann Sorrentino

TO: Susan F. Tierney and Pam Dise

Request:

As a follow up to question 3 of interrogatory NM 105 DPS 70:

- a) Assuming there is a charge in base delivery rates, will the Company prorate bills in the first month of each rate year?
- b) How does the company price out revenues in the revenue forecast for the first month of each rate year?
- c) If rates are prorated in subpart a (billed revenues) but not in subpart b, (forecast revenues), how will the RDM be impacted?
- d) Your response to NM 105 DPS 70 states:  
"The process described here is akin to the one used by the Company for its natural gas RDM process."

It is my understanding that the gas RDM adjusts "actual" revenues by calculating "actual revenues" using effective rates in the first month of each new rate year. This is done to account for prorated billing. Explain if your RDM proposal has a similar pro-ration process. If so, provide an illustrative example. If not, explain why.

Response:

- a) A change in the base delivery rates would be prorated in the first month the rate goes into effect.
- b) The revenue forecast for the first month of each rate year is equal to the usage in that month times the rate in effect for the month. There is no prorating in the rate years' forecast revenue.
- c) & d)  
The Company recognizes that it will have to adjust the actual revenue for the first and last months of each reconciliation period to adjust for prorating of rate changes. The Company will use daily cycle billing units as reported from the Company's billing system and the applicable meter read dates associated with the 20 batches billed during the first and last month to determine the ratio applicable to the prior and current month's usage.

For instance, in January 2011 the Company will estimate the usage associated with the month of December 2010 included in January 2011 revenue, price out that usage at the December 2010 rates and reduce the January actual revenue by that amount. In addition, in January 2012 the Company will estimate the usage associated with the month of December 2011 included in January 2012 revenue, price out that usage at the December 2011 rates and add the amount to the annual reconciliation.

An illustration for a residential class is provided on Attachment 1.

Name of Respondent:  
Pamela Dise

Date of Reply:  
May 7, 2010

|                            | Jan-2011    | Feb-2011   | Mar-2011   | Apr-2011   | May-2011   | Jun-2011   | Jul-2011   | Aug-2011   | Sep-2011   | Oct-2011   | Nov-2011   | Dec-2011   | Jan-2012  | Total        |
|----------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|--------------|
| 1 Actual Booked Revenue    | \$ 127,510  | \$ 141,400 | \$ 157,500 | \$ 147,000 | \$ 155,400 | \$ 149,800 | \$ 161,000 | \$ 150,500 | \$ 143,500 | \$ 156,100 | \$ 156,800 | \$ 122,500 |           |              |
| 2 Adjustment for Prorating | \$ (53,940) | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -      | \$ 51,975    |
| 3 Adjusted Revenue         | \$ 73,570   | \$ 141,400 | \$ 157,500 | \$ 147,000 | \$ 155,400 | \$ 149,800 | \$ 161,000 | \$ 150,500 | \$ 143,500 | \$ 156,100 | \$ 156,800 | \$ 122,500 | \$ 51,975 | \$ 1,767,045 |

**Prorating Adjustment:**

|   |             |           |           |           |           |           |           |           |           |           |           |           |           |           |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 4 kWh Usage                               | 1,450,000   | 1,520,000 | 1,750,000 | 1,600,000 | 1,720,000 | 1,640,000 | 1,800,000 | 1,650,000 | 1,550,000 | 1,730,000 | 1,740,000 | 1,250,000 | 1,350,000 |           |
| 5 Customers Counts                        | 1,750       | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     | 1,750     |           |
| 6 % kWh associated with prior month       |             | 62%       |           |           |           |           |           |           |           |           |           |           |           | 55%       |
| 7 kWh associated with prior month         |             | 899,000   |           |           |           |           |           |           |           |           |           |           |           | 742,500   |
| 8 Per kWh Charge for Prior Year           |             | 0.06      |           |           |           |           |           |           |           |           |           |           |           | 0.07      |
| 9 kWh revenue associated with prior month | \$ (53,940) |           |           |           |           |           |           |           |           |           |           |           |           | \$ 51,975 |

- 1 Revenue based on Company's books and records
- 2 Line 9
- 3 Line 1 + Line 2
- 4 Usage based on Company's books and records
- 5 Customer counts based on Company's books and records
- 6 Per daily cycle billing units analysis
- 7 Line 6 x Line 4
- 8 Per kWh rate in effect
- 9 Line 7 x Line 8



Date of Request: April 26, 2010  
Due Date: May 6, 2010

Request No. DKS-18  
NMPC Req. No. NM 694 DPS-449

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: David Shahbazian

TO: Revenue Requirement Panel

Request:

1. The Company's response to DKS-11, question 1, part b, failed to provide the information requested. The question specifically asked for the amount of risk premium included in each of rate years for the projects listed in exhibit IOP-6, sheets 1 & 2. The Company's reply referenced worksheets in the original rate filing, however these sheets do not quantify the amounts of risk in each rate year.

I am repeating my request for this information. The original interrogatory asked in DKS-11, question 1, part b, is listed below:

Exhibit IOP-6, sheets 1 & 2, lists projects associated with Capital Software and Other Information Systems Rent Expense. For each project listed below, please provide the following information:

- b) The amount of risk premium in the RY1, RY2 and RY3 projection.

Exhibit IOP-6 Capital Software and Other Information System Projects:

INVP 0314 U.S. Intranet Consolidation

INVP 2210 Intranet Design

INVP 1092 OneNet (Common User Interface)

INVP 1393 Desktop Refresh

INVP 1389 Unix Lifecycling

INVP 1656 Customer Systems Agent Desktop

INVP 1306 IVR Phase 2 – (Interactive Voice Response)

INVP 1242 Transformation KPI's

INVP 1088 Datacenter Rationalization for 2011, 2012, 2013

Response:

1. b) Please see Attachment A. Nothing in this Response should be regarded as an acceptance by the Company of the characterization in this IR of the Company's response to IR DKS-11.

Name of Respondent:  
Avron Segal

Date of Reply:  
May 7, 2010

NIAGARA MOHAWK POWER CORPORATION  
d/b/a National Grid  
Case 10-E-0050  
Attachment A to DKS-18

| IS Exec | Investment Name  | INVP      | Category              | 3/31/2010<br>Inception to<br>Date \$ | INVP Spend<br>Spending | % allocated<br>to Legacy<br>Grid US | Legacy US<br>spend | FY10<br>Forecast | TOTAL US<br>SPEND | In Service<br>Date | Risk Margin Per<br>Investment Paper | RY1<br>CY11 | RY2<br>CY12 | RY3<br>CY13 |
|---------|--|-----------|-----------------------|--------------------------------------|------------------------|-------------------------------------|--------------------|------------------|-------------------|--------------------|-------------------------------------|-------------|-------------|-------------|
| EPO     | US Intranet Consolidation  | INVP 0314 | Shared Services       | 913,112                              | -                      | 50%                                 | 456,556            | -                | 456,556           | 4/1/2010           | 0%                                  | -           | -           | -           |
| EPO     | Intranet Design  | INVP 2210 | Shared Services       | -                                    | 4,000,000              | 25%                                 | 1,000,000          | -                | 1,000,000         | 4/1/2011           | 8.60%                               | 12,900      | 17,200      | 17,200      |
| ISSO    | OneNet (common user interface)   | INVP 1092 | Shared Infrastructure | 4,344,858                            | -                      | 50%                                 | 2,172,429          | -                | 2,172,429         | 4/1/2010           | 0%                                  | -           | -           | -           |
| ISSO    | Desktop Refresh  | INVP 1393 | Shared Infrastructure | 898,484                              | -                      | 50%                                 | 449,242            | -                | 449,242           | 4/1/2010           | 0%                                  | -           | -           | -           |
| ISSO    | Unix Lifecycleing  | INVP 1389 | Shared Infrastructure | 1,821,274                            | -                      | 50%                                 | 910,637            | -                | 910,637           | 4/1/2010           | 0%                                  | -           | -           | -           |
| ED&G    | Customer Systems Agent Desktop   | INVP 1656 | Customer Service      | 7,906,833                            | 10,371,000             | 52%                                 | 9,504,473          | -                | 9,504,473         | 4/1/2011           | 5.50%                               | 78,412      | 104,549     | 104,549     |
| ED&G    | IVR Phase 2 - (Interactive Voice Response)                                       | INVP 1306 | Customer Service      | 1,489,236                            | -                      | 100%                                | 1,489,236          | -                | 1,489,236         | 9/22/2008          | 0%                                  | -           | -           | -           |
| ED&G    | Transformation KPIs  | INVP 1242 | Operations            | 6,040,211                            | -                      | 100%                                | 6,040,211          | -                | 6,040,211         | 4/1/2010           | 0%                                  | -           | -           | -           |
| ISSO    | Datacenter Rationalization (includes specific storage computing & telecoms) 2011 | INVP 1088 | Shared Infrastructure | 712,925                              | 11,000,000             | 50%                                 | 5,856,462          | -                | 5,856,462         | 4/1/2011           | 7%                                  | 61,493      | 81,990      | 81,990      |
| ISSO    | Datacenter Rationalization (includes specific storage computing & telecoms) 2012 | INVP 1088 | Shared Infrastructure | -                                    | 11,000,000             | 50%                                 | 5,500,000          | -                | 5,500,000         | 4/1/2012           | 7%                                  | -           | 57,750      | 77,000      |
| ISSO    | Datacenter Rationalization (includes specific storage computing & telecoms) 2013 | INVP 1088 | Shared Infrastructure | -                                    | 11,000,000             | 50%                                 | 5,500,000          | -                | 5,500,000         | 4/1/2013           | 7%                                  | -           | -           | 57,750      |

Where a project is in service, there is no risk included in the rent expense as the rent is based on the actual expenditure. Where the project is forecast to finish in the future, the risk included in the rent expense is as stated in the above table.

Date of Request: April 28, 2010  
Due Date: May 10, 2010

Request No. WEL-15  
NMPC Req. No. NM 702 DPS-457

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: William Lysogorski  
TO: Infrastructure and Operations Panel

Request:

1. Please explain why Projects C32339 and C32342 have budgeted dollars of \$525,000.00 for FY10/11 and \$1,575,000.00 for FY11/12 when both Projects were cancelled per data provided in MJR-1-SuppB, project C32339 folder.
2. Provide a list of all projects cancelled that presently are included in Exhibit\_\_(IOP-14), Schedule 2.
3. Please explain what procedures are in place to remove cancelled projects from the budget planning process.

Response:

1. The two referenced projects were cancelled by Distribution Network Asset Planning after further evaluation of the need for the increased capacity. The determination that the projects were no longer needed was made prior to filing the rate case but after the budget for the rate plan years were finalized. As described in the response to question 3, in-year adjustments to the approved FY11 capital plan have already begun by Investment Management and Program Management which include walk-in projects and revised forecasts for other projects.
2. William Lysogorski confirmed in a phone conversation on May 05, 2010 that this question pertains to distribution and sub-transmission projects only.

The list of cancelled distribution and sub-transmission projects that are presently included in Exhibit\_\_(IOP\_14) Schedule 2 are provided in the table below.

**PROJECTS IN THE NY PLAN WHICH HAVE BEEN CANCELLED**

| Region | Proj # | Project Description                 | FY11 Budget | FY12 Budget | FY13 Budget |
|--------|--------|-------------------------------------|-------------|-------------|-------------|
| NY     | C15678 | Chautauqua 57 - Replace Xfmr        | 855,000     | -           | -           |
| NY     | C26639 | Seneca Niagara Casino Relocation NF | 50,000      | -           | -           |
| NY     | C28825 | Krumkill Voorheesville Tie          | 500,000     | -           | -           |
| NY     | C30124 | Wilson Station 93 - Load Relief     | -           | 750,000     | 750,000     |
| NY     | C32339 | Farmersville Transformer Replacemen | 525,000     | 1,575,000   | -           |
| NY     | C32342 | Sinclairville Transformer Replace   | 525,000     | 1,575,000   | -           |
| NY     | C32345 | Butts Rd. 7252 Extension            | 675,000     | -           | -           |
| NY     | C32350 | Albion 8064 Getaway Reconductoring  | 187,500     | -           | -           |
| NY     | C32452 | NW 15564 Fdr, Recond ug getaway     | 112,500     | 37,500      | -           |

3. The full “project by project” line item capital budget (plan) is typically finalized and issued in October of each year. After issuing the budget, all changes for line items in the plan are made through forecast updates by Investment and Program Management. As indicated in the direct testimony of the Infrastructure and Operations Panel (p. 138 of 266), there are “inevitable changes in budgets and project estimates over time,” and Company management is responsible for managing capital work under the approved budgets. The Company’s annual capital plan reflects its best assessment of the future capital work needed based on what is known at the time. However, the Company continually reviews the capital plan (following approval and during the current year) for changes in assumption and conditions that may warrant changes in the capital plan, and adjusts the plan accordingly. The dynamic nature of the capital plan is reflected in the Quarterly Capital Investment Plan report the Company provides to Staff.

In the case of project cancellations as referenced in Question (1) of this request, the forecast investment for the specific project would be zeroed out and the project removed from the resource plan. However, the overall distribution and sub-transmission investment budget for the present fiscal year is not changed because Investment Management and Program Management prioritizes additional projects that have been identified for completion or approves changes in other projects’ forecasts in order to manage the overall capital spending plan for the fiscal year.

Name of Respondent:  
 Glen DiConza  
 Rob Sheridan

Date of Reply:  
 May 10, 2010

Date of Request: April 28, 2010  
Due Date: May 10, 2010

Request No. WEL-17  
NMPC Req. No. NM 704 DPS-459

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: William Lysogorski

TO: Infrastructure and Operations Panel

Request:

1. Please provide the number of Sub-transmission poles replaced in FY05, FY06, FY07, FY08, and FY09.
2. Please provide the capital expenditures to replace Sub-transmission poles in FY05, FY06, FY07, FY08, and FY09.
3. Please provide the expected average capital cost to replace a Sub-transmission pole for FY10 thru FY15.
4. Please provide the forecasted number of Sub-transmission poles to be replaced in FY10, FY11, FY12, FY13, FY14, and FY15.
5. Please provide the same information requested in item 1, 2, 3, and 4 for Distribution poles.

Response:

**Sub Transmission - pole replacement numbers and average costs are derived from unitized property in PowerPlant.**

1. The number of sub-transmission poles replaced in FY05 through FY09 is provided below.

| FY05 | FY06 | FY07 | FY08 | FY09 |
|------|------|------|------|------|
| 259  | 270  | 252  | 194  | 133  |

2. The capital expenditure for sub-transmission pole replacements in FY05 through FY09 is provided below.

| FY05        | FY06        | FY07        | FY08        | FY09        |
|-------------|-------------|-------------|-------------|-------------|
| \$3,324,042 | \$2,845,110 | \$5,233,170 | \$3,410,878 | \$4,169,357 |

3. The expected average capital cost to replace a sub-transmission pole is provided below.

| FY10  | FY11   | FY12   | FY13   | FY14   | FY15   |
|-------|--------|--------|--------|--------|--------|
| \$15k | \$15k* | \$15k* | \$15k* | \$15k* | \$15k* |

\* Note - the cost estimates are derived from the Sub Transmission I&M program and are estimates. Historic annual average costs have varied between ~\$10,000 and ~\$30,000 per pole which is dependent on the size of the pole, construction type, location and accessibility.

4. The forecasted number of sub-transmission poles to be replaced in FY10 through FY15 is provided below.

| FY10 | FY11 | FY12 | FY13 | FY14 | FY15 |
|------|------|------|------|------|------|
| ~200 | ~200 | ~200 | ~200 | ~200 | ~200 |

These replacement rates are based on our experience in CY2008 – see response to IR WEL-9 and are related to maintenance codes 511 (POLE – Visual Rotting) and 526 (POLE – Woodpecker Damage). An estimated one third of the poles with associated damage may require replacement, in line with historic replacement rates. The number in FY15 may drop as the first complete inspection cycle of the enhanced inspection program will have been completed and all level III work will have been addressed for inspections that took place through FY11.

**Distribution – pole replacement numbers and average costs are derived from unitized property in PowerPlant.**

1. The number of distribution poles replaced in FY05 through FY09 is provided below.

| FY05   | FY06  | FY07  | FY08  | FY09  |
|--------|-------|-------|-------|-------|
| 11,122 | 9,567 | 7,934 | 7,387 | 6,335 |

2. The capital expenditure for distribution pole replacements in FY05 through FY09 is provided below.

| FY05         | FY06         | FY07         | FY08         | FY09         |
|--------------|--------------|--------------|--------------|--------------|
| \$26,174,384 | \$26,057,531 | \$21,186,394 | \$24,399,266 | \$27,120,047 |

3. The expected average capital cost to replace a distribution pole is provided below.

| FY10    | FY11    | FY12    | FY13    | FY14    | FY15    |
|---------|---------|---------|---------|---------|---------|
| \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 |

\* Note, these costs are based on historic averages and best available planning estimates.

4. The forecasted number of distribution poles to be replaced in FY10 through FY15 is provided below.

| FY10  | FY11  | FY12  | FY13  | FY14  | FY15  |
|-------|-------|-------|-------|-------|-------|
| 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |

5. Pole replacement rates are expected to be constant as the first complete cycle of Inspection and Maintenance is completed, with subsequent Level III work addressed through FY14. Consequently there may be a reduction in pole replacements in FY15.

Name of Respondent:  
John Gavin

Date of Reply:  
5/10/2010

Date of Request: May 12, 2010  
Due Date: May 24, 2010  
459

Request No. WEL-17 SUPP  
NMPC Req. No. NM 704 DPS-

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: William Lysogorski

TO: Infrastructure and Operations Panel

Request:

1. Please provide the number of Sub-transmission poles replaced in FY05, FY06, FY07, FY08, and FY09.
2. Please provide the capital expenditures to replace Sub-transmission poles in FY05, FY06, FY07, FY08, and FY09.
3. Please provide the expected average capital cost to replace a Sub-transmission pole for FY10 thru FY15.
4. Please provide the forecasted number of Sub-transmission poles to be replaced in FY10, FY11, FY12, FY13, FY14, and FY15.
5. Please provide the same information requested in item 1, 2, 3, and 4 for Distribution poles.

Response:

This supplement to WEL-17 provides corrected data in response to question 1 due to a spreadsheet error. The error was related to utilizing installed plant 'counts' instead of 'summed' quantities of units of property installed. Further, pole replacements are estimated to be a percentage of pole installations as described below. This method is required when responding to system related requests since PowerPlant only collects asset installation and retirement data. Certain programs such as the Targeted Pole Replacement Program and the Inspection and Maintenance program are manually tabulated.

Question 2 is also updated based on the percentage of pole replacements as compared to pole installations.

**Sub Transmission - pole replacement numbers are derived from retired property in PowerPlant.**



1. The number of sub-transmission poles replaced on the system in FY05 through FY09 is provided below. It is estimated that 95% of the pole installations are pole replacements.

| FY05 | FY06 | FY07  | FY08 | FY09 |
|------|------|-------|------|------|
| 857  | 657  | 1,170 | 816  | 578  |
| 814  | 624  | 1,112 | 775  | 549  |

Total # poles unitized  
Replacements = 95% pole installations

2. The capital expenditure for sub-transmission pole replacements in FY05 through FY09 is provided below. It is estimated that 95% of the pole installation costs are related to pole replacements.

| FY05        | FY06        | FY07        | FY08        | FY09        |
|-------------|-------------|-------------|-------------|-------------|
| \$3,324,042 | \$2,845,110 | \$5,233,170 | \$3,410,878 | \$4,169,357 |
| \$3,157,840 | \$2,702,855 | \$4,971,512 | \$3,240,334 | \$3,960,889 |

Total cost  
Replacements = 95% cost

**Distribution – pole replacement numbers are derived from retired property in PowerPlant.**

1. The number of distribution poles replaced in FY05 through FY09 is provided below. It is estimated that 90% of the pole installations are pole replacements.

| FY05   | FY06   | FY07   | FY08   | FY09   |
|--------|--------|--------|--------|--------|
| 20,207 | 17,619 | 12,935 | 12,071 | 10,903 |
| 18,186 | 15,857 | 11,642 | 10,864 | 9,813  |

Total # poles unitized  
Replacements = 90% pole installations

2. The capital expenditure for distribution pole replacements in FY05 through FY09 is provided below. It is estimated that 90% of the pole installation costs are related to pole replacements.

| FY05         | FY06         | FY07         | FY08         | FY09         |
|--------------|--------------|--------------|--------------|--------------|
| \$26,174,384 | \$26,057,531 | \$21,186,394 | \$24,399,266 | \$27,120,047 |
| \$23,556,946 | \$23,451,778 | \$19,067,755 | \$21,959,339 | \$24,408,042 |

Total cost  
Replacements = 90% cost

Name of Respondent:  
Anthony McGrail  
Peter Altenburger

Date of Reply:  
May 25, 2010

Date of Request: April 29, 2010  
Due Date: May 10, 2010

Request No. RAV-132  
NMPC Req. No. NM 707 DPS-462

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Robert Visalli

TO: Andrew Sloey

Request: \_\_\_\_\_

Under the National Grid USA Service Company (NG USA Service) service agreement with Niagara Mohawk Power Corporation (NMPC), monthly bills will be submitted to NMPC for services rendered under the service agreement [see Exhibit \_\_ (AFS-2) page 1]. On page 17 of Exhibit \_\_ (AFS-6), the service agreement states that that operating companies will review and approve the monthly bills before the charges are settled. Based on this information, provide the following information:

- 1) Provide the NMPC written corporate procedures that provide for the review and approval of the NG USA Service company monthly bills. Explain how these procedures provide assurance that the costs charged to NMPC are appropriate and for services actually rendered to NMPC.
- 2) Identify the NMPC organization(s) that perform this review and approval.
- 3) Identify any resource that NMPC employees have as part of the monthly bill review process that provides the capability to trail allocated charges on the bill back to their source (invoices and time reports) so as to perform a review and challenge allocations and their appropriateness [see Exhibit \_\_ (AFS-8) page 61 where such "Super User" resources are discussed].
- 4) Provide a copy of all documentation resulting from the NMPC review and approval process for the January through March 2009 monthly NG USA Service bills.
- 5) Identify and provide details of any instance during the historic test year ended September 30, 2009 where, as part of its review and approval process, NMPC challenged charges on NG USA Service bills.

Response:

1. Exhibit AFS-6, Cost Allocation Policies & Procedures Manual for legacy National Grid ("Procedures Manual"), was drafted to update procedures following the KeySpan/National Grid merger. The Procedures Manual includes the statement identified above relating to review of monthly bills. At the time of the drafting of these procedures however, the Company maintained two separate processes for the dissemination of monthly service company billing transaction information. The procedure for reviewing monthly bills for legacy KeySpan Service Company providing services to KeySpan Affiliate companies was to disseminate billing information to Finance representatives via paper invoices and supporting documentation ("Paper Invoice Review"). The procedure for reviewing allocated costs for legacy National Grid Service Company and legacy KeySpan Service

Company providing services to legacy National Grid Affiliate companies is an analytical review as described below. This procedure is in accordance with the guidance provided in FERC Docket No. RM06-11-000; Order No. 684 which states that:

- Centralized service companies will not be required to prepare paper invoices each month for services rendered to associate utility companies. Instead, the Commission will permit centralized service companies to use a variety of accounting mechanisms, provided that associate utilities are receiving accurate information about the work being done for them and the related costs on a monthly basis. (See attachment RAV-132-1)

The Procedures Manual inadvertently included the Paper Invoice Review applicable only to legacy KeySpan Service Company providing services to KeySpan affiliate companies. The Procedures Manual should have reflected the analytical review procedure applicable to legacy NG USA Service Company. The Company will revise the internal Procedures Manual accordingly.

Decision support finance groups perform analytical reviews using a variety of accounting mechanisms including tools such as Business Objects queries and standard reporting which can provide for a review and challenge of Service Company allocated costs. To respond to the intent of the remaining questions, the Company provides further detail regarding the review process below.

2. As explained further in response # 3 below, ED&G Finance dedicates employees to the monthly review of NMPC Divisional Operating Expenses, Program Mgmt provides for a review of Capital Budget expenditures, including NMPC and a Cost Allocation Review Committee, which is made up of a cross section of organizational representatives, provides for a review and challenge of centrally allocated costs.

3. The reference made is to exhibit AFS-8, Cost Allocation Training Presentation, page 61 and specifically the sub-process "Monthly Allocation Run and Monthly Review of Allocation Results". The message being conveyed in the training deck on page 61 is that:

- Management information/reporting has been developed that is focused on cost allocations
- Cost allocation information is available on Company web-sites

Resources that have the capability to trace allocated charges include the Financial Services and Line of Business Decision Support Finance teams who have been trained as to how cost allocators work. This training includes how to trace allocations from source transactions to the affiliate companies based on the percentage allocations embedded in billing pools and allocation codes used on these source transactions.

The ED&G Finance department dedicates three employees in the NMPC Operating Divisions to the review of monthly charges to NMPC from an operating perspective. These NMPC divisional resources review monthly labor and non-labor charges incurred from within and from outside NMPC (Company 00036) into NMPC's three Operating Divisions. This review is open to all work activities within normal Operations Expense. The Material Efficiency Team (MET) initiative has provided for further support in compiling best practices relating to the monthly review of invoices for NMPC's Divisions. (See attachment RAV-132-2).

In addition, as described in response to RAV-114, the Cost Allocation Review Committee represents a collection of cost allocation experts gathered from a cross section of Service Company Accounting, Line of Business Finance and Corporate Shared Services, Legal and Regulatory. Committee members review the integrity of centrally allocated costs which, as a component of their review, assures the integrity of allocations being made to NMPC from direct charges, billing pools and allocation codes originating from the respective Service Companies

The Program Management department performs capital budget expenditure reviews and prepares monthly reports for the Distribution Capital Investment Group (DGIC) and the System Resource Allocation Committee (SRAC)

4. Reviews of NG USA Service Company, Inc cost allocations that encompassed the January through March 2009 were provided in the responses to RAV-114 and RAV-116.

5. Examples of the review and challenge of Service Company billing transactions was provided in the responses to RAV-114 and RAV-116.

Name of Respondent:  
Dan Demauro

Date of Reply:  
5/10/2010

UNITED STATES OF AMERICA 117 FERC ¶ 61, 064  
FEDERAL ENERGY REGULATORY COMMISSION

18 CFR Parts 366, 367, 368, 369, and 375

(Docket No. RM06-11-000; Order No. 684)

Financial Accounting, Reporting and Records Retention Requirements Under the Public  
Utility Holding Company Act of 2005

(Issued October 19, 2006)

AGENCY: Federal Energy Regulatory Commission.

ACTION: Final Rule.

SUMMARY: In this Final Rule, the Federal Energy Regulatory Commission (Commission) is amending its regulations to further implement the Public Utility Holding Company Act of 2005 (PUHCA 2005). Specifically, the Commission is adding a Uniform System of Accounts (USofA) for Centralized Service Companies, adding preservation of records requirements for holding companies and service companies, revising FERC Form No. 60, Annual Report of Centralized Service Companies, to provide for financial reporting consistent with the new USofA and providing for electronic filing of the revised FERC Form No. 60. The Final Rule will provide for greater accounting transparency for centralized service company operations, and uniform records retention by holding companies and service companies subject to PUHCA 2005. This transparency will protect ratepayers from pass-through of improper service company costs.

for natural gas companies as set forth in Parts 101 and 201, respectively, of the Commission's regulations. The Final Rule adopts the new USofA for centralized service companies, but with the following modifications to reduce the burden on respondents:

- Centralized service companies will not be required to adopt a formal work order system. Instead, the Commission will permit centralized service companies to use a variety of cost accumulation systems, provided such systems support the allocation of expenses to the services performed and readily identify the source of the expenses and the basis for their allocation.
- Centralized service companies will not be required to obtain Commission approval to account for an item as extraordinary. Instead, the Commission will only require extraordinary items to be disclosed in footnotes to the financial statements.
- Centralized service companies will not be required to conduct extensive mortality studies to support the useful lives of all depreciable assets, but can exercise judgment in determining the evidence needed to support the lives of depreciable assets.
- Centralized service companies will not be required to prepare paper invoices each month for services rendered to associate utility companies. Instead, the Commission will permit centralized service companies to use a variety of accounting mechanisms, provided that associate utilities are receiving accurate information about the work being done for them and the related costs on a monthly basis.

### **Monthly Review of Invoice Payments**

In the NY Operating Divisions, all invoices over \$200 charged to O&M are reviewed by Finance for accuracy.

A vendor report is generated at the close of the month for invoices paid in the month. The report lists the corresponding accounting detail including the voucher ID.

The voucher / invoice are then viewed in PeopleSoft.

The review is focused on charges from departments outside NY EDO, internal charges to O&M that qualify for capitalization (i.e. capital tool purchase), charges to incorrect segments, and any other charges that appear to be incorrect.

If a charging error is found, a copy of the invoice is sent to the individual that provided the accounting on the invoice. The individual's name is often listed in the heading of the invoice. If their name is not listed, the invoice and the accounting information are forwarded to the manager/supervisor of the charged department.

The individual is emailed a copy of the invoice along with the correct accounting. An explanation as to why the accounting that was used is not correct is also sent, although some explanations require a phone call.

Finance will prepare and submit a correcting journal entry.

All managers receive the vendor report for their review.

Communication with field management is key to resolving and eliminating these charging issues.

Date of Request: April 30, 2010  
Due Date: May 10, 2010

Request No. DKS-19  
NMPC Req. No. NM 709 DPS-464

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: David Shahbazian

TO: Revenue Requirements Panel

Request:

1. The Company's response to DPS-210-DKS-9.1 states: "For both Gasoline and Diesel the base price is the price that NYMEX Commodity is trading at for each period at the time that the forecast was being done. Added to the NYMEX Commodity component is a premium for each rate. The premium is based on the average monthly difference between NYMEX prices and what the Company actually paid based on OPIS (Oil Price Information Service)."

Please clarify the last sentence. Is the premium based upon the average monthly difference between NYMEX prices and what the Company actually paid, or is it based upon OPIS? If it is based upon OPIS, please provide detail from OPIS to support Company's projection.

2. The following two questions relate to the Company's response to DPS-178-DKS-7.3a.
  - a) Attachment 3a provides a listing of existing equipment on lease. Page 38, identifies asset id# 06744 as an Excavator with a monthly rate of \$15,477.98 with a lease term of 120 months. (1) Please provide the make (manufacturer) and model of the machine. (2) Please identify with specificity any unique capabilities of this machine that justify its full term payment of \$1,857,358, as opposed to other Excavators on the listing with monthly values of approximately \$600 per month.
  - b) Attachment 3a, when sorted by dollar value shows almost 700 entries of cost at approximately \$16, totally approximately \$11,300 per month. Informal discussion with Niagara Mohawk personnel indicates that these amounts represent the leasing agent's management fee plus sales tax for fully amortized vehicles. (1) Please explain why ratepayers should continue to pay management fees on fully amortized vehicles? (2) How long will the Company continue to be billed for leased assets fully amortized?

Response:

1. As per the response in DPS-210-DKS9.1, the premium is based upon the average monthly difference between NYMEX prices and what the company actually paid based on OPIS (Oil Price Information Service). To clarify, OPIS is the world's most widely accepted fuel price



benchmark for fuel supply contracts and actual prices paid for fuel are based on OPIS wholesale pricing plus a retail markup and applicable taxes.

Average actual prices paid by the Company (OPIS wholesale pricing + retail markup + applicable taxes) were provided in Attachment 2 of DKS-9. The premium calculated is equal to average actual prices paid by the Company – average NYMEX pricing, also previously provided in Attachment 2 of DKS-9.

2a. Attachment 3a identifies asset id#06744 as an excavator with a Sum of Total Amount (not monthly rate) equal to \$15,477.98. This unit's monthly rate is not \$15,477.98, nor is its full term payment \$1,857,358.

The unit, asset id#06744, is a Caterpillar Excavator, Model 312BL, and was put into service on 4/6/2001 with a capitalized cost of \$113,535.00 and a monthly lease payment of \$1111.31. It was sold at auction on 8/29/09 for \$25,000 as a reduction from the Company's fleet.

The total cost invoiced to the Company by the leasing company in Attachment 3a is the final settlement cost for this unit (\$17,212.31 remaining liability - \$1111.31 previous month's lease payment - \$623.02 refund of rental taxes = \$15,477.98).

2b. When sorted by dollar value, Attachment 3a shows approximately 700 vehicles invoiced at \$15.00 plus applicable taxes. This amount represents a management fee, called a thereafter fee, which is assessed on a monthly basis for all vehicles that are fully amortized but not yet sold. Fully amortized vehicles (like vehicles with an unamortized balance) continue to be titled by the leasing company and remain on lease by the Company until reduced from or replaced in the fleet and subsequently disposed of at auction. The Company is contractually obligated to pay the leasing company for leased-assets based on the terms and conditions of the lease contract until the leased assets are disposed of, thereby removing them from lease.

The alternative for vehicles that are fully amortized would be to transfer the title from the leasing company to the Company. Costs associated with that alternative include paying sales tax to New York State on the fair market value of the unit, re-registering the unit and re-inspecting the unit. Additionally, the Company would be burdened with the administrative process of maintaining physical title of the units.

Name of Respondent:  
Fleet Services Department  
James Molloy

Date of Reply:  
May 7, 2010

Date of Request: April 30, 2010  
Due Date: May 10, 2010

Request No. VVP-32  
NMPC Req. No. NM 711 DPS-466

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Vijay Puran

TO: Infrastructure and Operations Panel

Request:

1. For project CNYPL24, please reconcile the capital expenditures proposed for FY13, FY14, and FY15 to the amount endorsed in strategy paper SG115.
2. Please provide strategy paper SG116 for project number C32259.
3. For project number C27163:
  - a. Is the Erie County Water Authority (ECWA) still planning a load expansion from 6 MVA to 8 MVA?
  - b. What is the status of the new receiving station proposed to be built by the ECWA?
  - c. Is there any agreement on the amount ECWA will be responsible for towards replacing the 115:34.5 kV transformers? If yes, what's the amount and has this amount been reflected in the project cost estimate?

Response:

1. The expenditures associated with CNYPL24 were investment grade estimates (-50% to +200%) prepared when the project was a prospective project and not yet certain. When strategy paper SG115 was approved, these estimates were refined to reflect the specific work to be done. The numbers in SG115 superseded the numbers associated with CNYPL24.
2. See Attachment - SG116 for project number C32259. Strategy paper SG116 was inadvertently omitted from the documents provided in response to IR MJR-1. The response to MJR-1 will be supplemented accordingly.
3. Subsequent to the initiation of project C27163, Erie County Water Authority decided to put measures in place to limit their load to levels that would not trigger the need for system reinforcements. As a result, this project is no longer moving forward.

Name of Respondent:  
Joseph Hipius  
Toni Stores

Date of Reply:  
May 10, 2010

Date of Request: May 4, 2010  
Due Date: May 14, 2010

Request No. WEL-20  
NMPC Req. No. NM 718 DPS-469

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: William Lysogorski

TO: Infrastructure and Operations Panel

Request: \_\_\_\_\_

The following questions relate to information provided in Exhibit \_\_ (IOP-14), Schedule 2, sheet 109 and 110.

1. Provide the number of transformers replaced for FY05 thru FY09. Include a breakdown of the capital expenditures for each replacement.
2. Please provide the workpapers showing the derivation of the capital expenditures for FY10/11, FY11/12, FY12/13, and FY14/15.
3. Provide a breakdown of the capital expenditures in FY09/10.
4. Provide the number of transformers the Company plans to replace in FY10/11, FY11/12, FY12/13, and FY14/15. Include a detailed explanation for each replacement.

Response:

1. The number of transformers replaced for FY05 thru FY09 and a breakdown of their capital expenditures is as follows:

| <b>Fiscal Year</b> | <b>No. of Transformers Replaced</b> | <b>Capital Expenditure \$ Per Transformer</b>  |
|--------------------|-------------------------------------|--|
| 2005               | 0                                   | 0  |
| 2006               | 1                                   | \$242,437  |
| 2007               | 5                                   | \$97,827<br>\$1,509,336 <sup>1</sup><br>\$2,789,822 <sup>2</sup><br>\$433,153<br>\$1,835,521 <sup>3</sup>  |
| 2008               | 9                                   | \$357,530<br>\$1,278,575 <sup>4</sup><br>\$705,357 <sup>5</sup><br>\$63,255<br>\$631,890<br>\$211,941<br>\$468,268<br>\$180,971<br>\$665,769   |
| 2009               | 11                                  | \$610,260 <sup>6</sup><br>\$608,154<br>\$858,497 <sup>7</sup><br>\$112,187<br>\$171,619<br>\$476,662<br>\$1,081,173 <sup>8</sup><br>\$125,643<br>\$180,630<br>\$662,638<br>\$1,405,750 |

<sup>1</sup> This expenditure also includes metalclad replacement

<sup>2</sup> This expenditure is a new substation, which includes various other equipment

<sup>3</sup> This expenditure is a substation rebuild, which includes various other equipment

<sup>4</sup> This expenditure involves adding a second bank, which includes additional equipment

<sup>5</sup> This expenditure also includes breakers and switches

<sup>6</sup> This expenditure involves a station rebuild, which includes additional equipment

<sup>7</sup> This expenditure also includes a breaker replacement

<sup>8</sup> This expenditure also includes replacement of switches

It is very common and efficient to incorporate other necessary asset replacement work in a substation when a transformer is being replaced.

2. There are no work papers for the derivation of the capital budget. The derivation of the capital expenditures for replacement transformers are in accordance with the National Grid Strategy Document – Distribution Substation Transformers, October 2009, pg. 13. Transformers rated 7.4 MVA and below have an estimated replacement cost of \$900k per unit (average). For units rated above 7.4 MVA, the estimated replacement cost is \$1,500k per unit (average). The costs indicated here are estimates that represent all aspects of a typical transformer replacement including engineering, foundation upgrades, purchase price, installation, commissioning and basic connections, but does not include changes to relay protection or significant infrastructure upgrades. The replacement figures are conceptual estimates based on recent experiences and the MVA of the unit. Exhibit (IOP-14), Schedule 2, sheet 110 states that the Company expects to replace four to eight units a year. This statement includes those transformers identified under the Company’s Buffalo Rebuild Program, which is not reflected in Table IV-29 on sheet 110 and is not part of the transformer replacement budget. The transformers being replaced under the Buffalo Rebuild Program are part of the indoor substation budget. The below table lists the derivation of the capital expenditures for the transformer asset replacement plan (ARP) and the transformers replaced under the Buffalo Rebuild Program.

| <b>Replacement Plan/Program</b> | <b>Fiscal Year</b> | <b>No. of Transformers</b> | <b>Capital Expenditure (\$k)</b> | <b>Total (\$M)</b> |
|---------------------------------|--------------------|----------------------------|----------------------------------|--------------------|
| Transformer ARP                 | FY10/11            | 2                          | 750 each                         | 1.5                |
| Buffalo Rebuild                 | FY10/11            | 4                          | 750 each                         | 3.0                |
| Transformer ARP                 | FY11/12            | 3                          | 500 each                         | 1.5                |
| Buffalo Rebuild                 | FY11/12            | 5                          | 750 each                         | 3.75               |
| Transformer ARP                 | FY12/13            | 2                          | 750 each                         | 1.5                |
| Buffalo Rebuild                 | FY12/13            | 6                          | 750 each                         | 6.0                |
| Transformer ARP                 | FY14/15            | 4                          | 750 each                         | 3.0                |
| Buffalo Rebuild                 | FY14/15            | 4                          | 750 each                         | 3.0                |

3. The actual spend and breakdown in capital expenditures for FY09/10 for transformer replacements is as follows:

| <b>Description</b>                  | <b>Capital Expenditure</b> | <b>Status</b>       |
|-------------------------------------|----------------------------|---------------------|
| East Golah 51 - Second Bank         | \$326,176                  | Final Engineering   |
| Cuba 05 - Replace Transformer Bank  | \$456,975                  | Completed           |
| Chautauqua 57 - Replace Xfmr        | \$7,672                    | Cancelled           |
| IE - NY ARP Transformers            | \$158,435                  | Program             |
| S. Newfane 71 - Replace Bank        | \$443,250                  | Acceptance/Closeout |
| Buffalo Sta. 63 bank replacement    | \$860,293                  | Construction        |
| Sycaway add 2nd Xfmr & 115 kV equip | \$380,999                  | Final Engineering   |
| W. Albion Transformer Addition      | \$32,170                   | Project Initiation  |
| <b>Total</b>                        | <b>\$2,665,970</b>         |                     |

The amount listed in Exhibit\_(IOP-14), Schedule 2, sheet 110 was the forecasted amount and the capital expenditure provided here is the actual spend for FY09/10.

4. The Company plans to replace the following number of transformers per fiscal year:

| Fiscal Year | No. of Transformers | Description   |
|-------------|---------------------|---|
| FY10/11     | 6                   | <u>Butts Road Station</u> , 5.25 MVA; replacement transformer.<br><u>Spare Station 23</u> , 4 units, 2.5 MVA, Buffalo Rebuild Program   |
| FY11/12     | 8                   | <u>Fisher Ave</u> , 5 MVA;<br><u>Cuyler Sta. 24</u> are two 3-single phase banks rated 2 MVA – they will be replaced with a Modular Integrated Mobile Substation (MIMS)<br><u>Station 29</u> , 4 units, 2.5 MVA Buffalo Rebuild Program<br><u>Station 43</u> , 1 unit, 2.5 MVA Buffalo Rebuild Program              |
| FY12/13     | 8                   | <u>Brighton Ave.Sta. 8</u> are two 3-single phase banks that will be replaced with two 3-phase banks.<br><u>Station 43</u> , 3 units, 2.5 MVA Buffalo Rebuild Program<br><u>Station 52</u> , 3 units, 2.5 MVA Buffalo Rebuild Program   |
| FY14/15     | 8                   | <u>Station 124-Alameda Ave</u> , 3 units, 5 MVA;<br><u>Station 56</u> , 2.5 MVA. All units are planned to be replaced due to poor condition, but the detailed planning has not been formulated<br><u>Station 52</u> , 1 unit, 3 MVA Buffalo Rebuild Program<br><u>Station 27</u> , 3 units, 2.5 MVA Buffalo Rebuild |

Name of Respondent:  
 Anthony McGrail  
 Eileen Duarte

Date of Reply:  
 May 14, 2010

Date of Request: May 5, 2010  
Due Date: May 17, 2010

Request No. DKS-20  
NMPC Req. No. NM 724 DPS-473

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: David Shahbazian

TO: Revenue Requirement Panel

Request:

1. The Company's response to DPS-178-DKS-7, Attachment 3a, reflects \$318,892 and \$11,968 for pending Fleet additions expected prior to March 2010 as a component of the \$1,676,390 monthly RY1 lease amount. Please provide a detailed listing of the asset category, lease term and charge amount similar to Attachment 3a to DKS-7 in order to support the above referenced amounts.
- 2 Please provide a complete and original hardcopy vendor invoice of the Company's leased equipment for the month of April 2010. The invoice should clearly identify the amount of sales tax charged and the detail for all assets billed.
3. Please provide the total number of leased vehicles and cost per vehicle for RY1 in a format similar to the Company's response in Attachment 5a of DKS-7. Please provide this information separately for both company 36 and 99.
4. Please provide an annual rollforward of lease expense starting with the Lease charges at 1/1/06 and ending at 12/31/09. Provide this information in the format below (taken from the response to IR DKS-7).

| <b>Existing PHH Leases</b>                   |                   |
|--|-------------------|
| Current Lease charges (Sept 09)              | 17,763,612        |
| Lease invoice taxes                          | 1,031,184         |
| Current Lease Charges - Sept 09 (less taxes) | 16,732,428        |
| Units coming off lease FY10-11               | (586,068)         |
| FY 09-10 replacements (prior to 3/2010)      | 3,826,704         |
| Pending Fleet Additions (prior to 3/2010)    | 143,616           |
| <b>Total Existing RY Leases</b>              | <b>20,116,680</b> |
| Replacement - New PHH Leases                 | 2,754,432         |
| Total Lease expense                          | 22,871,112        |
| Sales Tax                                    | 1,829,689         |
| <b>Total RY Lease Expense</b>                | <b>24,700,801</b> |

Response:

1. Please see Attachments 1a for a detailed listing of the \$318,892 replacement costs referred to in DKS-7, Attachment 3a. Refer to Attachment 1b for a detail listing of the \$11,968 pending fleet additions referred to in DKS-7, Attachment 3a.
2. Please see Attachment 2a through 2d for complete and original hardcopy vendor invoices of the company's leased equipment for the month of April 2010.
3. . Following is the total number of leased vehicles and cost per vehicle for RY1 as requested in a format similar to the Company's response in Attachment 5a of DKS-7, which provided an historical count of all leased and owned National Grid vehicles.

|               | # of Vehicles Leases | Total Vehicle Lease Charge |
|---------------|----------------------|----------------------------|
| 00036         | 2,989                | 22,871,112                 |
| 00099         | 334                  | 1,982,820                  |
| <b>TOTALS</b> | <b>3,323</b>         | <b>24,853,932</b>          |

*RY vehicle count*

4. The information format requested in question 4 is a format that was used to forecast lease expenses for RY1. Actual invoice charges are not unbundled by the leasing company in that format. The table below provides the available breakdown of all historical lease costs for the calendar years 2006 through 2009:

| <b>Co36 Invoice Breakdown</b>              | <b>CY 2006</b>       | <b>CY 2007</b>       | <b>CY 2008</b>       | <b>CY 2009</b>       |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>Lease Charges</b>                       | <b>\$ 20,750,107</b> | <b>\$ 19,746,812</b> | <b>\$ 19,069,295</b> | <b>\$ 18,391,788</b> |
| Less:                                      |                      |                      |                      |                      |
| Lease Adjustments <sup>1</sup>             | 1,820,055            | 1,207,763            | 683,613              | 1,351,493            |
| Delivery Related Charges                   | (175)                | 4,431                | (47,507)             | 47,193               |
| Title & Registration Charges               | 3,750                | 3,146                | 16,725               | 2,502                |
| Title Registration Fee                     | 530                  | 360                  | 200                  | 80                   |
| Ticket                                     | -                    | -                    | 80                   | -                    |
| Accident Management Charges                | -                    | -                    | -                    | (4,415)              |
| Miscellaneous                              | -                    | -                    | 345                  | 1,450                |
| <b>Subtotal Adjustments</b>                | <b>\$ 1,824,160</b>  | <b>\$ 1,215,699</b>  | <b>\$ 653,455</b>    | <b>\$ 1,398,304</b>  |
| <b>Lease Charges less Adjustments</b>      | <b>\$ 18,925,947</b> | <b>\$ 18,531,113</b> | <b>\$ 18,415,840</b> | <b>\$ 16,993,485</b> |
| Less:                                      |                      |                      |                      |                      |
| Tax-Federal                                | -                    | -                    | 15,658               | 15,277               |
| Tax-Local                                  | 13                   | 13                   | -                    | -                    |
| Tax-Miscellaneous                          | 260,319              | 174,104              | 233,383              | 2,226                |
| Tax-Personal Property                      | 3,701                | 1,116                | (41)                 | 3,227                |
| Tax-Rental                                 | 952,588              | 1,224,083            | 1,073,242            | 1,013,765            |
| Tax-Sales/Excise                           | -                    | -                    | 322                  | -                    |
| <b>Subtotal Taxes<sup>2</sup></b>          | <b>\$ 1,216,621</b>  | <b>\$ 1,399,316</b>  | <b>\$ 1,322,564</b>  | <b>\$ 1,034,495</b>  |
| <b>Lease Charges less Adjs &amp; Taxes</b> | <b>\$ 17,709,326</b> | <b>\$ 17,131,796</b> | <b>\$ 17,093,275</b> | <b>\$ 15,958,990</b> |

<sup>1</sup>Lease adjustments represents the net final settlement cost for vehicles that are disposed of.

<sup>2</sup>As previously explained in DKS-17 3b, the leasing company has an obligation to the state to collect/remit the first 32 months of sales taxes up front for newly leased vehicles. When that requirement occurs, the leasing company includes the sales tax amount in the capitalized cost of the unit. Therefore, a portion of the sales taxes that the Company pays is embedded in the Lease Charges less Adjs & Taxes and is not unbundled.



Name of Respondent:  
Fleet Services Department  
James Molloy

Date of Reply:  
May 14, 2010

Date of Request: May 5, 2010  
Due Date: May 17, 2010

Request No. DAG-42  
NMPC Req. No. NM 726 DPS-475

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel

Request:

Follow up to DAG-13

1. For each of the following, provide a copy of all invoices for the time period 10/1/09 – 3/31/2010, with supporting documentation for the costs incurred and charged to Niagara Mohawk (company #36) either directly or indirectly. The supporting documentation should include the actual accounting applied to each invoice to verify that the costs were charged to Niagara Mohawk.

- (a) Harris Beach
- (b) Morgan Lewis & Bockius
- (c) The Energy Association of NY State
- (d) Huron Consulting Services
- (e) Equaterra Inc
- (f) Accenture
- (g) Icon Nicholson LLC
- (h) Tata America International Corporation
- (i) Davidson & O'Mara PC

2. If not already provided in response to DAG-13, for the invoices requested for (a) – (i) in question #1 above, please provide a copy of the related contract and purchase order the Company has with the vendor that supports and identifies the work being performed.

3. (a) Please explain the current status of the Energy Association of NY State, and the Company's status as a member. (b) Is the Company still incurring costs from the Energy Association of NY State, and in the same capacity? If no, please provide details as to the change in capacity, and if applicable when the Company no longer incurred costs or had a reduction in incurred costs, and why the change in the level of incurred costs. (c) Please provide all documentation, (e.g. internal memos, external communication between the Energy Association and the Company) that discusses the status and / or changing role of the Energy Association subsequent to the beginning of the historic test year.

4. Please explain why the historic test year charges for Davidson & O'Mara are not considered lobbying costs. Provide documentation to support your answer.

Response:

1. Please refer to the following attachments:

Attachment 1 DAG-42.xls

Attachment 2 DAG-42.pdf

Attachment 3 DAG-42.zip

Attachment 4 DAG-42 Legacy KeySpan Select Vendor Charges.xls

2. All contracts and purchase orders were provided in response to DAG-13. Please refer to DAG-13 attachment DAG-13 Attachment 2.

3. (a) The Energy Association of NYS (EANYS) has been disbanded and no longer exists as an entity. Therefore, the company is no longer a member.

(b) The company is no longer incurring costs since the last quarterly payment in October 2009.

(c) The company is not aware of any memo's etc. other than phone conversations last year between the membership companies on how best to disband the EANYS. ConEd took the lead on this as their CEO, Kevin Burke was the Chairman of EANYS at the time it was decided that it would be shut down.

4. As of June 2008, Davidson & O'Mara ceased providing lobbying services. Since this date, all subsequent services provided by Davidson & O'Mara, including costs in the historic test year, were of a general consulting nature and were focused on advising the Company on strategy.

Name of Respondent:

Donald Albers, William Flynn, John O Shaughnessy

Date of Reply:

May 17, 2010

Niagara Mohawk Power Corporation (Electric) d/b/a National Grid  
 Costs Incurred and Charged to Niagara Mohawk

| Business Unit                                 | Expense Type | Activity | Vendor                                 | Invoice No     | Purchase Order | Invoice Amount | Allocation           | Co. 38 Allocation |
|---|--------------|----------|--|----------------|----------------|----------------|----------------------|-------------------|
| <b>Accenture LLP</b>                          |              |          |  |                |                |                |                      |                   |
| 00099   | 100          | DO9000   | Accenture LLP                          | 1000286480     | 0000092808     | 60,000.00      | 44.67%               | 26,802.74         |
| 00099   | 100          | DO9000   | Accenture LLP                          | 1000286482     | 0000092808     | 60,000.00      | 44.67%               | 26,802.74         |
|   |              |          |  |                |                | 120,000.00     | Total per allocation | 53,605.47         |
| <b>Davidson &amp; O'mara PC</b>               |              |          |  |                |                |                |                      |                   |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | 012210         |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | 014852         |                | 20,000.00      | 83.00%               | 16,600.00         |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | 2009 september |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | Inv-6-30-2009  |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | Inv-7-31-2009  |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | Inv-9-15-2009  |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | sta012910      |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0085   | Davidson & O'mara PC                   | sta022610      |                | 10,000.00      | 83.00%               | 8,300.00          |
|   |              |          |  |                |                | 90,000.00      | Total per allocation | 74,700.00         |
| <b>Harris Beach PLLC</b>                      |              |          |  |                |                |                |                      |                   |
| 00036   | 100          | AG0255   | Harris Beach PLLC                      | 1798418        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1803117        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0236   | Harris Beach PLLC                      | 1804102        |                | 7,200.00       | 100.00%              | 7,200.00          |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1808248        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0236   | Harris Beach PLLC                      | 1808276        |                | 12,321.29      | 100.00%              | 12,321.29         |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1812504        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0236   | Harris Beach PLLC                      | 1813923        |                | 1,215.00       | 100.00%              | 1,215.00          |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1817397        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1821308        |                | 10,000.00      | 83.00%               | 8,300.00          |
| 00036   | 100          | AG0253   | Harris Beach PLLC                      | 1824958        |                | 10,000.00      | 83.00%               | 8,300.00          |
|   |              |          |  |                |                | 90,736.29      | Total per allocation | 78,836.29         |
| <b>Icon Nicholson LLC</b>                     |              |          |  |                |                |                |                      |                   |
| 00099   | 100          | AG0846   | Icon Nicholson LLC                     | 00180305       | 0000100794     | 22,269.00      | 43.76%               | 9,745.49          |
| 00099   | 100          | AG0846   | Icon Nicholson LLC                     | 00180306       | 0000100698     | 310,632.00     | 43.76%               | 135,940.58        |
| 00099   | 100          | AG0846   | Icon Nicholson LLC                     | 00180307       | 0000100698     | 317,832.00     | 43.76%               | 139,091.48        |
| 00099   | 100          | KC2001   | Icon Nicholson LLC                     | 00180310       | 0000100794     | 10,515.00      | 100.00%              | 10,515.00         |
| 00099   | 100          | KC2001   | Icon Nicholson LLC                     | 00180311       | 0000100698     | 235,632.00     | 100.00%              | 235,632.00        |
| 00099   | 100          | KC2001   | Icon Nicholson LLC                     | 00180312       | 0000100698     | 235,632.00     | 100.00%              | 235,632.00        |
| 00099   | 100          | KC2001   | Icon Nicholson LLC                     | 00180313       | 0000100794     | 1,543.00       | 100.00%              | 1,543.00          |
| 00099   | 100          | AG0846   | Icon Nicholson LLC                     | 00180401       | 0000100698     | 36,130.00      | 43.76%               | 15,811.42         |
|   |              |          |  |                |                | 1,170,185.00   | Total per allocation | 783,910.97        |
| <b>Morgan Lewis &amp; Bockius</b>             |              |          |  |                |                |                |                      |                   |
| 00036   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2232783        |                | 101,949.08     | 83.00%               | 84,617.74         |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2242918        |                | 11,778.03      | 27.31%               | 3,216.02          |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2251896        |                | 437.32         | 27.31%               | 119.41            |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2269848        |                | 4,481.91       | 27.31%               | 1,223.80          |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2277844        |                | 5,260.39       | 27.31%               | 1,436.36          |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2293423        |                | 5,001.83       | 27.31%               | 1,365.76          |
| 00099   | 100          | AG0253   | Morgan Lewis & Bockius                 | 2296085        |                | 5,109.96       | 27.31%               | 1,395.29          |
|   |              |          |  |                |                | 134,018.52     | Total per allocation | 93,374.37         |
| <b>TATA America International Corporation</b> |              |          |  |                |                |                |                      |                   |
| 00099   | 100          | AG0844   | TATA America International Corporation | TAND200907272  | 0000090722     | 7,976.86       | 43.76%               | 3,490.88          |
|   |              |          |  |                |                | 7,976.86       | Total per allocation | 3,490.88          |
| <b>The Energy Association of NY State</b>     |              |          |  |                |                |                |                      |                   |
| 00036   | 100          | AG0760   | The Energy Association of NY State     | 014307         |                | 6,788.33       | 100.00%              | 6,788.33          |
| 00036   | 100          | AG0760   | The Energy Association of NY State     | 014583         |                | 5,542.87       | 100.00%              | 5,542.87          |
| 00036   | 100          | AG0255   | The Energy Association of NY State     | TOCAUGUST2009  |                | 4,588.66       | 100.00%              | 4,588.66          |
| 00036   | 100          | AG0253   | The Energy Association of NY State     | TOCSEPT2009    |                | 21,145.28      | 100.00%              | 21,145.28         |
|   |              |          |  |                |                | 38,065.14      | Total per allocation | 38,065.14         |

**Legal eXchange Invoice from Morgan Lewis & Bockius LLP**

|                             |   |   |
|-----------------------------|---|---|
| <b>Invoice Number:</b>      | 2232783   | Redacted<br>Attorney/Client and Work Product Privileged Material<br>and Pricing Information |
| <b>Invoice Date:</b>        | 10/26/2009  |   |
| <b>Description:</b>         | FERC FINANCIAL AUDIT FERC Financial Audit             |   |
| <b>Matter Number:</b>       | 051477  |   |
| <b>Matter Name:</b>         | FERC Audit  |   |
| <b>Customer Pay Name:</b>   |   |   |
| <b>Customer Pay Number:</b> |   |   |
| <b>Firm Tax ID:</b>         | 230891050   |   |
| <b>Firm Address:</b>        | 1701 Market Street<br><br>Philadelphia, PA 19103-2921 |   |

**Fees:**

| Date       | Timekeeper      | LI #     | Code | Hours | Rate | Orig. Amt  | To Pay     | Description   |
|------------|-----------------|----------|------|-------|------|------------|------------|---|
| 09/01/2009 | JohnMcGrane     | 48264153 |      |       |      | \$1,937.50 | \$1,937.50 | Office conference re: call with Staff (0.3); conference call re: site visit schedule, plans (0.8); review data responses re: site visit (1.5); emails re: same (0.5).   |
| 09/01/2009 | GeorgeBillinson | 48282173 |      |       |      | \$3,150.00 | \$3,150.00 | Review [redacted] request and discuss same with D. Skees (1.0); attention to preparations for telephone conference with Audit Staff re site visit (0.4); telephone conference with Client personnel and FERC Audit Staff re same and discuss same with J. McGrane (1.3); numerous discussions with D. Skees re site visit preparations and review and respond to Client emails re same (3.3 hours).   |
| 09/01/2009 | DanielSkees     | 48236237 |      |       |      | \$912.00   | \$912.00   | Review [redacted] and conference with G. Billinson regarding conclusions (1.0 hours); review and respond to correspondence regarding preparations for conference call with National Grid Audit Staff; (0.9 hours); attend conference call with National Grid personnel, G. Billinson, and FERC Audit Staff to discuss site visit preparations and conference with J. McGrane to discuss the outcome of the call (1.3 hours); research and send requested information to S. Heywood (0.3 hours); conference with G. Billinson regarding site visit preparations (0.3 hours). |
| 09/02/2009 | JohnMcGrane     | 48264161 |      |       |      | \$2,250.00 | \$2,250.00 | Steering Committee conference call (1.0); review issues re: site visit (0.5); conference call issues (0.8); teleconference with M. Noble re: site visit record retention requests (0.5); emails re: same (0.8).   |
| 09/02/2009 | GeorgeBillinson | 48282176 |      |       |      | \$3,202.50 | \$3,202.50 | Prepare for and attend conference call with M. Noble, M. Guttikonda, J. McGrane, and D. Skees re [redacted] (0.4 hours); prepare for and attend Audit Steering Committee conference call (1.2 hours); prepare for and participate in conference call with FERC Audit Staff and Client personnel re supplemental response to 509 and follow-up telephone conference with B. Richer (1.5 hours); attention to preparation for site visit (3.0 hours).   |
| 09/02/2009 | DanielSkees     | 48243670 |      |       |      | \$1,224.00 | \$1,224.00 | Prepare for and attend conference call with M. Noble, G. Billinson, and J. McGrane to discuss [redacted] (0.4 hours); prepare for and attend conference call with National Grid steering  |

Case 10-E-0050  
Attachment 2 to DAG 42  
Committee, J. McGrane, and G. Billinson (1.2 hours); prepare for and attend conference call with FERC Audit Staff, G. Billinson, and National Grid personnel to discuss Attorney-Client privilege and Privileged Material and Confidential Information with additional call with B. Richer (1.5 hours); review and respond to various e-mail and phone requests from M. Guttikonda (2.0 hours).

|            |                 |          |            |            |            |   |
|------------|-----------------|----------|------------|------------|------------|---|
| 09/03/2009 | DanielSkees     | 48250407 | [REDACTED] | \$696.00   | \$696.00   | Review and respond to e-mails from National Grid (0.5 hours); prepare for and attend audit preparation session with D. DeMauro, G. Billinson, and M. Guttikonda (1.0 hours); prepare for and attend audit preparation session with S. Heywood, G. Billinson, and M. Guttikonda (1.0 hours); review and respond to follow-up e-mails and questions from National Grid (0.4 hours). |
| 09/03/2009 | JohnMcGrane     | 48264167 | [REDACTED] | \$312.50   | \$312.50   | Conference call with S. Heywood re: [REDACTED]  |
| 09/03/2009 | GeorgeBillinson | 48282180 | [REDACTED] | \$2,310.00 | \$2,310.00 | Attention to preparations for site visit (2.4); prepare for and attend audit preparation session with D. DeMauro, M. Guttikonda, and D. Skees (1.0); prepare for and attend audit preparation session with S. Heywood, M. Guttikonda, and D. Skees (1.0).   |
| 09/04/2009 | SimonLaw        | 48302415 | [REDACTED] | \$110.00   | \$110.00   | Prepare production DVDs per D. Skees.   |
| 09/04/2009 | DanielSkees     | 48265711 | [REDACTED] | \$648.00   | \$648.00   | Review [REDACTED] (1.0 hours); review and respond to various e-mail requests from National Grid (1.7 hours).  |
| 09/06/2009 | DanielSkees     | 48265715 | [REDACTED] | \$936.00   | \$936.00   | Draft and send to M. Guttikonda and D. Galaburda a proposed schedule for the second site visit, a to-do list for remaining items to address during the coming week before the site visit, and a draft steering committee agenda.  |
| 09/08/2009 | DanielSkees     | 48295692 | [REDACTED] | \$1,152.00 | \$1,152.00 | Attend various conference calls with G. Billinson and National Grid personnel to discuss site visit preparations and address numerous minor items related to site visit preparations.   |
| 09/08/2009 | JohnMcGrane     | 48315412 | [REDACTED] | \$1,375.00 | \$1,375.00 | Office conferences with G. Billinson re: site visit issue, data issues (0.7); emails re: same, re: collective bargaining agreements (1.2); conference call with A. Sloey, et al re: cost allocation workpapers (0.3).   |
| 09/08/2009 | GeorgeBillinson | 48339013 | [REDACTED] | \$4,987.50 | \$4,987.50 | Attention to preparations for site visit (9.2); telephone conference with A. Sloey, et al re: [REDACTED] (.3).  |
| 09/09/2009 | JamesMcNinch    | 48316007 | [REDACTED] | \$66.00    | \$66.00    | Prepare data to be produced electronically per request of attorney, D. Skees.   |
| 09/09/2009 | DanielSkees     | 48295696 | [REDACTED] | \$1,512.00 | \$1,512.00 | Attend steering group conference call with J. McGrane and G. Billinson (0.8 hours); attend various conference calls with G. Billinson and other National Grid personnel, correspond with National Grid personnel regarding site visit preparations, and work on site visit preparations, including the preparations of documents (5.5 hours).                                     |
| 09/09/2009 | JohnMcGrane     | 48315419 | [REDACTED] | \$1,000.00 | \$1,000.00 | Steering Committee call (0.9); emails re: site visit, data responses (0.7).   |
| 09/09/2009 | GeorgeBillinson | 48339015 | [REDACTED] | \$4,305.00 | \$4,305.00 | Audit Steering Committee conference call (1.0); attention to preparations for site visit (7.20).  |
| 09/10/2009 | DanielSkees     | 48302487 | [REDACTED] | \$1,728.00 | \$1,728.00 | Prepare for upcoming second FERC site visit by attending numerous conference calls with G. Billinson and National Grid personnel, preparing documents for shipment to National Grid facilities, and addressing various items requested by National Grid personnel, [REDACTED] revising site visit plan, and sending status update on preparation items.                           |

| Date       | Name            | ID            | Redacted   | Amount     | Amount     | Description   |
|------------|-----------------|---------------|------------|------------|------------|---|
| 09/10/2009 | JohnMcGrane     | 48315427      | [Redacted] | \$312.50   | \$312.50   | Review [Redacted] (0.3) office conference with G. Billinson re: site visit (0.2).   |
| 09/10/2009 | GeorgeBillinson | 48339017      | [Redacted] | \$4,357.50 | \$4,357.50 | Attention to preparations for FERC Audit Material and Pricing Information   |
| 09/10/2009 | GlendaSmith     | 48308003      | [Redacted] | \$500.00   | \$500.00   | Prepare and audit data/image CDs/DVDs of client data documents to be shipped  |
| 09/11/2009 | DanielSkees     | 48307815      | [Redacted] | \$1,512.00 | \$1,512.00 | Prepare for second site visit by preparing relevant materials, attending various conference calls with G. Billinson and National Grid personnel, and reviewing and responding to various e-mail requests from National Grid.  |
| 09/11/2009 | JohnMcGrane     | 48315430      | [Redacted] | \$1,125.00 | \$1,125.00 | Office conferences with G. Billinson, D. Skees re: site visit, call with FERC staff, data requests (0.9); emails re: data responses (0.9).  |
| 09/11/2009 | GeorgeBillinson | 48339019      | [Redacted] | \$3,307.50 | \$3,307.50 | Attention to preparations for FERC Audit Site Visit.  |
| 09/13/2009 | JohnMcGrane     | 48402845      | [Redacted] | \$625.00   | \$625.00   | Review site visit issues (0.5); discussions with G. Billinson, D. Skees re: same (0.5).   |
| 09/13/2009 | GeorgeBillinson | 48405955      | [Redacted] | \$682.50   | \$682.50   | Review [Redacted] (.3); review additional materials in preparation for FERC audit site visit.   |
| 09/14/2009 | JohnMcGrane     | 48402848      | [Redacted] | \$4,375.00 | \$4,375.00 | Site visit by FERC audit staff, Brooklyn, NY.   |
| 09/14/2009 | DanielSkees     | 48373395      | [Redacted] | \$2,352.00 | \$2,352.00 | Attend site visit meetings and interviews and address issues that came up during meetings (9.2 hours); draft and send list of outstanding items and their status (0.5 hours).   |
| 09/14/2009 | GeorgeBillinson | 48405956      | [Redacted] | \$5,040.00 | \$5,040.00 | In Brooklyn. Attend FERC audit second site visit.   |
| 09/15/2009 | DanielSkees     | 48373396      | [Redacted] | \$2,160.00 | \$2,160.00 | Attend site visit meetings and interviews and address issues that arose during those meetings.  |
| 09/15/2009 | GeorgeBillinson | 48405957      | [Redacted] | \$4,935.00 | \$4,935.00 | In Brooklyn. Attend FERC audit second site visit.   |
| 09/16/2009 | JosephLowell    | 48404864 A102 | [Redacted] | \$871.00   | \$871.00   | Review FERC precedent on [Redacted]   |
| 09/16/2009 | GeorgeBillinson | 48405960      | [Redacted] | \$4,987.50 | \$4,987.50 | In Brooklyn. Attend FERC audit second site visit.   |
| 09/16/2009 | DanielSkees     | 48373398      | [Redacted] | \$2,160.00 | \$2,160.00 | Prepare for site visit meetings by drafting and sending list of site visit requests and their status (0.5 hours); attend site visit meetings and interviews (8.5 hours).  |
| 09/16/2009 | JohnMcGrane     | 48402859      | [Redacted] | \$2,000.00 | \$2,000.00 | Conference call with FERC audit staff, NG, MLB personnel re: audit issues (1.0); conference call with NG re: same (0.7); research issues on [Redacted] (1.5).   |
| 09/17/2009 | JosephLowell    | 48404868 A102 | [Redacted] | \$1,641.50 | \$1,641.50 | Review [Redacted]   |
| 09/17/2009 | GeorgeBillinson | 48405961      | [Redacted] | \$892.50   | \$892.50   | Discuss Audit Staff issues with J. McGrane (.8); review materials re same (.9).   |
| 09/17/2009 | DanielSkees     | 48373401      | [Redacted] | \$576.00   | \$576.00   | Draft and circulate list of site visit requests and their status (0.4 hours); attend various meetings with National Grid personnel to discuss how to address site visit requests (2.0 hours).                                 |
| 09/17/2009 | JohnMcGrane     | 48402864      | [Redacted] | \$1,000.00 | \$1,000.00 | Review [Redacted] (1.2); emails re: data responses, additional materials for staff (0.4).   |
| 09/18/2009 | DanielSkees     | 48376460      | [Redacted] | \$696.00   | \$696.00   | Correspond with M. Guttikonda, J. McGrane, and D. Galaburda to address follow-up issues related to the FERC site visit (2.0 hours); draft additional section of [Redacted] and discuss revisions with J. McGrane (0.9 hours). |
| 09/18/2009 | JohnMcGrane     | 48402879      | [Redacted] | \$437.50   | \$437.50   | Emails re: supplement on [Redacted]   |
| 09/18/2009 | JosephLowell    | 48404870 A102 | [Redacted] | \$971.50   | \$971.50   | Review precedent on [Redacted]  |

| Date       | Client          | Case No. | Item       | Amount     | Balance    | Description  |
|------------|-----------------|----------|------------|------------|------------|--|
| 09/18/2009 | GeorgeBillinson | 48405965 | ██████████ | \$945.00   | \$945.00   | Attention to supplemental data responses. Attachment 2 to DAG 42   |
| 09/20/2009 | DanielSkees     | 48386832 | ██████████ | \$360.00   | \$360.00   | Review of e-mail correspondence with National Grid personnel and update list of outstanding items to be finished related to the steering group. Draft and send to National Grid personnel a list of remaining items, assigned responsibility, and status of outstanding requests (0.9 hours).  |
| 09/20/2009 | JohnMcGrane     | 48402882 | ██████████ | \$250.00   | \$250.00   | Emails re: site visit data responses.  |
| 09/21/2009 | DanielSkees     | 48406171 | ██████████ | \$480.00   | \$480.00   | Conference with G. Billinson regarding revisions to responses and other process items (0.3 hours); review correspondence and draft and organize responses to site visit data requests (1.7 hours).   |
| 09/21/2009 | GeorgeBillinson | 48471125 | ██████████ | \$525.00   | \$525.00   | Attention to open items from site visit.   |
| 09/21/2009 | JohnMcGrane     | 48468125 | ██████████ | \$187.50   | \$187.50   | Emails re: outstanding requests.   |
| 09/22/2009 | DanielSkees     | 48425395 | ██████████ | \$1,032.00 | \$1,032.00 | Review and respond to National Grid correspondence regarding responses and update responses accordingly (2.0 hours); prepare for and attend conference call with G. Billinson and National Grid personnel to discuss ██████████ (0.6 hours); ██████████ and send to group (0.2 hours); continue drafting responses to include latest updates from National Grid personnel and draft and send status of all responses to group (1.5 hours). |
| 09/22/2009 | GeorgeBillinson | 48471127 | ██████████ | \$1,785.00 | \$1,785.00 | Attention to responses to open data requests (2.50); review ██████████ and participate in telephone conference with D. Galaburda, A. Sloey, et al. re same (.90).  |
| 09/22/2009 | JohnMcGrane     | 48468135 | ██████████ | \$312.50   | \$312.50   | Emails re: response to staff re: accounting system and Form 60 (0.3); review ██████████ (0.2).   |
| 09/23/2009 | DanielSkees     | 48431835 | ██████████ | \$384.00   | \$384.00   | Review and respond to correspondence with National Grid personnel (0.2 hours); attend steering group conference call with G. Billinson and J. McGrane and follow up on call with conference call with D. Galaburda and G. Billinson (1.3 hours); conference with G. Billinson regarding project (0.1 hours).   |
| 09/23/2009 | GeorgeBillinson | 48471130 | ██████████ | \$787.50   | \$787.50   | Regular Audit Steering Committee Conference Call and follow-up with J. Skees (.80); follow-up telephone conference with D. Galaburda and D. Skees re same (.30); attention to open items (.40)   |
| 09/23/2009 | JohnMcGrane     | 48468141 | ██████████ | \$937.50   | \$937.50   | Steering Committee call (1.0); emails re: ██████████ (0.5).  |
| 09/24/2009 | DanielSkees     | 48439843 | ██████████ | \$264.00   | \$264.00   | Review and respond to correspondence from National Grid personnel regarding site visit data requests and revise data request responses accordingly.  |
| 09/24/2009 | GeorgeBillinson | 48471134 | ██████████ | \$577.50   | \$577.50   | Attention to responding to open data requests/issues (.90); telephone conference with R. Strother (Audit Staff) re setting up call to walk through response to ██████████ .20).  |
| 09/24/2009 | JohnMcGrane     | 48468144 | ██████████ | \$500.00   | \$500.00   | Emails re: information to Staff.   |
| 09/25/2009 | GeorgeBillinson | 48471138 | ██████████ | \$1,155.00 | \$1,155.00 | Prepare for and participate in conference call re ██████████ (1.0); conference call with D. Galaburda, et al. re status of open issues (.80); attention to open issues (.40).  |
| 09/25/2009 | DanielSkees     | 48448647 | ██████████ | \$552.00   | \$552.00   | Review correspondence relating to site visit data responses and send to A. Sloey existing responses ready for his review and send to working group the status of outstanding items (1.0 hours); attend conference call with G. Billinson, J. McGrane, and National Grid personnel to ██████████ (0.5 hours); attend conference call with J. McGrane, G. Billinson,   |



d/b/a National Grid

Case 10-E-0050

Attachment 2 to DAG-14  
and National Grid personnel to discuss status of  
open items (0.8 hours).

|            |                 |          |      |  |  |            |            |            |  |
|------------|-----------------|----------|------|--|--|------------|------------|------------|--|
| 09/25/2009 | JohnMcGrane     | 48468153 |      |  |  | \$937.50   | \$937.50   | \$937.50   | Reference calls re: data responses, narratives<br>(Add'l work for 0.8 hours) |
| 09/25/2009 | JosephLowell    | 48470198 | A104 |  |  | \$1,842.50 | \$1,842.50 | \$1,842.50 | Review of National Grid [redacted] at<br>FERC and [redacted]                 |
| 09/28/2009 | JohnMcGrane     | 48468154 |      |  |  | \$62.50    | \$62.50    | \$62.50    | Teleconference with D. Galaburda re: data<br>responses.                      |
| 09/29/2009 | GeorgeBillinson | 48511066 |      |  |  | \$1,417.50 | \$1,417.50 | \$1,417.50 | Attention to open items from site visit.                                     |
| 09/30/2009 | GeorgeBillinson | 48511069 |      |  |  | \$472.50   | \$472.50   | \$472.50   | Attention to open items from site visit.                                     |

**Expenses:**

| Date       | Timekeeper      | LI #     | Code | Hours | Rate     | Orig. Amt | To Pay   | Description  |
|------------|-----------------|----------|------|-------|----------|-----------|----------|--|
| 08/21/2009 | DanielSkees     | 57401207 | E107 | 1.00  | \$31.52  | \$31.52   | \$31.52  | Overnight Courier Service SEE LABEL, SEE LABEL WALTHAM MA 02451 Tracking#: 982574694548  |
| 09/01/2009 | DanielSkees     | 57466034 | E107 | 1.00  | \$9.92   | \$9.92    | \$9.92   | Overnight Courier Service SEE LABEL, SEE LABEL WALTHAM MA 02451 Tracking#: 982574697216  |
| 09/01/2009 | GeorgeBillinson | 57377798 | E105 |       |          | \$0.77    | \$0.77   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/01/2009 | DanielSkees     | 57377797 | E105 |       |          | \$0.26    | \$0.26   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/02/2009 |                 | 57381800 | E105 |       |          | \$0.31    | \$0.31   | Domestic Long Distance 17819072149 WALTHAM Ma ssachusetts                                |
| 09/02/2009 | GeorgeBillinson | 57381799 | E105 |       |          | \$3.50    | \$3.50   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/02/2009 | GeorgeBillinson | 57381798 | E105 |       |          | \$2.66    | \$2.66   | Domestic Long Distance 15165455246 HICKSVILLE w York                                     |
| 09/02/2009 | DanielSkees     | 57381801 | E105 |       |          | \$1.63    | \$1.63   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/03/2009 | DanielSkees     | 57384932 | E105 |       |          | \$0.36    | \$0.36   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/03/2009 |                 | 57384931 | E105 |       |          | \$1.15    | \$1.15   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/03/2009 | GeorgeBillinson | 57384930 | E105 |       |          | \$0.65    | \$0.65   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/08/2009 | DanielSkees     | 57393873 | E105 |       |          | \$0.43    | \$0.43   | Domestic Long Distance 17819072149 WALTHAM Ma ssachusetts                                |
| 09/08/2009 | DanielSkees     | 57393872 | E105 |       |          | \$0.70    | \$0.70   | Domestic Long Distance 17819071847 WALTHAM Ma ssachusetts                                |
| 09/09/2009 |                 | 57399395 | E101 |       |          | \$30.10   | \$30.10  | Duplicating Usage 301 Copies   |
| 09/09/2009 | JohnMcGrane     | 57451683 | E110 | 1.00  | \$453.00 | \$453.00  | \$453.00 | Air Shuttle  |
| 09/09/2009 | DanielSkees     | 57399397 | E101 |       |          | \$234.00  | \$234.00 | Duplicating Usage 2340 Copies  |
| 09/09/2009 | DanielSkees     | 57399396 | E101 |       |          | \$183.10  | \$183.10 | Duplicating Usage 1831 Copies  |
| 09/09/2009 | DanielSkees     | 57399394 | E105 |       |          | \$0.36    | \$0.36   | Domestic Long Distance 17819072149 WALTHAM Ma ssachusetts                                |
| 09/09/2009 |                 | 57399393 | E105 |       |          | \$2.47    | \$2.47   | Domestic Long Distance 17819071847 WALTHAM Ma ssachusetts                                |
| 09/10/2009 | DanielSkees     | 57467082 | E107 | 1.00  | \$23.42  | \$23.42   | \$23.42  | Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#: 982574699506 |
| 09/10/2009 | DanielSkees     | 57467088 | E107 | 1.00  | \$23.42  | \$23.42   | \$23.42  | Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#: 982574699528 |
| 09/10/2009 | GeorgeBillinson | 57451684 | E110 | 1.00  | \$453.00 | \$453.00  | \$453.00 | Air Shuttle  |
| 09/10/2009 | DanielSkees     | 57467087 | E107 | 1.00  | \$23.42  | \$23.42   | \$23.42  | Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#: 982574699540 |
| 09/10/2009 | DanielSkees     | 57405098 | E105 |       |          | \$2.50    | \$2.50   | Domestic Long Distance 17819071847 WALTHAM Ma ssachusetts                                |
| 09/10/2009 | DanielSkees     | 57467086 | E107 | 1.00  | \$23.42  | \$23.42   | \$23.42  | Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#: 982574699480 |
| 09/10/2009 | DanielSkees     | 57405097 | E105 |       |          | \$0.36    | \$0.36   | Domestic Long Distance 17819071855 WALTHAM Ma ssachusetts                                |
| 09/10/2009 | DanielSkees     | 57467085 | E107 | 1.00  | \$23.42  | \$23.42   | \$23.42  | Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#: 982574699480 |

d/b/a National Grid

Case 10-E-0050

LABEL BROOKLYN NY 11201 Tracking#:

Attachment 2 to DAG-42

982574699470

Reagan Airport Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#:

982574699470

Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#:

982574699550

Domestic Long Distance 17819071860

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#:

982574699539

Overnight Courier Service SEE LABEL, SEE LABEL BROOKLYN NY 11201 Tracking#:

982574699491

Domestic Long Distance 17819071855

WALTHAM Ma ssachusetts

Domestic Long Distance 17184032479

BKLYN NYC N w York

Hotel - Daniel Skees Trip to National Grid-NY to attend Audit; 9/13-17-09

Cab from LaGuardia Airport to Hotel. Taxi Sep 13, 2009 - John D McGrane

FERC Audit Second Site Visit (September 13-16, 2009) Hotel Sep 13, 2009 - George D. Billinson

FERC Audit Second Site Visit (September 13-16, 2009) Travel Meals - Group < 10 Sep 13, 2009 - George D. Billinson George D. Billinson, J. Daniel Skees, John D McGrane

FERC Audit Second Site Visit (September 13-16, 2009) Taxi Sep 13, 2009 - George D. Billinson

Marriott/Brooklyn Hotel while traveling to NY on client related business. Hotel Sep 14, 2009 - John D McGrane

Airport parking fee at Reagan National Airport. Parking Sep 14, 2009 - John D McGrane

Cab from Brooklyn, NY to LaGuardia Airport. Taxi Sep 14, 2009 - John D McGrane

FERC Audit Second Site Visit (September 13-16, 2009) Travel Meals - Group < 10 Sep 14, 2009 - George D. Billinson George D. Billinson, John D McGrane, J. Daniel Skees

FERC Audit Second Site Visit (September 13-16, 2009) Parking Sep 16, 2009 - George D. Billinson

Domestic Long Distance 17819071855

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071855

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071855

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071855

WALTHAM Ma ssachusetts

Domestic Long Distance 17184035157

BKLYN NYC N w York

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071880

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

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Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

Domestic Long Distance 17819071847

WALTHAM Ma ssachusetts

**Billing Summary:**

|                | <b>Orig. Amt</b>    | <b>Adjustment</b> | <b>To Pay</b>       |
|----------------|---------------------|-------------------|---------------------|
| Fees:          | \$97,098.50         | \$0.00            | \$97,098.50         |
| Expenses:      | \$4,850.58          | \$0.00            | \$4,850.58          |
| <b>Totals:</b> | <b>\$101,949.08</b> | <b>\$0.00</b>     | <b>\$101,949.08</b> |



Date of Request: May 5, 2010  
Due Date: May 17, 2010

Request No. DPS-478(JJA-46)  
NMPC Req. No. \_\_\_\_\_

NIAGARA MOHAWK POWER CORPORATION  
Case No.10-E-0050 - Niagara Mohawk Power Corporation d/b/a National Grid  
Electric Rates

Request for Information

FROM: Jerry Ancona  
TO: Infrastructure and Operations Panel  
Request:  
Subject: 115 kV Circuit Interruptions  
Reference: [Book 28, IOP Testimony, Pg. III-4]

Regarding Figure III-1 (Reliability of 115 kV National Grid US Assets by Age Groups), please provide:

- (A) A chart similar to Fig. III-1 that includes Niagara Mohawk 115 kV historical data over the last five years;
- (B) Verification that the "TSAIFI" represents transmission circuit annual interruptions only; and not customer interruptions;
- (C) A definition of "TSAIFI" in terms of the numerator and denominator used in the computation;
- (D) As graphed on Fig. III-1, to what extent the Company believes that a TSAIFI of 2.00 +/- for circuits greater than 80 years in age is statistically significant in terms of worsening reliability and costs compared to a TSAIFI of 1.00 +/- for circuits less than 20 years in age.

Response:

- (A) Attached below is a chart similar to Figure III-1 derived using Niagara Mohawk 115 kV historical data over the last five calendar years.
- (B) "TSAIFI" represents unplanned transmission circuit interruptions during the subject period.
- (C) "TSAIFI" is the number of unplanned transmission circuit interruptions during the subject period divided by the product of the number of circuits that experienced the unplanned transmission circuit interruptions and the period in years.

$$\frac{\text{Number of unplanned transmission circuit interruptions}}{\text{Number of impacted circuits} \times \text{period (years)}}$$

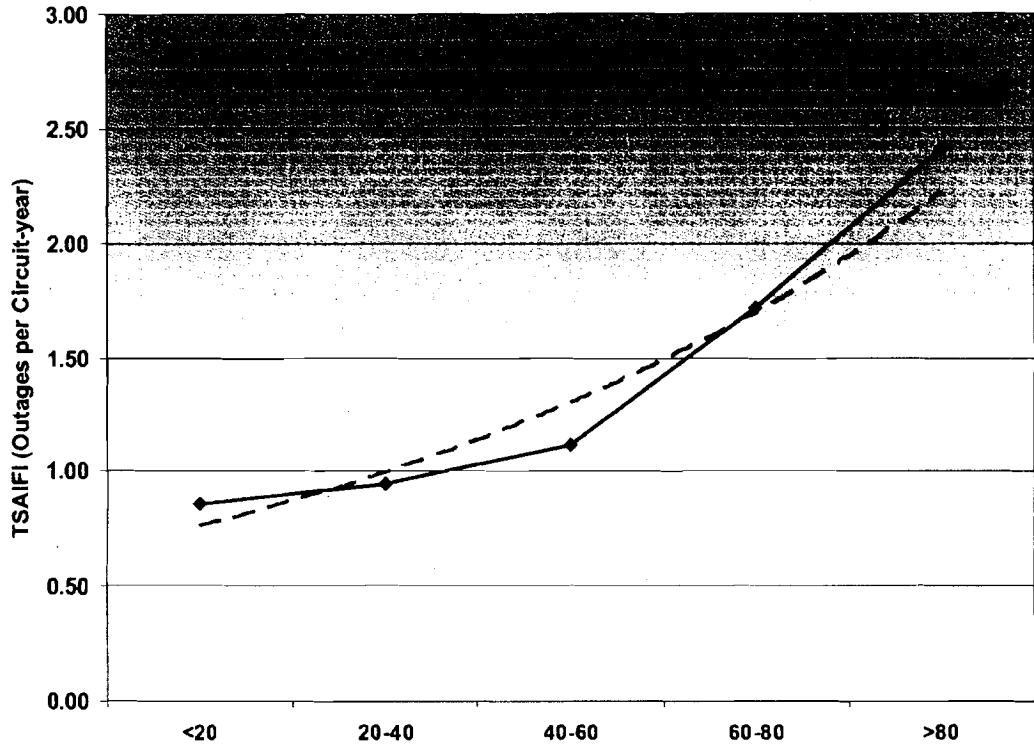
- (D) As shown in the attached chart, older circuits on NMPC's service territory have a greater tendency for unplanned outages than newer circuits. The Company has performed a regression analysis to estimate the relationship between increasing age and unplanned outages. The greater than 0.9 r-squared coefficient (square of the Pearson product moment correlation coefficient) demonstrates a very tight relationship between reliability and circuit age. This relationship demonstrates that, as circuits age, conditions on the circuit degrade which may lead to greater amounts of unplanned outages. However, it does not explain the cause of the degradation over time and its relationship to the outage.

The Company has not conducted a statistical test to determine whether the TSAIFI of 1 for 20 year old lines is significantly different than the TSAIFI of 2 for 80 year old lines.

Name of Respondent:  
Jonathan Abebe

Date of Reply:  
May 13, 2010

115 kV Class - Average Outages per Circuit-Year (TSAIFI) of Age Groups, 2006-2009



Date of Request: May 5, 2010  
Due Date: May 17, 2010

Request No. JJA-48  
NMPC Req. No. NM 731 DPS-480

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Jerry Ancona

TO: Infrastructure and Operations Panel

Request:

Subject: Refurbishment and Reliability

Reference: [Book 26, IOP Testimony, Pg. 98 of 266]

The Company states the Overhead Transmission Line Refurbishment Program will: "improve the reliability of the aging transmission system by rebuilding the worst performing lines before they become unacceptably unreliable". With respect to this statement, please provide any studies or analyses which indicate:

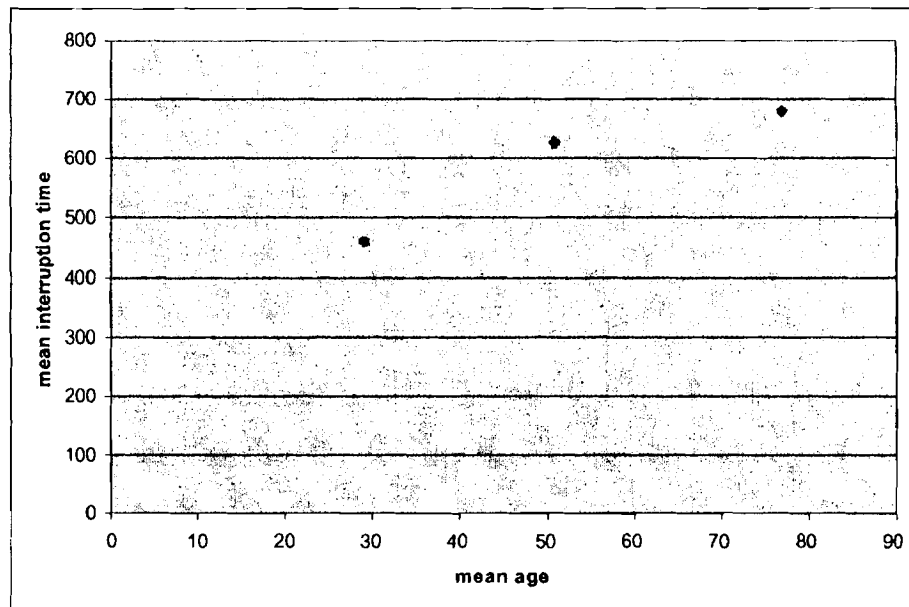
- (A) That older transmission lines are significantly more unreliable and contribute to customer outages disproportionately more than newer transmission lines;
- (B) That the worst performing lines can be expected to be "unacceptably unreliable" in the next five to ten years;
- (C) That refurbishment of entire circuits will produce reliability and cost savings improvements significantly greater than selective refurbishment of unacceptably deteriorated portions of transmission lines; and will be more cost effective.

Response:

A. The following analysis of the five-year transmission circuit outage information provided in response to IR JJA-49 shows that as the mean age of transmission lines increases so does the mean interruption duration.

Summary and plot:

| Age Group (yrs) | Number of Trans. Lines | Data              | Mean |
|-----------------|------------------------|-------------------|------|
| <40             | 99                     | Age               | 29   |
|                 |                        | Interruption mins | 460  |
| 40-60           | 247                    | Age               | 51   |
|                 |                        | Interruption mins | 625  |
| ≥60             | 501                    | Age               | 77   |
|                 |                        | Interruption mins | 680  |



This information and the information and illustration provided in response to Part A of IR JJA-46 demonstrate that older transmission lines are significantly more unreliable and contribute disproportionately more interruption time than newer transmission lines.

B. It is the Company's contention that the 40 worst performing lines are already unacceptably unreliable and that this situation will only worsen until such time as the circuits are refurbished. In comparison with industry peers, the 115kV system has ranked in the fourth quartile since 2006 both in terms of outage frequency and duration. This level of performance is unacceptable due to its impact on reliability to Customers.



C. In Exhibit P7 of the Company's Petition to Defer Electric T&D Investment Costs (Case 07-E-1533, December 21, 2007) the Company describes the estimated cost savings resulting from the overhead line refurbishment program. At that time the Company predicted that cost savings based on a reduction in trouble maintenance and a decrease in the amount of planned preventive maintenance.

Using the data provided in response to IR JJA-46 there have been approximately 2,200 outages across 298 circuits over the past five years; i.e., an average of seven outages per circuit or 1.5 outages per circuit per year (although this can range from less than 1 per year to more than 8 depending upon the circuit in question, its condition and location). Assuming that refurbishment returns the worst circuits to average performance would result in a reduction in the number of outages from 2,200 to 1,460 (33% reduction).

As discussed in the response to JJA-50, selective refurbishment is an option in some cases but not for lines that are in poor condition throughout their length.

Name of Respondent:

Alan Roe

Date of Reply:

May 17, 2010

Date of Request: May 5, 2010  
Due Date: May 17, 2010

Request No. JJA-49  
NMPC Req. No. NM 732 DPS-481

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid  
Docket 10-E-0050 Niagara Mohawk Power Corporation  
Rate Case

Request for Information

FROM: Jerry Ancona

TO: Infrastructure and Operations Panel

Request:

Subject: Historical Transmission Circuit Interruptions

Reference: [Book 28, IOP Testimony, Pg. III-4]

With respect to transmission interruptions and associated customer interruptions, please provide a five year historical tabulation for Niagara Mohawk transmission circuits of:

(A) Annual transmission circuit interruptions each designated by:

- (1) Voltage class;
- (2) Circuit length;
- (3) Circuit age;
- (4) Reported cause (e.g., equipment deterioration; weather; emergency repair outages; planned maintenance outages; manufacturing/construction/design defects; auxiliary/ancillary equipment malfunctions/failures; trees; animals; operator error; third party accident and vandalism damage; other causes; and unknown causes);
- (5) Type of failure (e.g., failure of foundation, cross-arm, steel structural member, wood pole, phase conductor, static wire, splice, insulator, etc.);
- (6) Interruption duration;

(B) Annual customer interruptions caused by transmission interruptions each designated by:

- (1) Number of customers affected;
- (2) Outage duration;
- (3) Type of feed (i.e., loop feed or radial circuit);
- (4) Voltage class;
- (5) Circuit length;
- (6) Circuit age;
- (7) Reported cause;
- (8) Type of failure

Response:

Please see Attachment 1 (JJA-49\_Attach1\_Interruptions). Sheet 1 and Sheet 2 contain the 5 year historical (CY2005-CY2009) annual transmission circuit interruptions and customer interruptions respectively, caused by transmission interruptions, broken down by the specifications requested.

Name of Respondent:

Jonathan Abebe

Date of Reply:

May 12, 2010

|       |  |     |       |      |               |               |                      |                           |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|---------------------------|-------|
| T3320 | Taylorville - Boonville #5                     | 115 | 31.13 | 79.4 | 1/4/05 13:35  | 1/5/05 12:15  | Line Equipment       | Insulator                 | 1,360 |
| T1410 | Huntley - Gardenville #80                      | 230 | 20.43 | 52.1 | 1/7/05 10:19  | 1/7/05 10:20  | Other                | Human Error               | 1     |
| T6080 | Falconer - Warren #171                         | 115 | 7.99  | 82.0 | 1/8/05 15:35  | 1/8/05 16:51  | Other                | Human Error               | 76    |
| T1080 | Dunkirk - Falconer #160                        | 115 | 59.83 | 35.8 | 1/8/05 15:35  | 1/8/05 15:36  | Other                | Human Error               | 1     |
| T1100 | Dunkirk - Falconer #162                        | 115 | 35.51 | 81.2 | 1/8/05 15:35  | 1/8/05 15:36  | Vegetation           | Tree Fell                 | 1     |
| T1160 | Falconer - Homer Hill #153                     | 115 | 43.93 | 78.2 | 1/8/05 15:35  | 1/8/05 15:36  | Other                | Human Error               | 1     |
| T2350 | Nine Mile Point Unit One - Clay #8             | 345 | 26.5  | 41.8 | 1/11/05 16:00 | 1/11/05 16:00 | System Protection    | Relay                     | 0     |
| T2350 | Nine Mile Point Unit One - Clay #8             | 345 | 26.5  | 41.8 | 1/11/05 16:03 | 1/11/05 16:03 | System Protection    | Relay                     | 0     |
| T2350 | Nine Mile Point Unit One - Clay #8             | 345 | 26.5  | 41.8 | 1/11/05 16:09 | 1/11/05 16:10 | System Protection    | Relay                     | 0     |
| T2350 | Nine Mile Point Unit One - Clay #8             | 345 | 26.5  | 41.8 | 1/11/05 16:10 | 1/11/05 16:11 | System Protection    | Relay                     | 1     |
| T5130 | Front St. - Rosa Road #11                      | 115 | 4.04  | 47.4 | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5140 | G.E. R&D - Inman Road #20                      | 115 | 7.26  | 36.8 | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5200 | Grooms Road - Inman Road #15                   | 115 | 4.21  | 36.8 | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5210 | Grooms Road - Johnson Road #13                 | 115 | 8.4   | #N/A | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5290 | Johnson Road - Maplewood #12                   | 115 | 2.7   | #N/A | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5610 | Rosa Road - G.E. (R&D) #14                     | 115 | 1.88  | #N/A | 1/12/05 13:35 | 1/12/05 13:35 | Substation Equipment | Insulator                 | 0     |
| T5220 | Hoosick - Bennington #6                        | 115 | 4.16  | 52.0 | 1/14/05 11:36 | 1/14/05 11:36 | Substation Equipment | Transformer               | 0     |
| T5530 | North Troy - Hoosick #5                        | 115 | 17.83 | 52.0 | 1/14/05 11:36 | 1/14/05 11:36 | Substation Equipment | Transformer               | 0     |
| T5920 | Woodlawn - State Campus #12                    | 115 | 11.43 | 75.1 | 1/15/05 6:58  | 1/15/05 6:59  | Unknown              | Unknown                   | 0     |
| T4070 | Edic - New Scotland #14                        | 345 | 83.24 | 48.0 | 1/16/05 17:49 | 1/16/05 17:49 | Substation Equipment | Circuit Breaker           | 0     |
| T5450 | New Scotland - Alps #2                         | 345 | 30.81 | 39.0 | 1/16/05 17:49 | 1/16/05 17:49 | Substation Equipment | Circuit Breaker           | 0     |
| T5480 | New Scotland - Leeds #93                       | 345 | 25.75 | 47.9 | 1/16/05 17:49 | 1/16/05 17:49 | Substation Equipment | Circuit Breaker           | 0     |
| T4200 | Porter - Rotterdam #30                         | 230 | 71.53 | 50.5 | 1/17/05 21:37 | 1/17/05 21:38 | Other                | Human Error               | 1     |
| T1530 | Lockport - Mortimer #111                       | 115 | 66.82 | 78.1 | 1/18/05 17:40 | 1/19/05 9:39  | Line Equipment       | Splice                    | 959   |
| T4070 | Edic - New Scotland #14                        | 345 | 83.24 | 48.0 | 1/18/05 20:11 | 1/18/05 20:11 | Substation Equipment | Circuit Breaker           | 0     |
| T5450 | New Scotland - Alps #2                         | 345 | 30.81 | 39.0 | 1/18/05 20:11 | 1/18/05 20:11 | Substation Equipment | Circuit Breaker           | 0     |
| T5480 | New Scotland - Leeds #93                       | 345 | 25.75 | 47.9 | 1/18/05 20:11 | 1/18/05 20:11 | Substation Equipment | Circuit Breaker           | 0     |
| T5080 | aFarge Building Materials - Pleasant Valley #  | 115 | 62.47 | 67.9 | 1/19/05 1:39  | 1/20/05 3:15  | Line Equipment       | Static Wire               | 1,536 |
| T2240 | General Electric - Geres Lock #8               | 115 | 9.69  | 76.2 | 1/20/05 3:08  | 1/20/05 20:25 | Line Equipment       | Static Wire               | 1,036 |
| T2750 | Clay - General Electric (Electronics Park) #14 | 115 | 6.48  | 86.3 | 1/20/05 3:08  | 1/20/05 14:11 | External             | Customer Equipment        | 662   |
| T5080 | aFarge Building Materials - Pleasant Valley #  | 115 | 62.47 | 67.9 | 1/20/05 13:08 | 1/20/05 13:09 | Line Equipment       | Static Wire               | 0     |
| T5080 | aFarge Building Materials - Pleasant Valley #  | 115 | 62.47 | 67.9 | 1/20/05 13:17 | 1/20/05 13:17 | Line Equipment       | Static Wire               | 0     |
| T5080 | aFarge Building Materials - Pleasant Valley #  | 115 | 62.47 | 67.9 | 1/20/05 22:04 | 1/20/05 22:05 | Line Equipment       | Static Wire               | 0     |
| T3350 | Thousand Islands - Coffeen #4                  | 115 | 27.72 | 38.9 | 1/24/05 0:55  | 1/24/05 1:58  | Substation Equipment | Switch - Manual           | 63    |
| T2120 | Coffeen - Black River - Lighthouse Hill #5     | 115 | 40.2  | 69.1 | 1/24/05 0:55  | 1/24/05 0:56  | Substation Equipment | Switch - Circuit Switcher | 2     |
| T3120 | Coffeen - Black River #3                       | 115 | 10.66 | 48.6 | 1/24/05 0:55  | 1/24/05 0:56  | Substation Equipment | Switch - Circuit Switcher | 2     |
| T3130 | Coffeen - West Adams #2                        | 115 | 14.15 | 24.6 | 1/24/05 0:55  | 1/24/05 0:56  | Substation Equipment | Switch - Circuit Switcher | 2     |

|       |                                      |     |       |      |               |               |                      |                          |       |
|-------|--------------------------------------|-----|-------|------|---------------|---------------|----------------------|--------------------------|-------|
| T3060 | Black River - Taylorville #2         | 115 | 32.82 | 48.7 | 1/27/05 1:56  | 1/27/05 1:57  | Unknown              | Unknown                  | 0     |
| T1230 | Gardenville - Depew #54              | 115 | 7.26  | 53.9 | 1/28/05 13:08 | 1/28/05 13:08 | Unknown              | Unknown                  | 0     |
| T1230 | Gardenville - Depew #54              | 115 | 7.26  | 53.9 | 1/28/05 14:06 | 1/28/05 14:07 | Unknown              | Unknown                  | 0     |
| T4240 | Porter - Valley #4                   | 115 | 17.58 | 34.5 | 2/1/05 14:49  | 2/1/05 15:53  | Substation Equipment | Circuit Breaker          | 64    |
| T4270 | Valley - Inghams #3                  | 115 | 12.2  | 50.3 | 2/1/05 14:49  | 2/1/05 16:04  | Substation Equipment | Circuit Breaker          | 74    |
| T3280 | McIntyre - Colton #8                 | 115 | 37.65 | 72.2 | 2/3/05 0:54   | 2/3/05 0:54   | Unknown              | Unknown                  | 0     |
| T1150 | Elm Street - Gardenville #72         | 230 | 6.13  | #N/A | 2/5/05 4:19   | 2/5/05 16:59  | Other                | Miscellaneous            | 759   |
| T1510 | Lockport - Batavia #112              | 115 | 34.13 | 76.6 | 2/7/05 0:58   | 2/8/05 4:25   | Line Equipment       | Conductor                | 1,647 |
| T3060 | Black River - Taylorville #2         | 115 | 32.82 | 48.7 | 2/8/05 11:41  | 2/8/05 12:00  | Other                | Human Error              | 19    |
| T3090 | Browns Falls - Taylorville #4        | 115 | 26.79 | 38.8 | 2/8/05 11:41  | 2/8/05 12:00  | Other                | Human Error              | 19    |
| T3330 | Taylorville - Boonville #6           | 115 | 37.35 | 80.8 | 2/8/05 11:41  | 2/8/05 12:00  | Other                | Human Error              | 19    |
| T3340 | Taylorville - Moshier #7             | 115 | 11.21 | 79.9 | 2/8/05 11:41  | 2/8/05 12:00  | Other                | Human Error              | 19    |
| T5020 | Albany - Greenbush #2                | 115 | 3.07  | 58.0 | 2/8/05 14:52  | 2/8/05 14:53  | External             | Generator                | 0     |
| T5850 | Trinity - Albany #9                  | 115 | 4.07  | 36.0 | 2/8/05 14:52  | 2/8/05 14:53  | External             | Generator                | 0     |
| T5330 | Leeds - Pleasant Valley #92          | 345 | 38.84 | 47.9 | 2/9/05 6:33   | 2/9/05 6:34   | Unknown              | Unknown                  | 0     |
| T2040 | Clay - Dewitt #3                     | 115 | 20.46 | 60.7 | 2/9/05 11:31  | 2/9/05 13:30  | System Protection    | Relay                    | 119   |
| T4080 | Edic - Porter #10                    | 115 | 0.47  | 36.0 | 2/12/05 14:01 | 2/12/05 14:24 | Other                | Human Error              | 23    |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 2/16/05 9:42  | 2/16/05 9:42  | Substation Equipment | Other Substation Equipme | 0     |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 2/16/05 13:06 | 2/16/05 13:07 | Substation Equipment | Other Substation Equipme | 0     |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 2/16/05 13:08 | 2/16/05 13:09 | Substation Equipment | Other Substation Equipme | 0     |
| T2410 | Oneida - Fenner #8                   | 115 | 10.85 | 22.1 | 2/17/05 16:54 | 2/17/05 21:49 | Other                | Human Error              | 295   |
| T2670 | Teall - Oneida #2                    | 115 | 28.54 | 80.3 | 2/17/05 16:54 | 2/17/05 21:49 | Other                | Human Error              | 295   |
| T4140 | Oneida - Oneida Energy (Sterling) #4 | 115 | 2.55  | 56.3 | 2/17/05 16:54 | 2/17/05 21:49 | Other                | Human Error              | 295   |
| T4160 | Oneida - Yahhundasis #6              | 115 | 19.52 | 52.3 | 2/17/05 16:54 | 2/17/05 21:49 | Other                | Human Error              | 295   |
| T4250 | Rome - Oneida #1                     | 115 | 12.31 | 64.3 | 2/17/05 16:54 | 2/17/05 21:49 | Other                | Human Error              | 295   |
| T1660 | Niagara - Gardenville #180           | 115 | 31.67 | 77.5 | 2/21/05 4:15  | 2/21/05 16:32 | Line Equipment       | Insulator                | 737   |
| T1780 | Packard - Gardenville #182           | 115 | 29.13 | 72.4 | 2/22/05 8:45  | 2/22/05 8:47  | Unknown              | Unknown                  | 2     |
| T5430 | Mohican - Battenkill #15             | 115 | 15.12 | 79.0 | 2/22/05 18:24 | 2/22/05 18:24 | Unknown              | Unknown                  | 0     |
| T2180 | Elbridge - Geres Lock #18            | 115 | 8.16  | 86.9 | 2/25/05 12:26 | 2/25/05 12:27 | Line Equipment       | Other Line Equipment     | 0     |
| T2190 | Elbridge - Geres Lock #19            | 115 | 8.17  | 29.0 | 2/25/05 12:26 | 2/25/05 13:29 | Substation Equipment | Reclosing Equipment      | 63    |
| T2320 | Lighthouse Hill - Clay #7            | 115 | 26.39 | 79.2 | 2/27/05 2:48  | 2/27/05 2:48  | Unknown              | Unknown                  | 0     |
| T2130 | Cortland - Lapeer #1                 | 115 | 7.77  | 80.0 | 2/27/05 5:17  | 2/27/05 5:17  | Substation Equipment | Lightning Arrestor       | 0     |
| T2640 | SUNY Cortland - Cortland #2          | 115 | 7.1   | 34.0 | 2/27/05 5:17  | 2/27/05 5:17  | Substation Equipment | Lightning Arrestor       | 0     |
| T1580 | Mortimer - Golah #110                | 115 | 9.52  | 59.5 | 3/6/05 11:36  | 3/6/05 11:37  | Unknown              | Unknown                  | 0     |
| T2350 | Nine Mile Point Unit One - Clay #8   | 345 | 26.5  | 41.8 | 3/7/05 4:37   | 3/7/05 5:02   | External             | Generator                | 24    |
| T2370 | Nine Mile Point Unit One - Scriba #9 | 345 | 0.4   | 23.0 | 3/7/05 4:37   | 3/7/05 5:00   | External             | Generator                | 22    |
| T3320 | Taylorville - Boonville #5           | 115 | 31.13 | 79.4 | 3/10/05 14:30 | 3/11/05 2:03  | Other                | Logger                   | 693   |

|       |                                      |     |       |      |               |               |                      |                       |       |
|-------|--------------------------------------|-----|-------|------|---------------|---------------|----------------------|-----------------------|-------|
| T3330 | Taylorville - Boonville #6           | 115 | 37.35 | 80.8 | 3/10/05 14:30 | 3/10/05 14:30 | Other                | Logger                | 0     |
| T1780 | Packard - Gardenville #182           | 115 | 29.13 | 72.4 | 3/13/05 6:14  | 3/13/05 6:16  | Unknown              | Unknown               | 2     |
| T1270 | Gardenville - Dunkirk #142           | 115 | 55.38 | 81.2 | 3/20/05 11:40 | 3/20/05 11:40 | Unknown              | Unknown               | 0     |
| T1510 | Lockport - Batavia #112              | 115 | 34.13 | 76.6 | 3/20/05 13:36 | 3/20/05 13:36 | Unknown              | Unknown               | 0     |
| T2030 | Auburn (State St.) - Elbridge #5     | 115 | 10.34 | 86.9 | 3/22/05 16:49 | 3/22/05 19:52 | External             | Foreign Utility       | 182   |
| T2560 | Sleight Road - Auburn (State St.) #3 | 115 | 28.09 | 89.0 | 3/22/05 16:49 | 3/22/05 19:52 | External             | Foreign Utility       | 182   |
| T6150 | Hook Road - Elbridge #7              | 115 | 54.75 | 82.6 | 3/29/05 2:26  | 3/29/05 2:26  | Unknown              | Unknown               | 0     |
| T2220 | FitzPatrick - Lighthouse Hill #3     | 115 | 26.83 | 44.9 | 3/30/05 18:38 | 3/30/05 18:38 | Unknown              | Unknown               | 0     |
| T2740 | Carr Street - Dewitt #15             | 115 | 3.06  | #N/A | 4/1/05 10:26  | 4/1/05 10:26  | Unknown              | Unknown               | 0     |
| T1950 | Gardenville - Homer Hill #151        | 115 | 82.6  | 87.1 | 4/1/05 12:51  | 4/1/05 12:51  | Unknown              | Unknown               | 0     |
| T1510 | Lockport - Batavia #112              | 115 | 34.13 | 76.6 | 4/2/05 7:45   | 4/3/05 12:37  | Line Equipment       | Splice                | 1,731 |
| T1660 | Niagara - Gardenville #180           | 115 | 31.67 | 77.5 | 4/2/05 10:22  | 4/3/05 16:39  | Line Equipment       | Static Wire           | 1,817 |
| T4300 | Yahnundasis - Porter #3              | 115 | 13.21 | 50.9 | 4/2/05 10:43  | 4/2/05 10:43  | Line Equipment       | Pole (Wood Structure) | 0     |
| T4300 | Yahnundasis - Porter #3              | 115 | 13.21 | 50.9 | 4/2/05 10:56  | 4/2/05 10:56  | Line Equipment       | Pole (Wood Structure) | 0     |
| T4300 | Yahnundasis - Porter #3              | 115 | 13.21 | 50.9 | 4/2/05 10:58  | 4/2/05 10:58  | Line Equipment       | Pole (Wood Structure) | 0     |
| T4300 | Yahnundasis - Porter #3              | 115 | 13.21 | 50.9 | 4/2/05 10:59  | 4/2/05 10:59  | Line Equipment       | Pole (Wood Structure) | 0     |
| T4300 | Yahnundasis - Porter #3              | 115 | 13.21 | 50.9 | 4/2/05 11:05  | 4/2/05 19:00  | Line Equipment       | Pole (Wood Structure) | 475   |
| T1280 | Gardenville - Homer Hill #152        | 115 | 82.5  | 87.2 | 4/2/05 19:49  | 4/2/05 19:50  | Vegetation           | Tree Growth           | 1     |
| T1080 | Dunkirk - Falconer #160              | 115 | 59.83 | 35.8 | 4/3/05 0:00   | 4/4/05 12:50  | Vegetation           | Tree Fell             | 2,210 |
| T1420 | Huntley - Praxair #46                | 115 | 9.83  | 50.9 | 4/3/05 0:20   | 4/3/05 0:27   | Line Equipment       | Static Wire           | 7     |
| T5240 | Inghams - East Springfield #7        | 115 | 13.9  | 82.8 | 4/3/05 5:21   | 4/3/05 5:21   | Unknown              | Unknown               | 0     |
| T1950 | Gardenville - Homer Hill #151        | 115 | 82.6  | 87.1 | 4/3/05 9:42   | 4/3/05 23:30  | Vegetation           | Tree Fell             | 828   |
| T1950 | Gardenville - Homer Hill #151        | 115 | 82.6  | 87.1 | 4/3/05 23:40  | 4/3/05 23:41  | Unknown              | Unknown               | 0     |
| T1170 | Falconer - Homer Hill #154           | 115 | 44.03 | 77.7 | 4/4/05 0:21   | 4/4/05 0:22   | Unknown              | Unknown               | 1     |
| T4070 | Edic - New Scotland #14              | 345 | 83.24 | 48.0 | 4/4/05 14:00  | 4/4/05 14:49  | Substation Equipment | Circuit Breaker       | 49    |
| T5450 | New Scotland - Alps #2               | 345 | 30.81 | 39.0 | 4/4/05 14:00  | 4/4/05 14:49  | Substation Equipment | Circuit Breaker       | 49    |
| T5480 | New Scotland - Leeds #93             | 345 | 25.75 | 47.9 | 4/4/05 14:00  | 4/4/05 14:49  | Substation Equipment | Circuit Breaker       | 49    |
| T1160 | Falconer - Homer Hill #153           | 115 | 43.93 | 78.2 | 4/5/05 13:49  | 4/5/05 13:50  | Other                | Human Error           | 0     |
| T1160 | Falconer - Homer Hill #153           | 115 | 43.93 | 78.2 | 4/5/05 17:18  | 4/5/05 20:38  | Other                | Human Error           | 200   |
| T1090 | Dunkirk - Falconer #161              | 115 | 35.04 | 81.2 | 4/6/05 20:26  | 4/6/05 20:27  | Line Equipment       | Static Wire           | 1     |
| T1780 | Packard - Gardenville #182           | 115 | 29.13 | 72.4 | 4/9/05 6:31   | 4/9/05 6:31   | Unknown              | Unknown               | 0     |
| T1530 | Lockport - Mortimer #111             | 115 | 66.82 | 78.1 | 4/10/05 6:50  | 4/10/05 6:51  | Unknown              | Unknown               | 0     |
| T1170 | Falconer - Homer Hill #154           | 115 | 44.03 | 77.7 | 4/13/05 7:38  | 4/13/05 7:39  | Unknown              | Unknown               | 1     |
| T2420 | Oswego - LaFayette #17               | 345 | 47.85 | 31.6 | 4/14/05 17:03 | 4/14/05 17:04 | Other                | Miscellaneous         | 0     |
| T2470 | Oswego - Volney #11                  | 345 | 13.4  | 35.0 | 4/14/05 17:03 | 4/14/05 17:03 | Other                | Miscellaneous         | 0     |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 4/19/05 14:35 | 4/20/05 11:20 | Unknown              | Unknown               | 1,245 |
| T5980 | New Scotland - Albany #8             | 115 | 8.57  | 20.1 | 4/21/05 12:47 | 4/21/05 13:35 | External             | Generator             | 48    |

|       |  |     |       |      |               |               |                      |                 |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|-----------------|-------|
| T1160 | Falconer - Homer Hill #153                 | 115 | 43.93 | 78.2 | 4/22/05 22:51 | 4/22/05 23:19 | Line Equipment       | Insulator       | 28    |
| T1660 | Niagara - Gardenville #180                 | 115 | 31.67 | 77.5 | 4/25/05 13:21 | 4/25/05 13:21 | Unknown              | Unknown         | 0     |
| T1100 | Dunkirk - Falconer #162                    | 115 | 35.51 | 81.2 | 4/26/05 14:46 | 4/27/05 13:24 | Substation Equipment | Circuit Breaker | 1,358 |
| T1330 | Hartfield - Moons Switches #159            | 115 | 9.4   | 52.6 | 4/26/05 14:46 | 4/27/05 13:24 | Configuration        | Tap             | 1,358 |
| T2420 | Oswego - LaFayette #17                     | 345 | 47.85 | 31.6 | 5/2/05 13:16  | 5/2/05 13:16  | Other                | Human Error     | 0     |
| T2420 | Oswego - LaFayette #17                     | 345 | 47.85 | 31.6 | 5/2/05 14:18  | 5/2/05 14:18  | Other                | Human Error     | 0     |
| T2670 | Teall - Oneida #2                          | 115 | 28.54 | 80.3 | 5/3/05 14:37  | 5/3/05 14:38  | Unknown              | Unknown         | 0     |
| T5650 | Rotterdam - Front St. #16                  | 115 | 3.62  | 47.4 | 5/3/05 15:01  | 5/6/05 10:48  | Substation Equipment | Switch - Manual | 4,066 |
| T5060 | Battkill - North Troy #10                  | 115 | 23.42 | 79.0 | 5/3/05 15:33  | 5/3/05 15:50  | Other                | Human Error     | 17    |
| T6150 | Hook Road - Elbridge #7                    | 115 | 54.75 | 82.6 | 5/4/05 6:16   | 5/4/05 6:16   | Unknown              | Unknown         | 0     |
| T2670 | Teall - Oneida #2                          | 115 | 28.54 | 80.3 | 5/5/05 9:38   | 5/5/05 9:38   | Unknown              | Unknown         | 0     |
| T2540 | Scriba - Volney #20                        | 345 | 8.81  | 23.0 | 5/5/05 13:31  | 5/5/05 13:31  | Other                | Human Error     | 0     |
| T2540 | Scriba - Volney #20                        | 345 | 8.81  | 23.0 | 5/5/05 13:32  | 5/5/05 13:33  | Other                | Human Error     | 0     |
| T2540 | Scriba - Volney #20                        | 345 | 8.81  | 23.0 | 5/5/05 13:34  | 5/5/05 13:35  | Other                | Human Error     | 0     |
| T1440 | Huntley - Lockport #36                     | 115 | 24.35 | 64.8 | 5/9/05 10:40  | 5/9/05 10:41  | Other                | Human Error     | 0     |
| T1450 | Huntley - Lockport #37                     | 115 | 24.35 | 22.4 | 5/9/05 10:40  | 5/9/05 10:41  | Other                | Human Error     | 0     |
| T1540 | Lockport - Mortimer #113                   | 115 | 66.63 | 77.9 | 5/14/05 2:06  | 5/14/05 2:07  | Unknown              | Unknown         | 1     |
| T1850 | Packard - Urban (Erie St.) #181            | 115 | 22.8  | 72.9 | 5/16/05 5:34  | 5/16/05 5:35  | Unknown              | Unknown         | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 5/17/05 5:58  | 5/17/05 5:59  | Unknown              | Unknown         | 0     |
| T1000 | Brunner - Sour Springs #118                | 115 | 4.6   | 57.6 | 5/18/05 4:45  | 5/18/05 4:45  | Configuration        | Configuration   | 0     |
| T1550 | Lockport - Mortimer #114                   | 115 | 60.3  | 58.0 | 5/18/05 4:45  | 5/18/05 4:45  | Unknown              | Unknown         | 0     |
| T1200 | Gardenville - Bethlehem #150               | 115 | 5.83  | 29.4 | 5/20/05 10:40 | 5/20/05 10:41 | Other                | Human Error     | 1     |
| T2660 | Teall - Carr Street #6                     | 115 | 4.03  | 42.8 | 5/20/05 17:55 | 5/20/05 17:56 | Unknown              | Unknown         | 0     |
| T1060 | Beck - Lockport #104                       | 115 | 19.07 | 71.6 | 5/22/05 13:22 | 5/22/05 14:01 | External             | Foreign Utility | 39    |
| T1620 | Mountain - Lockport #103                   | 115 | 19.86 | 76.8 | 5/22/05 13:22 | 5/22/05 13:22 | Configuration        | Configuration   | 0     |
| T1630 | Mountain - Niagara #120                    | 115 | 0.98  | 49.0 | 5/22/05 13:22 | 5/22/05 13:22 | Configuration        | Configuration   | 0     |
| T3140 | Colton - Browns Falls #1                   | 115 | 30.45 | 71.0 | 5/23/05 9:09  | 5/24/05 1:42  | Line Equipment       | Splice          | 993   |
| T1500 | Lockport - Batavia #108                    | 115 | 35.63 | 71.2 | 5/25/05 14:29 | 5/25/05 16:46 | External             | Other           | 137   |
| T3070 | Browns Falls - Newton Falls Pap. Co. #6    | 115 | 3.87  | 38.8 | 5/26/05 10:42 | 5/26/05 10:42 | Substation Equipment | Transformer     | 0     |
| T3080 | Browns Falls - Taylorville #3              | 115 | 26.77 | 86.4 | 5/26/05 10:42 | 5/26/05 10:43 | Substation Equipment | Transformer     | 0     |
| T3090 | Browns Falls - Taylorville #4              | 115 | 26.79 | 38.8 | 5/26/05 10:42 | 5/26/05 10:43 | Substation Equipment | Transformer     | 0     |
| T3140 | Colton - Browns Falls #1                   | 115 | 30.45 | 71.0 | 5/26/05 10:42 | 5/26/05 10:43 | Substation Equipment | Transformer     | 0     |
| T3150 | Colton - Browns Falls #2                   | 115 | 30.49 | 71.0 | 5/26/05 10:42 | 5/26/05 10:43 | Substation Equipment | Transformer     | 0     |
| T4020 | Boonville - Porter #1                      | 115 | 27.1  | 86.3 | 5/29/05 5:14  | 5/29/05 5:14  | Unknown              | Unknown         | 0     |
| T5770 | Spier - West #9                            | 115 | 16.6  | 64.8 | 5/30/05 12:55 | 5/30/05 12:55 | Unknown              | Unknown         | 0     |
| T5880 | Warrensburg - Scofield Road #10            | 115 | 10.46 | 85.0 | 5/30/05 12:55 | 5/30/05 12:55 | Unknown              | Unknown         | 0     |
| T1540 | Lockport - Mortimer #113                   | 115 | 66.63 | 77.9 | 5/31/05 1:59  | 5/31/05 2:01  | Unknown              | Unknown         | 1     |

|       |   |     |       |      |               |               |                   |                 |     |
|-------|---|-----|-------|------|---------------|---------------|-------------------|-----------------|-----|
| T5020 | Albany - Greenbush #2                       | 115 | 3.07  | 58.0 | 5/31/05 13:54 | 5/31/05 13:55 | Other             | Human Error     | 0   |
| T5910 | Whitehall - Cedar #6                        | 115 | 24.25 | 70.9 | 6/2/05 16:56  | 6/2/05 17:57  | Other             | Vehicle         | 61  |
| T5970 | Queensbury - Cedar #10                      | 115 | 3.63  | 70.9 | 6/2/05 16:56  | 6/2/05 17:57  | Configuration     | Shared Circuit  | 61  |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 6/6/05 13:25  | 6/6/05 13:26  | Weather           | Weather         | 0   |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 6/6/05 13:30  | 6/6/05 13:31  | Lightning         | Lightning       | 0   |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 6/6/05 13:30  | 6/6/05 13:31  | Configuration     | Configuration   | 0   |
| T2160 | Dewitt - Tilden #19                         | 115 | 7.89  | 36.6 | 6/6/05 13:48  | 6/6/05 13:48  | System Protection | Relay           | 0   |
| T2290 | Geres Lock - Tilden #16                     | 115 | 10.88 | 57.2 | 6/6/05 13:48  | 6/6/05 13:48  | System Protection | Relay           | 0   |
| T2710 | Tilden - Cortland #18                       | 115 | 34.81 | 40.0 | 6/6/05 13:48  | 6/6/05 13:48  | Lightning         | Lightning       | 0   |
| T2770 | O.C.R.R.A. - Tilden #15                     | 115 | 3.97  | 33.8 | 6/6/05 13:48  | 6/6/05 13:48  | System Protection | Relay           | 0   |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 6/6/05 14:37  | 6/6/05 14:38  | Configuration     | Configuration   | 0   |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 6/6/05 14:37  | 6/6/05 14:38  | Lightning         | Lightning       | 0   |
| T5430 | Mohican - Battenkill #15                    | 115 | 15.12 | 79.0 | 6/6/05 15:55  | 6/6/05 15:56  | Lightning         | Lightning       | 0   |
| T5820 | Ticonderoga - Hague Road #4                 | 115 | 1.35  | 70.2 | 6/6/05 16:44  | 6/6/05 16:44  | Weather           | Storm           | 0   |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 6/8/05 15:31  | 6/8/05 17:27  | Other             | Logger          | 116 |
| T3080 | Browns Falls - Taylorville #3               | 115 | 26.77 | 86.4 | 6/9/05 14:47  | 6/9/05 14:47  | Lightning         | Lightning       | 0   |
| T3090 | Browns Falls - Taylorville #4               | 115 | 26.79 | 38.8 | 6/9/05 14:47  | 6/9/05 14:47  | Lightning         | Lightning       | 0   |
| T3210 | Lake Colby - Lake Placid #3                 | 115 | 10.64 | 31.0 | 6/9/05 15:58  | 6/9/05 15:59  | Lightning         | Lightning       | 0   |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 6/9/05 18:42  | 6/10/05 10:01 | Vegetation        | Tree Fell       | 919 |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 6/9/05 21:35  | 6/9/05 21:36  | Lightning         | Lightning       | 1   |
| T1200 | Gardenville - Bethlehem #150                | 115 | 5.83  | 29.4 | 6/10/05 0:23  | 6/10/05 0:23  | Weather           | Weather         | 0   |
| T1230 | Gardenville - Depew #54                     | 115 | 7.26  | 53.9 | 6/10/05 1:15  | 6/10/05 1:16  | Lightning         | Lightning       | 0   |
| T4210 | Porter - Rotterdam #31                      | 230 | 72.16 | 58.2 | 6/10/05 14:05 | 6/10/05 14:05 | Lightning         | Lightning       | 0   |
| T2410 | Oneida - Fenner #8                          | 115 | 10.85 | 22.1 | 6/10/05 14:05 | 6/10/05 14:06 | Lightning         | Lightning       | 0   |
| T2560 | Sleight Road - Auburn (State St.) #3        | 115 | 28.09 | 89.0 | 6/10/05 14:42 | 6/10/05 14:43 | Lightning         | Lightning       | 0   |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 6/10/05 14:57 | 6/10/05 14:57 | Lightning         | Lightning       | 0   |
| T1080 | Dunkirk - Falconer #160                     | 115 | 59.83 | 35.8 | 6/10/05 15:08 | 6/10/05 15:08 | Lightning         | Lightning       | 0   |
| T2410 | Oneida - Fenner #8                          | 115 | 10.85 | 22.1 | 6/10/05 16:01 | 6/10/05 16:01 | Lightning         | Lightning       | 0   |
| T6140 | Fenner - Cortland #3                        | 115 | 34.55 | 22.1 | 6/10/05 16:01 | 6/10/05 16:01 | Lightning         | Lightning       | 0   |
| T4130 | Marcy - New Scotland #18                    | 345 | 84.34 | 37.9 | 6/10/05 17:18 | 6/10/05 20:09 | External          | Foreign Utility | 171 |
| T6270 | North Carthage - Taylorville #8             | 115 | 11.6  | 48.7 | 6/10/05 19:28 | 6/10/05 19:28 | Lightning         | Lightning       | 0   |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 6/11/05 16:20 | 6/11/05 16:21 | Lightning         | Lightning       | 0   |
| T2560 | Sleight Road - Auburn (State St.) #3        | 115 | 28.09 | 89.0 | 6/11/05 22:12 | 6/11/05 22:13 | Lightning         | Lightning       | 0   |
| T5350 | Maplewood - Menands #19                     | 115 | 5.41  | 63.6 | 6/12/05 6:49  | 6/12/05 6:50  | Other             | Animal          | 0   |
| T5400 | Menands - Reynolds Road #2                  | 115 | 2.49  | 72.6 | 6/12/05 6:49  | 6/12/05 6:50  | Other             | Animal          | 0   |
| T6010 | Wolf Road - Menands #10                     | 115 | 4.64  | 75.1 | 6/12/05 6:49  | 6/12/05 6:50  | Other             | Animal          | 0   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 6/13/05 16:04 | 6/13/05 16:04 | Lightning         | Lightning       | 0   |



|       |   |     |       |      |               |               |                      |                       |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|-----------------------|-------|
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4   | 115 | 25.11 | 88.0 | 6/13/05 16:25 | 6/13/05 16:26 | Lightning            | Lightning             | 0     |
| T1020 | Adams - Packard #188                          | 115 | 6.41  | 43.4 | 6/13/05 16:58 | 6/13/05 16:59 | Weather              | Weather               | 0     |
| T1620 | Mountain - Lockport #103                      | 115 | 19.86 | 76.8 | 6/13/05 17:27 | 6/13/05 17:27 | Lightning            | Lightning             | 0     |
| T1630 | Mountain - Niagara #120                       | 115 | 0.98  | 49.0 | 6/13/05 17:27 | 6/13/05 17:27 | Configuration        | Configuration         | 0     |
| T1690 | Niagara - Lockport #101                       | 115 | 18.55 | 39.1 | 6/13/05 17:27 | 6/13/05 17:27 | Lightning            | Lightning             | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3          | 115 | 28.09 | 89.0 | 6/13/05 19:42 | 6/13/05 19:43 | Lightning            | Lightning             | 0     |
| T3210 | Lake Colby - Lake Placid #3                   | 115 | 10.64 | 31.0 | 6/14/05 11:13 | 6/14/05 19:19 | Line Equipment       | Insulator             | 486   |
| T2560 | Sleight Road - Auburn (State St.) #3          | 115 | 28.09 | 89.0 | 6/14/05 22:45 | 6/14/05 22:45 | Lightning            | Lightning             | 0     |
| T1440 | Huntley - Lockport #36                        | 115 | 24.35 | 64.8 | 6/14/05 23:45 | 6/15/05 11:31 | Line Equipment       | Insulator             | 705   |
| T5040 | Altamont - New Scotland #20                   | 115 | 8.48  | 80.3 | 6/16/05 14:50 | 6/16/05 14:51 | Lightning            | Lightning             | 0     |
| T5620 | Rotterdam - Altamont #17                      | 115 | 8.53  | 69.3 | 6/16/05 14:50 | 6/16/05 14:51 | Configuration        | Configuration         | 0     |
| T5690 | Rotterdam - New Scotland #19                  | 115 | 17.03 | 80.3 | 6/16/05 14:50 | 6/16/05 14:51 | Lightning            | Lightning             | 0     |
| T1950 | Gardenville - Homer Hill #151                 | 115 | 82.6  | 87.1 | 6/18/05 13:58 | 6/18/05 13:59 | Unknown              | Unknown               | 0     |
| T5110 | Curry Road - Wolf Road #8                     | 115 | 7.89  | 75.1 | 6/19/05 3:02  | 6/19/05 3:03  | Unknown              | Unknown               | 1     |
| T5640 | Rotterdam - Curry Road #11                    | 115 | 7.1   | 75.1 | 6/19/05 3:02  | 6/19/05 3:03  | Unknown              | Unknown               | 1     |
| T2300 | Indeck Oswego - Lighthouse Hill #2            | 115 | 42.6  | 48.0 | 6/19/05 9:50  | 6/19/05 9:51  | Unknown              | Unknown               | 0     |
| T1160 | Falconer - Homer Hill #153                    | 115 | 43.93 | 78.2 | 6/24/05 16:52 | 6/24/05 16:53 | Other                | Vehicle               | 1     |
| T5080 | aFarge Building Materials - Pleasant Valley # | 115 | 62.47 | 67.9 | 6/26/05 14:52 | 6/26/05 14:53 | Unknown              | Unknown               | 0     |
| T5920 | Woodlawn - State Campus #12                   | 115 | 11.43 | 75.1 | 6/26/05 18:36 | 6/26/05 18:36 | Line Equipment       | Cross Arm / Davit Arm | 0     |
| T5920 | Woodlawn - State Campus #12                   | 115 | 11.43 | 75.1 | 6/26/05 20:04 | 6/30/05 21:04 | Line Equipment       | Cross Arm / Davit Arm | 5,820 |
| T5700 | Rotterdam - Woodlawn #35                      | 115 | 13.6  | 75.1 | 6/27/05 17:19 | 6/28/05 1:25  | Line Equipment       | Pole (Wood Structure) | 485   |
| T3080 | Browns Falls - Taylorville #3                 | 115 | 26.77 | 86.4 | 6/28/05 16:58 | 6/28/05 16:59 | Lightning            | Lightning             | 0     |
| T3090 | Browns Falls - Taylorville #4                 | 115 | 26.79 | 38.8 | 6/28/05 16:58 | 6/28/05 16:59 | Lightning            | Lightning             | 0     |
| T3070 | Browns Falls - Newton Falls Pap. Co. #6       | 115 | 3.87  | 38.8 | 6/28/05 18:51 | 6/28/05 18:56 | Substation Equipment | Reclosing Equipment   | 5     |
| T4020 | Boonville - Porter #1                         | 115 | 27.1  | 86.3 | 6/28/05 21:13 | 6/28/05 21:14 | Lightning            | Lightning             | 0     |
| T4030 | Boonville - Porter #2                         | 115 | 27.1  | 86.1 | 6/28/05 21:13 | 6/28/05 21:14 | Lightning            | Lightning             | 0     |
| T3340 | Taylorville - Moshier #7                      | 115 | 11.21 | 79.9 | 6/28/05 22:35 | 6/28/05 22:36 | Lightning            | Lightning             | 0     |
| T2130 | Cortland - Lapeer #1                          | 115 | 7.77  | 80.0 | 6/29/05 0:30  | 6/29/05 0:31  | Unknown              | Unknown               | 0     |
| T2130 | Cortland - Lapeer #1                          | 115 | 7.77  | 80.0 | 6/29/05 0:32  | 6/29/05 0:32  | Unknown              | Unknown               | 0     |
| T3320 | Taylorville - Boonville #5                    | 115 | 31.13 | 79.4 | 6/29/05 14:37 | 6/29/05 14:37 | Lightning            | Lightning             | 0     |
| T3330 | Taylorville - Boonville #6                    | 115 | 37.35 | 80.8 | 6/29/05 14:37 | 6/29/05 14:37 | Lightning            | Lightning             | 0     |
| T3320 | Taylorville - Boonville #5                    | 115 | 31.13 | 79.4 | 6/29/05 14:56 | 6/29/05 14:57 | Lightning            | Lightning             | 0     |
| T3330 | Taylorville - Boonville #6                    | 115 | 37.35 | 80.8 | 6/29/05 14:56 | 6/29/05 14:57 | Lightning            | Lightning             | 0     |
| T3330 | Taylorville - Boonville #6                    | 115 | 37.35 | 80.8 | 6/29/05 15:48 | 6/29/05 15:48 | Lightning            | Lightning             | 0     |
| T2130 | Cortland - Lapeer #1                          | 115 | 7.77  | 80.0 | 6/29/05 16:26 | 6/29/05 16:26 | Weather              | Weather               | 0     |
| T5440 | Mohican - Butler #18                          | 115 | 7.43  | #N/A | 6/29/05 17:55 | 6/29/05 17:56 | Weather              | Weather               | 0     |
| T5900 | Whitehall - Mohican #13                       | 115 | 25.81 | 77.6 | 6/29/05 17:55 | 6/29/05 17:56 | Weather              | Weather               | 0     |

|       |                                      |     |       |      |               |               |                      |                  |        |
|-------|--------------------------------------|-----|-------|------|---------------|---------------|----------------------|------------------|--------|
| T3080 | Browns Falls - Taylorville #3        | 115 | 26.77 | 86.4 | 6/29/05 19:10 | 6/29/05 19:10 | Weather              | Weather          | 0      |
| T3090 | Browns Falls - Taylorville #4        | 115 | 26.79 | 38.8 | 6/29/05 19:10 | 6/29/05 19:10 | Weather              | Weather          | 0      |
| T1450 | Huntley - Lockport #37               | 115 | 24.35 | 22.4 | 6/30/05 10:21 | 7/7/05 16:24  | Line Equipment       | Conductor        | 10,443 |
| T5750 | Spier - Rotterdam #1                 | 115 | 54.31 | 20.0 | 6/30/05 14:52 | 6/30/05 14:53 | Weather              | Weather          | 0      |
| T2030 | Auburn (State St.) - Elbridge #5     | 115 | 10.34 | 86.9 | 7/1/05 13:33  | 7/1/05 13:42  | External             | Foreign Utility  | 9      |
| T2320 | Lighthouse Hill - Clay #7            | 115 | 26.39 | 79.2 | 7/1/05 14:13  | 7/1/05 14:13  | Lightning            | Lightning        | 0      |
| T3320 | Taylorville - Boonville #5           | 115 | 31.13 | 79.4 | 7/1/05 15:25  | 7/1/05 15:25  | Lightning            | Lightning        | 0      |
| T3330 | Taylorville - Boonville #6           | 115 | 37.35 | 80.8 | 7/1/05 15:25  | 7/1/05 15:25  | Lightning            | Lightning        | 0      |
| T5770 | Spier - West #9                      | 115 | 16.6  | 64.8 | 7/1/05 18:01  | 7/1/05 18:02  | Lightning            | Lightning        | 0      |
| T5880 | Warrensburg - Scofield Road #10      | 115 | 10.46 | 85.0 | 7/1/05 18:01  | 7/1/05 18:02  | Lightning            | Lightning        | 0      |
| T5950 | Indeck Corinth - Spier #18           | 115 | 3.8   | #N/A | 7/1/05 18:01  | 7/1/05 18:02  | Lightning            | Lightning        | 0      |
| T3050 | Black River - North Carthage #1      | 115 | 15.29 | 75.0 | 7/2/05 18:10  | 7/2/05 18:11  | Unknown              | Unknown          | 0      |
| T3120 | Coffeen - Black River #3             | 115 | 10.66 | 48.6 | 7/2/05 18:10  | 7/2/05 18:11  | Unknown              | Unknown          | 0      |
| T5760 | Spier - Rotterdam #2                 | 115 | 51.21 | 62.0 | 7/3/05 18:54  | 7/3/05 18:55  | Unknown              | Unknown          | 0      |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 7/4/05 21:17  | 7/4/05 21:18  | Vegetation           | Tree Broken Limb | 0      |
| T3080 | Browns Falls - Taylorville #3        | 115 | 26.77 | 86.4 | 7/5/05 13:37  | 7/5/05 13:37  | Lightning            | Lightning        | 0      |
| T3090 | Browns Falls - Taylorville #4        | 115 | 26.79 | 38.8 | 7/5/05 13:37  | 7/5/05 13:37  | Lightning            | Lightning        | 0      |
| T3150 | Colton - Browns Falls #2             | 115 | 30.49 | 71.0 | 7/5/05 14:26  | 7/5/05 14:27  | Lightning            | Lightning        | 0      |
| T2260 | Geneva (Border City) - Elbridge #15  | 115 | 31.35 | 86.9 | 7/5/05 16:02  | 7/5/05 16:02  | Lightning            | Lightning        | 0      |
| T2260 | Geneva (Border City) - Elbridge #15  | 115 | 31.35 | 86.9 | 7/5/05 16:12  | 7/5/05 16:12  | Lightning            | Lightning        | 0      |
| T2260 | Geneva (Border City) - Elbridge #15  | 115 | 31.35 | 86.9 | 7/5/05 16:13  | 7/5/05 16:36  | External             | Foreign Utility  | 24     |
| T1620 | Mountain - Lockport #103             | 115 | 19.86 | 76.8 | 7/5/05 17:24  | 7/7/05 10:20  | Substation Equipment | Transformer      | 2,456  |
| T1630 | Mountain - Niagara #120              | 115 | 0.98  | 49.0 | 7/5/05 17:24  | 7/7/05 10:20  | Substation Equipment | Transformer      | 2,456  |
| T1650 | Mountain - Niagara #122              | 115 | 1.12  | 49.1 | 7/5/05 17:24  | 8/16/05 13:49 | Substation Equipment | Transformer      | 60,265 |
| T1280 | Gardenville - Homer Hill #152        | 115 | 82.5  | 87.2 | 7/6/05 0:30   | 7/6/05 0:30   | Lightning            | Lightning        | 0      |
| T1530 | Lockport - Mortimer #111             | 115 | 66.82 | 78.1 | 7/8/05 4:34   | 7/8/05 4:34   | Unknown              | Unknown          | 0      |
| T1170 | Falconer - Homer Hill #154           | 115 | 44.03 | 77.7 | 7/8/05 10:37  | 7/8/05 16:30  | Line Equipment       | Insulator        | 353    |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 7/8/05 15:33  | 7/8/05 15:34  | Vegetation           | Tree Broken Limb | 1      |
| T2230 | Fulton Co-Gen - Clay #4              | 115 | 20.9  | 61.0 | 7/10/05 10:53 | 7/10/05 10:53 | Unknown              | Unknown          | 0      |
| T1550 | Lockport - Mortimer #114             | 115 | 60.3  | 58.0 | 7/10/05 13:51 | 7/10/05 13:51 | Vegetation           | Tree Broken Limb | 0      |
| T2320 | Lighthouse Hill - Clay #7            | 115 | 26.39 | 79.2 | 7/12/05 5:27  | 7/12/05 5:27  | Unknown              | Unknown          | 0      |
| T4140 | Oneida - Oneida Energy (Sterling) #4 | 115 | 2.55  | 56.3 | 7/12/05 16:17 | 7/12/05 16:18 | Lightning            | Lightning        | 1      |
| T4160 | Oneida - Yahnundasis #6              | 115 | 19.52 | 52.3 | 7/12/05 16:17 | 7/12/05 16:18 | Lightning            | Lightning        | 1      |
| T3080 | Browns Falls - Taylorville #3        | 115 | 26.77 | 86.4 | 7/13/05 0:01  | 7/13/05 0:02  | Lightning            | Lightning        | 0      |
| T3090 | Browns Falls - Taylorville #4        | 115 | 26.79 | 38.8 | 7/13/05 0:01  | 7/13/05 0:02  | Lightning            | Lightning        | 0      |
| T3320 | Taylorville - Boonville #5           | 115 | 31.13 | 79.4 | 7/13/05 1:47  | 7/13/05 1:48  | Lightning            | Lightning        | 0      |
| T3330 | Taylorville - Boonville #6           | 115 | 37.35 | 80.8 | 7/13/05 1:47  | 7/13/05 1:48  | Lightning            | Lightning        | 0      |

|       |  |     |       |      |               |               |                      |                 |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|-----------------|-------|
| T6270 | North Carthage - Taylorville #8            | 115 | 11.6  | 48.7 | 7/13/05 3:30  | 7/13/05 3:30  | Lightning            | Lightning       | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 7/13/05 4:02  | 7/13/05 18:00 | Lightning            | Lightning       | 837   |
| T3040 | Black River - Lighthouse Hill #6           | 115 | 35.22 | 73.5 | 7/13/05 4:02  | 7/13/05 6:08  | Lightning            | Lightning       | 125   |
| T2410 | Oneida - Fenner #8                         | 115 | 10.85 | 22.1 | 7/13/05 5:55  | 7/13/05 5:55  | Lightning            | Lightning       | 0     |
| T2740 | Carr Street - Dewitt #15                   | 115 | 3.06  | #N/A | 7/13/05 7:06  | 7/13/05 7:07  | Lightning            | Lightning       | 0     |
| T1600 | Mortimer - Pannell Road #25                | 115 | 15.72 | 83.8 | 7/13/05 14:42 | 7/14/05 9:05  | Vegetation           | Tree Growth     | 1,103 |
| T5410 | Menands - Riverside #3                     | 115 | 1.97  | 28.9 | 7/13/05 16:40 | 7/13/05 16:41 | Unknown              | Unknown         | 0     |
| T1700 | Niagara - Lockport #102                    | 115 | 18.52 | 40.2 | 7/13/05 17:03 | 7/13/05 17:03 | Lightning            | Lightning       | 0     |
| T1420 | Huntley - Praxair #46                      | 115 | 9.83  | 50.9 | 7/13/05 17:20 | 7/13/05 17:26 | Lightning            | Lightning       | 6     |
| T1070 | Beck - Packard #76                         | 230 | 4.55  | 52.6 | 7/14/05 3:12  | 7/14/05 3:21  | Weather              | Extreme Hot     | 8     |
| T1620 | Mountain - Lockport #103                   | 115 | 19.86 | 76.8 | 7/14/05 3:32  | 7/14/05 3:36  | Lightning            | Lightning       | 4     |
| T1630 | Mountain - Niagara #120                    | 115 | 0.98  | 49.0 | 7/14/05 3:32  | 7/14/05 3:36  | Lightning            | Lightning       | 4     |
| T3130 | Coffeen - West Adams #2                    | 115 | 14.15 | 24.6 | 7/14/05 9:13  | 7/14/05 9:18  | Lightning            | Lightning       | 5     |
| T3120 | Coffeen - Black River #3                   | 115 | 10.66 | 48.6 | 7/14/05 9:13  | 7/14/05 9:14  | System Protection    | Relay           | 0     |
| T3320 | Taylorville - Boonville #5                 | 115 | 31.13 | 79.4 | 7/14/05 9:28  | 7/14/05 9:28  | Lightning            | Lightning       | 0     |
| T1600 | Mortimer - Pannell Road #25                | 115 | 15.72 | 83.8 | 7/14/05 15:42 | 7/14/05 15:42 | Lightning            | Lightning       | 0     |
| T2090 | Clay - Teall #10                           | 115 | 15.72 | 69.8 | 7/14/05 16:21 | 7/14/05 16:21 | Lightning            | Lightning       | 0     |
| T1600 | Mortimer - Pannell Road #25                | 115 | 15.72 | 83.8 | 7/14/05 16:47 | 7/14/05 16:54 | External             | Foreign Utility | 7     |
| T1950 | Gardenville - Homer Hill #151              | 115 | 82.6  | 87.1 | 7/14/05 17:04 | 7/14/05 17:04 | Lightning            | Lightning       | 0     |
| T3330 | Taylorville - Boonville #6                 | 115 | 37.35 | 80.8 | 7/14/05 17:06 | 7/14/05 17:06 | Lightning            | Lightning       | 0     |
| T4020 | Boonville - Porter #1                      | 115 | 27.1  | 86.3 | 7/14/05 17:07 | 7/14/05 17:07 | Lightning            | Lightning       | 0     |
| T1530 | Lockport - Mortimer #111                   | 115 | 66.82 | 78.1 | 7/14/05 18:55 | 7/14/05 18:55 | Lightning            | Lightning       | 0     |
| T1540 | Lockport - Mortimer #113                   | 115 | 66.63 | 77.9 | 7/14/05 18:55 | 7/14/05 18:55 | Lightning            | Lightning       | 0     |
| T1550 | Lockport - Mortimer #114                   | 115 | 60.3  | 58.0 | 7/14/05 18:55 | 7/14/05 18:55 | Lightning            | Lightning       | 0     |
| T1280 | Gardenville - Homer Hill #152              | 115 | 82.5  | 87.2 | 7/16/05 16:30 | 7/16/05 16:32 | Lightning            | Lightning       | 1     |
| T1950 | Gardenville - Homer Hill #151              | 115 | 82.6  | 87.1 | 7/16/05 16:30 | 7/16/05 16:32 | Lightning            | Lightning       | 1     |
| T1020 | Adams - Packard #188                       | 115 | 6.41  | 43.4 | 7/16/05 17:23 | 7/16/05 17:24 | Lightning            | Lightning       | 0     |
| T1850 | Packard - Urban (Erie St.) #181            | 115 | 22.8  | 72.9 | 7/17/05 0:30  | 7/17/05 0:31  | Weather              | Weather         | 0     |
| T6150 | Hook Road - Elbridge #7                    | 115 | 54.75 | 82.6 | 7/17/05 5:56  | 7/17/05 5:57  | Other                | Animal          | 0     |
| T4040 | Boonville - Rome #4                        | 115 | 26.71 | 76.6 | 7/17/05 18:49 | 7/17/05 18:50 | Lightning            | Lightning       | 0     |
| T4060 | Boonville - Rome #3                        | 115 | 24.86 | 79.0 | 7/17/05 18:49 | 7/17/05 18:50 | Lightning            | Lightning       | 0     |
| T1570 | Mortimer - Elbridge #2                     | 115 | 71.99 | 42.0 | 7/17/05 19:44 | 7/18/05 12:14 | Substation Equipment | Circuit Breaker | 990   |
| T6150 | Hook Road - Elbridge #7                    | 115 | 54.75 | 82.6 | 7/17/05 19:44 | 7/17/05 19:44 | Lightning            | Lightning       | 0     |
| T2230 | Fulton Co-Gen - Clay #4                    | 115 | 20.9  | 61.0 | 7/17/05 21:27 | 7/17/05 21:28 | Lightning            | Lightning       | 0     |
| T3330 | Taylorville - Boonville #6                 | 115 | 37.35 | 80.8 | 7/17/05 21:59 | 7/17/05 22:00 | Lightning            | Lightning       | 0     |
| T3330 | Taylorville - Boonville #6                 | 115 | 37.35 | 80.8 | 7/17/05 22:09 | 7/17/05 22:10 | Lightning            | Lightning       | 0     |
| T2140 | Curtis Street - Teall #13                  | 115 | 33.47 | 64.9 | 7/17/05 22:10 | 7/17/05 22:11 | Lightning            | Lightning       | 0     |

|       |  |     |       |      |               |               |                      |                     |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|---------------------|-------|
| T1590 | Mortimer - Pannell Road #24                | 115 | 15.71 | 92.6 | 7/18/05 17:28 | 7/19/05 9:08  | Line Equipment       | Splice              | 939   |
| T2220 | FitzPatrick - Lighthouse Hill #3           | 115 | 26.83 | 44.9 | 7/19/05 19:45 | 7/19/05 19:45 | Unknown              | Unknown             | 0     |
| T1950 | Gardenville - Homer Hill #151              | 115 | 82.6  | 87.1 | 7/20/05 13:58 | 7/20/05 21:47 | Line Equipment       | Conductor           | 469   |
| T1460 | Homer Hill - Indeck Olean #166             | 115 | 0.2   | #N/A | 7/22/05 14:49 | 7/22/05 21:31 | External             | Generator           | 402   |
| T5440 | Mohican - Butler #18                       | 115 | 7.43  | #N/A | 7/23/05 12:55 | 7/23/05 12:56 | Unknown              | Unknown             | 0     |
| T6070 | Spier - Mohican #7                         | 115 | 9.46  | 79.0 | 7/23/05 12:55 | 7/23/05 12:56 | Unknown              | Unknown             | 0     |
| T2320 | Lighthouse Hill - Clay #7                  | 115 | 26.39 | 79.2 | 7/24/05 20:38 | 7/24/05 20:38 | Unknown              | Unknown             | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 7/25/05 5:45  | 7/25/05 5:45  | Unknown              | Unknown             | 0     |
| T1460 | Homer Hill - Indeck Olean #166             | 115 | 0.2   | #N/A | 7/25/05 10:14 | 7/25/05 21:30 | External             | Generator           | 676   |
| T4250 | Rome - Oneida #1                           | 115 | 12.31 | 64.3 | 7/26/05 10:31 | 7/26/05 10:46 | Unknown              | Unknown             | 15    |
| T1100 | Dunkirk - Falconer #162                    | 115 | 35.51 | 81.2 | 7/26/05 17:03 | 7/26/05 17:04 | Unknown              | Unknown             | 1     |
| T1100 | Dunkirk - Falconer #162                    | 115 | 35.51 | 81.2 | 7/26/05 17:07 | 7/26/05 17:08 | Lightning            | Lightning           | 1     |
| T1690 | Niagara - Lockport #101                    | 115 | 18.55 | 39.1 | 7/26/05 17:25 | 7/26/05 17:26 | Lightning            | Lightning           | 0     |
| T1280 | Gardenville - Homer Hill #152              | 115 | 82.5  | 87.2 | 7/26/05 17:38 | 7/27/05 17:47 | Vegetation           | Tree Fell           | 1,448 |
| T1530 | Lockport - Mortimer #111                   | 115 | 66.82 | 78.1 | 7/26/05 18:04 | 7/26/05 18:05 | Lightning            | Lightning           | 0     |
| T1080 | Dunkirk - Falconer #160                    | 115 | 59.83 | 35.8 | 7/26/05 18:21 | 7/28/05 15:00 | Vegetation           | Tree Fell           | 2,679 |
| T2160 | Dewitt - Tilden #19                        | 115 | 7.89  | 36.6 | 7/26/05 20:09 | 7/26/05 20:10 | Lightning            | Lightning           | 0     |
| T2710 | Tilden - Cortland #18                      | 115 | 34.81 | 40.0 | 7/26/05 20:09 | 7/26/05 20:10 | Lightning            | Lightning           | 0     |
| T2710 | Tilden - Cortland #18                      | 115 | 34.81 | 40.0 | 7/26/05 20:18 | 7/26/05 20:19 | Lightning            | Lightning           | 0     |
| T5190 | Greenbush - Stephentown #993               | 115 | 20.12 | 79.4 | 7/27/05 15:04 | 7/27/05 15:04 | Lightning            | Lightning           | 0     |
| T4020 | Boonville - Porter #1                      | 115 | 27.1  | 86.3 | 7/28/05 11:51 | 7/28/05 11:51 | Vegetation           | Tree Fell           | 0     |
| T1420 | Huntley - Praxair #46                      | 115 | 9.83  | 50.9 | 7/31/05 5:12  | 7/31/05 5:16  | Substation Equipment | Reclosing Equipment | 4     |
| T5310 | Leeds - Hurley Avenue #301                 | 345 | 0.06  | 38.0 | 7/31/05 15:41 | 7/31/05 15:42 | Weather              | Weather             | 0     |
| T1090 | Dunkirk - Falconer #161                    | 115 | 35.04 | 81.2 | 8/1/05 0:56   | 8/1/05 0:57   | Unknown              | Unknown             | 1     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 8/1/05 16:47  | 8/1/05 16:47  | Lightning            | Lightning           | 0     |
| T3040 | Black River - Lighthouse Hill #6           | 115 | 35.22 | 73.5 | 8/1/05 16:47  | 8/1/05 16:47  | Lightning            | Lightning           | 0     |
| T3320 | Taylorville - Boonville #5                 | 115 | 31.13 | 79.4 | 8/1/05 17:00  | 8/1/05 17:01  | Lightning            | Lightning           | 0     |
| T3330 | Taylorville - Boonville #6                 | 115 | 37.35 | 80.8 | 8/1/05 17:00  | 8/1/05 17:01  | Lightning            | Lightning           | 0     |
| T1000 | Brunner - Sour Springs #118                | 115 | 4.6   | 57.6 | 8/1/05 19:43  | 8/1/05 19:43  | Configuration        | Configuration       | 0     |
| T1530 | Lockport - Mortimer #111                   | 115 | 66.82 | 78.1 | 8/1/05 19:43  | 8/1/05 19:43  | Lightning            | Lightning           | 0     |
| T1540 | Lockport - Mortimer #113                   | 115 | 66.63 | 77.9 | 8/1/05 19:43  | 8/1/05 19:43  | Lightning            | Lightning           | 0     |
| T1550 | Lockport - Mortimer #114                   | 115 | 60.3  | 58.0 | 8/1/05 19:43  | 8/1/05 19:43  | Lightning            | Lightning           | 0     |
| T1620 | Mountain - Lockport #103                   | 115 | 19.86 | 76.8 | 8/1/05 20:12  | 8/1/05 20:12  | Unknown              | Unknown             | 0     |
| T1630 | Mountain - Niagara #120                    | 115 | 0.98  | 49.0 | 8/1/05 20:12  | 8/1/05 20:12  | Unknown              | Unknown             | 0     |
| T4040 | Boonville - Rome #4                        | 115 | 26.71 | 76.6 | 8/1/05 20:41  | 8/3/05 0:30   | Line Equipment       | Conductor           | 1,669 |
| T4060 | Boonville - Rome #3                        | 115 | 24.86 | 79.0 | 8/1/05 20:41  | 8/1/05 20:41  | Lightning            | Lightning           | 0     |
| T2220 | FitzPatrick - Lighthouse Hill #3           | 115 | 26.83 | 44.9 | 8/1/05 20:57  | 8/1/05 20:58  | Substation Equipment | Circuit Breaker     | 0     |

|       |   |     |       |      |               |               |                      |                 |     |
|-------|---|-----|-------|------|---------------|---------------|----------------------|-----------------|-----|
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 8/1/05 20:57  | 8/1/05 20:58  | Substation Equipment | Circuit Breaker | 0   |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 8/1/05 20:57  | 8/1/05 20:58  | Substation Equipment | Circuit Breaker | 0   |
| T4060 | Boonville - Rome #3                         | 115 | 24.86 | 79.0 | 8/1/05 21:18  | 8/1/05 21:19  | Lightning            | Lightning       | 0   |
| T2670 | Teall - Oneida #2                           | 115 | 28.54 | 80.3 | 8/2/05 7:39   | 8/2/05 7:39   | Weather              | Weather         | 0   |
| T2220 | FitzPatrick - Lighthouse Hill #3            | 115 | 26.83 | 44.9 | 8/2/05 17:30  | 8/2/05 17:30  | Substation Equipment | Bushing         | 0   |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 8/2/05 17:30  | 8/2/05 17:30  | Substation Equipment | Bushing         | 0   |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 8/2/05 17:30  | 8/2/05 17:30  | Substation Equipment | Circuit Breaker | 0   |
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 8/3/05 13:06  | 8/3/05 13:07  | Unknown              | Unknown         | 1   |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 8/3/05 15:10  | 8/3/05 15:11  | Lightning            | Lightning       | 0   |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 8/3/05 15:10  | 8/3/05 15:11  | Lightning            | Lightning       | 0   |
| T5950 | Indeck Corinth - Spier #18                  | 115 | 3.8   | #N/A | 8/3/05 15:10  | 8/3/05 15:11  | System Protection    | Relay           | 0   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 8/3/05 18:15  | 8/3/05 18:16  | Lightning            | Lightning       | 0   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 8/3/05 18:17  | 8/3/05 18:18  | Lightning            | Lightning       | 0   |
| T5730 | Spier - Queensbury #5                       | 115 | 10.41 | 56.6 | 8/4/05 11:04  | 8/4/05 11:28  | External             | Generator       | 24  |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 8/4/05 11:04  | 8/4/05 11:28  | External             | Generator       | 24  |
| T5950 | Indeck Corinth - Spier #18                  | 115 | 3.8   | #N/A | 8/4/05 11:04  | 8/4/05 11:28  | External             | Generator       | 24  |
| T6070 | Spier - Mohican #7                          | 115 | 9.46  | 79.0 | 8/4/05 11:04  | 8/4/05 11:28  | External             | Generator       | 24  |
| T5900 | Whitehall - Mohican #13                     | 115 | 25.81 | 77.6 | 8/4/05 14:25  | 8/4/05 14:26  | Lightning            | Lightning       | 0   |
| T5910 | Whitehall - Cedar #6                        | 115 | 24.25 | 70.9 | 8/4/05 14:25  | 8/4/05 14:26  | Lightning            | Lightning       | 0   |
| T5970 | Queensbury - Cedar #10                      | 115 | 3.63  | 70.9 | 8/4/05 14:26  | 8/4/05 14:27  | Unknown              | Unknown         | 0   |
| T5180 | Greenbush - Hudson #15                      | 115 | 30.37 | 74.5 | 8/5/05 11:42  | 8/5/05 11:42  | System Protection    | Relay           | 0   |
| T5910 | Whitehall - Cedar #6                        | 115 | 24.25 | 70.9 | 8/6/05 18:52  | 8/6/05 18:52  | Unknown              | Unknown         | 0   |
| T4110 | Levitt - Rome #8                            | 115 | 22.88 | 41.4 | 8/13/05 1:06  | 8/13/05 2:16  | Unknown              | Unknown         | 69  |
| T4250 | Rome - Oneida #1                            | 115 | 12.31 | 64.3 | 8/13/05 1:07  | 8/13/05 1:07  | Lightning            | Lightning       | 0   |
| T5830 | Ticonderoga - Whitehall #3                  | 115 | 22.61 | 79.6 | 8/14/05 9:52  | 8/14/05 9:52  | Weather              | Weather         | 0   |
| T2350 | Nine Mile Point Unit One - Clay #8          | 345 | 26.5  | 41.8 | 8/18/05 9:49  | 8/18/05 11:17 | External             | Generator       | 88  |
| T2370 | Nine Mile Point Unit One - Scriba #9        | 345 | 0.4   | 23.0 | 8/18/05 9:49  | 8/18/05 11:17 | External             | Generator       | 88  |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 8/18/05 13:02 | 8/18/05 13:03 | Unknown              | Unknown         | 0   |
| T3080 | Browns Falls - Taylorville #3               | 115 | 26.77 | 86.4 | 8/18/05 19:15 | 8/18/05 19:15 | Unknown              | Unknown         | 0   |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 8/19/05 5:45  | 8/19/05 5:46  | Lightning            | Lightning       | 1   |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 8/19/05 5:45  | 8/19/05 5:46  | Lightning            | Lightning       | 1   |
| T1590 | Mortimer - Pannell Road #24                 | 115 | 15.71 | 92.6 | 8/20/05 21:51 | 8/21/05 5:53  | External             | Foreign Utility | 482 |
| T1000 | Brunner - Sour Springs #118                 | 115 | 4.6   | 57.6 | 8/27/05 2:05  | 8/27/05 2:06  | Unknown              | Unknown         | 1   |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 8/27/05 2:05  | 8/27/05 2:06  | Unknown              | Unknown         | 1   |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 8/27/05 20:47 | 8/27/05 20:48 | Configuration        | Configuration   | 0   |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 8/27/05 20:47 | 8/27/05 20:48 | Substation Equipment | Capacitor       | 0   |
| T1100 | Dunkirk - Falconer #162                     | 115 | 35.51 | 81.2 | 8/30/05 12:03 | 8/30/05 12:04 | Unknown              | Unknown         | 1   |

|       |  |     |       |      |               |               |                |                         |       |
|-------|--|-----|-------|------|---------------|---------------|----------------|-------------------------|-------|
| T1330 | Hartfield - Moons Switches #159              | 115 | 9.4   | 52.6 | 8/30/05 12:03 | 8/30/05 12:04 | Configuration  | Tap                     | 1     |
| T1690 | Niagara - Lockport #101                      | 115 | 18.55 | 39.1 | 8/31/05 5:02  | 8/31/05 5:03  | Weather        | Weather                 | 0     |
| T5760 | Spier - Rotterdam #2                         | 115 | 51.21 | 62.0 | 8/31/05 8:12  | 8/31/05 8:12  | Weather        | Weather                 | 0     |
| T1860 | Pannell (Sta. 122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 8/31/05 12:25 | 8/31/05 12:26 | Weather        | Weather                 | 0     |
| T1690 | Niagara - Lockport #101                      | 115 | 18.55 | 39.1 | 9/2/05 12:55  | 9/2/05 12:55  | Line Equipment | Guy                     | 0     |
| T3000 | Alcoa - Dennison #12                         | 115 | 2.47  | 32.0 | 9/2/05 19:35  | 9/2/05 19:40  | Other          | Human Error             | 5     |
| T5730 | Spier - Queensbury #5                        | 115 | 10.41 | 56.6 | 9/13/05 21:03 | 9/13/05 22:48 | External       | Generator               | 105   |
| T5760 | Spier - Rotterdam #2                         | 115 | 51.21 | 62.0 | 9/13/05 21:03 | 9/13/05 22:47 | External       | Generator               | 104   |
| T6070 | Spier - Mohican #7                           | 115 | 9.46  | 79.0 | 9/13/05 21:03 | 9/13/05 22:47 | External       | Generator               | 104   |
| T5950 | Indeck Corinth - Spier #18                   | 115 | 3.8   | #N/A | 9/13/05 21:07 | 9/13/05 22:48 | External       | Generator               | 100   |
| T5750 | Spier - Rotterdam #1                         | 115 | 54.31 | 20.0 | 9/15/05 12:10 | 9/15/05 12:11 | Lightning      | Lightning               | 0     |
| T5760 | Spier - Rotterdam #2                         | 115 | 51.21 | 62.0 | 9/15/05 12:10 | 9/15/05 12:11 | Lightning      | Lightning               | 0     |
| T1590 | Mortimer - Pannell Road #24                  | 115 | 15.71 | 92.6 | 9/16/05 9:32  | 9/16/05 9:33  | Lightning      | Lightning               | 0     |
| T1600 | Mortimer - Pannell Road #25                  | 115 | 15.72 | 83.8 | 9/16/05 9:32  | 9/16/05 9:33  | Lightning      | Lightning               | 0     |
| T1890 | Southeast Batavia - Golah #119               | 115 | 28.39 | 58.1 | 9/16/05 11:33 | 9/16/05 20:58 | Lightning      | Lightning               | 565   |
| T1000 | Brunner - Sour Springs #118                  | 115 | 4.6   | 57.6 | 9/18/05 4:33  | 9/18/05 4:34  | Configuration  | Tap                     | 1     |
| T1550 | Lockport - Mortimer #114                     | 115 | 60.3  | 58.0 | 9/18/05 4:33  | 9/18/05 4:34  | Unknown        | Unknown                 | 1     |
| T2300 | Indeck Oswego - Lighthouse Hill #2           | 115 | 42.6  | 48.0 | 9/20/05 5:47  | 9/20/05 5:47  | Lightning      | Lightning               | 0     |
| T3080 | Browns Falls - Taylorville #3                | 115 | 26.77 | 86.4 | 9/20/05 6:58  | 9/20/05 6:58  | Weather        | Weather                 | 0     |
| T3090 | Browns Falls - Taylorville #4                | 115 | 26.79 | 38.8 | 9/20/05 6:58  | 9/20/05 6:58  | Weather        | Weather                 | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3         | 115 | 28.09 | 89.0 | 9/20/05 8:27  | 9/20/05 8:27  | Lightning      | Lightning               | 0     |
| T6180 | Coming - Battle Hill #4                      | 115 | 25.2  | 78.8 | 9/21/05 10:39 | 9/21/05 10:39 | Unknown        | Unknown                 | 0     |
| T3340 | Taylorville - Moshier #7                     | 115 | 11.21 | 79.9 | 9/26/05 6:13  | 9/26/05 12:28 | Line Equipment | Conductor               | 374   |
| T5810 | Ticonderoga - Republic #2                    | 115 | 23.3  | 70.2 | 9/28/05 5:47  | 9/28/05 11:18 | Other          | Logger                  | 330   |
| T6060 | Mohican - North Troy #3                      | 115 | 37.39 | 79.0 | 9/28/05 8:42  | 9/28/05 8:42  | Unknown        | Unknown                 | 0     |
| T2320 | Lighthouse Hill - Clay #7                    | 115 | 26.39 | 79.2 | 9/28/05 13:28 | 9/28/05 13:28 | Unknown        | Unknown                 | 0     |
| T1160 | Falconer - Homer Hill #153                   | 115 | 43.93 | 78.2 | 9/29/05 5:28  | 9/29/05 5:29  | Weather        | Weather                 | 0     |
| T1170 | Falconer - Homer Hill #154                   | 115 | 44.03 | 77.7 | 9/29/05 5:28  | 9/29/05 5:29  | Unknown        | Unknown                 | 1     |
| T2100 | Clay - Teall #11                             | 115 | 13.85 | 58.9 | 9/29/05 8:17  | 10/1/05 14:52 | Line Equipment | Tower (Steel Structure) | 3,274 |
| T1340 | Homer Hill - Bennett Road #157               | 115 | 52.57 | 43.4 | 9/29/05 8:53  | 9/29/05 8:53  | Vegetation     | Tree Fell               | 0     |
| T1340 | Homer Hill - Bennett Road #157               | 115 | 52.57 | 43.4 | 9/29/05 8:56  | 9/30/05 14:03 | Vegetation     | Tree Fell               | 1,747 |
| T4020 | Boonville - Porter #1                        | 115 | 27.1  | 86.3 | 9/29/05 9:17  | 9/30/05 20:22 | Line Equipment | Conductor               | 2,105 |
| T4030 | Boonville - Porter #2                        | 115 | 27.1  | 86.1 | 9/29/05 9:17  | 9/29/05 9:17  | Vegetation     | Tree Fell               | 0     |
| T5770 | Spier - West #9                              | 115 | 16.6  | 64.8 | 9/29/05 11:04 | 9/29/05 11:04 | Weather        | Weather                 | 0     |
| T5880 | Warrensburg - Scofield Road #10              | 115 | 10.46 | 85.0 | 9/29/05 11:04 | 9/29/05 11:04 | Weather        | Weather                 | 0     |
| T5810 | Ticonderoga - Republic #2                    | 115 | 23.3  | 70.2 | 9/29/05 11:04 | 9/29/05 11:05 | Weather        | Weather                 | 0     |
| T5810 | Ticonderoga - Republic #2                    | 115 | 23.3  | 70.2 | 9/29/05 11:10 | 9/29/05 11:10 | Weather        | Weather                 | 0     |

|       |                                 |     |       |      |                |                |                      |                            |       |
|-------|---------------------------------|-----|-------|------|----------------|----------------|----------------------|----------------------------|-------|
| T3280 | McIntyre - Colton #8            | 115 | 37.65 | 72.2 | 9/29/05 12:22  | 9/30/05 18:27  | Vegetation           | Tree Fell                  | 1,804 |
| T5770 | Spier - West #9                 | 115 | 16.6  | 64.8 | 9/29/05 13:53  | 9/29/05 13:53  | Weather              | Weather                    | 0     |
| T5880 | Warrensburg - Scofield Road #10 | 115 | 10.46 | 85.0 | 9/29/05 13:53  | 9/29/05 13:53  | Weather              | Weather                    | 0     |
| T1530 | Lockport - Mortimer #111        | 115 | 66.82 | 78.1 | 9/29/05 18:51  | 9/29/05 18:52  | Weather              | Weather                    | 0     |
| T1540 | Lockport - Mortimer #113        | 115 | 66.63 | 77.9 | 9/29/05 18:51  | 10/1/05 18:29  | Line Equipment       | Conductor                  | 2,857 |
| T1550 | Lockport - Mortimer #114        | 115 | 60.3  | 58.0 | 9/29/05 18:51  | 9/29/05 18:52  | Weather              | Weather                    | 0     |
| T2670 | Teall - Oneida #2               | 115 | 28.54 | 80.3 | 10/1/05 18:12  | 10/1/05 18:12  | Line Equipment       | Conductor                  | 0     |
| T2670 | Teall - Oneida #2               | 115 | 28.54 | 80.3 | 10/1/05 18:15  | 10/1/05 18:15  | Line Equipment       | Conductor                  | 0     |
| T2670 | Teall - Oneida #2               | 115 | 28.54 | 80.3 | 10/1/05 18:16  | 10/1/05 18:17  | Line Equipment       | Conductor                  | 0     |
| T1250 | Gardenville - Dunkirk #74       | 230 | 47.22 | 49.5 | 10/3/05 10:43  | 10/3/05 17:03  | Substation Equipment | Other Substation Equipment | 380   |
| T5040 | Altamont - New Scotland #20     | 115 | 8.48  | 80.3 | 10/3/05 12:56  | 10/3/05 12:56  | Unknown              | Unknown                    | 0     |
| T1000 | Brunner - Sour Springs #118     | 115 | 4.6   | 57.6 | 10/5/05 23:31  | 10/5/05 23:32  | Configuration        | Reclose > 1 minute         | 1     |
| T1550 | Lockport - Mortimer #114        | 115 | 60.3  | 58.0 | 10/5/05 23:31  | 10/5/05 23:32  | Unknown              | Unknown                    | 1     |
| T2470 | Oswego - Volney #11             | 345 | 13.4  | 35.0 | 10/10/05 8:25  | 10/10/05 8:25  | Other                | Human Error                | 0     |
| T1270 | Gardenville - Dunkirk #142      | 115 | 55.38 | 81.2 | 10/11/05 23:16 | 10/11/05 23:16 | Unknown              | Unknown                    | 0     |
| T6210 | Raymondville - Norfolk #1       | 115 | 2.4   | 77.8 | 10/14/05 0:08  | 10/14/05 3:44  | Substation Equipment | Switch - Motor Operated    | 216   |
| T2020 | Ash - Temple #9                 | 115 | 1.5   | #N/A | 10/15/05 19:36 | 10/15/05 19:37 | Substation Equipment | Circuit Breaker            | 1     |
| T5250 | Inghams - Meco #15              | 115 | 30.9  | 66.9 | 10/19/05 19:39 | 10/19/05 19:39 | Vegetation           | Tree Fell                  | 0     |
| T5270 | Inghams - Stoner #9             | 115 | 26.1  | 72.0 | 10/19/05 19:39 | 10/20/05 19:26 | Vegetation           | Tree Fell                  | 1,427 |
| T5800 | Stoner - Rotterdam #12          | 115 | 29.83 | 72.0 | 10/19/05 19:39 | 10/19/05 21:04 | Configuration        | Shared Circuit             | 86    |
| T5060 | Battenkill - North Troy #10     | 115 | 23.42 | 79.0 | 10/19/05 23:23 | 10/20/05 4:00  | Other                | Animal                     | 277   |
| T5540 | North Troy - Reynolds Road #16  | 115 | 11.57 | 73.5 | 10/19/05 23:23 | 10/20/05 4:00  | Other                | Animal                     | 277   |
| T5630 | Rotterdam - Bear Swamp E205     | 230 | 43.78 | 47.7 | 10/28/05 23:29 | 10/29/05 5:28  | System Protection    | Relay                      | 359   |
| T1530 | Lockport - Mortimer #111        | 115 | 66.82 | 78.1 | 11/2/05 19:30  | 11/3/05 19:46  | Line Equipment       | Splice                     | 1,455 |
| T5350 | Maplewood - Menands #19         | 115 | 5.41  | 63.6 | 11/5/05 10:16  | 11/5/05 10:21  | Substation Equipment | Circuit Breaker            | 5     |
| T5400 | Menands - Reynolds Road #2      | 115 | 2.49  | 72.6 | 11/5/05 10:16  | 11/5/05 10:16  | Substation Equipment | Capacitor                  | 0     |
| T6010 | Wolf Road - Menands #10         | 115 | 4.64  | 75.1 | 11/5/05 10:16  | 11/5/05 10:17  | Substation Equipment | Capacitor                  | 0     |
| T1340 | Homer Hill - Bennett Road #157  | 115 | 52.57 | 43.4 | 11/6/05 16:39  | 11/7/05 5:15   | Line Equipment       | Insulator                  | 756   |
| T1250 | Gardenville - Dunkirk #74       | 230 | 47.22 | 49.5 | 11/6/05 16:55  | 11/7/05 21:08  | Line Equipment       | Static Wire                | 1,692 |
| T4020 | Boonville - Porter #1           | 115 | 27.1  | 86.3 | 11/6/05 17:20  | 11/6/05 17:20  | Weather              | Wind                       | 0     |
| T3150 | Colton - Browns Falls #2        | 115 | 30.49 | 71.0 | 11/6/05 17:42  | 11/6/05 17:42  | Weather              | Wind                       | 0     |
| T1480 | Kensington - Gardenville #45    | 115 | 6.16  | 55.6 | 11/6/05 17:45  | 11/8/05 8:50   | Line Equipment       | Suspension Hardware        | 2,345 |
| T5810 | Ticonderoga - Republic #2       | 115 | 23.3  | 70.2 | 11/9/05 6:17   | 11/9/05 6:17   | Unknown              | Unknown                    | 0     |
| T5820 | Ticonderoga - Hague Road #4     | 115 | 1.35  | 70.2 | 11/9/05 6:17   | 11/9/05 6:17   | Unknown              | Unknown                    | 0     |
| T5830 | Ticonderoga - Whitehall #3      | 115 | 22.61 | 79.6 | 11/9/05 6:17   | 11/9/05 6:17   | Unknown              | Unknown                    | 0     |
| T1260 | Gardenville - Dunkirk #141      | 115 | 56.73 | 81.2 | 11/9/05 11:06  | 11/10/05 12:58 | Substation Equipment | Circuit Breaker            | 1,552 |
| T1270 | Gardenville - Dunkirk #142      | 115 | 55.38 | 81.2 | 11/9/05 11:06  | 11/9/05 11:07  | Weather              | Storm                      | 1     |

|       |   |     |       |      |                |                |                      |                          |       |
|-------|---|-----|-------|------|----------------|----------------|----------------------|--------------------------|-------|
| T1660 | Niagara - Gardenville #180              | 115 | 31.67 | 77.5 | 11/9/05 11:36  | 11/9/05 11:36  | Lightning            | Lightning                | 0     |
| T1780 | Packard - Gardenville #182              | 115 | 29.13 | 72.4 | 11/9/05 11:36  | 11/9/05 11:36  | Lightning            | Lightning                | 0     |
| T1100 | Dunkirk - Falconer #162                 | 115 | 35.51 | 81.2 | 11/9/05 17:10  | 11/10/05 15:27 | Vegetation           | Tree Fell                | 1,337 |
| T1270 | Gardenville - Dunkirk #142              | 115 | 55.38 | 81.2 | 11/13/05 2:44  | 11/13/05 15:13 | Line Equipment       | Splice                   | 749   |
| T1530 | Lockport - Mortimer #111                | 115 | 66.82 | 78.1 | 11/13/05 10:57 | 11/13/05 10:58 | System Protection    | Relay                    | 0     |
| T1540 | Lockport - Mortimer #113                | 115 | 66.63 | 77.9 | 11/13/05 10:57 | 11/14/05 4:15  | Line Equipment       | Suspension Hardware      | 1,037 |
| T1550 | Lockport - Mortimer #114                | 115 | 60.3  | 58.0 | 11/13/05 10:57 | 11/13/05 10:58 | System Protection    | Relay                    | 0     |
| T5920 | Woodlawn - State Campus #12             | 115 | 11.43 | 75.1 | 11/16/05 9:59  | 11/16/05 10:00 | Unknown              | Unknown                  | 0     |
| T1720 | Niagara - Packard #62                   | 230 | 3.47  | 49.0 | 11/16/05 18:34 | 11/16/05 19:15 | System Protection    | Relay                    | 40    |
| T1800 | Packard - Huntley #78                   | 230 | 12.14 | 51.9 | 11/16/05 18:34 | 11/18/05 3:11  | Line Equipment       | Insulator                | 1,957 |
| T3190 | Dennison - Colton #5                    | 115 | 28.45 | 30.1 | 11/19/05 4:26  | 11/19/05 4:26  | Substation Equipment | Lightning Arrestor       | 0     |
| T3100 | Boundary Road - Dennison #1             | 115 | 0.02  | #N/A | 11/19/05 4:29  | 11/19/05 15:30 | Substation Equipment | Lightning Arrestor       | 661   |
| T3110 | Boundary Road - Dennison #2             | 115 | 0.03  | #N/A | 11/19/05 4:29  | 11/19/05 4:29  | Substation Equipment | Lightning Arrestor       | 0     |
| T3180 | Dennison - Colton #4                    | 115 | 31.41 | 33.2 | 11/19/05 4:29  | 11/19/05 4:29  | Substation Equipment | Lightning Arrestor       | 0     |
| T3190 | Dennison - Colton #5                    | 115 | 28.45 | 30.1 | 11/19/05 4:29  | 11/19/05 15:13 | Substation Equipment | Lightning Arrestor       | 644   |
| T1540 | Lockport - Mortimer #113                | 115 | 66.63 | 77.9 | 11/25/05 0:53  | 11/25/05 0:55  | Substation Equipment | Reclosing Equipment      | 2     |
| T1280 | Gardenville - Homer Hill #152           | 115 | 82.5  | 87.2 | 11/25/05 0:58  | 11/25/05 0:58  | Line Equipment       | Suspension Hardware      | 0     |
| T1280 | Gardenville - Homer Hill #152           | 115 | 82.5  | 87.2 | 11/27/05 8:41  | 11/27/05 20:26 | Line Equipment       | Suspension Hardware      | 704   |
| T1780 | Packard - Gardenville #182              | 115 | 29.13 | 72.4 | 11/27/05 11:25 | 11/27/05 11:26 | Other                | Animal                   | 2     |
| T1950 | Gardenville - Homer Hill #151           | 115 | 82.6  | 87.1 | 11/28/05 14:59 | 11/28/05 17:15 | Substation Equipment | Other Substation Equipme | 136   |
| T1210 | Gardenville - Buffalo River Switch #145 | 115 | 12.61 | 47.8 | 11/28/05 18:03 | 11/28/05 18:04 | Unknown              | Unknown                  | 0     |
| T3210 | Lake Colby - Lake Placid #3             | 115 | 10.64 | 31.0 | 11/29/05 8:34  | 11/29/05 15:26 | Vegetation           | Tree Fell                | 411   |
| T3180 | Dennison - Colton #4                    | 115 | 31.41 | 33.2 | 11/29/05 10:23 | 11/29/05 10:24 | Weather              | Wind                     | 0     |
| T3150 | Colton - Browns Falls #2                | 115 | 30.49 | 71.0 | 11/29/05 10:47 | 11/29/05 10:47 | Weather              | Wind                     | 0     |
| T3170 | Colton - Malone #3                      | 115 | 20.85 | 70.1 | 11/29/05 11:38 | 11/29/05 19:57 | Vegetation           | Tree Growth              | 499   |
| T5330 | Leeds - Pleasant Valley #92             | 345 | 38.84 | 47.9 | 11/30/05 10:00 | 11/30/05 10:00 | Other                | Human Error              | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2      | 115 | 42.6  | 48.0 | 12/21/05 13:51 | 12/21/05 14:50 | Other                | Vehicle                  | 59    |
| T2320 | Lighthouse Hill - Clay #7               | 115 | 26.39 | 79.2 | 12/24/05 16:46 | 12/24/05 16:46 | Unknown              | Unknown                  | 0     |
| T1530 | Lockport - Mortimer #111                | 115 | 66.82 | 78.1 | 12/25/05 10:09 | 12/25/05 10:10 | Unknown              | Unknown                  | 0     |
| T1530 | Lockport - Mortimer #111                | 115 | 66.82 | 78.1 | 12/25/05 14:51 | 12/26/05 15:26 | Line Equipment       | Splice                   | 1,475 |
| T5900 | Whitehall - Mohican #13                 | 115 | 25.81 | 77.6 | 12/26/05 19:23 | 12/26/05 19:24 | Unknown              | Unknown                  | 0     |
| T1510 | Lockport - Batavia #112                 | 115 | 34.13 | 76.6 | 12/28/05 16:00 | 12/31/05 0:27  | Line Equipment       | Splice                   | 3,387 |
| T1560 | Mortimer - Hook Road #1                 | 115 | 21.35 | 81.8 | 12/29/05 7:34  | 12/29/05 7:34  | Unknown              | Unknown                  | 0     |
| T2800 | Watkins Road - Inghams #2               | 115 | 15.64 | #N/A | 1/3/06 7:16    | 1/3/06 7:17    | Unknown              | Unknown                  | 0     |
| T1660 | Niagara - Gardenville #180              | 115 | 31.67 | 77.5 | 1/4/06 9:50    | 1/4/06 9:50    | Other                | Animal                   | 0     |
| T1660 | Niagara - Gardenville #180              | 115 | 31.67 | 77.5 | 1/4/06 10:00   | 1/4/06 10:01   | Other                | Animal                   | 0     |
| T1230 | Gardenville - Depew #54                 | 115 | 7.26  | 53.9 | 1/10/06 10:28  | 1/10/06 10:51  | Other                | Animal                   | 23    |



|       |   |     |       |      |               |               |                |                 |       |
|-------|---|-----|-------|------|---------------|---------------|----------------|-----------------|-------|
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 1/10/06 10:28 | 1/10/06 10:51 | Other          | Animal          | 23    |
| T1290 | Gardenville - Seneca #81                    | 115 | 2.62  | 50.8 | 1/10/06 10:28 | 1/10/06 10:51 | Other          | Animal          | 24    |
| T1390 | Huntley - Gardenville #39                   | 115 | 24.41 | 77.1 | 1/10/06 10:28 | 1/10/06 10:49 | Other          | Animal          | 21    |
| T1480 | Kensington - Gardenville #45                | 115 | 6.16  | 55.6 | 1/10/06 10:28 | 1/10/06 10:52 | Other          | Animal          | 24    |
| T1660 | Niagara - Gardenville #180                  | 115 | 31.67 | 77.5 | 1/10/06 10:28 | 1/10/06 19:22 | Other          | Animal          | 534   |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 1/14/06 9:06  | 1/14/06 13:47 | Line Equipment | Insulator       | 281   |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 1/16/06 4:39  | 1/17/06 5:30  | Line Equipment | Static Wire     | 1,491 |
| T3150 | Colton - Browns Falls #2                    | 115 | 30.49 | 71.0 | 1/18/06 3:37  | 1/18/06 3:38  | Weather        | Wind            | 1     |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 1/18/06 6:10  | 1/18/06 6:10  | Line Equipment | Splice          | 0     |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 1/18/06 6:10  | 1/18/06 6:10  | Weather        | Wind            | 0     |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 1/18/06 6:10  | 1/18/06 6:11  | Line Equipment | Splice          | 0     |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 1/18/06 7:20  | 1/18/06 14:04 | Line Equipment | Insulator       | 405   |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 1/18/06 7:20  | 1/18/06 7:20  | Weather        | Ice             | 0     |
| T3060 | Black River - Taylorville #2                | 115 | 32.82 | 48.7 | 1/18/06 21:07 | 1/18/06 21:07 | Weather        | Ice             | 0     |
| T1340 | Homer Hill - Bennett Road #157              | 115 | 52.57 | 43.4 | 1/19/06 9:33  | 1/19/06 9:38  | Other          | Human Error     | 4     |
| T3030 | Colton - Battle Hill #7                     | 115 | 34.76 | 74.5 | 1/31/06 15:52 | 1/31/06 15:52 | Unknown        | Unknown         | 0     |
| T5900 | Whitehall - Mohican #13                     | 115 | 25.81 | 77.6 | 2/3/06 7:33   | 2/3/06 7:34   | Unknown        | Unknown         | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 2/4/06 23:38  | 2/4/06 23:40  | External       | Foreign Utility | 3     |
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 2/11/06 6:55  | 2/11/06 6:56  | Unknown        | Unknown         | 0     |
| T1420 | Huntley - Praxair #46                       | 115 | 9.83  | 50.9 | 2/11/06 7:05  | 2/11/06 7:10  | Unknown        | Unknown         | 5     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 2/15/06 6:31  | 2/15/06 6:31  | Line Equipment | Conductor       | 0     |
| T5290 | Johnson Road - Maplewood #12                | 115 | 2.7   | #N/A | 2/16/06 9:23  | 2/16/06 9:24  | Other          | Animal          | 0     |
| T3080 | Browns Falls - Taylorville #3               | 115 | 26.77 | 86.4 | 2/17/06 4:32  | 2/17/06 4:32  | Weather        | Wind            | 0     |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 2/17/06 5:38  | 2/17/06 5:38  | Vegetation     | Tree Fell       | 0     |
| T1660 | Niagara - Gardenville #180                  | 115 | 31.67 | 77.5 | 2/17/06 6:13  | 2/17/06 8:24  | Unknown        | Unknown         | 130   |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 2/17/06 6:22  | 2/17/06 6:22  | Vegetation     | Tree Fell       | 0     |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 2/17/06 6:22  | 2/17/06 6:23  | Vegetation     | Tree Fell       | 0     |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 2/17/06 6:28  | 2/17/06 6:28  | Vegetation     | Tree Fell       | 0     |
| T1580 | Mortimer - Golah #110                       | 115 | 9.52  | 59.5 | 2/17/06 6:58  | 2/17/06 6:59  | Line Equipment | Static Wire     | 0     |
| T1580 | Mortimer - Golah #110                       | 115 | 9.52  | 59.5 | 2/17/06 7:03  | 2/17/06 7:04  | Line Equipment | Static Wire     | 0     |
| T1580 | Mortimer - Golah #110                       | 115 | 9.52  | 59.5 | 2/17/06 7:05  | 2/17/06 23:18 | Line Equipment | Static Wire     | 974   |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 2/17/06 7:26  | 2/18/06 14:28 | Vegetation     | Tree Fell       | 1,862 |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 2/17/06 7:32  | 2/17/06 7:33  | External       |                 | 0     |
| T1570 | Mortimer - Elbridge #2                      | 115 | 71.99 | 42.0 | 2/17/06 7:32  | 2/17/06 17:17 | Unknown        | Unknown         | 584   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 2/17/06 8:20  | 2/17/06 8:21  | External       |                 | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 2/17/06 8:24  | 2/17/06 8:25  | External       |                 | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 2/17/06 8:26  | 2/18/06 13:24 | External       | Foreign Utility | 1,738 |

|       |                                  |     |       |      |               |               |                |                 |       |
|-------|----------------------------------|-----|-------|------|---------------|---------------|----------------|-----------------|-------|
| T2240 | General Electric - Geres Lock #8 | 115 | 9.69  | 76.2 | 2/17/06 9:02  | 2/17/06 9:02  | Line Equipment | Static Wire     | 0     |
| T2270 | Geres Lock - Solvay #2           | 115 | 1.32  | 80.5 | 2/17/06 9:02  | 2/17/06 9:02  | Weather        | Wind            | 0     |
| T1660 | Niagara - Gardenville #180       | 115 | 31.67 | 77.5 | 2/17/06 9:14  | 2/17/06 9:14  | Weather        | Wind            | 0     |
| T3060 | Black River - Taylorville #2     | 115 | 32.82 | 48.7 | 2/17/06 9:15  | 2/17/06 9:16  | Weather        | Wind            | 0     |
| T2100 | Clay - Teall #11                 | 115 | 13.85 | 58.9 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2650 | Teall - Dewitt #4                | 115 | 10.97 | 45.3 | 2/17/06 9:20  | 2/17/06 12:40 | Line Equipment | Switch          | 200   |
| T2660 | Teall - Carr Street #6           | 115 | 4.03  | 42.8 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2670 | Teall - Oneida #2                | 115 | 28.54 | 80.3 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2680 | Teall - Oneida #5                | 115 | 30.59 | 78.2 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2000 | Ash - Teall #7                   | 115 | 3.45  | #N/A | 2/17/06 9:20  | 2/17/06 12:42 | Weather        | Wind            | 202   |
| T2140 | Curtis Street - Teall #13        | 115 | 33.47 | 64.9 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2690 | Temple - Dewitt #10              | 115 | 6.87  | 41.1 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2040 | Clay - Dewitt #3                 | 115 | 20.46 | 60.7 | 2/17/06 9:20  | 2/18/06 7:04  | Line Equipment | Static Wire     | 1,304 |
| T2090 | Clay - Teall #10                 | 115 | 15.72 | 69.8 | 2/17/06 9:20  | 2/17/06 9:20  | Weather        | Wind            | 0     |
| T2240 | General Electric - Geres Lock #8 | 115 | 9.69  | 76.2 | 2/17/06 9:42  | 2/17/06 9:42  | Line Equipment | Static Wire     | 0     |
| T2270 | Geres Lock - Solvay #2           | 115 | 1.32  | 80.5 | 2/17/06 9:42  | 2/17/06 21:48 | Line Equipment | Static Wire     | 725   |
| T3340 | Taylorville - Moshier #7         | 115 | 11.21 | 79.9 | 2/17/06 9:43  | 2/19/06 20:32 | Line Equipment | Static Wire     | 3,528 |
| T3140 | Colton - Browns Falls #1         | 115 | 30.45 | 71.0 | 2/17/06 9:46  | 2/18/06 23:44 | Unknown        | Unknown         | 2,277 |
| T3150 | Colton - Browns Falls #2         | 115 | 30.49 | 71.0 | 2/17/06 9:46  | 2/17/06 9:47  | Weather        | Wind            | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 9:47  | 2/17/06 9:47  | Weather        | Wind            | 0     |
| T4040 | Boonville - Rome #4              | 115 | 26.71 | 76.6 | 2/17/06 9:48  | 2/17/06 9:49  | Weather        | Wind            | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 9:51  | 2/17/06 9:51  | Weather        | Wind            | 0     |
| T4040 | Boonville - Rome #4              | 115 | 26.71 | 76.6 | 2/17/06 9:53  | 2/17/06 9:54  | Weather        | Wind            | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 9:56  | 2/17/06 9:57  | Weather        | Wind            | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 10:02 | 2/17/06 10:02 | Weather        | Wind            | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 10:03 | 2/17/06 10:03 | Weather        | Wind            | 0     |
| T5900 | Whitehall - Mohican #13          | 115 | 25.81 | 77.6 | 2/17/06 10:16 | 2/17/06 10:17 | Weather        | Wind            | 0     |
| T5440 | Mohican - Butler #18             | 115 | 7.43  | #N/A | 2/17/06 10:17 | 2/17/06 10:17 | Weather        | Wind            | 0     |
| T5710 | Spier - Butler #4                | 115 | 5.74  | 79.0 | 2/17/06 10:17 | 2/17/06 10:17 | Weather        | Wind            | 0     |
| T5690 | Rotterdam - New Scotland #19     | 115 | 17.03 | 80.3 | 2/17/06 10:20 | 2/18/06 18:41 | Vegetation     | Tree Fell       | 1,941 |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 2/17/06 10:23 | 2/17/06 10:23 | Weather        | Wind            | 0     |
| T6180 | Corning - Battle Hill #4         | 115 | 25.2  | 78.8 | 2/17/06 10:27 | 2/17/06 10:28 | Weather        | Wind            | 0     |
| T6180 | Corning - Battle Hill #4         | 115 | 25.2  | 78.8 | 2/17/06 10:51 | 2/17/06 10:51 | Weather        | Wind            | 0     |
| T5810 | Ticonderoga - Republic #2        | 115 | 23.3  | 70.2 | 2/17/06 11:22 | 2/17/06 11:23 | Vegetation     | Tree Fell       | 0     |
| T5810 | Ticonderoga - Republic #2        | 115 | 23.3  | 70.2 | 2/17/06 11:25 | 2/17/06 21:54 | Vegetation     | Tree Fell       | 629   |
| T5750 | Spier - Rotterdam #1             | 115 | 54.31 | 20.0 | 2/17/06 11:27 | 2/17/06 11:27 | Weather        | Wind            | 0     |
| T5030 | Alps - Berkshire #393            | 345 | 8.77  | 39.0 | 2/17/06 11:37 | 2/17/06 12:56 | External       | Foreign Utility | 79    |

|       |   |     |       |      |               |               |                      |                       |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|-----------------------|-------|
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 2/17/06 12:02 | 2/18/06 7:31  | Vegetation           | Tree Fell             | 1,168 |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 2/17/06 12:02 | 2/17/06 12:03 | Vegetation           | Tree Fell             | 0     |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 2/17/06 12:06 | 2/18/06 7:07  | Vegetation           | Tree Fell             | 1,141 |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 2/17/06 14:29 | 2/17/06 14:29 | Weather              | Wind                  | 0     |
| T5440 | Mohican - Butler #18                        | 115 | 7.43  | #N/A | 2/17/06 14:38 | 2/17/06 14:38 | Weather              | Wind                  | 0     |
| T5270 | Inghams - Stoner #9                         | 115 | 26.1  | 72.0 | 2/17/06 15:08 | 2/17/06 15:09 | Weather              | Wind                  | 0     |
| T5390 | Meco - Rotterdam #10                        | 115 | 37.69 | 66.9 | 2/17/06 15:08 | 2/19/06 9:22  | Vegetation           | Tree Fell             | 2,533 |
| T5100 | Clinton - Marshville #12                    | 115 | 1.61  | 66.9 | 2/19/06 14:11 | 2/19/06 15:38 | Substation Equipment | Lightning Arrestor    | 86    |
| T5780 | St. Johnsville - Marshville #11             | 115 | 9.88  | 44.4 | 2/19/06 14:11 | 2/19/06 15:38 | Substation Equipment | Lightning Arrestor    | 86    |
| T5130 | Front St. - Rosa Road #11                   | 115 | 4.04  | 47.4 | 2/22/06 20:35 | 2/24/06 23:27 | Line Equipment       | Cross Arm / Davit Arm | 3,052 |
| T2760 | Independence - Scriba #25                   | 345 | 2.8   | 9.0  | 2/28/06 10:02 | 3/1/06 15:12  | Other                | Human Error           | 1,750 |
| T5390 | Meco - Rotterdam #10                        | 115 | 37.69 | 66.9 | 3/6/06 21:58  | 3/6/06 21:59  | Unknown              | Unknown               | 1     |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 3/8/06 6:08   | 3/8/06 6:08   | Unknown              | Unknown               | 0     |
| T5910 | Whitehall - Cedar #6                        | 115 | 24.25 | 70.9 | 3/8/06 15:23  | 3/8/06 15:23  | Unknown              | Unknown               | 0     |
| T5970 | Queensbury - Cedar #10                      | 115 | 3.63  | 70.9 | 3/8/06 15:23  | 3/8/06 15:23  | Unknown              | Unknown               | 0     |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 3/9/06 9:37   | 3/9/06 9:37   | Unknown              | Unknown               | 0     |
| T3090 | Browns Falls - Taylorville #4               | 115 | 26.79 | 38.8 | 3/10/06 14:51 | 3/10/06 14:52 | Unknown              | Unknown               | 0     |
| T1630 | Mountain - Niagara #120                     | 115 | 0.98  | 49.0 | 3/12/06 5:40  | 3/12/06 5:40  | Unknown              | Unknown               | 0     |
| T1620 | Mountain - Lockport #103                    | 115 | 19.86 | 76.8 | 3/12/06 5:40  | 3/12/06 5:41  | Unknown              | Unknown               | 0     |
| T5290 | Johnson Road - Maplewood #12                | 115 | 2.7   | #N/A | 3/12/06 10:05 | 3/12/06 10:06 | Other                | Animal                | 0     |
| T6360 | Grooms Road - Forts Ferry #13               | 115 | 10    | 36.8 | 3/12/06 10:05 | 3/12/06 10:06 | Configuration        | Configuration         | 0     |
| T6370 | Forts Ferry - Johnson Rd #14                | 115 | 1.9   | 36.8 | 3/12/06 10:05 | 3/12/06 10:06 | Other                | Animal                | 0     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 3/13/06 5:57  | 3/13/06 5:57  | Unknown              | Unknown               | 0     |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 3/13/06 7:16  | 3/13/06 7:35  | Substation Equipment | Reclosing Equipment   | 19    |
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 3/13/06 9:24  | 3/13/06 9:25  | Lightning            | Lightning             | 1     |
| T1540 | Lockport - Mortimer #113                    | 115 | 66.63 | 77.9 | 3/14/06 5:19  | 3/14/06 21:24 | Line Equipment       | Suspension Hardware   | 965   |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 3/16/06 7:26  | 3/16/06 7:26  | Other                | Human Error           | 0     |
| T5870 | Warrensburg - North Creek #5                | 115 | 23.37 | 21.0 | 3/18/06 2:27  | 3/18/06 4:09  | System Protection    | Relay                 | 102   |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 3/18/06 2:27  | 3/18/06 2:28  | Vegetation           | Tree Fell             | 0     |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 3/18/06 2:27  | 3/18/06 4:09  | Substation Equipment | Reclosing Equipment   | 101   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 3/21/06 6:05  | 3/21/06 6:05  | Unknown              | Unknown               | 0     |
| T5260 | Inghams - St. Johnsville #6                 | 115 | 7.5   | 61.7 | 3/23/06 12:00 | 3/23/06 12:00 | Substation Equipment | Insulator             | 0     |
| T5780 | St. Johnsville - Marshville #11             | 115 | 9.88  | 44.4 | 3/23/06 12:00 | 3/23/06 12:00 | Substation Equipment | Insulator             | 0     |
| T2100 | Clay - Teall #11                            | 115 | 13.85 | 58.9 | 3/28/06 15:06 | 3/28/06 15:06 | System Protection    | Relay                 | 0     |
| T2100 | Clay - Teall #11                            | 115 | 13.85 | 58.9 | 3/28/06 15:38 | 3/28/06 15:48 | System Protection    | Relay                 | 11    |
| T3000 | Alcoa - Dennison #12                        | 115 | 2.47  | 32.0 | 3/29/06 0:31  | 3/29/06 0:31  | External             | Foreign Utility       | 0     |
| T3100 | Boundary Road - Dennison #1                 | 115 | 0.02  | #N/A | 3/29/06 0:31  | 3/29/06 0:31  | External             | Foreign Utility       | 0     |

|       |   |     |       |      |               |               |                      |                          |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|--------------------------|-------|
| T3160 | Colton - Townline #9                        | 115 | 18.61 | 54.9 | 3/29/06 0:31  | 3/29/06 0:31  | External             | Foreign Utility          | 0     |
| T3270 | M.E.F. - Alcoa #3                           | 115 | 1.7   | #N/A | 3/29/06 0:31  | 3/29/06 1:54  | External             | Foreign Utility          | 83    |
| T3400 | North Ogdensburg - McIntyre #9              | 115 | 5.51  | #N/A | 3/29/06 0:31  | 3/29/06 0:31  | External             | Foreign Utility          | 0     |
| T3410 | O.E.F. - North Ogdensburg #1                | 115 | 0.86  | #N/A | 3/29/06 0:31  | 3/29/06 2:24  | External             | Foreign Utility          | 113   |
| T1780 | Packard - Gardenville #182                  | 115 | 29.13 | 72.4 | 3/29/06 15:34 | 3/29/06 16:00 | Line Equipment       | Splice                   | 26    |
| T1780 | Packard - Gardenville #182                  | 115 | 29.13 | 72.4 | 3/29/06 16:02 | 3/29/06 16:58 | Substation Equipment | Lightning Arrestor       | 56    |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 4/3/06 6:30   | 4/3/06 6:30   | Unknown              | Unknown                  | 0     |
| T3050 | Black River - North Carthage #1             | 115 | 15.29 | 75.0 | 4/3/06 14:04  | 4/3/06 14:04  | Unknown              | Unknown                  | 0     |
| T3050 | Black River - North Carthage #1             | 115 | 15.29 | 75.0 | 4/4/06 10:50  | 4/4/06 10:51  | Unknown              | Unknown                  | 0     |
| T4280 | Volney - Marcy #19                          | 345 | 65.3  | 25.6 | 4/11/06 14:19 | 4/11/06 14:19 | Line Equipment       | Suspension Hardware      | 0     |
| T5980 | New Scotland - Albany #8                    | 115 | 8.57  | 20.1 | 4/12/06 11:58 | 4/12/06 11:59 | Vegetation           | Tree Fell                | 0     |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 4/13/06 19:32 | 4/13/06 19:33 | Lightning            | Lightning                | 0     |
| T4030 | Boonville - Porter #2                       | 115 | 27.1  | 86.1 | 4/14/06 6:01  | 4/14/06 6:02  | Unknown              | Unknown                  | 0     |
| T5100 | Clinton - Marshville #12                    | 115 | 1.61  | 66.9 | 4/18/06 17:29 | 4/18/06 17:29 | Other                | Human Error              | 0     |
| T1160 | Falconer - Homer Hill #153                  | 115 | 43.93 | 78.2 | 4/20/06 13:10 | 4/20/06 18:37 | Line Equipment       | Insulator                | 327   |
| T1950 | Gardenville - Homer Hill #151               | 115 | 82.6  | 87.1 | 4/21/06 10:42 | 4/21/06 20:08 | Line Equipment       | Splice                   | 566   |
| T1340 | Homer Hill - Bennett Road #157              | 115 | 52.57 | 43.4 | 4/25/06 15:56 | 4/26/06 4:46  | Line Equipment       | Splice                   | 770   |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 4/28/06 0:52  | 4/28/06 13:01 | Line Equipment       | Splice                   | 728   |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 4/28/06 0:53  | 4/28/06 17:53 | Line Equipment       | Splice                   | 1,020 |
| T2540 | Scriba - Volney #20                         | 345 | 8.81  | 23.0 | 5/1/06 20:12  | 5/1/06 20:13  | Substation Equipment | Other Substation Equipme | 0     |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 5/4/06 8:02   | 5/4/06 8:02   | Configuration        | Configuration            | 0     |
| T5820 | Ticonderoga - Hague Road #4                 | 115 | 1.35  | 70.2 | 5/4/06 8:02   | 5/4/06 8:02   | Configuration        | Configuration            | 0     |
| T5830 | Ticonderoga - Whitehall #3                  | 115 | 22.61 | 79.6 | 5/4/06 8:02   | 5/4/06 8:02   | Unknown              | Unknown                  | 0     |
| T2090 | Clay - Teall #10                            | 115 | 15.72 | 69.8 | 5/8/06 16:52  | 5/8/06 16:53  | Unknown              | Unknown                  | 0     |
| T2540 | Scriba - Volney #20                         | 345 | 8.81  | 23.0 | 5/8/06 20:05  | 5/8/06 20:05  | Substation Equipment | Other Substation Equipme | 0     |
| T4020 | Boonville - Porter #1                       | 115 | 27.1  | 86.3 | 5/9/06 0:36   | 5/9/06 0:37   | Unknown              | Unknown                  | 0     |
| T4240 | Porter - Valley #4                          | 115 | 17.58 | 34.5 | 5/9/06 12:44  | 5/9/06 12:44  | Unknown              | Unknown                  | 0     |
| T5270 | Inghams - Stoner #9                         | 115 | 26.1  | 72.0 | 5/9/06 16:58  | 5/10/06 10:51 | Other                | Logger                   | 1,073 |
| T5800 | Stoner - Rotterdam #12                      | 115 | 29.83 | 72.0 | 5/9/06 16:58  | 5/9/06 16:58  | Configuration        | Configuration            | 0     |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 5/10/06 6:25  | 5/10/06 6:25  | Unknown              | Unknown                  | 0     |
| T1170 | Falconer - Homer Hill #154                  | 115 | 44.03 | 77.7 | 5/11/06 11:04 | 5/11/06 11:05 | Unknown              | Unknown                  | 1     |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 5/14/06 4:02  | 5/14/06 4:02  | Substation Equipment | Transformer              | 0     |
| T4280 | Volney - Marcy #19                          | 345 | 65.3  | 25.6 | 5/15/06 8:02  | 5/15/06 8:03  | Other                | Human Error              | 0     |
| T4200 | Porter - Rotterdam #30                      | 230 | 71.53 | 50.5 | 5/15/06 11:14 | 5/15/06 11:15 | Other                | Human Error              | 0     |
| T1250 | Gardenville - Dunkirk #74                   | 230 | 47.22 | 49.5 | 5/16/06 9:55  | 5/16/06 10:26 | System Protection    | Wiring                   | 31    |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 5/16/06 10:05 | 5/16/06 10:07 | Unknown              | Unknown                  | 1     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 5/17/06 0:43  | 5/17/06 8:00  | System Protection    | Relay                    | 437   |

|       |   |     |       |      |               |               |                      |                          |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|--------------------------|-------|
| T2170 | Elbridge - Geres Lock #3                    | 115 | 11.24 | 76.2 | 5/18/06 10:00 | 5/18/06 19:44 | Other                | Vehicle                  | 583   |
| T1950 | Gardenville - Homer Hill #151               | 115 | 82.6  | 87.1 | 5/19/06 10:27 | 5/19/06 10:28 | Other                | Logger                   | 0     |
| T1110 | Dunkirk - South Ripley #88                  | 230 | 31.38 | 48.0 | 5/19/06 17:07 | 5/19/06 20:31 | System Protection    | Wiring                   | 204   |
| T1240 | Gardenville - Dunkirk #73                   | 230 | 47.22 | 49.5 | 5/19/06 17:07 | 5/19/06 20:31 | System Protection    | Wiring                   | 204   |
| T1100 | Dunkirk - Falconer #162                     | 115 | 35.51 | 81.2 | 5/23/06 9:01  | 5/23/06 9:01  | Unknown              | Unknown                  | 0     |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 5/24/06 15:34 | 5/24/06 16:54 | Configuration        | Shared Breaker           | 81    |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 5/24/06 15:34 | 5/25/06 21:03 | Vegetation           | Tree Fell                | 1,769 |
| T2560 | Sleight Road - Auburn (State St.) #3        | 115 | 28.09 | 89.0 | 5/29/06 7:05  | 5/29/06 7:06  | Lightning            | Lightning                | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3        | 115 | 28.09 | 89.0 | 5/29/06 7:11  | 5/29/06 7:12  | Lightning            | Lightning                | 0     |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 5/29/06 7:38  | 5/29/06 7:38  | Lightning            | Lightning                | 0     |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 5/30/06 5:17  | 5/30/06 5:18  | Unknown              | Unknown                  | 0     |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 5/30/06 14:02 | 5/30/06 14:02 | Lightning            | Lightning                | 0     |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 5/30/06 14:02 | 5/30/06 14:02 | Lightning            | Lightning                | 0     |
| T5240 | Inghams - East Springfield #7               | 115 | 13.9  | 82.8 | 5/30/06 16:12 | 5/30/06 16:12 | Unknown              | Unknown                  | 0     |
| T5240 | Inghams - East Springfield #7               | 115 | 13.9  | 82.8 | 5/30/06 16:15 | 5/30/06 16:15 | Unknown              | Unknown                  | 0     |
| T1620 | Mountain - Lockport #103                    | 115 | 19.86 | 76.8 | 5/30/06 16:41 | 5/31/06 4:30  | System Protection    | Relay                    | 709   |
| T5630 | Rotterdam - Bear Swamp E205                 | 230 | 43.78 | 47.7 | 5/30/06 16:55 | 5/30/06 16:55 | Unknown              | Unknown                  | 0     |
| T1630 | Mountain - Niagara #120                     | 115 | 0.98  | 49.0 | 5/30/06 23:36 | 5/31/06 4:42  | Substation Equipment | Bushing                  | 305   |
| T1060 | Beck - Lockport #104                        | 115 | 19.07 | 71.6 | 5/30/06 23:38 | 5/31/06 5:00  | System Protection    | Relay                    | 322   |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 5/31/06 3:13  | 5/31/06 3:14  | Unknown              | Unknown                  | 0     |
| T1560 | Mortimer - Hook Road #1                     | 115 | 21.35 | 81.8 | 5/31/06 10:39 | 5/31/06 10:48 | Unknown              | Unknown                  | 9     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 5/31/06 11:25 | 5/31/06 11:26 | Lightning            | Lightning                | 0     |
| T4060 | Boonville - Rome #3                         | 115 | 24.86 | 79.0 | 5/31/06 11:25 | 5/31/06 11:26 | Lightning            | Lightning                | 0     |
| T6140 | Fenner - Cortland #3                        | 115 | 34.55 | 22.1 | 5/31/06 20:07 | 5/31/06 20:07 | Lightning            | Lightning                | 0     |
| T1340 | Homer Hill - Bennett Road #157              | 115 | 52.57 | 43.4 | 5/31/06 21:00 | 5/31/06 22:20 | Lightning            | Lightning                | 79    |
| T6270 | North Carthage - Taylorville #8             | 115 | 11.6  | 48.7 | 6/1/06 0:47   | 6/1/06 0:47   | Unknown              | Unknown                  | 0     |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 6/1/06 2:33   | 6/1/06 2:33   | Lightning            | Lightning                | 0     |
| T4160 | Oneida - Yahundasis #6                      | 115 | 19.52 | 52.3 | 6/1/06 5:33   | 6/1/06 5:34   | Unknown              | Unknown                  | 1     |
| T2230 | Fulton Co-Gen - Clay #4                     | 115 | 20.9  | 61.0 | 6/3/06 13:31  | 6/3/06 13:31  | Unknown              | Unknown                  | 0     |
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23    | 115 | 17.23 | 86.0 | 6/4/06 15:09  | 6/5/06 0:21   | Other                | Logger                   | 552   |
| T4160 | Oneida - Yahundasis #6                      | 115 | 19.52 | 52.3 | 6/5/06 17:16  | 6/5/06 23:27  | Other                | Logger                   | 370   |
| T5920 | Woodlawn - State Campus #12                 | 115 | 11.43 | 75.1 | 6/6/06 4:55   | 6/6/06 4:56   | Unknown              | Unknown                  | 0     |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 6/6/06 9:37   | 6/6/06 9:40   | System Protection    | Communications Equipment | 3     |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 6/6/06 9:43   | 6/6/06 9:43   | System Protection    | Communications Equipment | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 6/9/06 14:27  | 6/9/06 14:27  | Lightning            | Lightning                | 0     |
| T2230 | Fulton Co-Gen - Clay #4                     | 115 | 20.9  | 61.0 | 6/9/06 17:37  | 6/9/06 17:37  | Unknown              | Unknown                  | 0     |
| T3120 | Coffeen - Black River #3                    | 115 | 10.66 | 48.6 | 6/10/06 22:26 | 6/11/06 1:55  | External             | Customer Equipment       | 209   |

|       |   |     |       |      |               |               |                      |                     |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|---------------------|-------|
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 6/11/06 7:44  | 6/11/06 7:44  | Configuration        | Configuration       | 0     |
| T5820 | Ticonderoga - Hague Road #4                 | 115 | 1.35  | 70.2 | 6/11/06 7:44  | 6/11/06 7:44  | Configuration        | Configuration       | 0     |
| T5830 | Ticonderoga - Whitehall #3                  | 115 | 22.61 | 79.6 | 6/11/06 7:44  | 6/11/06 7:44  | Unknown              | Unknown             | 0     |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 6/16/06 10:22 | 6/16/06 10:23 | Unknown              | Unknown             | 0     |
| T2060 | Clay - DeWitt #13                           | 345 | 15.07 | 40.0 | 6/16/06 11:07 | 6/16/06 15:16 | System Protection    | Relay               | 249   |
| T2150 | DeWitt - LaFayette #22                      | 345 | 8.49  | 31.0 | 6/16/06 11:07 | 6/16/06 17:35 | Unknown              | Unknown             | 388   |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 6/17/06 7:35  | 6/17/06 7:35  | Unknown              | Unknown             | 0     |
| T2230 | Fulton Co-Gen - Clay #4                     | 115 | 20.9  | 61.0 | 6/19/06 11:57 | 6/19/06 11:57 | Lightning            | Lightning           | 0     |
| T5910 | Whitehall - Cedar #6                        | 115 | 24.25 | 70.9 | 6/19/06 15:40 | 6/19/06 15:40 | Lightning            | Lightning           | 0     |
| T5970 | Queensbury - Cedar #10                      | 115 | 3.63  | 70.9 | 6/19/06 15:40 | 6/19/06 15:40 | Configuration        | Configuration       | 0     |
| T5000 | Arsenal - Reynolds Road #31                 | 115 | 6.24  | 58.5 | 6/20/06 17:02 | 6/20/06 17:02 | Unknown              | Unknown             | 0     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 6/21/06 13:23 | 6/21/06 13:23 | Unknown              | Unknown             | 0     |
| T1410 | Huntley - Gardenville #80                   | 230 | 20.43 | 52.1 | 6/25/06 15:11 | 6/25/06 15:12 | Unknown              | Unknown             | 1     |
| T6180 | Coming - Battle Hill #4                     | 115 | 25.2  | 78.8 | 6/26/06 2:49  | 6/26/06 2:50  | Unknown              | Unknown             | 0     |
| T2610 | South Oswego - Indeck (Oswego) #6           | 115 | 4.58  | 73.8 | 6/26/06 14:44 | 6/26/06 14:45 | Unknown              | Unknown             | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 6/26/06 14:44 | 6/26/06 14:44 | Unknown              | Unknown             | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5  | 115 | 40.2  | 69.1 | 6/27/06 17:09 | 6/27/06 17:10 | Unknown              | Unknown             | 0     |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 6/27/06 17:09 | 6/27/06 17:10 | Unknown              | Unknown             | 0     |
| T5300 | Krumkill - Albany #7                        | 115 | 6.24  | 40.0 | 6/29/06 13:36 | 6/29/06 13:37 | Lightning            | Lightning           | 0     |
| T5370 | McKownville - Krumkill #8                   | 115 | 2.31  | 39.6 | 6/29/06 13:36 | 6/29/06 13:36 | Configuration        | Configuration       | 0     |
| T5380 | McKownville - Patrol #6                     | 115 | 2.5   | 39.6 | 6/29/06 13:36 | 6/29/06 13:37 | Lightning            | Lightning           | 0     |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 6/29/06 16:53 | 6/29/06 16:53 | Lightning            | Lightning           | 0     |
| T1780 | Packard - Gardenville #182                  | 115 | 29.13 | 72.4 | 6/30/06 14:55 | 6/30/06 14:56 | Unknown              | Unknown             | 1     |
| T5120 | Firehouse Road - North Troy #15             | 115 | 5.04  | 36.8 | 6/30/06 18:20 | 6/30/06 18:20 | Unknown              | Unknown             | 0     |
| T5530 | North Troy - Hoosick #5                     | 115 | 17.83 | 52.0 | 6/30/06 18:20 | 6/30/06 18:20 | Unknown              | Unknown             | 0     |
| T5550 | North Troy - Wynantskill #14                | 115 | 8.62  | 73.5 | 6/30/06 18:20 | 6/30/06 19:53 | Substation Equipment | Reclosing Equipment | 93    |
| T6060 | Mohican - North Troy #3                     | 115 | 37.39 | 79.0 | 6/30/06 18:20 | 6/30/06 18:20 | Unknown              | Unknown             | 0     |
| T3210 | Lake Colby - Lake Placid #3                 | 115 | 10.64 | 31.0 | 7/2/06 2:43   | 7/2/06 2:43   | Configuration        | Configuration       | 0     |
| T2230 | Fulton Co-Gen - Clay #4                     | 115 | 20.9  | 61.0 | 7/2/06 5:42   | 7/2/06 5:42   | Lightning            | Lightning           | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 7/2/06 6:05   | 7/2/06 6:06   | Unknown              | Unknown             | 0     |
| T4250 | Rome - Oneida #1                            | 115 | 12.31 | 64.3 | 7/2/06 8:56   | 7/2/06 8:56   | Unknown              | Unknown             | 0     |
| T5920 | Woodlawn - State Campus #12                 | 115 | 11.43 | 75.1 | 7/2/06 9:24   | 7/2/06 9:24   | Unknown              | Unknown             | 0     |
| T5630 | Rotterdam - Bear Swamp E205                 | 230 | 43.78 | 47.7 | 7/2/06 9:35   | 7/3/06 17:00  | Lightning            | Lightning           | 1,885 |
| T1080 | Dunkirk - Falconer #160                     | 115 | 59.83 | 35.8 | 7/2/06 11:58  | 7/2/06 11:59  | Lightning            | Lightning           | 0     |
| T2600 | South Oswego - Geres Lock #9                | 115 | 32    | 60.8 | 7/2/06 16:31  | 7/2/06 16:32  | Lightning            | Lightning           | 0     |
| T2140 | Curtis Street - Teall #13                   | 115 | 33.47 | 64.9 | 7/2/06 16:32  | 7/2/06 16:32  | Lightning            | Lightning           | 0     |
| T6180 | Coming - Battle Hill #4                     | 115 | 25.2  | 78.8 | 7/4/06 3:40   | 7/4/06 3:40   | Unknown              | Unknown             | 0     |

|       |   |     |       |      |               |               |                      |                     |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|---------------------|-------|
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 7/4/06 5:24   | 7/4/06 5:24   | Lightning            | Lightning           | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 7/4/06 5:51   | 7/4/06 5:51   | Unknown              | Unknown             | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 7/4/06 6:11   | 7/4/06 6:11   | Unknown              | Unknown             | 0     |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 7/7/06 2:06   | 7/7/06 2:07   | Unknown              | Unknown             | 0     |
| T1570 | Mortimer - Elbridge #2                      | 115 | 71.99 | 42.0 | 7/8/06 5:09   | 7/8/06 5:09   | Unknown              | Unknown             | 0     |
| T2600 | South Oswego - Geres Lock #9                | 115 | 32    | 60.8 | 7/8/06 11:16  | 7/8/06 11:17  | Unknown              | Unknown             | 0     |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 7/9/06 23:31  | 7/9/06 23:32  | Lightning            | Lightning           | 0     |
| T1320 | Golah - North Lakeville #116                | 115 | 16.68 | 38.0 | 7/10/06 19:35 | 7/10/06 19:36 | Lightning            | Lightning           | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5  | 115 | 40.2  | 69.1 | 7/10/06 20:08 | 7/10/06 20:08 | Lightning            | Lightning           | 0     |
| T3120 | Coffeen - Black River #3                    | 115 | 10.66 | 48.6 | 7/10/06 20:21 | 7/10/06 20:21 | Lightning            | Lightning           | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5  | 115 | 40.2  | 69.1 | 7/10/06 20:43 | 7/10/06 20:44 | Lightning            | Lightning           | 0     |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 7/10/06 20:43 | 7/10/06 20:44 | Lightning            | Lightning           | 0     |
| T2280 | Geres Lock - Solvay #14                     | 115 | 1.45  | 60.4 | 7/10/06 23:01 | 7/10/06 23:01 | Lightning            | Lightning           | 0     |
| T1500 | Lockport - Batavia #108                     | 115 | 35.63 | 71.2 | 7/11/06 16:52 | 7/11/06 16:56 | Substation Equipment | Reclosing Equipment | 4     |
| T2060 | Clay - DeWitt #13                           | 345 | 15.07 | 40.0 | 7/13/06 13:16 | 7/13/06 13:36 | System Protection    | Wiring              | 20    |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 7/13/06 21:01 | 7/13/06 21:03 | Other                | Human Error         | 3     |
| T5790 | State Campus - Menands #15                  | 115 | 5.09  | 75.1 | 7/14/06 19:58 | 7/14/06 19:58 | External             | Customer Equipment  | 0     |
| T1870 | Quaker Road (Sta.121) - Sleight Road #13    | 115 | 13.85 | 86.6 | 7/15/06 5:42  | 7/15/06 5:42  | Lightning            | Lightning           | 0     |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 7/15/06 9:08  | 7/15/06 10:43 | Other                | Logger              | 95    |
| T5430 | Mohican - Battenkill #15                    | 115 | 15.12 | 79.0 | 7/16/06 8:43  | 7/16/06 8:45  | Unknown              | Unknown             | 2     |
| T2230 | Fulton Co-Gen - Clay #4                     | 115 | 20.9  | 61.0 | 7/20/06 9:45  | 7/20/06 9:45  | External             | Customer Equipment  | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 7/21/06 3:52  | 7/21/06 3:52  | Unknown              | Unknown             | 0     |
| T3080 | Browns Falls - Taylorville #3               | 115 | 26.77 | 86.4 | 7/25/06 8:46  | 7/25/06 8:47  | Lightning            | Lightning           | 0     |
| T3090 | Browns Falls - Taylorville #4               | 115 | 26.79 | 38.8 | 7/25/06 8:46  | 7/25/06 8:47  | Lightning            | Lightning           | 0     |
| T3080 | Browns Falls - Taylorville #3               | 115 | 26.77 | 86.4 | 7/25/06 8:48  | 7/25/06 8:49  | Lightning            | Lightning           | 1     |
| T3090 | Browns Falls - Taylorville #4               | 115 | 26.79 | 38.8 | 7/25/06 8:48  | 7/25/06 8:49  | Lightning            | Lightning           | 1     |
| T3180 | Dennison - Colton #4                        | 115 | 31.41 | 33.2 | 7/25/06 15:22 | 7/25/06 15:22 | Lightning            | Lightning           | 0     |
| T3190 | Dennison - Colton #5                        | 115 | 28.45 | 30.1 | 7/25/06 15:22 | 7/25/06 15:22 | Lightning            | Lightning           | 0     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 7/25/06 19:42 | 7/25/06 19:42 | Lightning            | Lightning           | 0     |
| T1780 | Packard - Gardenville #182                  | 115 | 29.13 | 72.4 | 7/27/06 9:48  | 7/27/06 9:49  | Unknown              | Unknown             | 0     |
| T2130 | Cortland - Lapeer #1                        | 115 | 7.77  | 80.0 | 7/27/06 17:07 | 7/27/06 17:07 | Unknown              | Unknown             | 0     |
| T5270 | Inghams - Stoner #9                         | 115 | 26.1  | 72.0 | 7/27/06 17:43 | 7/27/06 17:43 | Lightning            | Lightning           | 0     |
| T5800 | Stoner - Rotterdam #12                      | 115 | 29.83 | 72.0 | 7/27/06 17:43 | 7/27/06 17:44 | Lightning            | Lightning           | 0     |
| T2590 | South Oswego - Fulton Co-Gen #7             | 115 | 13.2  | 66.6 | 7/28/06 6:48  | 7/28/06 6:49  | Lightning            | Lightning           | 0     |
| T3140 | Colton - Browns Falls #1                    | 115 | 30.45 | 71.0 | 7/29/06 14:49 | 7/31/06 21:53 | Line Equipment       | Splice              | 3,304 |
| T3150 | Colton - Browns Falls #2                    | 115 | 30.49 | 71.0 | 7/29/06 14:49 | 7/29/06 18:56 | Substation Equipment | Circuit Breaker     | 247   |
| T3070 | Browns Falls - Newton Falls Pap. Co. #6     | 115 | 3.87  | 38.8 | 7/29/06 14:49 | 7/29/06 16:52 | Substation Equipment | Circuit Breaker     | 122   |

|       |  |     |       |      |               |               |                      |                       |        |
|-------|--|-----|-------|------|---------------|---------------|----------------------|-----------------------|--------|
| T3080 | Browns Falls - Taylorville #3                  | 115 | 26.77 | 86.4 | 7/29/06 14:49 | 7/29/06 16:52 | Substation Equipment | Circuit Breaker       | 122    |
| T3090 | Browns Falls - Taylorville #4                  | 115 | 26.79 | 38.8 | 7/29/06 14:49 | 7/29/06 16:52 | Substation Equipment | Circuit Breaker       | 122    |
| T4040 | Boonville - Rome #4                            | 115 | 26.71 | 76.6 | 7/29/06 14:52 | 7/29/06 14:52 | Lightning            | Lightning             | 0      |
| T2040 | Clay - Dewitt #3                               | 115 | 20.46 | 60.7 | 7/29/06 15:34 | 7/29/06 15:34 | Lightning            | Lightning             | 0      |
| T2650 | Teall - Dewitt #4                              | 115 | 10.97 | 45.3 | 7/29/06 15:34 | 7/29/06 15:35 | Lightning            | Lightning             | 0      |
| T5240 | Inghams - East Springfield #7                  | 115 | 13.9  | 82.8 | 7/29/06 16:32 | 7/29/06 16:32 | Lightning            | Lightning             | 0      |
| T1240 | Gardenville - Dunkirk #73                      | 230 | 47.22 | 49.5 | 7/29/06 22:06 | 7/29/06 22:09 | Unknown              | Unknown               | 3      |
| T1100 | Dunkirk - Falconer #162                        | 115 | 35.51 | 81.2 | 7/29/06 23:41 | 7/29/06 23:43 | Unknown              | Unknown               | 1      |
| T3170 | Colton - Malone #3                             | 115 | 20.85 | 70.1 | 8/1/06 2:54   | 8/1/06 2:54   | Lightning            | Lightning             | 0      |
| T3060 | Black River - Taylorville #2                   | 115 | 32.82 | 48.7 | 8/1/06 21:01  | 8/1/06 22:35  | Substation Equipment | Reclosing Equipment   | 94     |
| T5240 | Inghams - East Springfield #7                  | 115 | 13.9  | 82.8 | 8/2/06 13:23  | 8/2/06 13:24  | Lightning            | Lightning             | 0      |
| T2050 | Clay - Dewitt #5                               | 115 | 21.8  | 40.0 | 8/2/06 14:07  | 8/2/06 14:07  | Lightning            | Lightning             | 0      |
| T2260 | Geneva (Border City) - Elbridge #15            | 115 | 31.35 | 86.9 | 8/2/06 17:31  | 8/2/06 17:32  | Unknown              | Unknown               | 0      |
| T4260 | Terminal - Schuyler #7                         | 115 | 4.7   | 47.8 | 8/4/06 2:39   | 8/10/06 13:57 | Line Equipment       | Splice                | 9,317  |
| T2540 | Scriba - Volney #20                            | 345 | 8.81  | 23.0 | 8/9/06 17:26  | 8/9/06 17:26  | Other                | Human Error           | 0      |
| T5110 | Curry Road - Wolf Road #8                      | 115 | 7.89  | 75.1 | 8/20/06 2:10  | 8/20/06 2:11  | Lightning            | Lightning             | 1      |
| T5640 | Rotterdam - Curry Road #11                     | 115 | 7.1   | 75.1 | 8/20/06 2:10  | 8/20/06 2:11  | Configuration        | Miscellaneous         | 1      |
| T5700 | Rotterdam - Woodlawn #35                       | 115 | 13.6  | 75.1 | 8/20/06 2:10  | 8/20/06 2:11  | Lightning            | Lightning             | 1      |
| T5120 | Firehouse Road - North troy #15                | 115 | 5.04  | 36.8 | 8/20/06 2:33  | 8/20/06 2:34  | Lightning            | Lightning             | 0      |
| T5060 | Battenkill - North Troy #10                    | 115 | 23.42 | 79.0 | 8/20/06 4:36  | 8/20/06 4:36  | Unknown              | Unknown               | 0      |
| T5430 | Mohican - Battenkill #15                       | 115 | 15.12 | 79.0 | 8/20/06 4:36  | 8/20/06 4:36  | Unknown              | Unknown               | 0      |
| T2750 | Clay - General Electric (Electronics Park) #14 | 115 | 6.48  | 86.3 | 8/20/06 13:45 | 8/20/06 13:46 | Line Equipment       | Static Wire           | 0      |
| T1890 | Southeast Batavia - Golah #119                 | 115 | 28.39 | 58.1 | 8/23/06 11:53 | 8/23/06 11:54 | Unknown              | Unknown               | 1      |
| T4200 | Porter - Rotterdam #30                         | 230 | 71.53 | 50.5 | 8/25/06 21:13 | 8/25/06 21:13 | Substation Equipment | Circuit Breaker       | 0      |
| T1340 | Homer Hill - Bennett Road #157                 | 115 | 52.57 | 43.4 | 8/29/06 6:20  | 9/1/06 9:23   | Line Equipment       | Cross Arm / Davit Arm | 4,503  |
| T1890 | Southeast Batavia - Golah #119                 | 115 | 28.39 | 58.1 | 8/29/06 10:25 | 8/29/06 13:40 | Unknown              | Unknown               | 195    |
| T3120 | Coffeen - Black River #3                       | 115 | 10.66 | 48.6 | 8/31/06 9:47  | 8/31/06 17:27 | Other                | Vehicle               | 459    |
| T1070 | Beck - Packard #76                             | 230 | 4.55  | 52.6 | 9/1/06 3:24   | 9/20/06 12:42 | External             | Foreign Utility       | 27,918 |
| T1260 | Gardenville - Dunkirk #141                     | 115 | 56.73 | 81.2 | 9/1/06 13:11  | 9/1/06 13:14  | Substation Equipment | Reclosing Equipment   | 3      |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4    | 115 | 25.11 | 88.0 | 9/6/06 14:56  | 9/6/06 14:57  | Lightning            | Lightning             | 1      |
| T2800 | Watkins Road - Inghams #2                      | 115 | 15.64 | #N/A | 9/7/06 18:10  | 9/8/06 6:20   | Other                | Vehicle               | 730    |
| T5810 | Ticonderoga - Republic #2                      | 115 | 23.3  | 70.2 | 9/9/06 14:14  | 9/9/06 14:14  | Lightning            | Lightning             | 0      |
| T5810 | Ticonderoga - Republic #2                      | 115 | 23.3  | 70.2 | 9/9/06 14:31  | 9/9/06 14:31  | Configuration        | Configuration         | 0      |
| T5820 | Ticonderoga - Hague Road #4                    | 115 | 1.35  | 70.2 | 9/9/06 14:31  | 9/9/06 14:31  | Configuration        | Configuration         | 0      |
| T5830 | Ticonderoga - Whitehall #3                     | 115 | 22.61 | 79.6 | 9/9/06 14:31  | 9/9/06 14:31  | Lightning            | Lightning             | 0      |
| T1260 | Gardenville - Dunkirk #141                     | 115 | 56.73 | 81.2 | 9/10/06 14:30 | 9/10/06 14:33 | Unknown              | Unknown               | 3      |
| T2060 | Clay - DeWitt #13                              | 345 | 15.07 | 40.0 | 9/11/06 11:54 | 9/11/06 12:58 | Other                | Human Error           | 64     |



|       |   |     |       |      |                |                |                      |                         |       |
|-------|---|-----|-------|------|----------------|----------------|----------------------|-------------------------|-------|
| T4250 | Rome - Oneida #1                            | 115 | 12.31 | 64.3 | 9/14/06 2:50   | 9/14/06 2:50   | Unknown              | Unknown                 | 0     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 9/16/06 6:46   | 9/16/06 6:47   | Unknown              | Unknown                 | 0     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 9/17/06 2:16   | 9/17/06 2:16   | Unknown              | Unknown                 | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 9/18/06 1:54   | 9/18/06 1:55   | Unknown              | Unknown                 | 0     |
| T4190 | Porter - Watkins Road #5                    | 115 | 11.41 | 83.9 | 9/19/06 3:29   | 9/19/06 3:30   | Unknown              | Unknown                 | 0     |
| T2800 | Watkins Road - Inghams #2                   | 115 | 15.64 | #N/A | 9/19/06 6:36   | 9/19/06 6:37   | Unknown              | Unknown                 | 0     |
| T5480 | New Scotland - Leeds #93                    | 345 | 25.75 | 47.9 | 9/23/06 14:59  | 9/23/06 14:59  | Other                | Human Error             | 0     |
| T3030 | Colton - Battle Hill #7                     | 115 | 34.76 | 74.5 | 9/24/06 10:44  | 9/24/06 10:44  | Substation Equipment | Circuit Breaker         | 0     |
| T3140 | Colton - Browns Falls #1                    | 115 | 30.45 | 71.0 | 9/24/06 10:44  | 9/24/06 18:18  | Vegetation           | Tree Broken Limb        | 454   |
| T3160 | Colton - Townline #9                        | 115 | 18.61 | 54.9 | 9/24/06 10:44  | 9/24/06 10:44  | Substation Equipment | Circuit Breaker         | 0     |
| T3180 | Dennison - Colton #4                        | 115 | 31.41 | 33.2 | 9/24/06 10:44  | 9/24/06 10:44  | Substation Equipment | Circuit Breaker         | 0     |
| T5390 | Meco - Rotterdam #10                        | 115 | 37.69 | 66.9 | 9/25/06 13:35  | 9/25/06 13:36  | Unknown              | Unknown                 | 1     |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 9/29/06 2:27   | 9/29/06 2:28   | Unknown              | Unknown                 | 0     |
| T6180 | Coming - Battle Hill #4                     | 115 | 25.2  | 78.8 | 9/29/06 7:19   | 9/29/06 7:20   | Unknown              | Unknown                 | 0     |
| T2030 | Auburn (State St.) - Elbridge #5            | 115 | 10.34 | 86.9 | 9/29/06 8:51   | 9/29/06 8:51   | Unknown              | Unknown                 | 0     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 10/1/06 11:33  | 10/1/06 11:34  | Unknown              | Unknown                 | 0     |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 10/4/06 13:10  | 10/4/06 13:11  | Other                | Human Error             | 1     |
| T2670 | Teall - Oneida #2                           | 115 | 28.54 | 80.3 | 10/4/06 19:47  | 10/4/06 19:48  | Unknown              | Unknown                 | 0     |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 10/9/06 4:51   | 10/9/06 4:52   | Unknown              | Unknown                 | 0     |
| T1820 | Packard - Huntley #130                      | 115 | 21.32 | 58.2 | 10/12/06 17:48 | 10/12/06 17:49 | Weather              | Weather                 | 0     |
| T1470 | Kensington - Gardenville #44                | 115 | 6.2   | 55.6 | 10/12/06 20:51 | 10/12/06 20:52 | Weather              | Weather                 | 0     |
| T1850 | Packard - Urban (Erie St.) #181             | 115 | 22.8  | 72.9 | 10/12/06 20:52 | 10/14/06 1:10  | Weather              | Storm                   | 1,698 |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 10/12/06 23:12 | 10/17/06 8:27  | Line Equipment       | Tower (Steel Structure) | 6,315 |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 10/12/06 23:12 | 10/17/06 15:15 | Line Equipment       | Tower (Steel Structure) | 6,723 |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 10/12/06 23:12 | 10/13/06 2:15  | Weather              | Storm                   | 182   |
| T1500 | Lockport - Batavia #108                     | 115 | 35.63 | 71.2 | 10/12/06 23:20 | 10/12/06 23:20 | Weather              | Weather                 | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 10/12/06 23:58 | 10/15/06 17:50 | Line Equipment       | Conductor               | 3,951 |
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 10/13/06 0:58  | 10/13/06 18:00 | Line Equipment       | Static Wire             | 1,022 |
| T1780 | Packard - Gardenville #182                  | 115 | 29.13 | 72.4 | 10/13/06 1:26  | 10/16/06 20:08 | Weather              | Snow                    | 5,442 |
| T1380 | Huntley - Gardenville #38                   | 115 | 28.72 | 77.1 | 10/13/06 1:29  | 10/13/06 3:05  | Weather              | Snow                    | 96    |
| T1210 | Gardenville - Buffalo River Switch #145     | 115 | 12.61 | 47.8 | 10/13/06 2:34  | 10/13/06 2:34  | Weather              | Weather                 | 0     |
| T1510 | Lockport - Batavia #112                     | 115 | 34.13 | 76.6 | 10/13/06 2:36  | 10/13/06 2:37  | Weather              | Weather                 | 0     |
| T1390 | Huntley - Gardenville #39                   | 115 | 24.41 | 77.1 | 10/13/06 2:36  | 10/13/06 2:37  | Weather              | Weather                 | 0     |
| T1210 | Gardenville - Buffalo River Switch #145     | 115 | 12.61 | 47.8 | 10/13/06 2:41  | 10/13/06 2:41  | Weather              | Weather                 | 0     |
| T1210 | Gardenville - Buffalo River Switch #145     | 115 | 12.61 | 47.8 | 10/13/06 2:42  | 10/13/06 2:42  | Weather              | Weather                 | 0     |
| T1430 | Huntley - Praxair #47                       | 115 | 9.35  | 37.9 | 10/13/06 2:57  | 10/13/06 19:37 | Line Equipment       | Conductor               | 1,000 |
| T1390 | Huntley - Gardenville #39                   | 115 | 24.41 | 77.1 | 10/13/06 3:07  | 10/13/06 3:08  | Weather              | Weather                 | 0     |

|       |   |     |       |      |                |                |                      |                    |       |
|-------|---|-----|-------|------|----------------|----------------|----------------------|--------------------|-------|
| T1210 | Gardenville - Buffalo River Switch #145 | 115 | 12.61 | 47.8 | 10/13/06 3:08  | 10/13/06 3:10  | Weather              | Snow               | 2     |
| T1210 | Gardenville - Buffalo River Switch #145 | 115 | 12.61 | 47.8 | 10/13/06 4:14  | 10/13/06 4:14  | Weather              | Weather            | 0     |
| T1300 | Gardenville - Seneca #82                | 115 | 2.72  | 50.8 | 10/13/06 4:16  | 10/13/06 4:16  | Weather              | Weather            | 0     |
| T1210 | Gardenville - Buffalo River Switch #145 | 115 | 12.61 | 47.8 | 10/13/06 4:26  | 10/13/06 17:32 | Line Equipment       | Conductor          | 786   |
| T1450 | Huntley - Lockport #37                  | 115 | 24.35 | 22.4 | 10/13/06 4:30  | 10/14/06 23:45 | Line Equipment       | Static Wire        | 2,595 |
| T1660 | Niagara - Gardenville #180              | 115 | 31.67 | 77.5 | 10/13/06 4:50  | 10/13/06 18:00 | Vegetation           | Tree Fell          | 789   |
| T1230 | Gardenville - Depew #54                 | 115 | 7.26  | 53.9 | 10/13/06 4:50  | 10/13/06 4:52  | Weather              | Storm              | 1     |
| T1390 | Huntley - Gardenville #39               | 115 | 24.41 | 77.1 | 10/13/06 4:50  | 10/13/06 4:52  | Weather              | Storm              | 2     |
| T1420 | Huntley - Praxair #46                   | 115 | 9.83  | 50.9 | 10/13/06 4:57  | 10/15/06 17:35 | Line Equipment       | Insulator          | 3,637 |
| T1500 | Lockport - Batavia #108                 | 115 | 35.63 | 71.2 | 10/13/06 5:01  | 10/15/06 12:15 | Vegetation           | Tree Fell          | 3,313 |
| T1440 | Huntley - Lockport #36                  | 115 | 24.35 | 64.8 | 10/13/06 5:35  | 10/15/06 0:38  | Line Equipment       | Static Wire        | 2,582 |
| T1390 | Huntley - Gardenville #39               | 115 | 24.41 | 77.1 | 10/13/06 5:44  | 10/13/06 7:46  | Weather              | Snow               | 122   |
| T1820 | Packard - Huntley #130                  | 115 | 21.32 | 58.2 | 10/13/06 5:44  | 10/14/06 16:05 | Weather              | Snow               | 2,061 |
| T1380 | Huntley - Gardenville #38               | 115 | 28.72 | 77.1 | 10/13/06 5:44  | 10/13/06 7:45  | Weather              | Snow               | 121   |
| T1000 | Brunner - Sour Springs #118             | 115 | 4.6   | 57.6 | 10/13/06 6:02  | 10/16/06 1:48  | Configuration        | Tap                | 4,066 |
| T1550 | Lockport - Mortimer #114                | 115 | 60.3  | 58.0 | 10/13/06 6:02  | 10/16/06 1:48  | Vegetation           | Tree Fell          | 4,066 |
| T1530 | Lockport - Mortimer #111                | 115 | 86.82 | 78.1 | 10/13/06 7:21  | 10/15/06 16:30 | Line Equipment       | Conductor          | 3,429 |
| T1540 | Lockport - Mortimer #113                | 115 | 66.63 | 77.9 | 10/13/06 9:30  | 10/13/06 9:31  | Weather              | Snow               | 1     |
| T6020 | Walck Road - Huntley #133               | 115 | 10.39 | 35.0 | 10/13/06 9:35  | 10/14/06 18:25 | Vegetation           | Tree Fell          | 1,969 |
| T1410 | Huntley - Gardenville #80               | 230 | 20.43 | 52.1 | 10/13/06 9:48  | 10/13/06 15:06 | Weather              | Snow               | 318   |
| T1240 | Gardenville - Dunkirk #73               | 230 | 47.22 | 49.5 | 10/13/06 10:28 | 10/13/06 10:35 | Other                | Miscellaneous      | 7     |
| T1390 | Huntley - Gardenville #39               | 115 | 24.41 | 77.1 | 10/13/06 10:41 | 10/15/06 10:46 | Line Equipment       | Static Wire        | 2,885 |
| T1300 | Gardenville - Seneca #82                | 115 | 2.72  | 50.8 | 10/13/06 11:45 | 10/14/06 9:59  | Line Equipment       | Static Wire        | 1,334 |
| T1660 | Niagara - Gardenville #180              | 115 | 31.67 | 77.5 | 10/13/06 19:51 | 10/14/06 1:50  | Vegetation           | Tree Fell          | 359   |
| T3210 | Lake Colby - Lake Placid #3             | 115 | 10.64 | 31.0 | 10/14/06 2:07  | 10/14/06 6:29  | Configuration        | Tap                | 261   |
| T3170 | Colton - Malone #3                      | 115 | 20.85 | 70.1 | 10/14/06 2:07  | 10/14/06 6:29  | Substation Equipment | Lightning Arrestor | 261   |
| T3230 | Malone - Lake Colby #5                  | 115 | 43.82 | 43.0 | 10/14/06 2:07  | 10/14/06 6:29  | Unknown              | Unknown            | 261   |
| T3360 | Willis - Malone #1                      | 115 | 0.03  | 52.0 | 10/14/06 2:07  | 10/14/06 6:29  | Substation Equipment | Lightning Arrestor | 261   |
| T1300 | Gardenville - Seneca #82                | 115 | 2.72  | 50.8 | 10/14/06 19:23 | 10/14/06 20:06 | Unknown              | Unknown            | 43    |
| T1380 | Huntley - Gardenville #38               | 115 | 28.72 | 77.1 | 10/14/06 19:23 | 10/14/06 20:06 | Unknown              | Unknown            | 43    |
| T1470 | Kensington - Gardenville #44            | 115 | 6.2   | 55.6 | 10/14/06 19:23 | 10/14/06 20:06 | Unknown              | Unknown            | 43    |
| T1300 | Gardenville - Seneca #82                | 115 | 2.72  | 50.8 | 10/15/06 19:50 | 10/15/06 20:10 | Unknown              | Unknown            | 21    |
| T1380 | Huntley - Gardenville #38               | 115 | 28.72 | 77.1 | 10/15/06 19:50 | 10/15/06 20:09 | Unknown              | Unknown            | 19    |
| T1470 | Kensington - Gardenville #44            | 115 | 6.2   | 55.6 | 10/15/06 19:50 | 10/15/06 20:11 | Unknown              | Unknown            | 21    |
| T1420 | Huntley - Praxair #46                   | 115 | 9.83  | 50.9 | 10/17/06 2:39  | 10/17/06 16:44 | Line Equipment       | Insulator          | 844   |
| T3210 | Lake Colby - Lake Placid #3             | 115 | 10.64 | 31.0 | 10/19/06 9:57  | 10/19/06 10:00 | Substation Equipment | Switch - Manual    | 2     |
| T3230 | Malone - Lake Colby #5                  | 115 | 43.82 | 43.0 | 10/19/06 9:57  | 10/19/06 10:00 | Substation Equipment | Switch - Manual    | 2     |

|       |                                  |     |       |      |                |                |                      |                          |       |
|-------|----------------------------------|-----|-------|------|----------------|----------------|----------------------|--------------------------|-------|
| T3360 | Willis - Malone #1               | 115 | 0.03  | 52.0 | 10/19/06 9:57  | 10/19/06 10:00 | Configuration        | Miscellaneous            | 3     |
| T1080 | Dunkirk - Falconer #160          | 115 | 59.83 | 35.8 | 10/19/06 13:14 | 10/19/06 13:38 | External             | Generator                | 24    |
| T1100 | Dunkirk - Falconer #162          | 115 | 35.51 | 81.2 | 10/19/06 13:14 | 10/19/06 13:37 | External             | Generator                | 22    |
| T1260 | Gardenville - Dunkirk #141       | 115 | 56.73 | 81.2 | 10/19/06 13:14 | 10/19/06 13:37 | External             | Generator                | 23    |
| T3210 | Lake Colby - Lake Placid #3      | 115 | 10.64 | 31.0 | 10/20/06 18:01 | 10/20/06 18:01 | Configuration        | Configuration            | 0     |
| T3230 | Malone - Lake Colby #5           | 115 | 43.82 | 43.0 | 10/20/06 18:01 | 10/20/06 18:01 | Other                | Logger                   | 0     |
| T3340 | Taylorville - Moshier #7         | 115 | 11.21 | 79.9 | 10/20/06 18:57 | 10/20/06 18:59 | Unknown              | Unknown                  | 1     |
| T3210 | Lake Colby - Lake Placid #3      | 115 | 10.64 | 31.0 | 10/20/06 19:59 | 10/21/06 1:26  | Vegetation           | Tree Fell                | 327   |
| T3230 | Malone - Lake Colby #5           | 115 | 43.82 | 43.0 | 10/20/06 19:59 | 10/20/06 19:59 | Unknown              | Unknown                  | 0     |
| T6020 | Walck Road - Huntley #133        | 115 | 10.39 | 35.0 | 10/22/06 22:13 | 10/23/06 18:52 | Line Equipment       | Static Wire              | 1,239 |
| T1230 | Gardenville - Depew #54          | 115 | 7.26  | 53.9 | 10/25/06 12:06 | 10/25/06 12:08 | Unknown              | Unknown                  | 2     |
| T1230 | Gardenville - Depew #54          | 115 | 7.26  | 53.9 | 10/28/06 23:11 | 10/28/06 23:12 | Unknown              | Unknown                  | 0     |
| T1820 | Packard - Huntley #130           | 115 | 21.32 | 58.2 | 10/28/06 23:17 | 10/29/06 18:20 | Vegetation           | Tree Broken Limb         | 1,142 |
| T2220 | FitzPatrick - Lighthouse Hill #3 | 115 | 26.83 | 44.9 | 10/29/06 3:28  | 10/29/06 3:28  | Unknown              | Unknown                  | 0     |
| T2660 | Teall - Carr Street #6           | 115 | 4.03  | 42.8 | 10/29/06 8:53  | 10/29/06 8:54  | Line Equipment       | Static Wire              | 0     |
| T1420 | Huntley - Praxair #46            | 115 | 9.83  | 50.9 | 10/29/06 9:47  | 10/29/06 10:06 | Line Equipment       | Static Wire              | 19    |
| T1420 | Huntley - Praxair #46            | 115 | 9.83  | 50.9 | 10/29/06 11:12 | 10/29/06 11:12 | Line Equipment       | Static Wire              | 0     |
| T2740 | Carr Street - Dewitt #15         | 115 | 3.06  | #N/A | 10/29/06 11:21 | 10/29/06 11:21 | Line Equipment       | Static Wire              | 0     |
| T2660 | Teall - Carr Street #6           | 115 | 4.03  | 42.8 | 10/29/06 11:21 | 10/29/06 11:21 | Line Equipment       | Static Wire              | 0     |
| T3300 | Ogdensburg - McIntyre #2         | 115 | 2.45  | 32.9 | 10/29/06 12:44 | 10/29/06 12:44 | Unknown              | Unknown                  | 0     |
| T3210 | Lake Colby - Lake Placid #3      | 115 | 10.64 | 31.0 | 10/29/06 19:27 | 10/29/06 19:27 | Unknown              | Unknown                  | 0     |
| T3210 | Lake Colby - Lake Placid #3      | 115 | 10.64 | 31.0 | 10/29/06 19:27 | 10/29/06 19:28 | Unknown              | Unknown                  | 0     |
| T3210 | Lake Colby - Lake Placid #3      | 115 | 10.64 | 31.0 | 10/29/06 19:28 | 10/29/06 19:29 | Unknown              | Unknown                  | 1     |
| T1480 | Kensington - Gardenville #45     | 115 | 6.16  | 55.6 | 11/8/06 15:10  | 11/8/06 15:11  | Substation Equipment | Other Substation Equipme | 0     |
| T5760 | Spier - Rotterdam #2             | 115 | 51.21 | 62.0 | 11/13/06 1:31  | 11/13/06 1:32  | Unknown              | Unknown                  | 0     |
| T5130 | Front St. - Rosa Road #11        | 115 | 4.04  | 47.4 | 11/13/06 8:29  | 11/13/06 8:30  | Other                | Animal                   | 0     |
| T1230 | Gardenville - Depew #54          | 115 | 7.26  | 53.9 | 11/16/06 11:53 | 11/16/06 11:53 | Other                | Human Contact            | 0     |
| T3340 | Taylorville - Moshier #7         | 115 | 11.21 | 79.9 | 11/16/06 17:21 | 11/16/06 17:21 | Unknown              | Unknown                  | 0     |
| T2040 | Clay - Dewitt #3                 | 115 | 20.46 | 60.7 | 11/30/06 15:09 | 11/30/06 15:09 | Line Equipment       | Static Wire              | 0     |
| T2650 | Teall - Dewitt #4                | 115 | 10.97 | 45.3 | 11/30/06 15:09 | 11/30/06 15:16 | Line Equipment       | Static Wire              | 7     |
| T2690 | Temple - Dewitt #10              | 115 | 6.87  | 41.1 | 11/30/06 15:09 | 11/30/06 15:10 | Substation Equipment | Circuit Breaker          | 0     |
| T2090 | Clay - Teall #10                 | 115 | 15.72 | 69.8 | 11/30/06 15:09 | 11/30/06 15:09 | Line Equipment       | Static Wire              | 0     |
| T1160 | Falconer - Homer Hill #153       | 115 | 43.93 | 78.2 | 12/1/06 14:55  | 12/4/06 20:46  | Vegetation           | Tree Fell                | 4,671 |
| T1170 | Falconer - Homer Hill #154       | 115 | 44.03 | 77.7 | 12/1/06 14:55  | 12/6/06 15:25  | Vegetation           | Tree Fell                | 7,230 |
| T1270 | Gardenville - Dunkirk #142       | 115 | 55.38 | 81.2 | 12/1/06 15:36  | 12/1/06 17:15  | Unknown              | Unknown                  | 100   |
| T1420 | Huntley - Praxair #46            | 115 | 9.83  | 50.9 | 12/1/06 15:54  | 12/1/06 16:16  | Line Equipment       | Static Wire              | 21    |
| T1300 | Gardenville - Seneca #82         | 115 | 2.72  | 50.8 | 12/1/06 16:20  | 12/2/06 20:09  | Weather              | Storm                    | 1,668 |

|       |  |     |       |      |                |                |                      |                          |       |
|-------|--|-----|-------|------|----------------|----------------|----------------------|--------------------------|-------|
| T1420 | Huntley - Praxair #46                      | 115 | 9.83  | 50.9 | 12/1/06 16:25  | 12/1/06 16:36  | Line Equipment       | Static Wire              | 11    |
| T3100 | Boundary Road - Dennison #1                | 115 | 0.02  | #N/A | 12/1/06 16:35  | 12/1/06 16:35  | Unknown              | Unknown                  | 0     |
| T1420 | Huntley - Praxair #46                      | 115 | 9.83  | 50.9 | 12/1/06 16:40  | 12/1/06 16:41  | Line Equipment       | Static Wire              | 0     |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 18:27  | 12/1/06 18:27  | Weather              | Storm                    | 0     |
| T1440 | Huntley - Lockport #36                     | 115 | 24.35 | 64.8 | 12/1/06 18:57  | 12/1/06 18:57  | Weather              | Wind                     | 0     |
| T6020 | Walck Road - Huntley #133                  | 115 | 10.39 | 35.0 | 12/1/06 18:57  | 12/2/06 9:33   | Weather              | Storm                    | 876   |
| T1430 | Huntley - Praxair #47                      | 115 | 9.35  | 37.9 | 12/1/06 18:59  | 12/1/06 18:59  | Weather              | Storm                    | 0     |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 19:34  | 12/1/06 19:34  | Weather              | Storm                    | 0     |
| T1790 | Packard - Huntley #77                      | 230 | 12.14 | 51.9 | 12/1/06 20:09  | 12/3/06 19:53  | Weather              | Storm                    | 2,864 |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 20:20  | 12/1/06 20:21  | Weather              | Storm                    | 0     |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 20:37  | 12/1/06 20:37  | Weather              | Storm                    | 0     |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 20:46  | 12/1/06 20:47  | Weather              | Storm                    | 0     |
| T1220 | Gardenville - Buffalo River Switch #146    | 115 | 10.71 | 47.6 | 12/1/06 20:48  | 12/1/06 20:49  | Weather              | Storm                    | 0     |
| T1230 | Gardenville - Depew #54                    | 115 | 7.26  | 53.9 | 12/1/06 21:41  | 12/6/06 19:23  | Other                | Miscellaneous            | 7,062 |
| T1780 | Packard - Gardenville #182                 | 115 | 29.13 | 72.4 | 12/1/06 21:41  | 12/7/06 13:51  | Weather              | Storm                    | 8,170 |
| T1260 | Gardenville - Dunkirk #141                 | 115 | 56.73 | 81.2 | 12/1/06 21:41  | 12/1/06 23:11  | Substation Equipment | Circuit Breaker          | 90    |
| T1660 | Niagara - Gardenville #180                 | 115 | 31.67 | 77.5 | 12/1/06 21:41  | 12/1/06 21:52  | Weather              | Storm                    | 11    |
| T1380 | Huntley - Gardenville #38                  | 115 | 28.72 | 77.1 | 12/1/06 21:41  | 12/8/06 14:35  | Substation Equipment | Circuit Breaker          | 9,653 |
| T1470 | Kensington - Gardenville #44               | 115 | 6.2   | 55.6 | 12/1/06 21:41  | 12/2/06 2:56   | Substation Equipment | Circuit Breaker          | 315   |
| T3060 | Black River - Taylorville #2               | 115 | 32.82 | 48.7 | 12/1/06 23:02  | 12/1/06 23:02  | Unknown              | Unknown                  | 0     |
| T3060 | Black River - Taylorville #2               | 115 | 32.82 | 48.7 | 12/2/06 3:10   | 12/2/06 3:10   | Unknown              | Unknown                  | 0     |
| T6060 | Mohican - North Troy #3                    | 115 | 37.39 | 79.0 | 12/2/06 6:52   | 12/2/06 17:28  | Vegetation           | Tree Fell                | 635   |
| T5060 | Battenkill - North Troy #10                | 115 | 23.42 | 79.0 | 12/2/06 12:13  | 12/2/06 12:14  | Substation Equipment | Transformer              | 0     |
| T5540 | North Troy - Reynolds Road #16             | 115 | 11.57 | 73.5 | 12/2/06 12:13  | 12/2/06 12:13  | Substation Equipment | Transformer              | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 12/9/06 4:19   | 12/9/06 4:20   | Unknown              | Unknown                  | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 12/9/06 5:32   | 12/9/06 5:32   | Unknown              | Unknown                  | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 12/9/06 5:46   | 12/9/06 5:46   | Unknown              | Unknown                  | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 12/9/06 5:47   | 12/11/06 13:15 | Unknown              | Unknown                  | 3,328 |
| T3120 | Coffeen - Black River #3                   | 115 | 10.66 | 48.6 | 12/9/06 5:49   | 12/9/06 5:49   | System Protection    | Communications Equipment | 0     |
| T3120 | Coffeen - Black River #3                   | 115 | 10.66 | 48.6 | 12/9/06 5:55   | 12/9/06 5:55   | System Protection    | Communications Equipment | 0     |
| T3120 | Coffeen - Black River #3                   | 115 | 10.66 | 48.6 | 12/9/06 6:10   | 12/9/06 6:11   | System Protection    | Communications Equipment | 0     |
| T3120 | Coffeen - Black River #3                   | 115 | 10.66 | 48.6 | 12/9/06 6:17   | 12/9/06 8:07   | System Protection    | Communications Equipment | 109   |
| T3130 | Coffeen - West Adams #2                    | 115 | 14.15 | 24.6 | 12/9/06 6:17   | 12/9/06 8:09   | Configuration        | Miscellaneous            | 111   |
| T3350 | Thousand Islands - Coffeen #4              | 115 | 27.72 | 38.9 | 12/9/06 6:17   | 12/9/06 8:11   | Configuration        | Miscellaneous            | 113   |
| T5920 | Woodlawn - State Campus #12                | 115 | 11.43 | 75.1 | 12/11/06 6:57  | 12/11/06 6:58  | Unknown              | Unknown                  | 0     |
| T5250 | Inghams - Meco #15                         | 115 | 30.9  | 66.9 | 12/15/06 16:23 | 12/15/06 16:24 | Lightning            | Lightning                | 0     |
| T5270 | Inghams - Stoner #9                        | 115 | 26.1  | 72.0 | 12/15/06 16:23 | 12/15/06 16:23 | Lightning            | Lightning                | 0     |

|       |   |     |       |      |                |                |                      |                       |       |
|-------|---|-----|-------|------|----------------|----------------|----------------------|-----------------------|-------|
| T5100 | Clinton - Marshville #12                    | 115 | 1.61  | 66.9 | 12/15/06 16:23 | 12/15/06 16:24 | Lightning            | Lightning             | 0     |
| T5800 | Stoner - Rotterdam #12                      | 115 | 29.83 | 72.0 | 12/15/06 16:23 | 12/15/06 16:24 | Lightning            | Lightning             | 0     |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 12/22/06 7:12  | 12/22/06 7:13  | Unknown              | Unknown               | 1     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 1/1/07 7:26    | 1/1/07 7:26    | Unknown              | Unknown               | 0     |
| T5460 | New Scotland - Bethlehem #4                 | 115 | 5.69  | 21.0 | 1/2/07 10:59   | 1/2/07 11:00   | System Protection    | Relay                 | 0     |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 1/5/07 9:40    | 1/5/07 9:41    | Other                | Human Error           | 0     |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 1/5/07 13:34   | 1/5/07 13:36   | Other                | Logger                | 1     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 1/5/07 19:16   | 1/6/07 13:51   | Line Equipment       | Splice                | 1,115 |
| T1870 | Quaker Road (Sta.121) - Sleight Road #13    | 115 | 13.85 | 86.6 | 1/5/07 20:53   | 1/6/07 10:02   | Line Equipment       | Splice                | 789   |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 1/5/07 21:36   | 1/5/07 21:36   | Line Equipment       | Insulator             | 0     |
| T5630 | Rotterdam - Bear Swamp E205                 | 230 | 43.78 | 47.7 | 1/15/07 9:07   | 1/16/07 9:35   | Line Equipment       | Guy                   | 1,467 |
| T5440 | Mohican - Butler #18                        | 115 | 7.43  | #N/A | 1/15/07 9:08   | 1/16/07 21:49  | Vegetation           | Tree Fell             | 2,201 |
| T5710 | Spier - Butler #4                           | 115 | 5.74  | 79.0 | 1/15/07 9:08   | 1/15/07 9:45   | Unknown              | Unknown               | 37    |
| T4030 | Boonville - Porter #2                       | 115 | 27.1  | 86.1 | 1/15/07 10:09  | 1/16/07 21:02  | Line Equipment       | Splice                | 2,093 |
| T5100 | Clinton - Marshville #12                    | 115 | 1.61  | 66.9 | 1/15/07 11:53  | 1/15/07 12:55  | Unknown              | Unknown               | 62    |
| T5250 | Inghams - Meco #15                          | 115 | 30.9  | 66.9 | 1/15/07 11:53  | 1/17/07 4:11   | Line Equipment       | Cross Arm / Davit Arm | 2,418 |
| T4200 | Porter - Rotterdam #30                      | 230 | 71.53 | 50.5 | 1/15/07 12:38  | 1/16/07 4:39   | Vegetation           | Tree Fell             | 960   |
| T3040 | Black River - Lighthouse Hill #6            | 115 | 35.22 | 73.5 | 1/16/07 9:40   | 1/16/07 9:40   | Other                | Logger                | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:14  | 1/16/07 18:15  | Unknown              | Unknown               | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:33  | 1/16/07 18:33  | Unknown              | Unknown               | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:34  | 1/16/07 18:34  | Unknown              | Unknown               | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:37  | 1/16/07 18:39  | Unknown              | Unknown               | 2     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:44  | 1/16/07 18:46  | Unknown              | Unknown               | 2     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 18:46  | 1/16/07 18:47  | Unknown              | Unknown               | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 19:07  | 1/16/07 19:08  | Unknown              | Unknown               | 0     |
| T1220 | Gardenville - Buffalo River Switch #146     | 115 | 10.71 | 47.6 | 1/16/07 19:10  | 1/16/07 19:11  | Unknown              | Unknown               | 0     |
| T2140 | Curtis Street - Teall #13                   | 115 | 33.47 | 64.9 | 1/17/07 3:03   | 1/18/07 18:28  | Line Equipment       | Guy                   | 2,365 |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 1/18/07 10:42  | 1/18/07 10:48  | Unknown              | Unknown               | 6     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 1/20/07 20:41  | 1/21/07 16:01  | Line Equipment       | Splice                | 1,160 |
| T1350 | Homer Hill - Dugan Road #155                | 115 | 1.74  | 39.7 | 1/21/07 18:06  | 1/22/07 20:30  | Line Equipment       | Splice                | 1,584 |
| T1340 | Homer Hill - Bennett Road #157              | 115 | 52.57 | 43.4 | 1/21/07 20:34  | 1/21/07 20:39  | Other                | Miscellaneous         | 5     |
| T1340 | Homer Hill - Bennett Road #157              | 115 | 52.57 | 43.4 | 1/22/07 1:23   | 1/22/07 1:24   | Other                | Miscellaneous         | 0     |
| T3360 | Willis - Malone #1                          | 115 | 0.03  | 52.0 | 2/1/07 11:16   | 2/1/07 11:16   | Substation Equipment | Switch - Manual       | 0     |
| T1120 | DuPont - Packard #183                       | 115 | 3.53  | 50.5 | 2/4/07 9:40    | 2/5/07 14:48   | Weather              | Ice                   | 1,748 |
| T1010 | Adams - Packard #187                        | 115 | 7.21  | 41.8 | 2/5/07 5:29    | 2/8/07 22:18   | Weather              | Ice                   | 5,328 |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 2/5/07 7:21    | 2/5/07 10:58   | Unknown              | Unknown               | 216   |
| T1730 | Niagara - Packard #191                      | 115 | 3.71  | 49.0 | 2/14/07 10:08  | 2/14/07 15:09  | Other                | Human Error           | 301   |

|       |  |     |       |      |               |               |                      |                           |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|---------------------------|-------|
| T5870 | Warrensburg - North Creek #5                   | 115 | 23.37 | 21.0 | 2/14/07 12:38 | 2/15/07 15:20 | Unknown              | Unknown                   | 1,601 |
| T6150 | Hook Road - Elbridge #7                        | 115 | 54.75 | 82.6 | 2/19/07 9:04  | 2/19/07 9:05  | Line Equipment       | Splice                    | 0     |
| T1080 | Dunkirk - Falconer #160                        | 115 | 59.83 | 35.8 | 2/19/07 16:17 | 2/19/07 16:18 | Substation Equipment | Switch - Circuit Switcher | 0     |
| T6150 | Hook Road - Elbridge #7                        | 115 | 54.75 | 82.6 | 2/26/07 21:47 | 2/27/07 20:48 | Line Equipment       | Insulator                 | 1,381 |
| T2230 | Fulton Co-Gen - Clay #4                        | 115 | 20.9  | 61.0 | 3/2/07 4:11   | 3/2/07 4:12   | Unknown              | Unknown                   | 0     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/2/07 5:56   | 3/2/07 5:56   | Line Equipment       | Static Wire               | 0     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/2/07 6:06   | 3/2/07 6:06   | Line Equipment       | Static Wire               | 0     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/2/07 6:13   | 3/2/07 6:14   | Line Equipment       | Static Wire               | 0     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/2/07 7:02   | 3/2/07 7:03   | Line Equipment       | Static Wire               | 1     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/2/07 9:19   | 3/2/07 9:20   | Line Equipment       | Static Wire               | 0     |
| T1250 | Gardenville - Dunkirk #74                      | 230 | 47.22 | 49.5 | 3/5/07 8:13   | 3/5/07 8:14   | Unknown              | Unknown                   | 0     |
| T2040 | Clay - Dewitt #3                               | 115 | 20.46 | 60.7 | 3/5/07 16:18  | 3/5/07 16:18  | Unknown              | Unknown                   | 0     |
| T2090 | Clay - Teall #10                               | 115 | 15.72 | 69.8 | 3/5/07 16:18  | 3/5/07 16:18  | Unknown              | Unknown                   | 0     |
| T1600 | Mortimer - Pannell Road #25                    | 115 | 15.72 | 83.8 | 3/6/07 10:45  | 3/7/07 5:05   | Line Equipment       | Splice                    | 1,100 |
| T6350 | Chases Lake - Porter #11                       | 230 | 43.3  | 51.0 | 3/6/07 11:50  | 3/6/07 11:50  | System Protection    | Communications Equipment  | 0     |
| T1210 | Gardenville - Buffalo River Switch #145        | 115 | 12.61 | 47.8 | 3/14/07 8:07  | 3/14/07 8:07  | Unknown              | Unknown                   | 0     |
| T1210 | Gardenville - Buffalo River Switch #145        | 115 | 12.61 | 47.8 | 3/22/07 17:59 | 3/22/07 17:59 | Unknown              | Unknown                   | 0     |
| T6150 | Hook Road - Elbridge #7                        | 115 | 54.75 | 82.6 | 3/23/07 7:27  | 3/23/07 7:27  | Line Equipment       | Insulator                 | 0     |
| T6150 | Hook Road - Elbridge #7                        | 115 | 54.75 | 82.6 | 3/24/07 23:38 | 3/27/07 10:25 | Line Equipment       | Insulator                 | 3,526 |
| T1540 | Lockport - Mortimer #113                       | 115 | 66.63 | 77.9 | 3/26/07 15:06 | 3/26/07 15:08 | Unknown              | Unknown                   | 1     |
| T1550 | Lockport - Mortimer #114                       | 115 | 60.3  | 58.0 | 3/26/07 15:06 | 3/26/07 15:08 | Unknown              | Unknown                   | 1     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5     | 115 | 40.2  | 69.1 | 3/26/07 17:05 | 3/26/07 17:06 | Unknown              | Unknown                   | 0     |
| T5080 | LaFarge Building Materials - Pleasant Valley # | 115 | 62.47 | 67.9 | 3/30/07 22:58 | 3/30/07 22:58 | Other                | Miscellaneous             | 0     |
| T5940 | Feura Bush - North Catskill #2                 | 115 | 23.19 | 67.9 | 3/30/07 22:58 | 3/31/07 21:26 | Line Equipment       | Conductor                 | 1,347 |
| T2260 | Geneva (Border City) - Elbridge #15            | 115 | 31.35 | 86.9 | 4/3/07 6:43   | 4/3/07 6:43   | Unknown              | Unknown                   | 0     |
| T5030 | Alps - Berkshire #393                          | 345 | 8.77  | 39.0 | 4/7/07 17:23  | 4/7/07 19:18  | External             | Foreign Utility           | 114   |
| T5030 | Alps - Berkshire #393                          | 345 | 8.77  | 39.0 | 4/9/07 2:37   | 4/9/07 21:13  | External             | Foreign Utility           | 1,116 |
| T1380 | Huntley - Gardenville #38                      | 115 | 28.72 | 77.1 | 4/11/07 11:05 | 4/11/07 11:05 | Other                | Human Error               | 0     |
| T5820 | Ticonderoga - Hague Road #4                    | 115 | 1.35  | 70.2 | 4/15/07 19:21 | 4/18/07 12:59 | Vegetation           | Tree Fell                 | 3,938 |
| T5770 | Spier - West #9                                | 115 | 16.6  | 64.8 | 4/15/07 20:17 | 4/16/07 6:47  | Substation Equipment | Reclosing Equipment       | 629   |
| T5880 | Warrensburg - Scofield Road #10                | 115 | 10.46 | 85.0 | 4/15/07 20:17 | 4/15/07 20:18 | Unknown              | Unknown                   | 0     |
| T3100 | Boundary Road - Dennison #1                    | 115 | 0.02  | #N/A | 4/16/07 6:33  | 4/16/07 6:33  | Unknown              | Unknown                   | 0     |
| T3100 | Boundary Road - Dennison #1                    | 115 | 0.02  | #N/A | 4/16/07 7:01  | 4/16/07 7:02  | Unknown              | Unknown                   | 0     |
| T3100 | Boundary Road - Dennison #1                    | 115 | 0.02  | #N/A | 4/16/07 7:05  | 4/16/07 7:05  | Unknown              | Unknown                   | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2             | 115 | 42.6  | 48.0 | 4/16/07 10:39 | 4/16/07 10:39 | Unknown              | Unknown                   | 0     |
| T5120 | Firehouse Road - North troy #15                | 115 | 5.04  | 36.8 | 4/16/07 11:15 | 4/16/07 11:16 | Unknown              | Unknown                   | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2             | 115 | 42.6  | 48.0 | 4/16/07 11:37 | 4/16/07 12:03 | Substation Equipment | Reclosing Equipment       | 26    |

|       |   |     |       |      |               |               |                      |                         |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|-------------------------|-------|
| T2610 | South Oswego - Indeck (Oswego) #6         | 115 | 4.58  | 73.8 | 4/16/07 15:33 | 4/16/07 16:05 | Substation Equipment | Reclosing Equipment     | 31    |
| T2260 | Geneva (Border City) - Elbridge #15       | 115 | 31.35 | 86.9 | 4/16/07 16:01 | 4/16/07 16:01 | Unknown              | Unknown                 | 0     |
| T6150 | Hook Road - Elbridge #7                   | 115 | 54.75 | 82.6 | 4/16/07 16:56 | 4/16/07 16:56 | Unknown              | Unknown                 | 0     |
| T1570 | Mortimer - Elbridge #2                    | 115 | 71.99 | 42.0 | 4/16/07 21:00 | 4/17/07 13:08 | Substation Equipment | Reclosing Equipment     | 968   |
| T2220 | FitzPatrick - Lighthouse Hill #3          | 115 | 26.83 | 44.9 | 4/18/07 7:08  | 4/18/07 7:09  | Unknown              | Unknown                 | 0     |
| T1270 | Gardenville - Dunkirk #142                | 115 | 55.38 | 81.2 | 4/22/07 6:18  | 4/22/07 6:19  | Unknown              | Unknown                 | 1     |
| T2680 | Teall - Oneida #5                         | 115 | 30.59 | 78.2 | 4/23/07 12:19 | 4/23/07 12:20 | Substation Equipment | Transformer             | 0     |
| T4150 | Oneida - Porter #7                        | 115 | 21.29 | 81.2 | 4/23/07 12:19 | 4/23/07 12:20 | Substation Equipment | Transformer             | 0     |
| T3110 | Boundary Road - Dennison #2               | 115 | 0.03  | #N/A | 4/23/07 12:54 | 4/23/07 12:54 | External             | Foreign Utility         | 0     |
| T3110 | Boundary Road - Dennison #2               | 115 | 0.03  | #N/A | 4/23/07 13:12 | 4/23/07 13:12 | External             | Foreign Utility         | 0     |
| T3110 | Boundary Road - Dennison #2               | 115 | 0.03  | #N/A | 4/23/07 13:14 | 4/23/07 13:14 | External             | Foreign Utility         | 0     |
| T3110 | Boundary Road - Dennison #2               | 115 | 0.03  | #N/A | 4/23/07 13:26 | 4/23/07 13:26 | External             | Foreign Utility         | 0     |
| T3110 | Boundary Road - Dennison #2               | 115 | 0.03  | #N/A | 4/23/07 13:30 | 4/23/07 13:30 | External             | Foreign Utility         | 0     |
| T3100 | Boundary Road - Dennison #1               | 115 | 0.02  | #N/A | 4/23/07 13:35 | 4/23/07 13:48 | External             | Foreign Utility         | 12    |
| T1100 | Dunkirk - Falconer #162                   | 115 | 35.51 | 81.2 | 4/23/07 18:32 | 4/23/07 18:34 | Unknown              | Unknown                 | 1     |
| T4040 | Boonville - Rome #4                       | 115 | 26.71 | 76.6 | 4/23/07 20:32 | 4/25/07 0:44  | Line Equipment       | Conductor               | 1,692 |
| T4060 | Boonville - Rome #3                       | 115 | 24.86 | 79.0 | 4/23/07 20:32 | 4/25/07 0:18  | Line Equipment       | Conductor               | 1,665 |
| T1100 | Dunkirk - Falconer #162                   | 115 | 35.51 | 81.2 | 4/23/07 23:43 | 4/23/07 23:43 | External             | Customer Equipment      | 0     |
| T1100 | Dunkirk - Falconer #162                   | 115 | 35.51 | 81.2 | 4/26/07 23:44 | 4/27/07 0:10  | External             | Customer Equipment      | 26    |
| T1080 | Dunkirk - Falconer #160                   | 115 | 59.83 | 35.8 | 4/26/07 23:45 | 4/27/07 0:10  | Substation Equipment | Circuit Breaker         | 25    |
| T1260 | Gardenville - Dunkirk #141                | 115 | 56.73 | 81.2 | 4/26/07 23:45 | 4/27/07 0:10  | Substation Equipment | Circuit Breaker         | 25    |
| T2720 | Volney - Clay #6                          | 345 | 18.5  | 35.0 | 4/27/07 2:58  | 4/27/07 2:59  | System Protection    | ommunications Equipme   | 0     |
| T5280 | Long Lane - LaFarge Building Materials #6 | 115 | 7.69  | 67.9 | 5/1/07 8:00   | 5/1/07 13:37  | Unknown              | Unknown                 | 336   |
| T2320 | Lighthouse Hill - Clay #7                 | 115 | 26.39 | 79.2 | 5/5/07 6:37   | 5/5/07 6:37   | Unknown              | Unknown                 | 0     |
| T5130 | Front St. - Rosa Road #11                 | 115 | 4.04  | 47.4 | 5/5/07 7:27   | 5/5/07 7:27   | Unknown              | Unknown                 | 0     |
| T1170 | Falconer - Homer Hill #154                | 115 | 44.03 | 77.7 | 5/7/07 7:33   | 5/7/07 7:34   | Unknown              | Unknown                 | 1     |
| T1660 | Niagara - Gardenville #180                | 115 | 31.67 | 77.5 | 5/7/07 16:32  | 5/8/07 14:11  | System Protection    | Relay                   | 1,298 |
| T1100 | Dunkirk - Falconer #162                   | 115 | 35.51 | 81.2 | 5/8/07 11:13  | 5/8/07 11:14  | Substation Equipment | Switch - Motor Operated | 0     |
| T1870 | Quaker Road (Sta.121) - Sleigh Road #13   | 115 | 13.85 | 86.6 | 5/8/07 11:43  | 5/9/07 3:00   | Line Equipment       | Splice                  | 916   |
| T6010 | Wolf Road - Menands #10                   | 115 | 4.64  | 75.1 | 5/11/07 8:14  | 5/11/07 8:14  | Other                | Animal                  | 0     |
| T5570 | Reynolds Road - Greenbush #9              | 115 | 4.86  | 72.6 | 5/11/07 8:14  | 5/11/07 8:14  | Other                | Animal                  | 0     |
| T4220 | Porter - Schuyler #13                     | 115 | 6.63  | 59.2 | 5/11/07 9:58  | 5/11/07 9:58  | Unknown              | Unknown                 | 0     |
| T1640 | Mountain - Niagara #121                   | 115 | 1.12  | 50.2 | 5/11/07 19:41 | 5/11/07 19:41 | Substation Equipment | ther Substation Equipme | 0     |
| T1650 | Mountain - Niagara #122                   | 115 | 1.12  | 49.1 | 5/11/07 19:41 | 5/11/07 19:41 | Substation Equipment | ther Substation Equipme | 0     |
| T5240 | Inghams - East Springfield #7             | 115 | 13.9  | 82.8 | 5/15/07 16:34 | 5/15/07 16:34 | Unknown              | Unknown                 | 0     |
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23  | 115 | 17.23 | 86.0 | 5/15/07 21:31 | 5/15/07 21:31 | Vegetation           | Tree Fell               | 0     |
| T1870 | Quaker Road (Sta.121) - Sleigh Road #13   | 115 | 13.85 | 86.6 | 5/15/07 21:34 | 5/15/07 21:35 | Lightning            | Lightning               | 0     |

|       |  |     |       |      |               |               |                |             |       |
|-------|--|-----|-------|------|---------------|---------------|----------------|-------------|-------|
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23   | 115 | 17.23 | 86.0 | 5/15/07 21:44 | 5/16/07 7:30  | Vegetation     | Tree Fell   | 585   |
| T1450 | Huntley - Lockport #37                     | 115 | 24.35 | 22.4 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1500 | Lockport - Batavia #108                    | 115 | 35.63 | 71.2 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1510 | Lockport - Batavia #112                    | 115 | 34.13 | 76.6 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1520 | Lockport - Hinman #100                     | 115 | 0.2   | 33.1 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1530 | Lockport - Mortimer #111                   | 115 | 66.82 | 78.1 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1550 | Lockport - Mortimer #114                   | 115 | 60.3  | 58.0 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1620 | Mountain - Lockport #103                   | 115 | 19.86 | 76.8 | 5/15/07 22:50 | 5/15/07 22:50 | Lightning      | Lightning   | 0     |
| T1690 | Niagara - Lockport #101                    | 115 | 18.55 | 39.1 | 5/15/07 22:50 | 5/15/07 22:51 | Lightning      | Lightning   | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 5/16/07 1:14  | 5/16/07 1:25  | Lightning      | Lightning   | 10    |
| T3040 | Black River - Lighthouse Hill #6           | 115 | 35.22 | 73.5 | 5/16/07 1:14  | 5/16/07 1:15  | Lightning      | Lightning   | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 5/18/07 5:27  | 5/18/07 5:29  | Line Equipment | Static Wire | 2     |
| T1170 | Falconer - Homer Hill #154                 | 115 | 44.03 | 77.7 | 5/21/07 5:34  | 5/21/07 5:34  | Unknown        | Unknown     | 0     |
| T1850 | Packard - Urban (Erie St.) #181            | 115 | 22.8  | 72.9 | 5/21/07 14:26 | 5/21/07 14:27 | Unknown        | Unknown     | 0     |
| T4090 | Edic - Porter #17                          | 230 | 0.42  | 48.2 | 5/22/07 7:42  | 5/22/07 11:04 | Other          | Human Error | 201   |
| T4100 | Edic - Porter #20                          | 115 | 0.47  | 27.0 | 5/22/07 7:42  | 5/22/07 7:43  | Other          | Human Error | 0     |
| T6020 | Walck Road - Huntley #133                  | 115 | 10.39 | 35.0 | 5/22/07 8:11  | 5/22/07 8:12  | Line Equipment | Static Wire | 0     |
| T2410 | Oneida - Fenner #8                         | 115 | 10.85 | 22.1 | 5/25/07 16:12 | 5/25/07 16:13 | Unknown        | Unknown     | 0     |
| T1360 | Homer Hill - West Olean #156               | 115 | 1.74  | 72.9 | 5/26/07 3:59  | 5/26/07 4:00  | Unknown        | Unknown     | 0     |
| T1510 | Lockport - Batavia #112                    | 115 | 34.13 | 76.6 | 5/26/07 16:09 | 5/26/07 16:10 | Unknown        | Unknown     | 0     |
| T1170 | Falconer - Homer Hill #154                 | 115 | 44.03 | 77.7 | 5/27/07 16:54 | 5/27/07 16:55 | Lightning      | Lightning   | 1     |
| T1160 | Falconer - Homer Hill #153                 | 115 | 43.93 | 78.2 | 5/27/07 20:16 | 5/27/07 20:17 | Line Equipment | Insulator   | 1     |
| T1160 | Falconer - Homer Hill #153                 | 115 | 43.93 | 78.2 | 5/27/07 20:24 | 5/27/07 20:26 | Line Equipment | Insulator   | 1     |
| T1160 | Falconer - Homer Hill #153                 | 115 | 43.93 | 78.2 | 5/27/07 20:28 | 5/27/07 20:30 | Line Equipment | Insulator   | 1     |
| T1170 | Falconer - Homer Hill #154                 | 115 | 44.03 | 77.7 | 5/27/07 20:29 | 5/28/07 13:13 | Line Equipment | Insulator   | 1,004 |
| T5810 | Ticonderoga - Republic #2                  | 115 | 23.3  | 70.2 | 5/29/07 6:42  | 5/29/07 6:42  | Unknown        | Unknown     | 0     |
| T5820 | Ticonderoga - Hague Road #4                | 115 | 1.35  | 70.2 | 5/29/07 6:42  | 5/29/07 6:42  | Unknown        | Unknown     | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 5/29/07 6:42  | 5/29/07 6:42  | Unknown        | Unknown     | 0     |
| T5810 | Ticonderoga - Republic #2                  | 115 | 23.3  | 70.2 | 5/29/07 6:47  | 5/29/07 6:47  | Unknown        | Unknown     | 0     |
| T5820 | Ticonderoga - Hague Road #4                | 115 | 1.35  | 70.2 | 5/29/07 6:47  | 5/29/07 6:47  | Unknown        | Unknown     | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 5/29/07 6:47  | 5/29/07 6:47  | Unknown        | Unknown     | 0     |
| T2670 | Teall - Oneida #2                          | 115 | 28.54 | 80.3 | 5/30/07 21:05 | 5/30/07 21:06 | Unknown        | Unknown     | 0     |
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23   | 115 | 17.23 | 86.0 | 6/3/07 1:12   | 6/3/07 10:03  | Vegetation     | Tree Fell   | 531   |
| T1780 | Packard - Gardenville #182                 | 115 | 29.13 | 72.4 | 6/3/07 8:54   | 6/3/07 8:56   | Other          | Animal      | 2     |
| T1780 | Packard - Gardenville #182                 | 115 | 29.13 | 72.4 | 6/3/07 8:59   | 6/3/07 9:01   | Other          | Animal      | 2     |
| T1780 | Packard - Gardenville #182                 | 115 | 29.13 | 72.4 | 6/3/07 9:01   | 6/3/07 9:03   | Other          | Animal      | 2     |
| T1780 | Packard - Gardenville #182                 | 115 | 29.13 | 72.4 | 6/3/07 9:18   | 6/3/07 9:19   | Other          | Animal      | 2     |



|       |  |     |       |      |               |               |                      |                    |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|--------------------|-------|
| T2260 | Geneva (Border City) - Elbridge #15      | 115 | 31.35 | 86.9 | 6/3/07 14:43  | 6/3/07 14:43  | Unknown              | Unknown            | 0     |
| T1870 | Quaker Road (Sta.121) - Sleight Road #13 | 115 | 13.85 | 86.6 | 6/3/07 15:10  | 6/3/07 22:30  | External             | Foreign Utility    | 440   |
| T1780 | Packard - Gardenville #182               | 115 | 29.13 | 72.4 | 6/3/07 20:15  | 6/3/07 20:16  | Other                | Animal             | 1     |
| T1780 | Packard - Gardenville #182               | 115 | 29.13 | 72.4 | 6/3/07 20:18  | 6/3/07 20:20  | Other                | Animal             | 2     |
| T1780 | Packard - Gardenville #182               | 115 | 29.13 | 72.4 | 6/3/07 20:22  | 6/3/07 20:24  | Other                | Animal             | 2     |
| T1780 | Packard - Gardenville #182               | 115 | 29.13 | 72.4 | 6/3/07 20:32  | 6/3/07 20:33  | Other                | Animal             | 2     |
| T1780 | Packard - Gardenville #182               | 115 | 29.13 | 72.4 | 6/3/07 20:43  | 6/3/07 20:44  | Other                | Animal             | 1     |
| T5340 | Maplewood - Arsenal #15                  | 115 | 2.15  | 68.0 | 6/5/07 12:58  | 6/5/07 12:58  | Substation Equipment | Transformer        | 0     |
| T5290 | Johnson Road - Maplewood #12             | 115 | 2.7   | #N/A | 6/5/07 12:58  | 6/5/07 12:58  | Substation Equipment | Transformer        | 0     |
| T5030 | Alps - Berkshire #393                    | 345 | 8.77  | 39.0 | 6/5/07 13:53  | 6/5/07 13:54  | Unknown              | Unknown            | 0     |
| T2140 | Curtis Street - Teall #13                | 115 | 33.47 | 64.9 | 6/8/07 20:12  | 6/8/07 20:12  | Substation Equipment | Lightning Arrestor | 0     |
| T2580 | South Oswego - Curtis St. #10            | 115 | 12.21 | 75.6 | 6/8/07 20:12  | 6/8/07 20:12  | Substation Equipment | Lightning Arrestor | 0     |
| T4040 | Boonville - Rome #4                      | 115 | 26.71 | 76.6 | 6/8/07 21:08  | 6/9/07 11:09  | System Protection    | Relay              | 841   |
| T4060 | Boonville - Rome #3                      | 115 | 24.86 | 79.0 | 6/8/07 21:08  | 6/8/07 21:08  | Unknown              | Unknown            | 0     |
| T4060 | Boonville - Rome #3                      | 115 | 24.86 | 79.0 | 6/8/07 21:09  | 6/8/07 21:09  | Unknown              | Unknown            | 0     |
| T1020 | Adams - Packard #188                     | 115 | 6.41  | 43.4 | 6/12/07 4:17  | 6/12/07 6:02  | Other                | Animal             | 105   |
| T1020 | Adams - Packard #188                     | 115 | 6.41  | 43.4 | 6/12/07 6:10  | 6/12/07 6:10  | Unknown              | Unknown            | 0     |
| T5240 | Inghams - East Springfield #7            | 115 | 13.9  | 82.8 | 6/12/07 14:09 | 6/12/07 14:09 | Unknown              | Unknown            | 0     |
| T5890 | Whitehall - Blissville #7                | 115 | 5.96  | 52.0 | 6/12/07 14:57 | 6/12/07 14:57 | Unknown              | Unknown            | 0     |
| T5240 | Inghams - East Springfield #7            | 115 | 13.9  | 82.8 | 6/12/07 16:29 | 6/12/07 16:29 | Unknown              | Unknown            | 0     |
| T4300 | Yahundasis - Porter #3                   | 115 | 13.21 | 50.9 | 6/12/07 17:00 | 6/12/07 17:01 | Unknown              | Unknown            | 0     |
| T4150 | Oneida - Porter #7                       | 115 | 21.29 | 81.2 | 6/12/07 18:48 | 6/12/07 18:48 | Unknown              | Unknown            | 0     |
| T4160 | Oneida - Yahundasis #6                   | 115 | 19.52 | 52.3 | 6/12/07 18:48 | 6/12/07 18:49 | Unknown              | Unknown            | 1     |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 6/12/07 20:09 | 6/12/07 20:10 | Unknown              | Unknown            | 1     |
| T5810 | Ticonderoga - Republic #2                | 115 | 23.3  | 70.2 | 6/13/07 3:23  | 6/13/07 3:24  | Unknown              | Unknown            | 0     |
| T1090 | Dunkirk - Falconer #161                  | 115 | 35.04 | 81.2 | 6/13/07 13:52 | 6/14/07 12:34 | Vegetation           | Tree Fell          | 1,361 |
| T1100 | Dunkirk - Falconer #162                  | 115 | 35.51 | 81.2 | 6/13/07 13:52 | 6/13/07 13:53 | Vegetation           | Tree Fell          | 0     |
| T5900 | Whitehall - Mohican #13                  | 115 | 25.81 | 77.6 | 6/14/07 5:36  | 6/14/07 5:37  | Unknown              | Unknown            | 0     |
| T5440 | Mohican - Butler #18                     | 115 | 7.43  | #N/A | 6/16/07 16:30 | 6/16/07 17:32 | Lightning            | Lightning          | 62    |
| T5710 | Spier - Butler #4                        | 115 | 5.74  | 79.0 | 6/16/07 16:30 | 6/18/07 16:18 | Line Equipment       | Insulator          | 2,868 |
| T6070 | Spier - Mohican #7                       | 115 | 9.46  | 79.0 | 6/16/07 16:30 | 6/16/07 16:30 | Lightning            | Lightning          | 0     |
| T5740 | Spier - Queensbury #17                   | 115 | 10.93 | 61.6 | 6/16/07 16:36 | 6/16/07 16:36 | Unknown              | Unknown            | 0     |
| T1950 | Gardenville - Homer Hill #151            | 115 | 82.6  | 87.1 | 6/19/07 16:09 | 6/19/07 16:10 | Lightning            | Lightning          | 0     |
| T1260 | Gardenville - Dunkirk #141               | 115 | 56.73 | 81.2 | 6/19/07 16:19 | 6/20/07 1:24  | Line Equipment       | Splice             | 545   |
| T4150 | Oneida - Porter #7                       | 115 | 21.29 | 81.2 | 6/19/07 16:23 | 6/19/07 16:23 | Unknown              | Unknown            | 0     |
| T4220 | Porter - Schuyler #13                    | 115 | 6.63  | 59.2 | 6/19/07 16:27 | 6/20/07 2:15  | Vegetation           | Tree Fell          | 588   |
| T5390 | Meco - Rotterdam #10                     | 115 | 37.69 | 66.9 | 6/19/07 18:02 | 6/19/07 18:04 | Unknown              | Unknown            | 2     |

|       |   |     |       |      |               |               |                |                  |       |
|-------|---|-----|-------|------|---------------|---------------|----------------|------------------|-------|
| T1160 | Falconer - Homer Hill #153                  | 115 | 43.93 | 78.2 | 6/19/07 18:19 | 6/21/07 8:25  | Vegetation     | Tree Fell        | 2,286 |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 6/19/07 18:30 | 6/19/07 18:31 | Unknown        | Unknown          | 0     |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 6/19/07 18:30 | 6/19/07 18:31 | Unknown        | Unknown          | 0     |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 6/20/07 6:57  | 6/20/07 6:57  | Unknown        | Unknown          | 0     |
| T5940 | Feura Bush - North Catskill #2              | 115 | 23.19 | 67.9 | 6/21/07 17:10 | 6/21/07 17:25 | Unknown        | Unknown          | 15    |
| T1600 | Mortimer - Pannell Road #25                 | 115 | 15.72 | 83.8 | 6/22/07 10:53 | 6/22/07 10:54 | Other          | Miscellaneous    | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 6/26/07 9:21  | 6/26/07 9:21  | Other          | Animal           | 0     |
| T3060 | Black River - Taylorville #2                | 115 | 32.82 | 48.7 | 6/26/07 16:59 | 6/26/07 17:00 | Other          | Animal           | 0     |
| T1950 | Gardenville - Homer Hill #151               | 115 | 82.6  | 87.1 | 6/27/07 12:44 | 6/27/07 12:44 | Unknown        | Unknown          | 0     |
| T5270 | Inghams - Stoner #9                         | 115 | 26.1  | 72.0 | 6/27/07 15:11 | 6/27/07 15:11 | Lightning      | Lightning        | 0     |
| T5800 | Stoner - Rotterdam #12                      | 115 | 29.83 | 72.0 | 6/27/07 15:11 | 6/27/07 15:12 | Lightning      | Lightning        | 0     |
| T2130 | Cortland - Lapeer #1                        | 115 | 7.77  | 80.0 | 6/27/07 16:07 | 6/27/07 16:07 | Unknown        | Unknown          | 0     |
| T5260 | Inghams - St. Johnsville #6                 | 115 | 7.5   | 61.7 | 6/27/07 16:25 | 6/27/07 16:25 | Unknown        | Unknown          | 0     |
| T5780 | St. Johnsville - Marshville #11             | 115 | 9.88  | 44.4 | 6/27/07 16:25 | 6/27/07 16:25 | Unknown        | Unknown          | 0     |
| T5060 | Battenkill - North Troy #10                 | 115 | 23.42 | 79.0 | 6/27/07 16:42 | 6/27/07 18:11 | Lightning      | Lightning        | 89    |
| T5540 | North Troy - Reynolds Road #16              | 115 | 11.57 | 73.5 | 6/27/07 16:42 | 6/27/07 18:17 | Lightning      | Lightning        | 95    |
| T5700 | Rotterdam - Woodlawn #35                    | 115 | 13.6  | 75.1 | 6/27/07 17:10 | 6/27/07 17:11 | Unknown        | Unknown          | 1     |
| T5350 | Maplewood - Menands #19                     | 115 | 5.41  | 63.6 | 6/27/07 17:39 | 6/28/07 23:19 | Vegetation     | Tree Fell        | 1,780 |
| T5550 | North Troy - Wynantskill #14                | 115 | 8.62  | 73.5 | 6/27/07 17:47 | 6/27/07 17:48 | Unknown        | Unknown          | 0     |
| T1850 | Packard - Urban (Erie St.) #181             | 115 | 22.8  | 72.9 | 6/28/07 12:10 | 6/28/07 12:11 | Vegetation     | Tree Broken Limb | 0     |
| T2710 | Tilden - Cortland #18                       | 115 | 34.81 | 40.0 | 7/1/07 6:19   | 7/1/07 6:20   | Line Equipment | Guy              | 0     |
| T5240 | Inghams - East Springfield #7               | 115 | 13.9  | 82.8 | 7/2/07 6:14   | 7/2/07 6:15   | Unknown        | Unknown          | 0     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 7/2/07 19:54  | 7/2/07 19:55  | Unknown        | Unknown          | 0     |
| T5870 | Warrensburg - North Creek #5                | 115 | 23.37 | 21.0 | 7/6/07 16:03  | 7/6/07 16:04  | Lightning      | Lightning        | 2     |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 7/6/07 18:01  | 7/6/07 18:01  | Lightning      | Lightning        | 0     |
| T5760 | Spier - Rotterdam #2                        | 115 | 51.21 | 62.0 | 7/6/07 18:01  | 7/6/07 18:01  | Lightning      | Lightning        | 0     |
| T5950 | Indeck Corinth - Spier #18                  | 115 | 3.8   | #N/A | 7/6/07 18:01  | 7/6/07 18:40  | Lightning      | Lightning        | 39    |
| T1890 | Southeast Batavia - Golah #119              | 115 | 28.39 | 58.1 | 7/8/07 12:03  | 7/8/07 12:04  | Lightning      | Lightning        | 1     |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 7/8/07 19:01  | 7/8/07 19:01  | Unknown        | Unknown          | 0     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 7/9/07 3:18   | 7/9/07 3:18   | Lightning      | Lightning        | 0     |
| T4060 | Boonville - Rome #3                         | 115 | 24.86 | 79.0 | 7/9/07 3:41   | 7/9/07 3:42   | Lightning      | Lightning        | 0     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 7/9/07 3:41   | 7/9/07 3:42   | Lightning      | Lightning        | 0     |
| T4060 | Boonville - Rome #3                         | 115 | 24.86 | 79.0 | 7/9/07 4:03   | 7/9/07 4:04   | Lightning      | Lightning        | 0     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 7/9/07 4:03   | 7/9/07 4:04   | Lightning      | Lightning        | 0     |
| T4250 | Rome - Oneida #1                            | 115 | 12.31 | 64.3 | 7/9/07 4:03   | 7/9/07 4:04   | Unknown        | Unknown          | 0     |
| T4030 | Boonville - Porter #2                       | 115 | 27.1  | 86.1 | 7/9/07 4:18   | 7/9/07 16:59  | Line Equipment | Insulator        | 781   |
| T3130 | Coffeen - West Adams #2                     | 115 | 14.15 | 24.6 | 7/9/07 4:39   | 7/9/07 4:39   | Unknown        | Unknown          | 0     |

|       |                                 |     |       |      |               |               |                      |                       |       |
|-------|---------------------------------|-----|-------|------|---------------|---------------|----------------------|-----------------------|-------|
| T3170 | Colton - Malone #3              | 115 | 20.85 | 70.1 | 7/9/07 5:20   | 7/9/07 5:20   | Unknown              | Unknown               | 0     |
| T5130 | Front St. - Rosa Road #11       | 115 | 4.04  | 47.4 | 7/9/07 6:56   | 7/9/07 6:56   | Unknown              | Unknown               | 0     |
| T5130 | Front St. - Rosa Road #11       | 115 | 4.04  | 47.4 | 7/9/07 6:56   | 7/9/07 6:56   | Unknown              | Unknown               | 0     |
| T5400 | Menands - Reynolds Road #2      | 115 | 2.49  | 72.6 | 7/9/07 6:56   | 7/9/07 6:57   | Unknown              | Unknown               | 0     |
| T5400 | Menands - Reynolds Road #2      | 115 | 2.49  | 72.6 | 7/9/07 6:58   | 7/9/07 6:59   | Unknown              | Unknown               | 0     |
| T5040 | Altamont - New Scotland #20     | 115 | 8.48  | 80.3 | 7/9/07 6:58   | 7/9/07 6:59   | Lightning            | Lightning             | 0     |
| T5620 | Rotterdam - Altamont #17        | 115 | 8.53  | 69.3 | 7/9/07 6:58   | 7/9/07 6:59   | Lightning            | Lightning             | 0     |
| T5690 | Rotterdam - New Scotland #19    | 115 | 17.03 | 80.3 | 7/9/07 6:58   | 7/9/07 6:59   | Unknown              | Unknown               | 0     |
| T3380 | Alcoa - North Ogdensburg #13    | 115 | 35.08 | 32.8 | 7/9/07 18:12  | 7/9/07 18:12  | Lightning            | Lightning             | 0     |
| T3170 | Colton - Malone #3              | 115 | 20.85 | 70.1 | 7/9/07 18:54  | 7/9/07 18:55  | Unknown              | Unknown               | 0     |
| T5830 | Ticonderoga - Whitehall #3      | 115 | 22.61 | 79.6 | 7/9/07 20:50  | 7/9/07 20:50  | Lightning            | Lightning             | 0     |
| T5220 | Hoosick - Bennington #6         | 115 | 4.16  | 52.0 | 7/10/07 7:04  | 7/11/07 2:38  | Line Equipment       | Cross Arm / Davit Arm | 1,173 |
| T5530 | North Troy - Hoosick #5         | 115 | 17.83 | 52.0 | 7/10/07 7:04  | 7/11/07 2:38  | Line Equipment       | Cross Arm / Davit Arm | 1,173 |
| T5770 | Spier - West #9                 | 115 | 16.6  | 64.8 | 7/10/07 19:09 | 7/10/07 19:10 | Weather              | Weather               | 0     |
| T5880 | Warrensburg - Scofield Road #10 | 115 | 10.46 | 85.0 | 7/10/07 19:09 | 7/10/07 19:10 | Weather              | Weather               | 0     |
| T5770 | Spier - West #9                 | 115 | 16.6  | 64.8 | 7/10/07 19:10 | 7/12/07 1:31  | Vegetation           | Tree Fell             | 1,820 |
| T5880 | Warrensburg - Scofield Road #10 | 115 | 10.46 | 85.0 | 7/10/07 19:10 | 7/11/07 4:30  | Vegetation           | Tree Fell             | 559   |
| T5550 | North Troy - Wynantskill #14    | 115 | 8.62  | 73.5 | 7/10/07 19:21 | 7/10/07 19:21 | Configuration        | Configuration         | 0     |
| T5930 | Wynantskill - Reynolds Road #13 | 115 | 4.26  | 73.5 | 7/10/07 19:21 | 7/10/07 20:07 | Configuration        | Miscellaneous         | 46    |
| T5540 | North Troy - Reynolds Road #16  | 115 | 11.57 | 73.5 | 7/10/07 19:21 | 7/10/07 20:07 | Configuration        | Miscellaneous         | 46    |
| T5970 | Queensbury - Cedar #10          | 115 | 3.63  | 70.9 | 7/10/07 19:22 | 7/10/07 19:25 | Weather              | Snow                  | 3     |
| T5910 | Whitehall - Cedar #6            | 115 | 24.25 | 70.9 | 7/10/07 19:22 | 7/10/07 19:22 | Weather              | Weather               | 0     |
| T5760 | Spier - Rotterdam #2            | 115 | 51.21 | 62.0 | 7/10/07 19:22 | 7/10/07 20:07 | Line Equipment       | Conductor             | 44    |
| T5910 | Whitehall - Cedar #6            | 115 | 24.25 | 70.9 | 7/10/07 19:24 | 7/10/07 19:25 | Weather              | Weather               | 0     |
| T5760 | Spier - Rotterdam #2            | 115 | 51.21 | 62.0 | 7/10/07 20:07 | 7/10/07 20:08 | Line Equipment       | Conductor             | 2     |
| T5760 | Spier - Rotterdam #2            | 115 | 51.21 | 62.0 | 7/10/07 20:10 | 7/10/07 20:10 | Line Equipment       | Conductor             | 0     |
| T5760 | Spier - Rotterdam #2            | 115 | 51.21 | 62.0 | 7/10/07 20:12 | 7/12/07 1:18  | Line Equipment       | Conductor             | 1,746 |
| T3320 | Taylorville - Boonville #5      | 115 | 31.13 | 79.4 | 7/11/07 15:44 | 7/11/07 15:45 | Lightning            | Lightning             | 0     |
| T3330 | Taylorville - Boonville #6      | 115 | 37.35 | 80.8 | 7/11/07 15:44 | 7/11/07 15:45 | Lightning            | Lightning             | 0     |
| T5760 | Spier - Rotterdam #2            | 115 | 51.21 | 62.0 | 7/12/07 3:28  | 7/12/07 3:28  | Substation Equipment | Lightning Arrestor    | 0     |
| T5770 | Spier - West #9                 | 115 | 16.6  | 64.8 | 7/12/07 10:13 | 7/12/07 10:16 | Other                | Human Error           | 2     |
| T5880 | Warrensburg - Scofield Road #10 | 115 | 10.46 | 85.0 | 7/12/07 10:13 | 7/12/07 10:16 | Other                | Human Error           | 2     |
| T5770 | Spier - West #9                 | 115 | 16.6  | 64.8 | 7/12/07 10:22 | 7/12/07 10:22 | Other                | Human Error           | 0     |
| T5880 | Warrensburg - Scofield Road #10 | 115 | 10.46 | 85.0 | 7/12/07 10:22 | 7/12/07 10:22 | Other                | Human Error           | 0     |
| T4110 | Levitt - Rome #8                | 115 | 22.88 | 41.4 | 7/13/07 2:33  | 7/13/07 2:33  | Lightning            | Lightning             | 0     |
| T1170 | Falconer - Homer Hill #154      | 115 | 44.03 | 77.7 | 7/14/07 17:07 | 7/14/07 17:08 | Unknown              | Unknown               | 1     |
| T5940 | Feura Bush - North Catskill #2  | 115 | 23.19 | 67.9 | 7/16/07 12:32 | 7/17/07 5:26  | Line Equipment       | Conductor             | 1,014 |

|       |   |     |       |      |               |               |                   |                       |       |
|-------|---|-----|-------|------|---------------|---------------|-------------------|-----------------------|-------|
| T2630 | South Oswego - Nine Mile Pt. #1 #1          | 115 | 12.96 | 68.8 | 7/17/07 4:39  | 7/17/07 4:40  | Unknown           | Unknown               | 0     |
| T3170 | Colton - Malone #3                          | 115 | 20.85 | 70.1 | 7/22/07 13:32 | 7/22/07 16:49 | Other             | Logger                | 197   |
| T2560 | Sleight Road - Auburn (State St.) #3        | 115 | 28.09 | 89.0 | 7/23/07 18:48 | 7/24/07 14:13 | Unknown           | Unknown               | 1,165 |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 7/24/07 10:53 | 7/25/07 9:47  | Line Equipment    | Conductor             | 1,374 |
| T4200 | Porter - Rotterdam #30                      | 230 | 71.53 | 50.5 | 7/25/07 9:53  | 7/25/07 10:08 | Other             | Human Error           | 15    |
| T4210 | Porter - Rotterdam #31                      | 230 | 72.16 | 58.2 | 7/25/07 9:53  | 7/25/07 13:04 | Other             | Human Error           | 191   |
| T1540 | Lockport - Mortimer #113                    | 115 | 66.63 | 77.9 | 7/27/07 2:24  | 7/27/07 2:25  | Unknown           | Unknown               | 1     |
| T3150 | Colton - Browns Falls #2                    | 115 | 30.49 | 71.0 | 7/27/07 13:19 | 7/27/07 13:19 | Lightning         | Lightning             | 0     |
| T3170 | Colton - Malone #3                          | 115 | 20.85 | 70.1 | 7/27/07 18:46 | 7/27/07 18:46 | Unknown           | Unknown               | 0     |
| T1450 | Huntley - Lockport #37                      | 115 | 24.35 | 22.4 | 7/30/07 6:27  | 7/30/07 6:27  | Unknown           | Unknown               | 0     |
| T5900 | Whitehall - Mohican #13                     | 115 | 25.81 | 77.6 | 7/31/07 5:39  | 7/31/07 5:40  | Unknown           | Unknown               | 1     |
| T3130 | Coffeen - West Adams #2                     | 115 | 14.15 | 24.6 | 8/3/07 1:07   | 8/3/07 1:07   | Lightning         | Lightning             | 0     |
| T3130 | Coffeen - West Adams #2                     | 115 | 14.15 | 24.6 | 8/3/07 2:30   | 8/3/07 2:30   | Lightning         | Lightning             | 0     |
| T3120 | Coffeen - Black River #3                    | 115 | 10.66 | 48.6 | 8/3/07 2:51   | 8/3/07 2:52   | Lightning         | Lightning             | 0     |
| T5260 | Inghams - St. Johnsville #6                 | 115 | 7.5   | 61.7 | 8/3/07 13:56  | 8/3/07 13:57  | Unknown           | Unknown               | 0     |
| T4280 | Volney - Marcy #19                          | 345 | 65.3  | 25.6 | 8/3/07 16:44  | 8/3/07 16:44  | Unknown           | Unknown               | 0     |
| T5450 | New Scotland - Alps #2                      | 345 | 30.81 | 39.0 | 8/3/07 17:43  | 8/5/07 0:33   | Line Equipment    | Cross Arm / Davit Arm | 1,850 |
| T2410 | Oneida - Fenner #8                          | 115 | 10.85 | 22.1 | 8/3/07 19:20  | 8/3/07 19:20  | System Protection | Relay                 | 0     |
| T6140 | Fenner - Cortland #3                        | 115 | 34.55 | 22.1 | 8/3/07 19:20  | 8/3/07 19:20  | Lightning         | Lightning             | 0     |
| T4020 | Boonville - Porter #1                       | 115 | 27.1  | 86.3 | 8/3/07 21:06  | 8/3/07 21:37  | Unknown           | Unknown               | 30    |
| T4030 | Boonville - Porter #2                       | 115 | 27.1  | 86.1 | 8/3/07 21:09  | 8/3/07 21:10  | Unknown           | Unknown               | 0     |
| T4040 | Boonville - Rome #4                         | 115 | 26.71 | 76.6 | 8/4/07 5:46   | 8/4/07 5:47   | Unknown           | Unknown               | 0     |
| T1100 | Dunkirk - Falconer #162                     | 115 | 35.51 | 81.2 | 8/6/07 17:20  | 8/6/07 17:21  | Unknown           | Unknown               | 1     |
| T2260 | Geneva (Border City) - Elbridge #15         | 115 | 31.35 | 86.9 | 8/8/07 19:47  | 8/8/07 19:47  | Unknown           | Unknown               | 0     |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 8/9/07 22:36  | 8/9/07 22:37  | Unknown           | Unknown               | 0     |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 8/10/07 22:03 | 8/10/07 22:03 | Unknown           | Unknown               | 0     |
| T6060 | Mohican - North Troy #3                     | 115 | 37.39 | 79.0 | 8/13/07 18:42 | 8/14/07 21:38 | Other             | Logger                | 1,616 |
| T5430 | Mohican - Battenkill #15                    | 115 | 15.12 | 79.0 | 8/13/07 18:43 | 8/14/07 22:31 | Other             | Logger                | 1,668 |
| T6070 | Spier - Mohican #7                          | 115 | 9.46  | 79.0 | 8/13/07 18:43 | 8/13/07 18:44 | System Protection | Relay                 | 0     |
| T1560 | Mortimer - Hook Road #1                     | 115 | 21.35 | 81.8 | 8/16/07 3:32  | 8/16/07 3:33  | Unknown           | Unknown               | 0     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 8/16/07 5:08  | 8/16/07 5:08  | Unknown           | Unknown               | 0     |
| T3100 | Boundary Road - Dennison #1                 | 115 | 0.02  | #N/A | 8/16/07 15:36 | 8/16/07 15:39 | Unknown           | Unknown               | 2     |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 8/18/07 6:25  | 8/18/07 6:26  | Unknown           | Unknown               | 0     |
| T1570 | Mortimer - Elbridge #2                      | 115 | 71.99 | 42.0 | 8/23/07 14:33 | 8/23/07 14:34 | Lightning         | Lightning             | 0     |
| T6150 | Hook Road - Elbridge #7                     | 115 | 54.75 | 82.6 | 8/23/07 14:33 | 8/23/07 14:33 | Lightning         | Lightning             | 0     |
| T2410 | Oneida - Fenner #8                          | 115 | 10.85 | 22.1 | 8/23/07 15:30 | 8/23/07 15:30 | Lightning         | Lightning             | 0     |
| T4150 | Oneida - Porter #7                          | 115 | 21.29 | 81.2 | 8/23/07 16:00 | 8/23/07 16:01 | Lightning         | Lightning             | 0     |

|       |   |     |       |      |               |               |                   |                 |       |
|-------|---|-----|-------|------|---------------|---------------|-------------------|-----------------|-------|
| T4160 | Oneida - Yahnundasis #6                     | 115 | 19.52 | 52.3 | 8/23/07 16:00 | 8/23/07 16:01 | Lightning         | Lightning       | 1     |
| T6140 | Fenner - Cortland #3                        | 115 | 34.55 | 22.1 | 8/24/07 22:50 | 8/24/07 22:50 | Lightning         | Lightning       | 0     |
| T2040 | Clay - Dewitt #3                            | 115 | 20.46 | 60.7 | 8/25/07 13:02 | 8/25/07 13:03 | Lightning         | Lightning       | 0     |
| T4110 | Levitt - Rome #8                            | 115 | 22.88 | 41.4 | 8/25/07 14:49 | 8/25/07 14:49 | Lightning         | Lightning       | 0     |
| T3330 | Taylorville - Boonville #6                  | 115 | 37.35 | 80.8 | 8/25/07 15:02 | 8/25/07 15:03 | Lightning         | Lightning       | 0     |
| T4020 | Boonville - Porter #1                       | 115 | 27.1  | 86.3 | 8/25/07 15:04 | 8/25/07 15:05 | Unknown           | Unknown         | 0     |
| T4030 | Boonville - Porter #2                       | 115 | 27.1  | 86.1 | 8/25/07 15:10 | 8/25/07 15:10 | Unknown           | Unknown         | 0     |
| T5870 | Warrensburg - North Creek #5                | 115 | 23.37 | 21.0 | 8/25/07 16:22 | 8/25/07 16:23 | Lightning         | Lightning       | 1     |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 8/25/07 16:27 | 8/25/07 16:28 | Lightning         | Lightning       | 0     |
| T5880 | Warrensburg - Scofield Road #10             | 115 | 10.46 | 85.0 | 8/25/07 16:27 | 8/25/07 16:38 | Configuration     | Shared Circuit  | 11    |
| T5770 | Spier - West #9                             | 115 | 16.6  | 64.8 | 8/25/07 16:31 | 8/25/07 16:32 | Lightning         | Lightning       | 0     |
| T5980 | New Scotland - Albany #8                    | 115 | 8.57  | 20.1 | 8/25/07 18:12 | 8/25/07 19:39 | Lightning         | Lightning       | 86    |
| T5120 | Firehouse Road - North Troy #15             | 115 | 5.04  | 36.8 | 8/25/07 20:07 | 8/25/07 20:08 | Unknown           | Unknown         | 0     |
| T5060 | Battenkill - North Troy #10                 | 115 | 23.42 | 79.0 | 8/25/07 20:28 | 8/25/07 20:29 | Unknown           | Unknown         | 0     |
| T6060 | Mohican - North Troy #3                     | 115 | 37.39 | 79.0 | 8/25/07 20:28 | 8/25/07 20:29 | Unknown           | Unknown         | 0     |
| T5750 | Spier - Rotterdam #1                        | 115 | 54.31 | 20.0 | 8/25/07 21:29 | 8/25/07 21:30 | Unknown           | Unknown         | 0     |
| T5280 | Long Lane - LaFarge Building Materials #6   | 115 | 7.69  | 67.9 | 8/25/07 22:57 | 8/25/07 22:57 | Lightning         | Lightning       | 0     |
| T5940 | Feura Bush - North Catskill #2              | 115 | 23.19 | 67.9 | 8/25/07 22:57 | 8/26/07 0:48  | Lightning         | Lightning       | 111   |
| T5630 | Rotterdam - Bear Swamp E205                 | 230 | 43.78 | 47.7 | 8/26/07 0:50  | 8/26/07 22:16 | Vegetation        | Tree Fell       | 1,285 |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 8/27/07 0:24  | 8/27/07 0:24  | Unknown           | Unknown         | 0     |
| T2680 | Teall - Oneida #5                           | 115 | 30.59 | 78.2 | 8/27/07 9:58  | 8/27/07 9:58  | Unknown           | Unknown         | 0     |
| T5730 | Spier - Queensbury #5                       | 115 | 10.41 | 56.6 | 8/29/07 14:04 | 8/29/07 17:25 | Unknown           | Unknown         | 201   |
| T5900 | Whitehall - Mohican #13                     | 115 | 25.81 | 77.6 | 8/30/07 0:49  | 8/30/07 0:50  | Unknown           | Unknown         | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 8/31/07 8:55  | 8/31/07 8:55  | Unknown           | Unknown         | 0     |
| T5940 | Feura Bush - North Catskill #2              | 115 | 23.19 | 67.9 | 9/1/07 3:55   | 9/1/07 4:26   | Unknown           | Unknown         | 31    |
| T1600 | Mortimer - Pannell Road #25                 | 115 | 15.72 | 83.8 | 9/2/07 23:39  | 9/2/07 23:39  | Unknown           | Unknown         | 0     |
| T1580 | Mortimer - Golah #110                       | 115 | 9.52  | 59.5 | 9/11/07 22:07 | 9/12/07 8:12  | Vegetation        | Tree Fell       | 604   |
| T1530 | Lockport - Mortimer #111                    | 115 | 66.82 | 78.1 | 9/24/07 14:35 | 9/24/07 14:35 | Unknown           | Unknown         | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 9/25/07 15:00 | 9/25/07 15:21 | System Protection | Relay           | 21    |
| T1230 | Gardenville - Depew #54                     | 115 | 7.26  | 53.9 | 9/25/07 22:21 | 9/25/07 22:22 | Unknown           | Unknown         | 0     |
| T1520 | Lockport - Hinman #100                      | 115 | 0.2   | 33.1 | 9/25/07 23:18 | 9/26/07 2:35  | External          | Foreign Utility | 197   |
| T2320 | Lighthouse Hill - Clay #7                   | 115 | 26.39 | 79.2 | 9/26/07 1:22  | 9/26/07 1:23  | Lightning         | Lightning       | 0     |
| T2220 | FitzPatrick - Lighthouse Hill #3            | 115 | 26.83 | 44.9 | 9/26/07 3:45  | 9/26/07 3:46  | Lightning         | Lightning       | 0     |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 9/26/07 3:45  | 9/26/07 3:48  | Lightning         | Lightning       | 3     |
| T2300 | Indeck Oswego - Lighthouse Hill #2          | 115 | 42.6  | 48.0 | 9/26/07 19:03 | 9/26/07 19:05 | System Protection | Relay           | 2     |
| T1350 | Homer Hill - Dugan Road #155                | 115 | 1.74  | 39.7 | 9/26/07 19:38 | 9/26/07 19:38 | Lightning         | Lightning       | 0     |
| T6270 | North Carthage - Taylorville #8             | 115 | 11.6  | 48.7 | 9/27/07 15:14 | 9/27/07 15:15 | Unknown           | Unknown         | 0     |

|       |  |     |       |      |                |                |                      |               |       |
|-------|--|-----|-------|------|----------------|----------------|----------------------|---------------|-------|
| T5870 | Warrensburg - North Creek #5             | 115 | 23.37 | 21.0 | 9/27/07 17:19  | 9/27/07 17:19  | Unknown              | Unknown       | 0     |
| T5440 | Mohican - Butler #18                     | 115 | 7.43  | #N/A | 9/27/07 17:59  | 9/27/07 17:59  | Lightning            | Lightning     | 0     |
| T5710 | Spier - Butler #4                        | 115 | 5.74  | 79.0 | 9/27/07 17:59  | 9/27/07 17:59  | Lightning            | Lightning     | 0     |
| T6070 | Spier - Mohican #7                       | 115 | 9.46  | 79.0 | 9/27/07 17:59  | 9/27/07 17:59  | Lightning            | Lightning     | 0     |
| T5730 | Spier - Queensbury #5                    | 115 | 10.41 | 56.6 | 9/27/07 18:02  | 9/27/07 18:05  | Lightning            | Lightning     | 3     |
| T6060 | Mohican - North Troy #3                  | 115 | 37.39 | 79.0 | 9/27/07 18:07  | 9/27/07 18:08  | Unknown              | Unknown       | 0     |
| T5770 | Spier - West #9                          | 115 | 16.6  | 64.8 | 9/27/07 21:44  | 9/27/07 21:46  | Configuration        | NRA in place  | 2     |
| T5880 | Warrensburg - Scofield Road #10          | 115 | 10.46 | 85.0 | 9/27/07 21:44  | 9/27/07 21:46  | Lightning            | Lightning     | 2     |
| T5880 | Warrensburg - Scofield Road #10          | 115 | 10.46 | 85.0 | 9/27/07 22:15  | 9/27/07 22:16  | Configuration        | NRA in place  | 1     |
| T5770 | Spier - West #9                          | 115 | 16.6  | 64.8 | 9/27/07 22:15  | 9/27/07 22:16  | Lightning            | Lightning     | 0     |
| T1510 | Lockport - Batavia #112                  | 115 | 34.13 | 76.6 | 9/28/07 10:05  | 9/28/07 10:05  | Lightning            | Lightning     | 0     |
| T4150 | Oneida - Porter #7                       | 115 | 21.29 | 81.2 | 9/29/07 12:09  | 9/29/07 12:09  | Unknown              | Unknown       | 0     |
| T1140 | Elm Street - Gardenville #71             | 230 | 6.13  | #N/A | 10/4/07 14:03  | 10/4/07 16:09  | Substation Equipment | Transformer   | 125   |
| T1820 | Packard - Huntley #130                   | 115 | 21.32 | 58.2 | 10/5/07 10:43  | 10/5/07 10:44  | Other                | Vehicle       | 0     |
| T4040 | Boonville - Rome #4                      | 115 | 26.71 | 76.6 | 10/6/07 15:20  | 10/7/07 13:24  | Line Equipment       | Conductor     | 1,324 |
| T4060 | Boonville - Rome #3                      | 115 | 24.86 | 79.0 | 10/6/07 15:20  | 10/6/07 15:20  | Lightning            | Lightning     | 0     |
| T5920 | Woodlawn - State Campus #12              | 115 | 11.43 | 75.1 | 10/6/07 16:48  | 10/6/07 16:48  | Lightning            | Lightning     | 0     |
| T5260 | Inghams - St. Johnsville #6              | 115 | 7.5   | 61.7 | 10/6/07 17:04  | 10/6/07 17:05  | Lightning            | Lightning     | 0     |
| T5780 | St. Johnsville - Marshville #11          | 115 | 9.88  | 44.4 | 10/6/07 17:04  | 10/6/07 17:05  | Configuration        | Configuration | 0     |
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23 | 115 | 17.23 | 86.0 | 10/6/07 17:44  | 10/6/07 17:45  | Unknown              | Unknown       | 0     |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 10/7/07 0:51   | 10/7/07 0:52   | Unknown              | Unknown       | 0     |
| T1200 | Gardenville - Bethlehem #150             | 115 | 5.83  | 29.4 | 10/7/07 1:21   | 10/7/07 1:21   | Lightning            | Lightning     | 0     |
| T1950 | Gardenville - Homer Hill #151            | 115 | 82.6  | 87.1 | 10/7/07 1:35   | 10/7/07 1:36   | Lightning            | Lightning     | 0     |
| T6180 | Corning - Battle Hill #4                 | 115 | 25.2  | 78.8 | 10/8/07 3:46   | 10/8/07 3:51   | Lightning            | Lightning     | 4     |
| T3030 | Colton - Battle Hill #7                  | 115 | 34.76 | 74.5 | 10/8/07 3:46   | 10/8/07 3:47   | Lightning            | Lightning     | 0     |
| T2180 | Elbridge - Geres Lock #18                | 115 | 8.16  | 86.9 | 10/8/07 14:44  | 10/8/07 14:45  | Other                | Human Error   | 0     |
| T1530 | Lockport - Mortimer #111                 | 115 | 66.82 | 78.1 | 10/8/07 17:44  | 10/8/07 17:44  | Lightning            | Lightning     | 0     |
| T1540 | Lockport - Mortimer #113                 | 115 | 66.63 | 77.9 | 10/8/07 17:44  | 10/8/07 17:45  | Lightning            | Lightning     | 1     |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 10/8/07 17:44  | 10/8/07 17:45  | Lightning            | Lightning     | 1     |
| T4020 | Boonville - Porter #1                    | 115 | 27.1  | 86.3 | 10/8/07 20:48  | 10/8/07 20:48  | Lightning            | Lightning     | 0     |
| T4030 | Boonville - Porter #2                    | 115 | 27.1  | 86.1 | 10/8/07 20:48  | 10/8/07 20:48  | Lightning            | Lightning     | 0     |
| T1500 | Lockport - Batavia #108                  | 115 | 35.63 | 71.2 | 10/9/07 11:46  | 10/9/07 11:47  | Lightning            | Lightning     | 0     |
| T6270 | North Carthage - Taylorville #8          | 115 | 11.6  | 48.7 | 10/9/07 15:19  | 10/9/07 15:20  | Lightning            | Lightning     | 0     |
| T5630 | Rotterdam - Bear Swamp E205              | 230 | 43.78 | 47.7 | 10/9/07 20:04  | 10/9/07 20:04  | Lightning            | Lightning     | 0     |
| T1090 | Dunkirk - Falconer #161                  | 115 | 35.04 | 81.2 | 10/13/07 2:58  | 10/13/07 3:03  | Unknown              | Unknown       | 5     |
| T1510 | Lockport - Batavia #112                  | 115 | 34.13 | 76.6 | 10/15/07 7:06  | 10/15/07 7:07  | Unknown              | Unknown       | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3     | 115 | 28.09 | 89.0 | 10/19/07 12:14 | 10/20/07 14:31 | Line Equipment       | Insulator     | 1,577 |

|       |   |     |       |      |                |                |                      |                         |       |
|-------|---|-----|-------|------|----------------|----------------|----------------------|-------------------------|-------|
| T3340 | Taylorville - Moshier #7                | 115 | 11.21 | 79.9 | 10/19/07 16:17 | 10/20/07 0:26  | Line Equipment       | Insulator               | 489   |
| T5130 | Front St. - Rosa Road #11               | 115 | 4.04  | 47.4 | 10/25/07 7:48  | 10/25/07 7:48  | Other                | Animal                  | 0     |
| T5610 | Rosa Road - G.E. (R&D) #14              | 115 | 1.88  | #N/A | 10/25/07 7:48  | 10/25/07 7:48  | Other                | Animal                  | 0     |
| T1340 | Homer Hill - Bennett Road #157          | 115 | 52.57 | 43.4 | 10/27/07 14:25 | 10/27/07 14:26 | Vegetation           | Tree Broken Limb        | 0     |
| T1260 | Gardenville - Dunkirk #141              | 115 | 56.73 | 81.2 | 10/29/07 18:26 | 10/30/07 3:48  | Line Equipment       | Splice                  | 561   |
| T1600 | Mortimer - Pannell Road #25             | 115 | 15.72 | 83.8 | 11/2/07 11:44  | 11/2/07 11:45  | Other                | Human Error             | 0     |
| T1550 | Lockport - Mortimer #114                | 115 | 60.3  | 58.0 | 11/2/07 11:44  | 11/2/07 11:45  | Other                | Human Error             | 0     |
| T1570 | Mortimer - Elbridge #2                  | 115 | 71.99 | 42.0 | 11/2/07 11:44  | 11/2/07 11:45  | Other                | Human Error             | 0     |
| T1580 | Mortimer - Golah #110                   | 115 | 9.52  | 59.5 | 11/2/07 11:44  | 11/2/07 11:45  | Other                | Human Error             | 0     |
| T1550 | Lockport - Mortimer #114                | 115 | 60.3  | 58.0 | 11/3/07 10:52  | 11/3/07 10:53  | Unknown              | Unknown                 | 1     |
| T2220 | FitzPatrick - Lighthouse Hill #3        | 115 | 26.83 | 44.9 | 11/4/07 2:21   | 11/5/07 2:09   | Line Equipment       | Conductor               | 1,428 |
| T4260 | Terminal - Schuyler #7                  | 115 | 4.7   | 47.8 | 11/7/07 17:57  | 11/9/07 16:52  | Substation Equipment | Transformer             | 2,815 |
| T4070 | Edic - New Scotland #14                 | 345 | 83.24 | 48.0 | 11/15/07 8:16  | 11/15/07 13:33 | Unknown              | Unknown                 | 317   |
| T1370 | Huntley - Elm Street #70                | 230 | 7.76  | #N/A | 11/19/07 1:33  | 11/19/07 9:00  | External             | Generator               | 447   |
| T1400 | Huntley - Gardenville #79               | 230 | 20.43 | 52.1 | 11/19/07 1:33  | 11/19/07 8:58  | External             | Generator               | 445   |
| T1800 | Packard - Huntley #78                   | 230 | 12.14 | 51.9 | 11/19/07 1:33  | 11/19/07 8:59  | External             | Generator               | 446   |
| T1280 | Gardenville - Homer Hill #152           | 115 | 82.5  | 87.2 | 11/27/07 17:31 | 11/27/07 17:32 | Unknown              | Unknown                 | 1     |
| T3280 | McIntyre - Colton #8                    | 115 | 37.65 | 72.2 | 12/8/07 19:53  | 12/8/07 19:54  | Unknown              | Unknown                 | 1     |
| T4130 | Marcy - New Scotland #18                | 345 | 84.34 | 37.9 | 12/11/07 11:52 | 12/11/07 13:40 | Unknown              | Unknown                 | 108   |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/17/07 18:32 | 12/17/07 18:33 | Substation Equipment | Switch - Motor Operated | 0     |
| T1570 | Mortimer - Elbridge #2                  | 115 | 71.99 | 42.0 | 12/19/07 8:47  | 12/19/07 21:18 | Line Equipment       | Splice                  | 751   |
| T1470 | Kensington - Gardenville #44            | 115 | 6.2   | 55.6 | 12/20/07 7:15  | 12/20/07 8:16  | Unknown              | Unknown                 | 60    |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/21/07 23:11 | 12/21/07 23:12 | Line Equipment       | Static Wire             | 1     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/22/07 0:56  | 12/22/07 0:57  | Line Equipment       | Static Wire             | 0     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/22/07 1:05  | 12/22/07 1:06  | Line Equipment       | Static Wire             | 1     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/22/07 1:17  | 12/22/07 1:18  | Line Equipment       | Static Wire             | 1     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 12/22/07 4:36  | 12/22/07 9:10  | Line Equipment       | Static Wire             | 274   |
| T3340 | Taylorville - Moshier #7                | 115 | 11.21 | 79.9 | 12/29/07 8:03  | 12/29/07 8:08  | Vegetation           | Tree Fell               | 5     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 1/9/08 3:50    | 1/9/08 3:51    | Unknown              | Unknown                 | 1     |
| T1100 | Dunkirk - Falconer #162                 | 115 | 35.51 | 81.2 | 1/9/08 3:53    | 1/9/08 4:00    | Unknown              | Unknown                 | 6     |
| T1210 | Gardenville - Buffalo River Switch #145 | 115 | 12.61 | 47.8 | 1/9/08 4:12    | 1/9/08 4:13    | Unknown              | Unknown                 | 0     |
| T1220 | Gardenville - Buffalo River Switch #146 | 115 | 10.71 | 47.6 | 1/9/08 4:12    | 1/9/08 4:13    | Unknown              | Unknown                 | 0     |
| T6080 | Falconer - Warren #171                  | 115 | 7.99  | 82.0 | 1/9/08 4:17    | 1/9/08 16:54   | External             | Foreign Utility         | 757   |
| T1850 | Packard - Urban (Erie St.) #181         | 115 | 22.8  | 72.9 | 1/9/08 4:19    | 1/9/08 4:20    | Unknown              | Unknown                 | 0     |
| T1510 | Lockport - Batavia #112                 | 115 | 34.13 | 76.6 | 1/9/08 4:31    | 1/9/08 4:32    | Unknown              | Unknown                 | 1     |
| T1540 | Lockport - Mortimer #113                | 115 | 66.63 | 77.9 | 1/9/08 4:55    | 1/9/08 4:57    | Unknown              | Unknown                 | 1     |
| T1090 | Dunkirk - Falconer #161                 | 115 | 35.04 | 81.2 | 1/9/08 5:42    | 1/9/08 5:44    | Unknown              | Unknown                 | 1     |

|       |   |     |       |      |               |               |                      |                         |       |
|-------|---|-----|-------|------|---------------|---------------|----------------------|-------------------------|-------|
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 1/9/08 6:16   | 1/9/08 11:02  | Unknown              | Unknown                 | 285   |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 1/9/08 6:19   | 1/9/08 6:20   | Unknown              | Unknown                 | 1     |
| T3120 | Coffeen - Black River #3                    | 115 | 10.66 | 48.6 | 1/9/08 6:42   | 1/9/08 6:42   | Unknown              | Unknown                 | 0     |
| T3120 | Coffeen - Black River #3                    | 115 | 10.66 | 48.6 | 1/9/08 6:45   | 1/9/08 6:45   | Unknown              | Unknown                 | 0     |
| T3060 | Black River - Taylorville #2                | 115 | 32.82 | 48.7 | 1/9/08 9:00   | 1/9/08 9:01   | Unknown              | Unknown                 | 0     |
| T3060 | Black River - Taylorville #2                | 115 | 32.82 | 48.7 | 1/9/08 9:08   | 1/9/08 9:09   | Unknown              | Unknown                 | 0     |
| T3300 | Ogdensburg - McIntyre #2                    | 115 | 2.45  | 32.9 | 1/9/08 9:15   | 1/10/08 4:09  | Substation Equipment | Transformer             | 1,134 |
| T6180 | Corning - Battle Hill #4                    | 115 | 25.2  | 78.8 | 1/9/08 9:49   | 1/9/08 9:49   | Unknown              | Unknown                 | 0     |
| T3340 | Taylorville - Moshier #7                    | 115 | 11.21 | 79.9 | 1/9/08 9:59   | 1/9/08 23:59  | Vegetation           | Tree Fell               | 839   |
| T3140 | Colton - Browns Falls #1                    | 115 | 30.45 | 71.0 | 1/9/08 10:20  | 1/9/08 10:21  | Unknown              | Unknown                 | 0     |
| T3060 | Black River - Taylorville #2                | 115 | 32.82 | 48.7 | 1/9/08 11:42  | 1/9/08 11:43  | Unknown              | Unknown                 | 0     |
| T3180 | Dennison - Colton #4                        | 115 | 31.41 | 33.2 | 1/9/08 12:40  | 1/9/08 12:40  | Unknown              | Unknown                 | 0     |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 1/9/08 12:52  | 1/9/08 12:53  | Unknown              | Unknown                 | 0     |
| T1570 | Mortimer - Elbridge #2                      | 115 | 71.99 | 42.0 | 1/9/08 12:52  | 1/9/08 12:53  | Unknown              | Unknown                 | 0     |
| T1560 | Mortimer - Hook Road #1                     | 115 | 21.35 | 81.8 | 1/9/08 12:52  | 1/9/08 12:53  | Unknown              | Unknown                 | 0     |
| T5920 | Woodlawn - State Campus #12                 | 115 | 11.43 | 75.1 | 1/10/08 7:49  | 1/10/08 7:49  | Unknown              | Unknown                 | 0     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/13/08 13:25 | 1/13/08 13:26 | Vegetation           | Tree Fell               | 1     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/13/08 13:43 | 1/14/08 17:37 | Vegetation           | Tree Fell               | 1,674 |
| T3250 | McIntyre - Corning #6                       | 115 | 11.2  | 35.4 | 1/16/08 14:01 | 1/16/08 14:02 | Substation Equipment | Transformer             | 0     |
| T3400 | North Ogdensburg - McIntyre #9              | 115 | 5.51  | #N/A | 1/16/08 14:01 | 1/16/08 14:02 | Substation Equipment | Transformer             | 0     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/18/08 5:48  | 1/18/08 5:49  | Line Equipment       | Suspension Hardware     | 1     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/18/08 6:05  | 1/18/08 6:06  | Line Equipment       | Suspension Hardware     | 1     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/18/08 6:23  | 1/18/08 6:24  | Line Equipment       | Suspension Hardware     | 1     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/19/08 12:23 | 1/19/08 12:24 | Line Equipment       | Suspension Hardware     | 1     |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 1/19/08 12:46 | 1/19/08 12:47 | Line Equipment       | Suspension Hardware     | 1     |
| T2600 | South Oswego - Geres Lock #9                | 115 | 32    | 60.8 | 1/20/08 13:09 | 1/21/08 19:13 | Other                | Logger                  | 1,804 |
| T5940 | Feura Bush - North Catskill #2              | 115 | 23.19 | 67.9 | 1/26/08 7:41  | 1/26/08 9:19  | Unknown              | Unknown                 | 98    |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 1/30/08 4:13  | 1/30/08 4:14  | Line Equipment       | Tower (Steel Structure) | 1     |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 1/30/08 4:16  | 1/30/08 4:17  | Weather              | Wind                    | 1     |
| T1280 | Gardenville - Homer Hill #152               | 115 | 82.5  | 87.2 | 1/30/08 4:34  | 1/30/08 23:41 | Vegetation           | Tree Fell               | 1,146 |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 1/30/08 4:42  | 1/30/08 4:43  | Weather              | Wind                    | 1     |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 1/30/08 4:46  | 2/1/08 3:03   | Line Equipment       | Tower (Steel Structure) | 2,776 |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 1/30/08 4:48  | 1/30/08 4:49  | Weather              | Wind                    | 1     |
| T1820 | Packard - Huntley #130                      | 115 | 21.32 | 58.2 | 1/30/08 4:56  | 1/30/08 4:57  | Weather              | Wind                    | 0     |
| T1090 | Dunkirk - Falconer #161                     | 115 | 35.04 | 81.2 | 1/30/08 5:15  | 1/30/08 5:17  | Weather              | Wind                    | 1     |
| T1540 | Lockport - Mortimer #113                    | 115 | 66.63 | 77.9 | 1/30/08 5:58  | 1/30/08 5:59  | Weather              | Wind                    | 1     |
| T1060 | Beck - Lockport #104                        | 115 | 19.07 | 71.6 | 1/30/08 6:01  | 1/30/08 12:07 | Weather              | Wind                    | 366   |



|       |  |     |       |      |               |               |                   |                     |           |
|-------|--|-----|-------|------|---------------|---------------|-------------------|---------------------|-----------|
| T1620 | Mountain - Lockport #103                 | 115 | 19.86 | 76.8 | 1/30/08 6:01  | 1/30/08 6:02  | Line Equipment    | Static Wire         | 1         |
| T1630 | Mountain - Niagara #120                  | 115 | 0.98  | 49.0 | 1/30/08 6:01  | 1/30/08 6:01  | Configuration     | Configuration       | 0         |
| T1620 | Mountain - Lockport #103                 | 115 | 19.86 | 76.8 | 1/30/08 6:03  | 1/30/08 6:04  | Line Equipment    | Static Wire         | 1         |
| T1630 | Mountain - Niagara #120                  | 115 | 0.98  | 49.0 | 1/30/08 6:03  | 1/30/08 6:03  | Configuration     | Configuration       | 0         |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 6:08  | 1/30/08 6:09  | Weather           | Wind                | 0         |
| T1620 | Mountain - Lockport #103                 | 115 | 19.86 | 76.8 | 1/30/08 6:12  | 1/30/08 6:14  | Line Equipment    | Static Wire         | 1         |
| T1630 | Mountain - Niagara #120                  | 115 | 0.98  | 49.0 | 1/30/08 6:12  | 1/30/08 6:13  | Configuration     | Configuration       | 0         |
| T1630 | Mountain - Niagara #120                  | 115 | 0.98  | 49.0 | 1/30/08 6:15  | 1/30/08 6:16  | Configuration     | Configuration       | 0         |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 6:17  | 1/30/08 6:18  | Weather           | Wind                | 0         |
| T1900 | Valley (Station 44) - Ischua Switch #158 | 115 | 9.38  | 24.0 | 1/30/08 6:17  | 1/30/08 10:07 | Vegetation        | Tree Fell           | 230       |
| T1950 | Gardenville - Homer Hill #151            | 115 | 82.6  | 87.1 | 1/30/08 6:17  | 1/30/08 7:26  | Configuration     | Tap                 | 69        |
| T1070 | Beck - Packard #76                       | 230 | 4.55  | 52.6 | 1/30/08 6:21  | 3/31/10 23:59 | External          | Foreign Utility     | 1,140,099 |
| T1540 | Lockport - Mortimer #113                 | 115 | 66.63 | 77.9 | 1/30/08 6:25  | 1/30/08 7:51  | Weather           | Wind                | 86        |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 6:29  | 1/30/08 6:30  | Weather           | Wind                | 0         |
| T1450 | Huntley - Lockport #37                   | 115 | 24.35 | 22.4 | 1/30/08 6:30  | 1/30/08 6:30  | Weather           | Wind                | 0         |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 1/30/08 6:31  | 2/1/08 14:04  | Line Equipment    | Insulator           | 3,333     |
| T1530 | Lockport - Mortimer #111                 | 115 | 66.82 | 78.1 | 1/30/08 6:48  | 1/30/08 6:49  | Weather           | Wind                | 0         |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 6:59  | 1/30/08 6:59  | Weather           | Wind                | 0         |
| T3060 | Black River - Taylorville #2             | 115 | 32.82 | 48.7 | 1/30/08 7:08  | 1/30/08 7:09  | Weather           | Wind                | 0         |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 7:29  | 1/30/08 7:29  | Weather           | Wind                | 0         |
| T1850 | Packard - Urban (Erie St.) #181          | 115 | 22.8  | 72.9 | 1/30/08 9:24  | 1/30/08 9:25  | Weather           | Wind                | 0         |
| T1230 | Gardenville - Depew #54                  | 115 | 7.26  | 53.9 | 1/30/08 10:33 | 1/30/08 10:34 | Weather           | Wind                | 0         |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 2/4/08 13:58  | 2/4/08 13:59  | Line Equipment    | Suspension Hardware | 1         |
| T1260 | Gardenville - Dunkirk #141               | 115 | 56.73 | 81.2 | 2/5/08 3:46   | 2/5/08 3:48   | Lightning         | Lightning           | 1         |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 2/5/08 14:19  | 2/5/08 14:21  | Line Equipment    | Suspension Hardware | 1         |
| T1300 | Gardenville - Seneca #82                 | 115 | 2.72  | 50.8 | 2/6/08 16:53  | 2/13/08 8:40  | Vegetation        | Tree Fell           | 9,587     |
| T1620 | Mountain - Lockport #103                 | 115 | 19.86 | 76.8 | 2/6/08 19:57  | 2/6/08 19:58  | System Protection | Relay               | 1         |
| T1450 | Huntley - Lockport #37                   | 115 | 24.35 | 22.4 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1500 | Lockport - Batavia #108                  | 115 | 35.63 | 71.2 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1510 | Lockport - Batavia #112                  | 115 | 34.13 | 76.6 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1520 | Lockport - Hinman #100                   | 115 | 0.2   | 33.1 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1530 | Lockport - Mortimer #111                 | 115 | 66.82 | 78.1 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1550 | Lockport - Mortimer #114                 | 115 | 60.3  | 58.0 | 2/6/08 19:57  | 2/6/08 19:57  | System Protection | Relay               | 0         |
| T1690 | Niagara - Lockport #101                  | 115 | 18.55 | 39.1 | 2/6/08 19:57  | 2/6/08 20:06  | Unknown           | Unknown             | 9         |
| T1390 | Huntley - Gardenville #39                | 115 | 24.41 | 77.1 | 2/6/08 20:08  | 2/7/08 17:02  | Vegetation        | Tree Fell           | 1,254     |
| T1020 | Adams - Packard #188                     | 115 | 6.41  | 43.4 | 2/6/08 20:09  | 2/6/08 20:10  | Unknown           | Unknown             | 0         |
| T1450 | Huntley - Lockport #37                   | 115 | 24.35 | 22.4 | 2/6/08 20:12  | 2/6/08 20:12  | System Protection | Relay               | 0         |

|       |                                  |     |       |      |               |               |                      |                           |       |
|-------|----------------------------------|-----|-------|------|---------------|---------------|----------------------|---------------------------|-------|
| T1500 | Lockport - Batavia #108          | 115 | 35.63 | 71.2 | 2/6/08 20:12  | 2/8/08 20:12  | System Protection    | Relay                     | 0     |
| T1510 | Lockport - Batavia #112          | 115 | 34.13 | 76.6 | 2/6/08 20:12  | 2/6/08 20:13  | System Protection    | Relay                     | 1     |
| T1520 | Lockport - Hinman #100           | 115 | 0.2   | 33.1 | 2/6/08 20:12  | 2/6/08 20:13  | System Protection    | Relay                     | 0     |
| T1530 | Lockport - Mortimer #111         | 115 | 66.82 | 78.1 | 2/6/08 20:12  | 2/6/08 20:13  | System Protection    | Relay                     | 0     |
| T1550 | Lockport - Mortimer #114         | 115 | 60.3  | 58.0 | 2/6/08 20:12  | 2/6/08 20:13  | System Protection    | Relay                     | 0     |
| T1620 | Mountain - Lockport #103         | 115 | 19.86 | 76.8 | 2/6/08 20:12  | 2/6/08 20:13  | System Protection    | Relay                     | 1     |
| T1690 | Niagara - Lockport #101          | 115 | 18.55 | 39.1 | 2/6/08 20:12  | 2/6/08 20:12  | Unknown              | Unknown                   | 0     |
| T1450 | Huntley - Lockport #37           | 115 | 24.35 | 22.4 | 2/6/08 20:13  | 2/6/08 20:13  | System Protection    | Relay                     | 0     |
| T1500 | Lockport - Batavia #108          | 115 | 35.63 | 71.2 | 2/6/08 20:13  | 2/6/08 20:13  | System Protection    | Relay                     | 0     |
| T1520 | Lockport - Hinman #100           | 115 | 0.2   | 33.1 | 2/6/08 20:13  | 2/6/08 20:14  | System Protection    | Relay                     | 0     |
| T1530 | Lockport - Mortimer #111         | 115 | 66.82 | 78.1 | 2/6/08 20:13  | 2/6/08 20:14  | System Protection    | Relay                     | 0     |
| T1550 | Lockport - Mortimer #114         | 115 | 60.3  | 58.0 | 2/6/08 20:13  | 2/6/08 20:14  | System Protection    | Relay                     | 0     |
| T1690 | Niagara - Lockport #101          | 115 | 18.55 | 39.1 | 2/6/08 20:13  | 2/7/08 14:22  | Unknown              | Unknown                   | 1,088 |
| T5630 | Rotterdam - Bear Swamp E205      | 230 | 43.78 | 47.7 | 2/13/08 10:31 | 2/14/08 18:16 | Vegetation           | Tree Fell                 | 1,904 |
| T6120 | Geres Lock - Onondaga Co-Gen #12 | 115 | 1.01  | #N/A | 2/14/08 10:27 | 2/14/08 10:37 | System Protection    | Relay                     | 10    |
| T2040 | Clay - Dewitt #3                 | 115 | 20.46 | 60.7 | 2/15/08 6:45  | 2/15/08 6:45  | Unknown              | Unknown                   | 0     |
| T5920 | Woodlawn - State Campus #12      | 115 | 11.43 | 75.1 | 2/16/08 6:28  | 2/16/08 6:28  | Unknown              | Unknown                   | 0     |
| T6140 | Fenner - Cortland #3             | 115 | 34.55 | 22.1 | 2/17/08 15:52 | 2/19/08 14:21 | Line Equipment       | Guy                       | 2,789 |
| T2410 | Oneida - Fenner #8               | 115 | 10.85 | 22.1 | 2/17/08 15:52 | 2/17/08 23:35 | System Protection    | Relay                     | 464   |
| T1890 | Southeast Batavia - Golah #119   | 115 | 28.39 | 58.1 | 2/17/08 18:42 | 2/17/08 18:43 | Unknown              | Unknown                   | 1     |
| T1280 | Gardenville - Homer Hill #152    | 115 | 82.5  | 87.2 | 3/4/08 20:44  | 3/4/08 20:48  | Weather              | Ice                       | 5     |
| T1950 | Gardenville - Homer Hill #151    | 115 | 82.6  | 87.1 | 3/4/08 20:44  | 3/4/08 20:48  | Weather              | Ice                       | 4     |
| T1390 | Huntley - Gardenville #39        | 115 | 24.41 | 77.1 | 3/4/08 21:52  | 3/4/08 21:52  | Weather              | Ice                       | 0     |
| T1390 | Huntley - Gardenville #39        | 115 | 24.41 | 77.1 | 3/4/08 22:05  | 3/4/08 22:06  | Weather              | Ice                       | 0     |
| T1390 | Huntley - Gardenville #39        | 115 | 24.41 | 77.1 | 3/4/08 22:30  | 3/4/08 22:31  | Weather              | Ice                       | 0     |
| T1230 | Gardenville - Depew #54          | 115 | 7.26  | 53.9 | 3/4/08 22:37  | 3/4/08 22:38  | Weather              | Ice                       | 0     |
| T1850 | Packard - Urban (Erie St.) #181  | 115 | 22.8  | 72.9 | 3/4/08 22:37  | 3/4/08 22:38  | Weather              | Ice                       | 0     |
| T1230 | Gardenville - Depew #54          | 115 | 7.26  | 53.9 | 3/4/08 22:43  | 3/5/08 5:44   | Weather              | Ice                       | 420   |
| T1850 | Packard - Urban (Erie St.) #181  | 115 | 22.8  | 72.9 | 3/4/08 22:45  | 3/4/08 22:46  | Weather              | Ice                       | 0     |
| T1850 | Packard - Urban (Erie St.) #181  | 115 | 22.8  | 72.9 | 3/4/08 22:51  | 3/4/08 22:51  | Weather              | Ice                       | 0     |
| T1850 | Packard - Urban (Erie St.) #181  | 115 | 22.8  | 72.9 | 3/4/08 23:52  | 3/4/08 23:53  | Weather              | Ice                       | 0     |
| T1470 | Kensington - Gardenville #44     | 115 | 6.2   | 55.6 | 3/5/08 0:00   | 3/5/08 0:00   | Weather              | Ice                       | 0     |
| T1470 | Kensington - Gardenville #44     | 115 | 6.2   | 55.6 | 3/5/08 0:10   | 3/5/08 0:12   | Weather              | Ice                       | 2     |
| T1470 | Kensington - Gardenville #44     | 115 | 6.2   | 55.6 | 3/5/08 0:13   | 3/5/08 0:13   | Weather              | Ice                       | 0     |
| T1090 | Dunkirk - Falconer #161          | 115 | 35.04 | 81.2 | 3/5/08 5:51   | 3/5/08 5:53   | Substation Equipment | Transformer               | 1     |
| T2030 | Auburn (State St.) - Elbridge #5 | 115 | 10.34 | 86.9 | 3/5/08 10:54  | 3/5/08 10:55  | External             | Foreign Utility           | 0     |
| T5570 | Reynolds Road - Greenbush #9     | 115 | 4.86  | 72.6 | 3/5/08 21:55  | 3/6/08 0:45   | Substation Equipment | Switch - Circuit Switcher | 170   |

|       |   |     |       |      |               |               |                      |                           |        |
|-------|---|-----|-------|------|---------------|---------------|----------------------|---------------------------|--------|
| T5580 | Riverside - Reynolds Road #4                | 115 | 7.39  | 72.6 | 3/5/08 21:55  | 3/5/08 21:55  | Substation Equipment | Switch - Circuit Switcher | 0      |
| T1690 | Niagara - Lockport #101                     | 115 | 18.55 | 39.1 | 3/8/08 14:21  | 3/8/08 14:25  | Unknown              | Unknown                   | 4      |
| T1690 | Niagara - Lockport #101                     | 115 | 18.55 | 39.1 | 3/8/08 15:14  | 3/8/08 17:20  | Unknown              | Unknown                   | 127    |
| T1740 | Niagara - Packard #192                      | 115 | 3.42  | 50.0 | 3/8/08 15:16  | 3/8/08 18:07  | Unknown              | Unknown                   | 171    |
| T3320 | Taylorville - Boonville #5                  | 115 | 31.13 | 79.4 | 3/8/08 20:45  | 3/8/08 20:45  | Vegetation           | Tree Fell                 | 0      |
| T2140 | Curtis Street - Teall #13                   | 115 | 33.47 | 64.9 | 3/8/08 21:23  | 3/8/08 21:29  | Vegetation           | Tree Fell                 | 6      |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 3/9/08 0:27   | 3/9/08 0:28   | External             |                           | 0      |
| T6060 | Mohican - North Troy #3                     | 115 | 37.39 | 79.0 | 3/9/08 0:42   | 3/9/08 0:43   | Vegetation           | Tree Fell                 | 0      |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 3/9/08 1:50   | 3/9/08 13:57  | External             | Foreign Utility           | 727    |
| T2140 | Curtis Street - Teall #13                   | 115 | 33.47 | 64.9 | 3/9/08 16:24  | 3/9/08 17:42  | Substation Equipment | Lightning Arrestor        | 78     |
| T2580 | South Oswego - Curtis St. #10               | 115 | 12.21 | 75.6 | 3/9/08 16:24  | 3/9/08 17:43  | Substation Equipment | Lightning Arrestor        | 79     |
| T5430 | Mohican - Battenkill #15                    | 115 | 15.12 | 79.0 | 3/12/08 1:52  | 4/10/08 13:54 | Substation Equipment | Circuit Breaker           | 42,482 |
| T6070 | Spier - Mohican #7                          | 115 | 9.46  | 79.0 | 3/12/08 1:52  | 3/12/08 4:35  | Substation Equipment | Circuit Breaker           | 163    |
| T1550 | Lockport - Mortimer #114                    | 115 | 60.3  | 58.0 | 3/16/08 6:59  | 3/16/08 7:00  | Unknown              | Unknown                   | 1      |
| T1850 | Packard - Urban (Erie St.) #181             | 115 | 22.8  | 72.9 | 3/18/08 9:53  | 3/18/08 9:54  | Line Equipment       | Splice                    | 0      |
| T1260 | Gardenville - Dunkirk #141                  | 115 | 56.73 | 81.2 | 3/18/08 12:33 | 3/18/08 13:42 | Substation Equipment | Circuit Breaker           | 68     |
| T1300 | Gardenville - Seneca #82                    | 115 | 2.72  | 50.8 | 3/18/08 12:33 | 3/18/08 13:36 | Substation Equipment | Circuit Breaker           | 63     |
| T1380 | Huntley - Gardenville #38                   | 115 | 28.72 | 77.1 | 3/18/08 12:33 | 3/18/08 13:36 | Substation Equipment | Circuit Breaker           | 62     |
| T1470 | Kensington - Gardenville #44                | 115 | 6.2   | 55.6 | 3/18/08 12:33 | 3/18/08 13:37 | Substation Equipment | Circuit Breaker           | 63     |
| T5810 | Ticonderoga - Republic #2                   | 115 | 23.3  | 70.2 | 3/18/08 15:30 | 3/18/08 15:30 | Configuration        | Configuration             | 0      |
| T5830 | Ticonderoga - Whitehall #3                  | 115 | 22.61 | 79.6 | 3/18/08 15:30 | 3/18/08 15:30 | Other                | Animal                    | 0      |
| T5120 | Firehouse Road - North troy #15             | 115 | 5.04  | 36.8 | 4/2/08 2:33   | 4/2/08 2:33   | Unknown              | Unknown                   | 0      |
| T1230 | Gardenville - Depew #54                     | 115 | 7.26  | 53.9 | 4/2/08 8:59   | 4/2/08 10:59  | Other                | Human Error               | 119    |
| T1270 | Gardenville - Dunkirk #142                  | 115 | 55.38 | 81.2 | 4/2/08 8:59   | 4/2/08 11:02  | Other                | Human Error               | 122    |
| T1290 | Gardenville - Seneca #81                    | 115 | 2.62  | 50.8 | 4/2/08 8:59   | 4/2/08 10:59  | Other                | Human Error               | 119    |
| T1390 | Huntley - Gardenville #39                   | 115 | 24.41 | 77.1 | 4/2/08 8:59   | 4/2/08 10:07  | Other                | Human Error               | 67     |
| T1480 | Kensington - Gardenville #45                | 115 | 6.16  | 55.6 | 4/2/08 8:59   | 4/2/08 11:02  | Other                | Human Error               | 122    |
| T1660 | Niagara - Gardenville #180                  | 115 | 31.67 | 77.5 | 4/2/08 8:59   | 4/2/08 11:11  | Other                | Human Error               | 131    |
| T6060 | Mohican - North Troy #3                     | 115 | 37.39 | 79.0 | 4/8/08 5:01   | 4/8/08 19:49  | Line Equipment       | Conductor                 | 888    |
| T4260 | Terminal - Schuyler #7                      | 115 | 4.7   | 47.8 | 4/8/08 14:54  | 4/11/08 18:46 | Other                | Human Error               | 4,551  |
| T5330 | Leeds - Pleasant Valley #92                 | 345 | 38.84 | 47.9 | 4/10/08 9:59  | 4/10/08 10:03 | External             | Foreign Utility           | 5      |
| T3150 | Colton - Browns Falls #2                    | 115 | 30.49 | 71.0 | 4/12/08 2:47  | 4/12/08 2:48  | Unknown              | Unknown                   | 0      |
| T2630 | South Oswego - Nine Mile Pt. #1 #1          | 115 | 12.96 | 68.8 | 4/12/08 6:14  | 4/12/08 6:15  | Unknown              | Unknown                   | 0      |
| T4130 | Marcy - New Scotland #18                    | 345 | 84.34 | 37.9 | 4/16/08 14:19 | 4/16/08 14:19 | External             | Foreign Utility           | 0      |
| T1860 | Pannell (Sta.122) - Geneva (Border City) #4 | 115 | 25.11 | 88.0 | 4/18/08 20:33 | 4/19/08 11:13 | External             | Foreign Utility           | 880    |
| T3230 | Malone - Lake Colby #5                      | 115 | 43.82 | 43.0 | 4/20/08 15:08 | 4/20/08 15:08 | Unknown              | Unknown                   | 0      |
| T1500 | Lockport - Batavia #108                     | 115 | 35.63 | 71.2 | 4/26/08 14:48 | 4/26/08 17:59 | Lightning            | Lightning                 | 192    |

|       |  |     |       |      |               |               |                      |                       |       |
|-------|--|-----|-------|------|---------------|---------------|----------------------|-----------------------|-------|
| T6150 | Hook Road - Elbridge #7                    | 115 | 54.75 | 82.6 | 4/26/08 16:21 | 4/26/08 16:21 | Lightning            | Lightning             | 0     |
| T1570 | Mortimer - Elbridge #2                     | 115 | 71.99 | 42.0 | 4/26/08 16:21 | 4/26/08 16:21 | Lightning            | Lightning             | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3       | 115 | 28.09 | 89.0 | 4/28/08 7:15  | 4/28/08 17:26 | Line Equipment       | Cross Arm / Davit Arm | 610   |
| T5810 | Ticonderoga - Republic #2                  | 115 | 23.3  | 70.2 | 4/30/08 11:03 | 4/30/08 11:04 | Other                | Animal                | 0     |
| T5060 | Battenkill - North Troy #10                | 115 | 23.42 | 79.0 | 5/3/08 5:59   | 5/3/08 5:59   | Configuration        | Shared Breaker        | 0     |
| T5430 | Mohican - Battenkill #15                   | 115 | 15.12 | 79.0 | 5/3/08 5:59   | 5/3/08 5:59   | Unknown              | Unknown               | 0     |
| T1100 | Dunkirk - Falconer #162                    | 115 | 35.51 | 81.2 | 5/3/08 17:08  | 5/3/08 17:09  | Unknown              | Unknown               | 2     |
| T3180 | Dennison - Colton #4                       | 115 | 31.41 | 33.2 | 5/4/08 15:47  | 5/4/08 15:47  | External             | Generator             | 0     |
| T1290 | Gardenville - Seneca #81                   | 115 | 2.62  | 50.8 | 5/5/08 21:22  | 5/5/08 21:25  | Substation Equipment | Lightning Arrestor    | 2     |
| T1080 | Dunkirk - Falconer #160                    | 115 | 59.83 | 35.8 | 5/9/08 7:52   | 5/9/08 7:53   | Unknown              | Unknown               | 0     |
| T3140 | Colton - Browns Falls #1                   | 115 | 30.45 | 71.0 | 5/10/08 0:10  | 5/10/08 19:03 | Line Equipment       | Splice                | 1,132 |
| T1160 | Falconer - Homer Hill #153                 | 115 | 43.93 | 78.2 | 5/11/08 12:56 | 5/11/08 12:57 | Unknown              | Unknown               | 1     |
| T1170 | Falconer - Homer Hill #154                 | 115 | 44.03 | 77.7 | 5/11/08 12:56 | 5/11/08 12:57 | Unknown              | Unknown               | 1     |
| T2360 | Nine Mile Pt. #1 - FitzPatrick #4          | 115 | 0.7   | 44.9 | 5/13/08 8:05  | 5/16/08 4:59  | External             | Generator             | 4,133 |
| T2220 | FitzPatrick - Lighthouse Hill #3           | 115 | 26.83 | 44.9 | 5/13/08 8:05  | 5/13/08 8:07  | External             | Generator             | 1     |
| T2300 | Indeck Oswego - Lighthouse Hill #2         | 115 | 42.6  | 48.0 | 5/15/08 15:17 | 5/15/08 15:28 | Unknown              | Unknown               | 11    |
| T1610 | Mortimer (Sta.82) - Quaker (Sta.121) #23   | 115 | 17.23 | 86.0 | 5/18/08 18:04 | 5/18/08 18:05 | Unknown              | Unknown               | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 5/21/08 13:55 | 5/21/08 13:55 | Other                | Animal                | 0     |
| T1140 | Elm Street - Gardenville #71               | 230 | 6.13  | #N/A | 5/23/08 2:25  | 5/23/08 4:36  | System Protection    | Relay                 | 131   |
| T2260 | Geneva (Border City) - Elbridge #15        | 115 | 31.35 | 86.9 | 5/25/08 7:30  | 5/25/08 7:53  | Unknown              | Unknown               | 24    |
| T1090 | Dunkirk - Falconer #161                    | 115 | 35.04 | 81.2 | 5/25/08 17:28 | 5/25/08 17:29 | Other                | Human Error           | 1     |
| T5330 | Leeds - Pleasant Valley #92                | 345 | 38.84 | 47.9 | 5/30/08 13:59 | 5/30/08 13:59 | Other                | Fire                  | 0     |
| T2130 | Cortland - Lapeer #1                       | 115 | 7.77  | 80.0 | 5/31/08 13:48 | 5/31/08 13:48 | Unknown              | Unknown               | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 5/31/08 16:00 | 5/31/08 16:00 | Other                | Animal                | 0     |
| T5280 | Long Lane - LaFarge Building Materials #6  | 115 | 7.69  | 67.9 | 5/31/08 20:28 | 5/31/08 21:05 | Unknown              | Unknown               | 37    |
| T4270 | Valley - Inghams #3                        | 115 | 12.2  | 50.3 | 6/5/08 23:48  | 6/5/08 23:49  | Unknown              | Unknown               | 1     |
| T4040 | Boonville - Rome #4                        | 115 | 26.71 | 76.6 | 6/6/08 0:37   | 6/6/08 0:38   | Lightning            | Lightning             | 0     |
| T4150 | Oneida - Porter #7                         | 115 | 21.29 | 81.2 | 6/6/08 1:38   | 6/6/08 1:39   | Lightning            | Lightning             | 1     |
| T2440 | Oswego - South Oswego #5                   | 115 | 1.43  | #N/A | 6/6/08 3:04   | 6/6/08 11:30  | Unknown              | Unknown               | 506   |
| T2450 | Oswego - South Oswego #8                   | 115 | 1.46  | 35.0 | 6/6/08 3:04   | 6/6/08 3:06   | Unknown              | Unknown               | 1     |
| T6400 | South Oswego - Clay #4                     | 115 | 41.1  | #N/A | 6/6/08 3:19   | 6/6/08 3:20   | Unknown              | Unknown               | 0     |
| T2140 | Curtis Street - Teall #13                  | 115 | 33.47 | 64.9 | 6/6/08 3:26   | 6/6/08 3:26   | Lightning            | Lightning             | 0     |
| T2160 | Dewitt - Tilden #19                        | 115 | 7.89  | 36.6 | 6/6/08 4:05   | 6/6/08 4:06   | Unknown              | Unknown               | 0     |
| T2710 | Tilden - Cortland #18                      | 115 | 34.81 | 40.0 | 6/6/08 4:05   | 6/6/08 4:06   | Unknown              | Unknown               | 0     |
| T2770 | O.C.R.R.A. - Tilden #15                    | 115 | 3.97  | 33.8 | 6/6/08 4:05   | 6/6/08 4:06   | Lightning            | Lightning             | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 6/6/08 4:39   | 6/6/08 4:40   | Lightning            | Lightning             | 0     |
| T4070 | Edic - New Scotland #14                    | 345 | 83.24 | 48.0 | 6/6/08 5:07   | 6/6/08 5:13   | Unknown              | Unknown               | 5     |

|       |  |     |       |      |               |               |                |           |       |
|-------|--|-----|-------|------|---------------|---------------|----------------|-----------|-------|
| T5100 | Clinton - Marshville #12                   | 115 | 1.61  | 66.9 | 6/8/08 6:25   | 6/6/08 6:25   | Unknown        | Unknown   | 0     |
| T5250 | Inghams - Meco #15                         | 115 | 30.9  | 66.9 | 6/6/08 6:25   | 6/6/08 6:26   | Lightning      | Lightning | 0     |
| T5270 | Inghams - Stoner #9                        | 115 | 26.1  | 72.0 | 6/6/08 6:25   | 6/6/08 6:25   | Lightning      | Lightning | 0     |
| T5800 | Stoner - Rotterdam #12                     | 115 | 29.83 | 72.0 | 6/6/08 6:25   | 6/6/08 6:25   | Unknown        | Unknown   | 0     |
| T1170 | Falconer - Homer Hill #154                 | 115 | 44.03 | 77.7 | 6/6/08 8:30   | 6/6/08 16:16  | Vegetation     | Tree Fell | 467   |
| T2300 | Indeck Oswego - Lighthouse Hill #2         | 115 | 42.6  | 48.0 | 6/10/08 2:49  | 6/10/08 2:49  | Lightning      | Lightning | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 6/10/08 8:43  | 6/10/08 8:43  | Other          | Animal    | 0     |
| T2560 | Sleight Road - Auburn (State St.) #3       | 115 | 28.09 | 89.0 | 6/10/08 10:50 | 6/10/08 10:50 | Unknown        | Unknown   | 0     |
| T2610 | South Oswego - Indeck (Oswego) #6          | 115 | 4.58  | 73.8 | 6/10/08 11:04 | 6/10/08 11:04 | Unknown        | Unknown   | 0     |
| T2440 | Oswego - South Oswego #5                   | 115 | 1.43  | #N/A | 6/10/08 11:08 | 6/10/08 11:43 | Unknown        | Unknown   | 35    |
| T2320 | Lighthouse Hill - Clay #7                  | 115 | 26.39 | 79.2 | 6/10/08 11:26 | 6/10/08 11:26 | Unknown        | Unknown   | 0     |
| T2120 | Coffeen - Black River - Lighthouse Hill #5 | 115 | 40.2  | 69.1 | 6/10/08 11:40 | 6/11/08 18:32 | Vegetation     | Tree Fell | 1,851 |
| T2130 | Cortland - Lapeer #1                       | 115 | 7.77  | 80.0 | 6/10/08 11:53 | 6/10/08 11:53 | Unknown        | Unknown   | 0     |
| T2040 | Clay - Dewitt #3                           | 115 | 20.46 | 60.7 | 6/10/08 11:55 | 6/10/08 19:15 | Unknown        | Unknown   | 440   |
| T2090 | Clay - Teall #10                           | 115 | 15.72 | 69.8 | 6/10/08 11:56 | 6/10/08 11:56 | Unknown        | Unknown   | 0     |
| T3080 | Browns Falls - Taylorville #3              | 115 | 26.77 | 86.4 | 6/10/08 12:05 | 6/10/08 23:02 | Unknown        | Unknown   | 657   |
| T3090 | Browns Falls - Taylorville #4              | 115 | 26.79 | 38.8 | 6/10/08 12:05 | 6/10/08 12:05 | Unknown        | Unknown   | 0     |
| T3090 | Browns Falls - Taylorville #4              | 115 | 26.79 | 38.8 | 6/10/08 12:23 | 6/10/08 12:23 | Unknown        | Unknown   | 0     |
| T3140 | Colton - Browns Falls #1                   | 115 | 30.45 | 71.0 | 6/10/08 12:26 | 6/11/08 18:42 | Vegetation     | Tree Fell | 1,815 |
| T3150 | Colton - Browns Falls #2                   | 115 | 30.49 | 71.0 | 6/10/08 12:28 | 6/10/08 12:28 | Vegetation     | Tree Fell | 0     |
| T3150 | Colton - Browns Falls #2                   | 115 | 30.49 | 71.0 | 6/10/08 12:50 | 6/11/08 20:16 | Vegetation     | Tree Fell | 1,886 |
| T4030 | Boonville - Porter #2                      | 115 | 27.1  | 86.1 | 6/10/08 12:51 | 6/10/08 12:51 | Lightning      | Lightning | 0     |
| T3160 | Colton - Townline #9                       | 115 | 18.61 | 54.9 | 6/10/08 12:53 | 6/10/08 23:39 | Vegetation     | Tree Fell | 646   |
| T3170 | Colton - Malone #3                         | 115 | 20.85 | 70.1 | 6/10/08 13:02 | 6/11/08 19:25 | Vegetation     | Tree Fell | 1,823 |
| T4060 | Boonville - Rome #3                        | 115 | 24.86 | 79.0 | 6/10/08 18:47 | 6/10/08 18:47 | Unknown        | Unknown   | 0     |
| T5240 | Inghams - East Springfield #7              | 115 | 13.9  | 82.8 | 6/10/08 19:44 | 6/10/08 19:45 | Line Equipment | Guy       | 0     |
| T6060 | Mohican - North Troy #3                    | 115 | 37.39 | 79.0 | 6/10/08 20:21 | 6/11/08 18:18 | Vegetation     | Tree Fell | 1,316 |
| T5570 | Reynolds Road - Greenbush #9               | 115 | 4.86  | 72.6 | 6/10/08 20:21 | 6/10/08 20:22 | Unknown        | Unknown   | 0     |
| T5830 | Ticonderoga - Whitehall #3                 | 115 | 22.61 | 79.6 | 6/10/08 20:28 | 6/10/08 20:29 | Lightning      | Lightning | 0     |
| T5910 | Whitehall - Cedar #6                       | 115 | 24.25 | 70.9 | 6/11/08 21:58 | 6/11/08 21:59 | Unknown        | Unknown   | 0     |
| T1260 | Gardenville - Dunkirk #141                 | 115 | 56.73 | 81.2 | 6/13/08 18:33 | 6/16/08 23:25 | Line Equipment | Insulator | 4,612 |
| T1890 | Southeast Batavia - Golah #119             | 115 | 28.39 | 58.1 | 6/13/08 19:43 | 6/13/08 19:44 | Lightning      | Lightning | 1     |
| T1540 | Lockport - Mortimer #113                   | 115 | 66.63 | 77.9 | 6/14/08 0:41  | 6/14/08 0:43  | Lightning      | Lightning | 1     |
| T1550 | Lockport - Mortimer #114                   | 115 | 60.3  | 58.0 | 6/14/08 0:41  | 6/14/08 0:43  | Lightning      | Lightning | 1     |
| T6150 | Hook Road - Elbridge #7                    | 115 | 54.75 | 82.6 | 6/15/08 22:42 | 6/15/08 22:42 | Unknown        | Unknown   | 0     |
| T5350 | Maplewood - Menands #19                    | 115 | 5.41  | 63.6 | 6/16/08 5:42  | 6/16/08 5:43  | Other          | Animal    | 1     |
| T6010 | Wolf Road - Menands #10                    | 115 | 4.64  | 75.1 | 6/16/08 5:42  | 6/16/08 5:43  | Other          | Animal    | 1     |