

Before the Public Service Commission

**THE BROOKLYN UNION GAS COMPANY D/B/A NATIONAL GRID NY
AND
KEYSPAN GAS EAST CORPORATION D/B/A NATIONAL GRID**

Direct Testimony

of

Ned W. Allis

Date: April 28, 2023

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1 **I. INTRODUCTION AND PURPOSE**

2 **Q. Please state your name and address.**

3 A. My name is Ned W. Allis. My business address is 207 Senate Avenue, Camp Hill,
4 Pennsylvania 17011.

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am a consultant with Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett
8 Fleming”), which is part of the global infrastructure firm Gannett Fleming, Inc. My current
9 position is Vice President. I joined Gannett Fleming in October 2006 and am currently
10 responsible for conducting depreciation, valuation, and original cost studies; determining
11 service life and salvage estimates; conducting field reviews; presenting recommended
12 depreciation rates to clients; and supporting such rates before state and federal regulatory
13 agencies. I am also responsible for Gannett Fleming’s depreciation software, training of
14 depreciation staff, and the development of solutions for technical issues related to
15 depreciation.

16
17 **Q. On whose behalf are you testifying in this proceeding?**

18 A. I am testifying on behalf of The Brooklyn Union Gas Company d/b/a National Grid NY
19 (“KEDNY”) and KeySpan Gas East Corporation d/b/a National Grid (“KEDLI”)
20 (collectively, the “Companies”).

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1 **Q. Please briefly outline your educational background and business experience.**

2 A. I have a Bachelor of Science degree in Mathematics from Lafayette College. I am a
3 member of the Society of Depreciation Professionals (“SDP”) and am a past president of
4 the SDP. I am certified as a depreciation expert by the SDP.

5

6 I was employed by Gannett Fleming in October 2006 as an Analyst. My duties included
7 assembling basic data required for depreciation studies, conducting statistical analyses of
8 service life and net salvage data, calculating annual and accrued depreciation, and
9 assisting in preparing reports and testimony setting forth and defending the results of the
10 studies. In March 2013, I was promoted to the position of Supervisor, Depreciation
11 Studies. In March 2017, I was promoted to the position of Project Manager, Depreciation
12 and Technical Development. In January 2019, I was promoted to my current position of
13 Vice President.

14

15 **Q. Have you previously testified before the New York Public Service Commission (the**
16 **“Commission”)?**

17 A. Yes. I testified before the Commission on several occasions for both Consolidated Edison
18 Company of New York, Inc. (“Con Edison”), most recently in Cases 22-E-0064, 22-G-
19 0065, and 22-S-0659, as well as Orange Rockland Utilities, Inc. (“O&R”). I have also
20 prepared depreciation studies (generally, “Gas Planning Depreciation Studies”) for the
21 Companies, Niagara Mohawk Power Corporation d/b/a National Grid (“Niagara
22 Mohawk”), Con Edison, O&R, and other New York local gas distribution companies

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1 assessing the long-term impacts of climate change laws and policies on natural gas
2 companies. These will be discussed later in my testimony and were filed in Case 20-G-
3 0131, the Commission's "Gas Planning Proceeding."

4
5 In addition to my work in New York, I have testified before 16 other regulatory
6 commissions, including the Federal Energy Regulatory Commission ("FERC").
7

8 **Q. What is the purpose of your testimony?**

9 A. My testimony will support and explain the Depreciation Studies performed for the
10 Companies' gas plant, attached hereto as Exhibit ____ (NWA-1) and Exhibit ____ (NWA-
11 2). I will also discuss the main drivers resulting in an overall increase in depreciation
12 expense and the importance of recovering the reserve deficiencies identified in the
13 Depreciation Studies for KEDNY and KEDLI, respectively. Additionally, I will discuss
14 the Gas Planning Depreciation Studies, depreciation considerations resulting from the
15 Climate Leadership and Community Protection Act ("CLCPA"), and alternative
16 approaches to depreciation that may be more appropriate given the context of the CLCPA
17 and significant changes underway resulting from legislative and administrative changes
18 to implement the CLCPA and the Climate Action Council's ("CAC") Final Scoping Plan.
19

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1 **Q. Do you have any exhibits to your testimony?**

2 A. Yes. I sponsor six exhibits, each of which present information related to the
3 Depreciation Studies, which were prepared under my supervision and direction. These
4 are as follows:

- 5 • Exhibit ____ (NWA-1) – Depreciation Study Report – KEDNY
- 6 • Exhibit ____ (NWA-2) – Depreciation Study Report – KEDLI
- 7 • Exhibit ____ (NWA-3) – Comparison of Current and Proposed
8 Estimates and Depreciation Rates – KEDNY
- 9 • Exhibit ____ (NWA-4) – Comparison of Current and Proposed
10 Estimates and Depreciation Rates – KEDLI
- 11 • Exhibit ____ (NWA-5) – Units of Production Depreciation Rates –
12 KEDNY
- 13 • Exhibit ____ (NWA-6) – Units of Production Depreciation Rates –
14 KEDLI

15
16 **Q. Please summarize your testimony and the results of the depreciation studies.**

17 A. My testimony presents the Depreciation Studies performed for KEDNY and KEDLI, which
18 are provided as Exhibit ____ (NWA-1) and Exhibit ____ (NWA-2) and referred to as the
19 “Depreciation Studies” throughout my testimony. Both studies result in increases in
20 depreciation expense when compared to the Companies’ current depreciation rates. My
21 testimony explains the factors resulting in these increases, which include the need for net
22 salvage estimates that are more consistent with the Companies’ data, the recovery of leak-

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1 prone pipe assets for KEDNY, and the amortization of reserve deficiencies. Additionally,
2 I discuss several considerations that inform the results of the study and the Companies'
3 proposal. These include the potential impacts on the Companies' gas infrastructure
4 resulting from the CLCPA and envisioned in the CAC's Final Scoping Memo, which
5 anticipates declines in gas usage by 2050.

6
7 In addition to the Depreciation Studies, I conducted analyses of the potential long-term
8 impacts on depreciation, revenues, and customer bills for the Companies in the
9 Commission's ongoing Gas Planning Proceeding. I discuss the results of these analyses in
10 my testimony, which generally show that achieving the state's climate goals will require
11 higher depreciation to minimize unrecovered costs and affordability challenges for future
12 gas customers.

13
14 Given these considerations, as well as the results of the analyses in the Depreciation
15 Studies, one of my principal conclusions is that KEDNY's and KEDLI's current
16 depreciation rates are too low to recover capital costs in an equitable manner over the
17 service lives of the Companies' assets. Importantly, this is true even absent the impacts of
18 significant changes to the gas industry likely to result from New York's greenhouse gas
19 ("GHG") emissions reductions goals. The need for an increase in depreciation in the
20 Depreciation Studies is primarily the result of the fact that the net salvage estimates
21 incorporated into the Companies' current depreciation rates are insufficient to recover
22 future net salvage. As a result, the Depreciation Studies result in fairly significant increases

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1 in depreciation expense even with no specific adjustments related to the impacts of the
2 CLCPA. To put this differently, even “business-as-usual” depreciation studies, based more
3 on the Companies’ historical experience than expected changes in the future, result in a
4 large increase in depreciation expense.

5
6 **Q. Given these considerations, how would you characterize the results of the**
7 **Depreciation Studies?**

8 A. The Companies’ proposals, based on the Depreciation Studies, are more similar to
9 “business-as-usual” depreciation studies. Further, the changes I have recommended for net
10 salvage are, while significant, still below the negative net salvage indications from the
11 historical data, meaning that the data could support an even larger increase in depreciation.
12 Thus, while the studies result in increases in depreciation expense, due to the considerations
13 discussed above, I believe that further increases in depreciation will be needed in the future.
14 Not only are the Companies’ proposals in this case best considered a first step in moving
15 toward more appropriate depreciation rates, but they are, in my judgment, at the lower end
16 of the range of reasonableness for the Companies’ depreciation rates. Stated differently,
17 my recommendations already temper needed increases in depreciation by (1) incorporating
18 net salvage estimates that are less negative than those supported by the Companies’
19 historical data; and (2) not making any material changes to depreciation to incorporate the
20 impacts of the CLCPA. Further, while the studies incorporate amortizations of a portion
21 of the calculated reserve deficiencies, consistent with past practices, because only a portion
22 of the reserve deficiencies are amortized, and because shorter lives and more negative net

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1 salvage estimates in future studies are likely to result in larger deficiencies in the future, it
2 is likely that additional reserve deficiency amortizations will be needed in future
3 depreciation studies.

4
5 As will be addressed in the Gas Planning Proceeding, State policy suggests a need to
6 recover capital faster than has occurred in the past, and absent any other policy approach,
7 this will create the need for significant increases in depreciation in the future. To the extent
8 the depreciation rates adopted in this proceeding are any lower than those in the
9 Depreciation Studies, future studies are likely to indicate a need for more significant
10 increases in depreciation. Further, because gas sales and the number of customers could
11 decline with the implementation of State policy, there is also a risk that these costs will
12 have to be borne by a smaller customer base, meaning even greater bill impacts for those
13 customers who remain.

14
15 **Q. What are the overall results of each depreciation study?**

16 A. As show in Exhibit___(NWA-3), the depreciation study for KEDNY results in an overall
17 increase in depreciation expense of approximately \$72.0 million as of December 31, 2021.¹
18 This increase is primarily the result of more negative net salvage estimates for gas mains
19 and services, as well as the amortization of leak-prone pipe assets over the remaining life

¹ Note that the numbers cited here are as of the study date of December 31, 2021. The impact on depreciation expense for the rate years will differ due to different plant in service balances.

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1 of the leak-prone pipe program. Unlike KEDLI, KEDNY does not currently have a
2 separate amortization for leak-prone pipe assets.

3
4 The depreciation study for KEDLI results in an overall increase in depreciation expense of
5 approximately \$32.6 million as of December 31, 2021, which is shown in
6 Exhibit__(NWA-4). This increase is primarily the result of more negative net salvage
7 estimates for gas mains and services.

8
9 **Q. While the Companies' proposed revenue requirements do not incorporate**
10 **depreciation rates based on the units-of-production method, have you provided the**
11 **depreciation rates that result from the use of that method?**

12 A. Yes. In addition to the depreciation rates based on the straight-line method, which
13 are incorporated into the Companies' proposed revenue requirements, I have also
14 provided depreciation rates based on the units-of-production method that are aligned with
15 throughput declines anticipated in the Companies' 2022 Clean Energy Vision: A Fossil-
16 Free Future for Cleanly Heating Homes and Businesses ("Clean Energy Vision"),
17 referred to herein as "Medium Electrification - CEV". If, for example, the Commission
18 decides in the Gas Planning Proceeding that the units-of-production method is the most
19 reasonable approach to address the impacts of the CLCPA, then the depreciation rates
20 provided in Exhibit __(NWA-5) and Exhibit __(NWA-6) could be used.

1 **II. DEPRECIATION STUDIES**

2 **Q. Please define the concept of depreciation.**

3 A. The FERC Uniform System of Accounts for gas utilities defines depreciation as follows:

4 Depreciation, as applied to depreciable gas plant, means the loss in service
5 value not restored by current maintenance, incurred in connection with the
6 consumption or prospective retirement of gas plant in the course of service
7 from causes which are known to be in current operation and against which
8 the utility is not protected by insurance. Among the causes to be given
9 consideration are wear and tear, decay, action of the elements, inadequacy,
10 obsolescence, changes in the art, changes in demand and requirements of
11 public authorities, and, in the case of natural gas companies, the exhaustion
12 of natural resources.²

13 Note that the Uniform System of Accounts specifically includes obsolescence, changes in
14 demand, and requirements of public authorities as factors that should be considered for
15 depreciation.

16
17 **Q. How does depreciation impact a utility and customers from a financial standpoint?**

18 A. Depreciation is both an important and complicated concept because it affects utility
19 accounting, and, as a result, both customer rates and earnings, in more than one way. From
20 a ratemaking standpoint, depreciation is often best understood as an expense incorporated
21 into a utility's revenue requirement. However, depreciation is also an expense on a
22 company's books and, as an expense, annual depreciation accruals are a reduction to a
23 company's earnings. Depreciation, therefore, has an effect on both revenues and expenses.
24 This is consistent with the concept of the "matching principle" used in accounting, which

² 18 C.F.R. §201 (Gas FERC Uniform System of Accounts), Definition 12.

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1 requires the recognition of expenses on the income statement in the same period in which
2 the related revenues are earned. Depreciation Systems, a widely cited depreciation text,
3 explains the matching principle as:

4 The matching principle requires that all revenues earned during a given time
5 period be matched with all the expenses incurred in that same time period
6 to produce these revenues.³

7 It follows from this principle that the depreciation of capital assets that have lives that
8 extend beyond one year should be recognized over the useful lives of the assets. As noted
9 by the National Association of Regulatory Utility Commissioners (“NARUC”), a cost
10 allocation concept for depreciation “satisfies the accounting principle of matching expense
11 and revenues.”

12
13 From a ratemaking standpoint, depreciation impacts both revenues from customers, as
14 annual depreciation expense is part of the revenue requirement, and the expenses charged
15 to a given year. If depreciation is such that the depreciation expense over the life of an
16 asset recovers the full cost of the asset (which includes the cost to retire the asset at the end
17 of its life), then customer rates established based on these depreciation accruals will
18 provide a return of capital to utility investors who originally provided the capital to invest
19 in the asset.

³ Wolf and Fitch, *Depreciation Systems* (1994), p. 5.

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1 A related concept in utility ratemaking is “intergenerational equity,” in which customers
2 who receive the benefit of a utility asset should pay their fair share of the costs of the asset.
3 If too much depreciation is reflected in the early years of an asset’s life, then customers in
4 the early years will pay a disproportionate share of the cost of the asset, while customers
5 in later years will pay less than their fair share. Conversely, if depreciation is too low in
6 the earlier years, then the costs of the asset would be unfairly borne by a future generation
7 of customers.

8
9 **Q. Does the depreciation of assets that has been recorded in prior years also affect**
10 **customer rates?**

11 A. Yes. There is also an additional way depreciation affects both customer rates and a
12 company’s earnings. Accumulated depreciation, which is effectively a running total of
13 depreciation that has occurred in the past, is a reduction to rate base. As a result, while
14 higher depreciation will have a short-term impact of increasing the revenue requirement in
15 a given year, its longer term impact will be to reduce rate base and, in turn, the return on
16 rate base. The converse is also true. Lower depreciation expense will have a short-term
17 effect of reducing the revenue requirement but over the long term will result in a higher
18 rate base and a higher return on rate base. Thus, when considering the impact on customers
19 due to depreciation, there are both short term and long term impacts to consider and often
20 these impacts move in the opposite direction from one another.

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1 This concept is explained by NARUC:

2 The regulatory body prescribing depreciation rates is thus confronted with
3 a decision which affects both short run and long run interests of the
4 customer and the company. If a commission prescribes rates which yield
5 depreciation accruals that are too low, the revenue requirement in the short
6 run may be lower. But the requirements for income taxes and return may
7 offset the apparent savings in depreciation expense, so service rates in the
8 long run may be higher. If depreciation rates are set so low that the revenue
9 requirement fails to repay the capital invested in a group of property by the
10 end of its service life, confiscation takes place or the unpaid cost remains in
11 the rate base until amortized or expensed. On the other hand, if the
12 regulatory body establishes depreciation rates toward the upper end of the
13 zone of reasonableness, rates for service will be higher in the short run, but
14 may be lower in the long run.⁴

15
16 **Q. In preparing the Depreciation Studies, did you follow generally accepted practices in**
17 **the field of depreciation?**

18 A. Yes.

19
20 **Q. Are the methods and procedures used in the Depreciation Studies consistent with the**
21 **Companies' past practices?**

22 A. Yes. I used the same methods and procedures to calculate depreciation as those used in
23 past depreciation studies conducted for the Companies, as well as depreciation studies
24 presented by other companies in rate proceedings before the Commission. The approach
25 is to determine depreciation rates based on the straight-line method, the broad group

⁴ See, NARUC, *Public Utility Depreciation Practices* (1996), p. 23 (emphasis added).

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1 average service life procedure, and the whole life technique. I used Iowa-type survivor
2 curves to estimate service lives.

3
4 **Q. Please describe the presentation of the Depreciation Studies in your exhibits.**

5 A. The Depreciation Studies, set forth in Exhibit___ (NWA-1) and Exhibit___(NWA-2), are
6 presented in nine parts. Part I, Introduction, presents the scope and basis for the
7 Depreciation Studies. Parts II through V include descriptions of the methods and
8 procedures used for the estimation of survivor curves and net salvage and the calculation
9 of annual depreciation and the theoretical reserve. Part VI, Results of Study, presents a
10 description of the results and a summary of the depreciation calculations. Parts VII through
11 IX present graphs and tables that relate to the service life analyses, the net salvage analyses,
12 and the detailed depreciation calculations.

13
14 The tables on pages VI-5 through VI-10 of Exhibit___ (NWA-1) and pages VI-5 through
15 VI-9 of Exhibit___(NWA-2), present the estimated survivor curves, the net salvage
16 percentages, the original cost of plant, and the book depreciation reserve as of December
17 31, 2021, and the calculated annual depreciation accrual and applicable depreciation rate
18 for each plant account or subaccount. The section beginning on page VII-1 presents the
19 results of the retirement rate analyses prepared as the historical bases for the service life
20 estimates. The section beginning on page VIII-1 presents the results of the net salvage
21 analysis. The section beginning on page IX-1 presents the depreciation calculations related
22 to surviving original cost as of December 31, 2021.

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1 **Q. Please explain how the results of the Depreciation Studies were determined.**

2 A. The Depreciation Studies included as Exhibit ____ (NWA-1) and Exhibit ____ (NWA-2) used
3 the straight line, whole life method of depreciation, with the broad group average service
4 life procedure. The annual depreciation is based on a method of depreciation accounting
5 that seeks to distribute the service value (original cost of plant assets plus estimated costs
6 of removal less estimated net salvage at the time of retirement) over the estimated service
7 life of each group of assets in a systematic and rational manner.

8
9 In addition to the depreciation rates in the Depreciation Studies using the straight-line
10 method, I have also provided depreciation rates using the units-of-production method based
11 on the Companies' Medium Electrification – CEV gas throughput and customer count
12 estimates. These have been provided in Exhibit ____ (NWA-5) and Exhibit ____ (NWA-6).

13
14 **Q. How did you determine the recommended annual depreciation accrual rates?**

15 A. This was done in two phases. In the first phase, I developed estimates of the service life
16 and net salvage factors for each depreciable group (that is, each plant account or subaccount
17 identified as having similar characteristics). In the second phase, I calculated the annual
18 depreciation accrual rates using the applicable average service lives and net salvage factors.

19

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1 **Q. What part does the average service life play in the determination of depreciation**
2 **rates?**

3 A. The average service life is the period over which the original cost of plant will be
4 depreciated. As a simplified example, for an average service life of 25 years, the annual
5 depreciation is 1/25, or four percent, of the original cost of the plant before taking into
6 account the net salvage factor.

7
8 **Q. What is the effect on annual depreciation expense of a change to an average service**
9 **life?**

10 A. The depreciation expense accrual varies inversely with its underlying average service life,
11 and all else being equal, the longer the average service life, the lower the annual
12 depreciation rate and the lower the annual depreciation expense. Conversely, the shorter
13 the average service life, the higher the annual depreciation rate and the higher the annual
14 depreciation expense.

15
16 **Q. What part does net salvage play in the determination of depreciation rates?**

17 A. Depreciation is intended to recover the full costs of the Companies' assets over the period
18 of time they are in service. The full cost of an asset includes both the original cost when
19 the asset was installed and the net salvage at the end of the asset's life. Thus, in addition
20 to providing for recovery of the original cost of plant over its estimated average service
21 life, annual depreciation rates include an estimated net salvage factor. The purpose of this
22 estimated net salvage factor is to reflect, over the life of the plant, the expected gross

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1 salvage value of plant less the expected cost of removal upon retirement. With few
2 exceptions, most plant assets result in negative net salvage upon retirement, which means
3 that removal costs exceed gross salvage value. Gross salvage and removal cost values are
4 netted, expressed as a percentage of the plant's original cost, and included in the annual
5 depreciation rate. As a result, and in accordance with basic depreciation principles and the
6 Uniform System of Accounts, the service value of an asset is allocated evenly over the
7 estimated useful life of the asset.

8
9 **Q. Please describe the first phase of the Depreciation Studies in which you estimated the**
10 **average service life and net salvage factors for each plant account or subaccount.**

11 A. The service life and net salvage study consisted of compiling historical data from records
12 related to the Companies' plant; analyzing the data to obtain historical trends of survivor
13 characteristics; obtaining supplementary information from management and operating
14 personnel concerning practices and plans as they relate to plant operations; making visits
15 to various sites to view the physical condition of facilities; and interpreting the data and
16 information along with the average service lives and net salvage factors used by other
17 electric and gas utilities to form judgments of average service lives and net salvage factors
18 applicable to the Companies' plant and equipment.

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1 **Q. You mentioned that preparing the Depreciation Studies involved visits to the**
2 **Companies' facilities. What is the significance of the visits?**

3 A. I conducted a field review of KEDNY and KEDLI property as part of the Depreciation
4 Studies during October 2022. Depreciation studies should not be limited only to statistical
5 analysis or visual comparisons of smoothed survivor curves based on actual mortality
6 experience and standardized survivor curves. Field reviews, as well as discussions with
7 operating and engineering personnel, are conducted to become familiar with company
8 operations and obtain an understanding of the function of the plant and information with
9 respect to the reasons for past retirements and the expected causes of future retirements. I
10 incorporated this knowledge, as well as information from other discussions with
11 management, in the interpretation and extrapolation of the statistical analyses.

12
13 **Q. What historical data did you analyze to estimate average service lives?**

14 A. I analyzed the Companies' accounting entries that record plant asset transactions for the
15 period 2001 through 2021 for most accounts. These transactions included additions,
16 retirements, transfers, and related balances.

17
18 **Q. What method did you use to analyze the data?**

19 A. I used the retirement rate method. This is the most appropriate method when retirement
20 data, covering a long period of time, is available because it determines the average rates of
21 retirement experienced by the Companies during the period of time covered by the
22 Depreciation Studies. It is also the method used in past depreciation studies and is the

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1 overwhelmingly predominant approach used in depreciation studies across the country
2 when aged data are available.

3
4 **Q. Please describe how you used the retirement rate method to analyze the Companies'**
5 **service life data.**

6 A. I performed the retirement rate analysis for each different group of property, generally a
7 particular plant account, in the Depreciation Studies. For each property group, I used the
8 retirement rate data to form life tables which, when plotted, show original survivor curves
9 for that property group. Each original survivor curve represents the average survivor
10 pattern experienced by the vintage groups during the experience and placement band
11 studied. Because original survivor curves do not include the complete experience of most
12 vintages of plant and because future survivor characteristics may be different from those
13 experienced in the past, the experienced survivor patterns do not necessarily describe the
14 property group's life characteristics. Therefore, interpretation of the original survivor
15 curves is required for them to be valid considerations in estimating future service lives.
16 Standard survivor curves, such as the Iowa-type survivor curves, are used to perform these
17 interpretations.

18
19 **Q. What is an "Iowa-type survivor curve" and how can it be used to estimate the average**
20 **service life characteristics for each property group?**

21 A. Iowa-type survivor curves are a widely-used group of survivor curves that contain the range
22 of survivor characteristics usually experienced by utilities and other industrial companies.

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1 The Iowa curves were developed at the Iowa State College Engineering Experiment Station
2 through an extensive process of observing and classifying the ages at which various types
3 of property used by utilities and other industrial companies had been retired.

4
5 Iowa type curves are used to smooth and extrapolate original survivor curves determined
6 by the retirement rate method. The Iowa curves can be used to describe the forecast rates
7 of retirement based on the observed rates of retirement and the outlook for future
8 retirements.

9
10 The estimated survivor curve designations for each depreciable property group indicate the
11 average service life, the family within the Iowa system to which the property group
12 belongs, and the relative height of the mode. Take the Iowa 50-R1.5, for example. The
13 first designation indicates an average service life of 50 years. The second designation
14 indicates a right-moded, or R, type curve (the mode occurs after average life for right-
15 moded curves). The third designation indicates a relatively low height of 1.5, for the mode
16 (possible modes for R-type curves range from 1 to 5). The Iowa curves are discussed in
17 more detail in Part II of Exhibit____(NWA-1) and Exhibit____(NWA-2).

18
19 **Q. What is the “h-system” of survivor curves?**

20 A. The h-system of survivor curves was developed in 1947 by Bradford Kimball of the
21 Commission. Similar to the Iowa curves, the h-curves are labeled in accordance with the
22 relative height of the modes of the associated retirement frequency curves. Thus, for

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1 example a 50-h3.0 indicates a 50-year average service life and a mid-mode curve (modes
2 for the h-system curves range from 0.0 to 5.0).

3
4 **Q. What type of survivor curves did you use for the Depreciation Studies?**

5 A. For the Depreciation Studies, we used Iowa-type survivor curves. This represents a change
6 from the h-type curves used in the Companies' previous depreciation studies. However,
7 the Iowa curves are, to our knowledge, used in every U.S. jurisdiction, including in New
8 York by most of the electric and gas utilities in the State. In contrast, the h-curves, to my
9 knowledge, are not used anywhere outside of New York and have not been consistently
10 used by utilities in the State. Further, the h-curves tend to have long "tails," meaning that
11 these curves forecast that a portion of property will survive much longer than the average
12 service life of a given depreciable group. These types of life characteristics are not
13 common for most types of utility property. In part for this reason, the Iowa curves typically
14 provide a more reasonable retirement dispersion pattern for most types of utility assets.

15
16 **Q. What approach did you use to estimate the lives of significant facilities such as gas
17 storage facilities?**

18 A. I used the life span method to estimate the lives of significant facilities for which concurrent
19 retirement of the entire facility is anticipated, which is applicable to the gas Liquefied
20 Natural Gas ("LNG") plants. In this method, the survivor characteristics of such facilities
21 are described using interim survivor curves and estimated probable retirement dates.

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1 The interim survivor curves describe the rate of retirement related to replacements elements
2 of the facility, such as piping, vaporizers, compressors and purification equipment. The
3 probable retirement date provides the final retirement rate for each year of installation for
4 the facility by truncating the interim survivor curve for each installation year at its attained
5 age at the date of probable retirement. The use of interim survivor curves truncated at the
6 date of probable retirement provides a consistent method for estimating the lives of assets
7 installed over multiple years for a particular facility, inasmuch as a single concurrent
8 retirement for all years of installation will occur when it is retired.

9
10 **Q. Have the Companies previously used the life span method?**

11 A. Not for these accounts. However, the life-span method is the preferred method for these
12 types of assets because it provides a consistent way to depreciate the various vintages of
13 plant installed at facilities such as LNG plants. The life span method has been accepted by
14 many public utility commissions across the United States and Canada, including the
15 Commission. It is currently used, for example, for Con Edison's liquefied natural gas
16 ("LNG") plant assets.

17
18 **Q. What are the bases for the probable retirement dates that you have estimated for each**
19 **facility?**

20 A. The probable retirement dates are based on estimated life spans that reflect consideration
21 of the age, use, size, nature of construction, management outlook and typical life spans
22 experienced and used by other utilities for similar facilities. For certain facilities, the life

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1 spans result in probable retirement years that are many years in the future. The retirements
2 of these facilities are not yet subject to specific management plans, as such plans would be
3 premature. At the appropriate time, detailed studies of the economics of rehabilitation and
4 continued use or retirement of the facility may be performed, and the results incorporated
5 in the estimation of the facility's life span. However, to allocate the costs of these facilities
6 properly, a probable retirement date must be estimated based on the information available
7 today.

8
9 **Q. Is the life span method consistent with the whole life technique?**

10 A. Yes. The life span method is a method of determining the average service life and
11 dispersion pattern for each vintage of plant within a depreciable group. This method can,
12 therefore, be used with either the whole life or the remaining life technique. When using
13 the life span method with the whole life technique, as is used in the Depreciation Studies,
14 the average service life is calculated for each vintage based on the estimated retirement
15 date and interim survivor curve. The average service life is then used to calculate
16 depreciation expense.

17
18 **Q. Please provide an example of how the annual depreciation accrual rate for a**
19 **particular plant account is presented in the Depreciation Studies.**

20 A. I will use KEDLI plant Account 376.08, Mains – Steel and Account 376.18, Mains -
21 Plastic, which were studied together and combined comprise one of the larger depreciable
22 accounts, as an example. I used the retirement rate method to analyze the survivor

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1 characteristics of this property group. Aged plant accounting data was compiled from 2001
2 through 2021 and analyzed in periods that best represent the overall service life of this
3 property. The life tables for the 2001-2021 experience band are presented on pages VII-
4 78 through VII-81 of Exhibit___ (NWA-2). The life tables display the retirement and
5 surviving ratios of the aged plant data exposed to retirement by age interval. For example,
6 page VII-78 shows \$1,991,977 retired at age 0.5 years with \$2,145,533,672 having
7 been exposed to retirement. Consequently, the retirement ratio is
8 0.0009 ($\$1,911,977/\$2,145,533,672$) and the survivor ratio is 0.9991 ($1 - 0.0009$). The
9 life table, or original survivor curve, is plotted along with the estimated smooth survivor
10 curve, the 75-R2.5, on page VII-77.

11
12 The calculation of the annual depreciation accrual and the theoretical reserve related to the
13 original cost of plant for Account 376.08, Mains - Steel as of December 31, 2021 is
14 presented on pages IX-28 through IX-29. The calculations are based on the 75-R2.5
15 survivor curve and 70 percent negative net salvage factor, and the attained age for each
16 vintage. The tabulation sets forth the installation year, the original cost, average service
17 life, calculated annual depreciation rate and accrual, average remaining life, and calculated
18 accrued depreciation factor and amount (that is, the theoretical reserve ratio and theoretical
19 reserve). The total theoretical reserve of \$138,585,220 for the account is brought forward
20 to the table on page VI-6, which also provides the annual accrual of \$6,603,141. The
21 reserve imbalance of negative \$118,422,874 shown on page VI-6 is calculated by
22 subtracting the \$138,585,220 theoretical reserve from the book reserve for the amount of

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1 \$20,162,346. A negative variation indicates that there is a book reserve deficiency for this
2 account. Similar calculations are provided for Account 376.18, Mains – Plastic in
3 Exhibit____(NWA-2).

4
5 **Q. Please describe how you determined the proposed net salvage factors.**

6 A. Consistent with well-established industry practices, I determined the net salvage factors by
7 considering relevant information such as the results of historical net salvage analyses, the
8 existing net salvage rates in effect, the Companies’ current practices with regard to net
9 salvage, and the net salvage factors used by other gas companies.

10
11 **Q. Please describe the statistical net salvage analyses.**

12 A. In the statistical net salvage analyses, net salvage is expressed as a percentage of the book
13 cost of plant retired by calendar year. This method provides a statistical basis for the level
14 of net salvage that can be expected to occur in the future.

15
16 **Q. Are the net salvage analyses and approach you used to reflect net salvage in
17 depreciation rates consistent with authoritative depreciation texts?**

18 A. Yes. NARUC’s *Public Utility Depreciation Practices* and Wolf and Fitch’s *Depreciation*
19 *Systems* (“Wolf and Fitch”) are well-regarded texts that are considered to be authoritative
20 depreciation sources by depreciation professionals. These texts describe the method of
21 estimating net salvage and explain that expected net salvage at the time of retirement of

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1 plant assets is expressed as a percentage of original cost of the plant that will be retired and
2 is estimated using the same methods I have employed.

3
4 **Q. Are the methods used in the Depreciation Studies for the net salvage analysis widely**
5 **accepted in the industry?**

6 A. Yes. The net salvage analysis used in the Depreciation Studies is the predominant approach
7 in the utility industry. In the vast majority of jurisdictions, including New York, a portion
8 of depreciation expense includes a provision for the prospective recovery of future net
9 salvage over the service life of the underlying assets, and the net salvage factors are
10 estimated using the same methods used in the Depreciation Studies. This approach is
11 consistent with the Uniform System of Accounts, the ratemaking practices of most other
12 state regulatory commissions, and the ratemaking approach of the FERC.

13
14 **Q. What have you proposed for gas assets expected to be retired as a result of the**
15 **Companies' leak-prone pipe replacement program?**

16 A. For the Depreciation Studies, the Companies' mains and services accounts were segregated
17 into the portion that will be retired through the Companies' pipe replacement programs and
18 all other mains and services. Both KEDNY and KEDLI plan to complete their respective
19 programs by 2045. Accordingly, the proposal for the assets that are planned to be replaced,
20 which consist primarily of older cast iron and bare steel pipe, is to recover the remaining
21 costs by 2045. This is similar to the approach currently used for KEDLI as approved in
22 Case 19-G-0309, for the Companies' affiliate Niagara Mohawk Power Corporation in Case

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20-G-0381, as well as recently adopted for O&R and Con Edison (a settlement for the latter, which includes the recovery of leak-prone pipe assets, is currently pending before the Commission in Case 22-G-0065).

III. TEST OF THE BOOK RESERVES

Q. What is the book reserve?

A. The book reserve, also referred to as the “book accumulated depreciation” or the “accumulated provision for depreciation,” is a running total of historical depreciation activity. It is equal to the historical depreciation accruals, less retirements and cost of removal, plus historical gross salvage. The book reserve also represents a reduction to the original cost of plant when calculating rate base.

Q. What is the theoretical reserve?

A. The theoretical reserve is an estimate of the accumulated depreciation based on the current plant balances and depreciation parameters (service life and net salvage estimates) at a specific point in time. It is equal to the portion of the depreciable cost of plant that will not be allocated to expense through future whole-life depreciation accruals based on the current forecasts of service life and net salvage. The theoretical reserve is also referred to as the Calculated Accrued Depreciation (“CAD”).

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1 **Q. What is a theoretical reserve imbalance?**

2 A. A theoretical reserve imbalance is calculated as the difference between a company's book
3 accumulated depreciation, or book reserve, and the calculated accrued depreciation, or
4 theoretical reserve.

5
6 **Q. How did you analyze the reserve positions for the Companies?**

7 A. To test the adequacy of the book reserve for depreciation, I compared the book reserve at
8 year-end to the theoretical reserve calculated using average service lives, survivor curves,
9 and net salvage factors based on the Depreciation Studies. The results are summarized in
10 Table 2 of Exhibit __ (NWA-1) and Exhibit __ (NWA-2). The difference between the book
11 and theoretical reserves can be expressed both in total dollars and as a percentage of the
12 theoretical reserve. Results of such a study can indicate either a positive theoretical reserve
13 imbalance (sometimes referred to as a "book reserve excess") or a negative theoretical
14 reserve imbalance (sometimes referred to as a "book reserve deficiency"). For example, a
15 book reserve of \$190 and a theoretical reserve of \$200 would result in a book reserve
16 deficiency of \$10, or five percent.

17
18 **Q. Is it common to have a non-zero theoretical reserve imbalance?**

19 A. Yes. Service life and net salvage estimates can change over time, and these estimates are
20 updated when a new study is performed. It is expected that there will be some variation
21 between the book and theoretical reserves. However, because New York has historically
22 used whole-life rates, rather than remaining life depreciation rates (which automatically

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1 correct for any reserve variations), corrective action is often required. At a minimum,
2 corrective action should be taken when the theoretical reserve imbalance is large. In New
3 York, corrective action has traditionally been taken when the variation exceeds 10 percent
4 of the theoretical reserve.

5
6 **Q. Please summarize the theoretical reserve imbalances.**

7 A. As shown in Table 2 of Exhibit___(NWA-1), the book reserve for KEDNY as of December
8 31, 2021, is \$1,487,099,091. The theoretical reserve resulting from the Depreciation
9 Studies is \$1,885,067,159, resulting in a reserve deficiency of \$397,968,068, or 27 percent
10 of the book reserve. Similarly, the book reserve for KEDLI, shown in Table 2 of
11 Exhibit___(NWA-2) as of December 31, 2021, is \$819,721,873, the theoretical reserve
12 resulting from the Depreciation Studies is \$1,414,736,378, which results in a reserve
13 deficiency of \$595,014,505, or 73 percent of the book reserve. These amounts exclude the
14 balances for leak-prone pipe assets, which have a separate recovery and, therefore, are not
15 included in the amortization of any reserve deficiencies.

16
17 **Q. What is the Companies' proposal regarding the reserve deficiencies for each**
18 **company?**

19 A. The Companies' proposal is consistent with the traditional approach that has been used in
20 New York. The Companies propose to amortize the portions of the reserve deficiencies
21 that exceed 10 percent of the book reserve over a 20-year period. For KEDNY, this results

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1 in an annual amortization of \$12,462,908 and for KEDLI it results in an amortization of
2 \$25,652,116 per year.

3
4 **Q. Do you believe the traditional approach in New York is the optimal approach to**
5 **address reserve deficiencies?**

6 A. No. The approach of amortizing only the portion of a reserve deficiency will not recover
7 the full costs of a company's assets over their service lives (since there is no recovery of
8 the portion less than 10 percent of the book or theoretical reserve). Further, to the extent
9 there are inconsistencies in the implementation of reserve deficiency amortizations (for
10 example, in some instances 10 percent of the book reserve, such as in prior studies for the
11 Companies, but in others 10 percent of the theoretical reserve), the approach of using the
12 whole-life technique with reserve amortizations is less systematic and rational.

13
14 New York is one of only three states that do not use the remaining life technique which, as
15 its widespread adoption suggests, is generally considered to be a better approach because
16 any reserve deficiencies are automatically addressed over the remaining lives of a
17 company's assets. Particularly in the context of the CLCPA, I believe the Commission
18 should reconsider use of the remaining life technique. However, for the purposes of this
19 study and in the context of a more gradual movement to the most reasonable levels of
20 depreciation, the Companies' proposal is consistent with past practices in New York.

1 **IV. THE CLCPA AND THE GAS PLANNING PROCEEDING**

2 **Q. Do the requirements set forth in the CLCPA and the Final Scoping Plan impact**
3 **depreciation for gas assets?**

4 A. Yes. I believe there is a broad expectation that the CLCPA will mean that the future of
5 the gas industry will be different from the past. For example, the CAC’s Final Scoping
6 Plan finds that “[a]ll the information before the Climate Action Council (Council) indicates
7 that achievement of the emissions limits will entail a substantial reduction of fossil natural
8 gas use and strategic downsizing and decarbonization of the gas system” (p. 350). The
9 Final Scoping Plan further states, “[a]ll scenarios modeled in the integration analysis
10 include rapid adoption of high-efficiency heat pumps so that one to two million energy-
11 efficient homes use heat pumps by 2030, and by 2050, the large majority of buildings
12 statewide use electric heat pumps for heating, cooling and hot water” (p. 176).

13
14 If the future transpires as envisioned in the scoping plan, there will be profound
15 implications on the most equitable and reasonable recovery of capital investments through
16 depreciation. A significant portion of the Companies’ current plant investments are for
17 assets that have historically had long lives – often 60 years or more. If the “large majority
18 of buildings” will displace the use of gas with electric heat pumps over the next 30 years,
19 then it is highly likely that the Companies’ current asset base will have shorter lives than
20 has been the case historically. This is particularly true if policymakers and regulators
21 pursue large-scale zonal electrification.

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1 Further, a strategic downsizing of the gas system would mean fewer customers and lower
2 sales volumes than in the past. As a result, not only would lives be shorter but it may be
3 more consistent with the principle of intergenerational equity to allocate a higher
4 proportion of capital costs through depreciation to today's larger customer base so as to
5 avoid disproportionately harming the smaller future customer base that will not be able to
6 fully electrify.

7
8 **Q. How will the emissions reductions in the CLCPA impact depreciation expense?**

9 A. There are three main aspects of depreciation that could be impacted by significant changes
10 in gas consumption. The first is the useful lives of the Companies' assets. Assets may
11 have shorter service lives than has been the case historically. For example, if a customer
12 decides to fully electrify their energy usage, the infrastructure providing gas service to that
13 customer would be retired. With widespread electrification, this would result in shorter
14 service lives for assets such as gas services, meters, and meter installations. Gas mains and
15 regulator stations would also be affected if gas throughput declines, as many of these
16 facilities could become obsolete. Other assets may also become obsolete if they are no
17 longer needed due to declines in gas throughput.

18
19 The second aspect that could be affected is cost of removal. Under normal utility
20 operations, cost of removal often occurs for replacement projects. When gas mains and
21 services are replaced, pipe is typically retired in place (although there are costs to cut, cap
22 and purge any gas from the pipe). However, it is possible these costs could be different in

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1 the future if, for example, portions of the gas system are electrified as a whole and specific
2 assets are required to be removed, rather than retired in place. It may also be more costly
3 to retire and decommission obsolete mains and services than the retirement costs associated
4 with replacement projects in which various costs (such as equipment and paving) may be
5 shared between the addition of the new asset and cost of removal.

6
7 Lastly, the depreciation method used to allocate capital costs may need to be reconsidered.
8 Traditionally, almost all utilities have used the straight-line method of depreciation in
9 which capital costs are allocated equally over the service lives of the assets – depreciation
10 is calculated so that equal amounts are recorded in each year of an asset's estimated service
11 life. Straight-line depreciation works well when utilities have fairly stable or increasing
12 demand, as the annual depreciation accruals tend to approximate the consumption on the
13 system. If, however, consumption were to decline significantly, a question arises whether
14 it is equitable to have equal depreciation charges today as in the future when there will be
15 less consumption. An alternative method to consider is the units-of-production method,
16 which is discussed in more detail later in this testimony.

17
18 **Q. Earlier in your testimony, you indicated that you performed the depreciation studies**
19 **for the Companies in the Gas Planning Proceeding. Please discuss these studies**
20 **further.**

21 **A.** Yes. I prepared the Companies' Gas Planning Depreciation Studies and my firm, Gannett
22 Fleming, prepared similar such studies for each of the other Joint Utilities. These studies

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1 assessed the impact of different “business assumptions” (*i.e.*, assumptions about future gas
2 throughput and the number of customers on the system) as well as the revenue and bill
3 impacts for different “depreciation approaches” (*i.e.*, methods of depreciation) for each set
4 of business assumptions. Business assumptions considered included a business-as-usual
5 case, as well as high and medium electrification scenarios. Depreciation approaches
6 analyzed include the current straight-line method, recovering some or all assets by 2050,
7 and the units-of-production method based on the throughput declines incorporated into
8 each set of business assumptions.

9
10 **Q. What conclusions can you draw from the Gas Planning Depreciation Studies?**

11 A. I believe there are several important conclusions to draw from the analyses provided in the
12 depreciation studies filed in the Gas Planning Proceeding. The first is that significant
13 declines in gas throughput and the number of customers in the high electrification business
14 assumption scenarios requested by the Commission (*i.e.*, a 50 percent decline in customers
15 by 2040 and 90 percent decline by 2050) would result in significant bill increases for those
16 customers who remain in 2050 such that there would be serious challenges with
17 affordability. This was true even with more accelerated approaches to depreciation,
18 although such approaches did mitigate future rate increases.

19
20 In contrast to the high electrification scenarios, more moderate electrification scenarios
21 such as the Medium Electrification – CEV scenarios, allowed for more stable and
22 affordable rates if depreciation were adjusted to properly reflect the decline in throughput

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1 and the potential loss of gas customers. Specifically, if the units-of-production method
2 were used in a manner aligned with expected declines in gas demand, then shorter-term
3 increases in depreciation would mitigate future rate increases by recovering capital more
4 rapidly and reducing rate base in a manner aligned with future usage of the gas system.
5

6 **Q. How do different gas demand scenarios impact customer rates over the long-term?**

7 A. Figures 1 and 2, below, show the impact of three different gas demand scenarios (these
8 scenarios are referred to as “Business Assumptions” in the Gas Planning Depreciation
9 Studies). Importantly, the graphs compare the revenue requirement per customer under
10 different estimates of future gas throughput, specifically a business-as-usual scenario and
11 two scenarios with different levels of declining gas throughput. The straight line method
12 of depreciation is used for the business-as-usual scenario and the units-of-production
13 method is used for each of the declining throughput scenarios (i.e., High Electrification
14 and Medium Electrification – CEV).⁵
15

16 As shown in the graphs below, if the units-of-production method were used with gas
17 throughput levels aligned with the Medium Electrification - CEV, then the total revenue

⁵ Importantly, this means that the results shown in Figures 1 and 2 illustrate the impacts of gas throughput declines on customer rates, rather than the specific impacts of different depreciation approaches. That is, the graphs do not show the isolated impacts of using the straight line method compared to the units-of-production method for a given set of Business Assumptions. Rather, it compares the impacts of different Business Assumptions (i.e., different throughput decline scenarios) using depreciation approaches that align with the decline in throughput (i.e., straight line for the Business as Usual scenario in which throughput is not expected to decline and units-of-production for scenarios in which throughput declines). In the Gas Planning Depreciation Studies, additional analyses were performed comparing the straight line method with the units-production-method for different Business Assumption scenarios.

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1 requirement per customer (used as a proxy for bill impacts) would be relatively consistent
2 with a business-as-usual case. That is, the combination of a more moderate level of
3 electrification with the units-of-production method could provide a pathway to achieve the
4 CLCPA's goals while having a more moderate impact on gas bills for future customers
5 who remain on the system. This contrasts to the high electrification set of business
6 assumptions in which customer bills would significantly increase in future years.

7 **Figure 1: KEDNY Revenue Requirement per Customer Comparison of Units of Production**
8 **Depreciation Approaches for Medium and High Electrification Business Assumptions with**
9 **Business-as-Usual Business Assumptions**

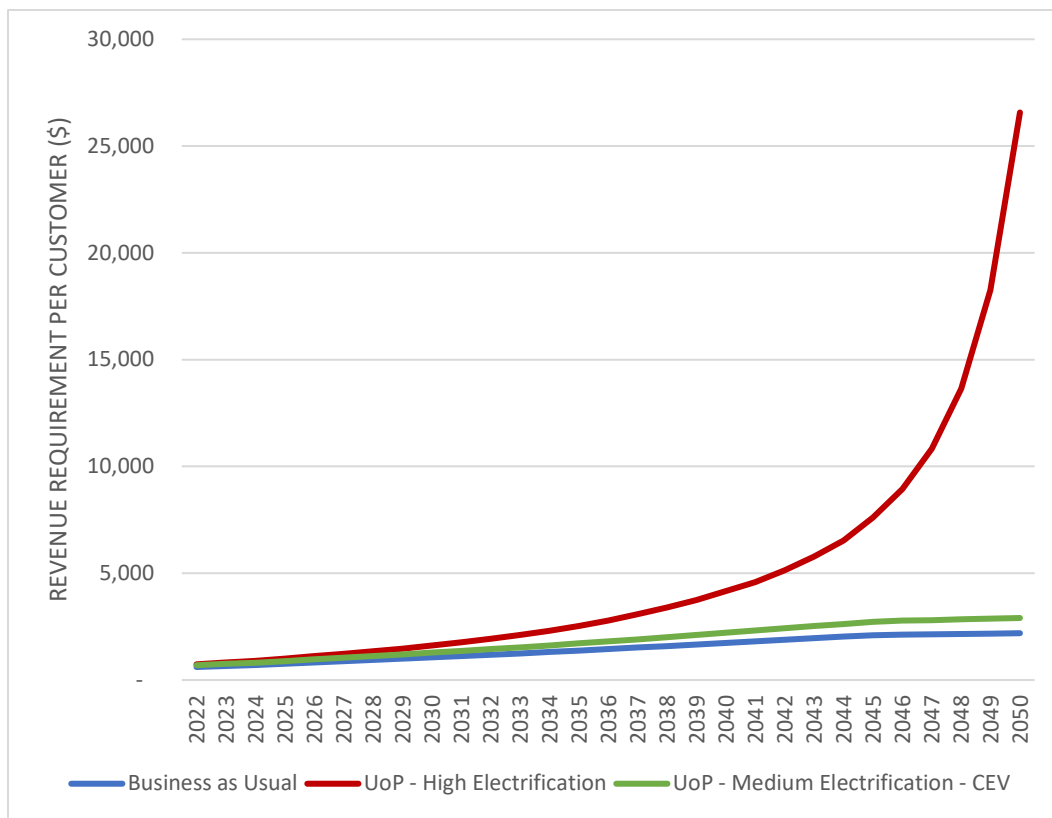
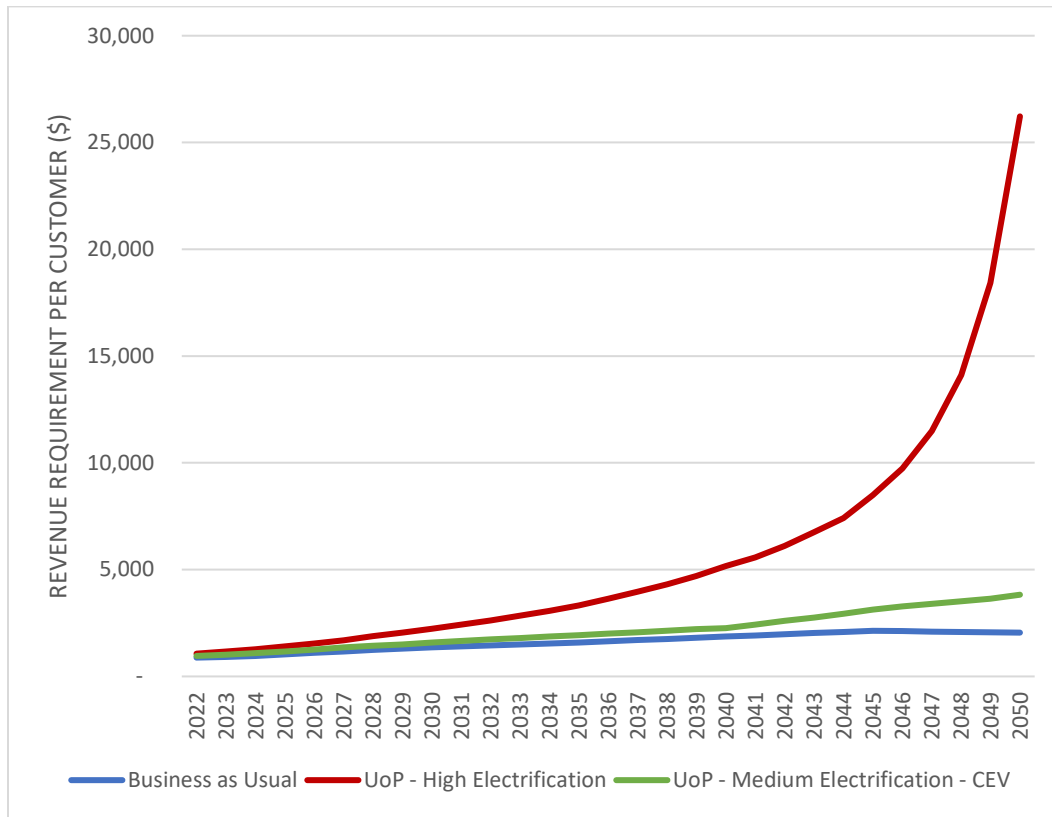


Figure 2: KEDLI Revenue Requirement per Customer Comparison of Units of Production Depreciation Approaches for Medium and High Electrification Business Assumptions with Business-as-Usual Business Assumptions



The analysis, therefore, suggests that there could be a safe, reliable, and affordable path forward in which energy usage is decarbonized without the major intergenerational inequity and cost recovery issues that arise from the continued use of the straight-line method in times of declining gas demand. The units-of-production method provides an equitable recovery of costs when there is a projected decline in gas throughput and can mitigate future rate increases for the customers who are not able to electrify and leave the system. However, it requires the adoption of higher depreciation rates than have been applied historically. Further, the analysis suggests that for a high electrification scenario,

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1 there will be affordability challenges even with higher depreciation rates based on the units-
2 of-production method.

3
4 **Q. Please explain further the units-of-production method.**

5 A. The units-of-production method is an accepted method recognized by depreciation
6 authorities that allocates capital costs equally to production – or consumption – rather than
7 in equal amounts to each year. When this method is used, depreciation accruals may vary
8 over an asset’s life based on the consumption that occurs each year. Thus, for example, if
9 throughput were to decline by 50 percent by 2050, depreciation accruals today would be
10 twice as high as in 2050, all else equal. If the decline in consumption is, for example, due
11 to a similar decline in customers, this would mean for the units-of-production method each
12 generation of customers would pay a similar share of the Companies’ capital costs on a per
13 customer basis. Under such a scenario, if straight-line depreciation were used, then future
14 generations would pay a higher share of capital costs on a per customer basis, because the
15 accruals in future years would be spread over fewer customers.

16
17 The units-of-production method also addresses an issue that focusing only on asset lives
18 does not address. Consider a scenario in which a city street is served by a single gas main.
19 Each customer on that street would have their own gas service and meter, but all are served
20 from the same gas main. If, for example, half of the customers electrify their energy usage
21 and leave the gas system, the company would retire their services and meters, but the gas
22 main would need to remain to provide service to those customers who remain. Using

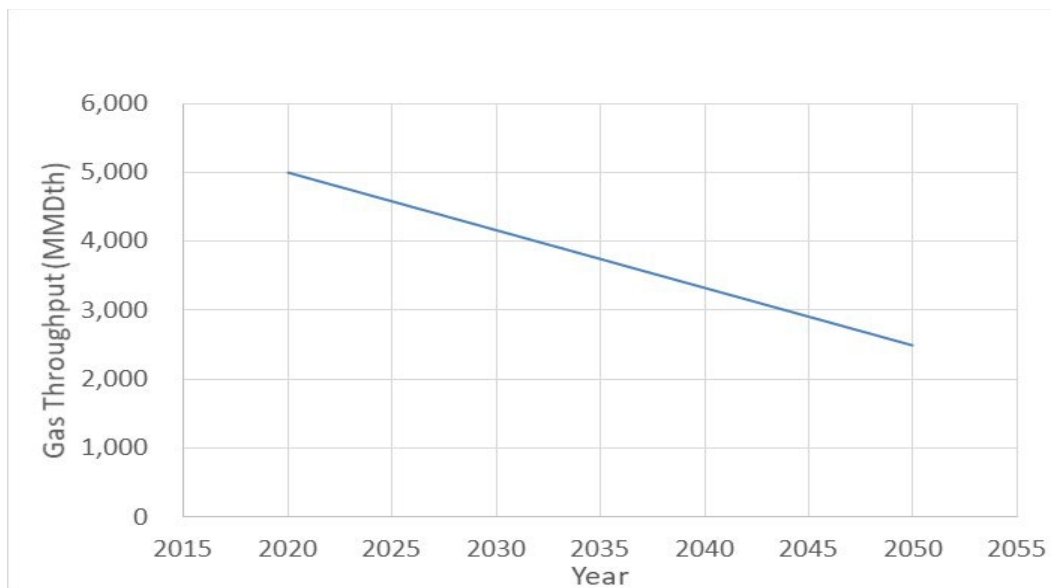
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straight-line depreciation, these remaining customers would pay a higher proportion of the cost of the gas main than those that left the system. If, however, units-of-production were used, then depreciation would be adjusted for the decline in throughput and costs would be allocated more equally across the customer base – both those that leave and those who remain.

Q. Please provide an example to illustrate how the units-of-production method works.

A. To illustrate how the units-of-production method works, consider a simple example of a single gas main with a cost of \$300,000, a 30-year service life and net salvage of zero. Additionally, over the life of the main gas consumption will decline by half, meaning that half as much gas will flow through the main in 30 years than is the case today. Gas consumption over the life of the main is illustrated in Figure 3 below.

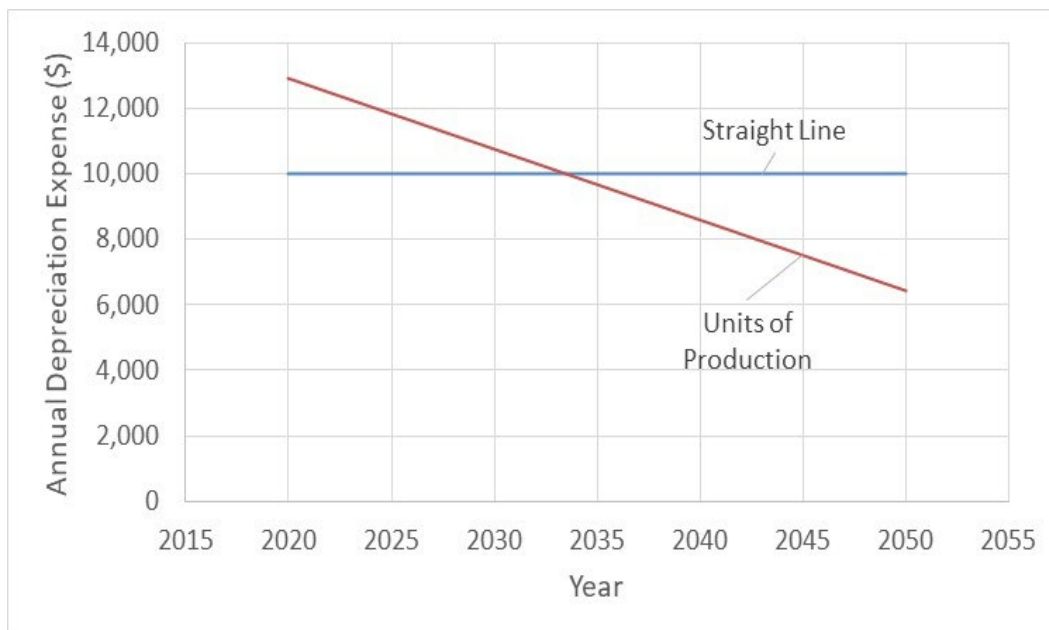
Figure 3: Illustration of Gas Throughput Over Life of Main



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Using the straight-line method, the costs of the main would be allocated equally to each of the 30 years of service, meaning depreciation would be \$10,000 per year. For the units-of-production method, costs would be allocated in proportion to the consumption for each year. Accordingly, since consumption declines over the life of the main, depreciation would follow a similar pattern. This is illustrated in Figure 4, below.

Figure 4: Illustration of Annual Depreciation Expense Based on Straight Line Method and Units of Production Method Using Gas Throughput Decline Shown in Figure 3

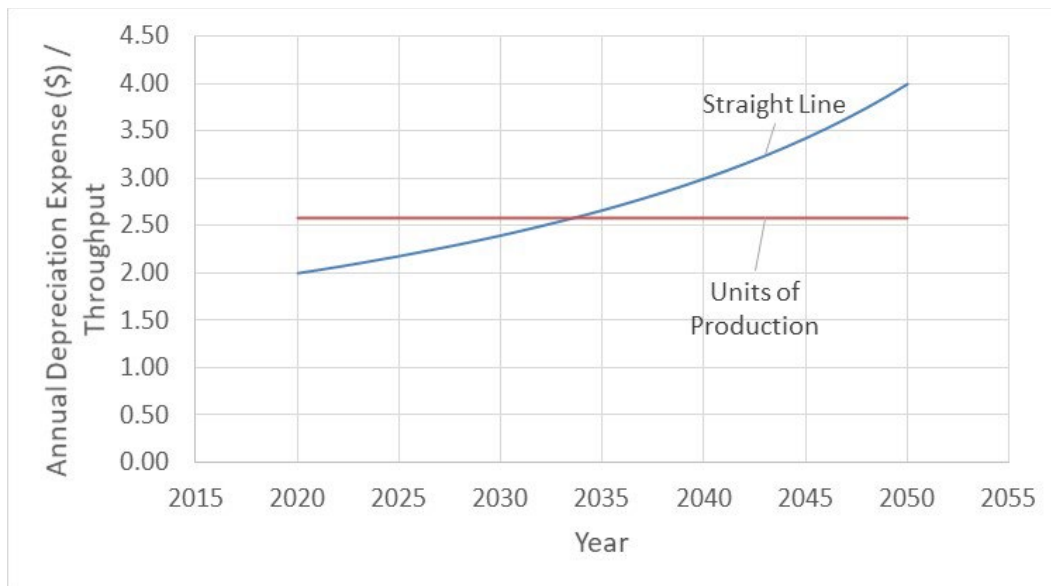


When considering only the annual amounts, units-of-production results in higher depreciation in the earlier years and lower depreciation in the later years when compared to the straight-line method. However, when comparing accruals to gas consumption a different picture emerges. Figure 5 shows the annual accruals on a per unit-of-consumption basis. Because consumption in 2050 is half the amount in 2020, the straight-line depreciation is twice as high in 2050 than in 2020 on a per unit basis. In contrast, the

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units-of-production method results in equal depreciation amounts each year on a per unit basis. From this standpoint, the units-of-production method provides a fairer and more equal allocation of costs than the straight-line method (which results in higher accruals on a per unit basis in later years). If the decline in consumption were similar to the decline in the number of customers, then the units-of-production would also result in equal charges on a per customer basis over the life of the assets.

Figure 5: Illustration of Annual Depreciation Expense On a Per-Unit Basis Using Straight-Line Method and Units-of-Production Method Using Gas Throughput Decline Shown In Figure 3



Q. Is the units-of-production method a recognized and accepted method?

A. Yes. First, I note that many authorities recognize that, while the straight-line method is widely used, there can be applications in which alternative methods may provide a more equitable, systematic and rational allocation of costs. Indeed, FERC has recognized that such situations could arise and for this reason does not explicitly require straight-line

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1 depreciation in the Uniform System of Accounts. In FERC Order 618, which was issued
2 in Rulemaking RM99-7-000, and modified some portions of the Uniform System of
3 Accounts, FERC found:

4 We thus initially proposed to adopt for accounting purposes the straight line
5 method of depreciation as our standard. As we noted in the [Notice of
6 Proposed Rulemaking], straight line depreciation was the method typically
7 used by utilities. While, in general, we expect that that is likely to continue
8 to be the case for most utility property, commenters have persuaded us that
9 requiring its universal use would be overly prescriptive. The primary
10 objective of depreciation accounting is to allocate in a systematic and
11 rational manner the cost of property to the periods during which the property
12 is used in utility operations, i.e., over its estimated useful service life. As
13 Commenters correctly observe, there are methods of depreciation other than
14 the straight line method that also meet this objective.⁶

15 The units-of-production method is one such method that is appropriate in some
16 circumstances. This method is recognized by depreciation authorities and has been adopted
17 by regulators in some instances. For example, the definition of service life in the gas
18 Uniform System of Accounts includes a reference to a production basis for depreciation:

19 Service life means the time between the date gas plant is includible in gas
20 plant in service, or gas plant leased to others, and the date of its retirement.
21 If depreciation is accounted for on a production basis rather than on a time
22 basis, then service life should be measured in terms of the appropriate unit
23 of production.⁷

24 The units-of-production method is discussed as an accepted method by the NARUC in
25 *Public Utility Depreciation Practices*. NARUC explains:

26 The unit of production method is similar to age life methods except that in
27 place of an estimate of life, total service in terms of units of production is

⁶ See FERC Order No. 618, 92 FERC ¶ 61,078, p. 10 in Docket No. RM99 7 000 (issued July 27, 2000). While this proceeding was related to the electric Uniform System of Accounts, the same concepts would apply to gas utilities.

⁷ See definition 36 of the gas Uniform System of Accounts.

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1 estimated. For example, miles of operation, hours of operation, or unit
2 volume of throughput have been used to estimate useful life. Where plant
3 may stand idle for periods of time and then be brought into productive
4 operation for varying stretches, the unit of production method may offer a
5 more accurate measure of depreciation. The crucial tests are whether total
6 service can be more accurately forecast in production units or in years of
7 life span and whether consumption is entirely unrelated to age or is
8 reasonably related to age.⁸

9 The units-of-production method has also been used for energy companies. For example, it
10 has been used for natural gas or oil producing facilities for which the production is variable
11 over the life of the production facility. It has also been accepted by the federal Surface
12 Transportation Board for certain rail assets.

13
14 **Q. Does the units-of-production method address many of the challenges that arise from**
15 **the CLCPA related to the recovery of gas assets?**

16 A. Yes. The potential declines in gas consumption that could result from the CLCPA goals
17 present a set of challenges that are much different from those typically presented when
18 estimating depreciation. As the analysis in the Gas Planning Depreciation Studies
19 demonstrates, if gas demand declines significantly by 2050, the use of traditional straight-
20 line depreciation could result in deferring a significant amount of costs to the future, at
21 which point there could be far fewer customers to bear these costs. By matching
22 depreciation to throughput on the system, the units-of-production method provides a better
23 match of expenses to revenues and mitigates such deferrals to future customers. However,

⁸ NARUC, *Public Utility Depreciation Practices* (1996), p. 52.

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1 as can be seen in Figures 1 and 2, the future state of the industry also has a significant
2 impact. Even with the units-of-production method, the high electrification scenario results
3 in significant bill increases in the future, whereas the Medium Electrification – CEV
4 scenario results in more stable bills when the units-of-production method is used.

5
6 **Q. How do the current depreciation rates compare to those that result from the units-of-**
7 **production method with the Medium Electrification - CEV gas outlook?**

8 A. Figures 6 and 7 below provide a comparison of the depreciation expense as of December
9 31, 2021 resulting from the Company's current depreciation rates to those resulting from
10 the units-of-production method with estimated Medium Electrification - CEV gas
11 throughput levels. The units-of-production amounts represent the most equitable
12 allocation of cost if gas throughput approximates the Medium Electrification - CEV.
13 Similarly, this amount would best match depreciation expense to revenues. However, as
14 can be seen in Figures 6 and 7, the Companies' current depreciation rates produce much
15 lower depreciation than the units-of-production method.

Testimony of Ned W. Allis

Figure 6: KEDNY Comparison of Current, Proposed Straight Line, and Units of Production – Medium Electrification - CEV Depreciation Rates Applied to Plant Balances as of December 31, 2021

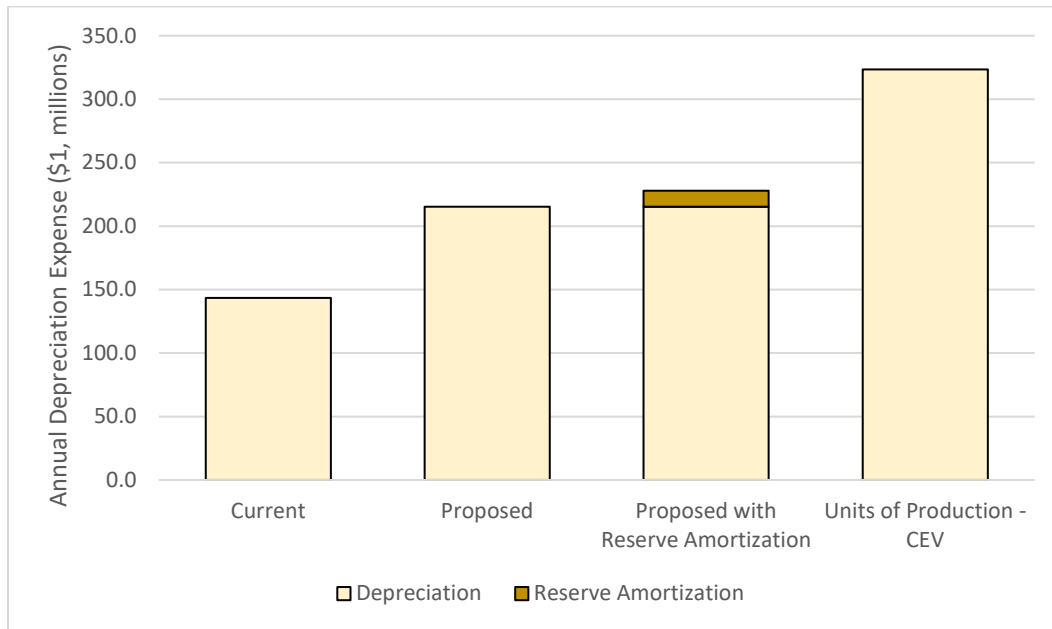
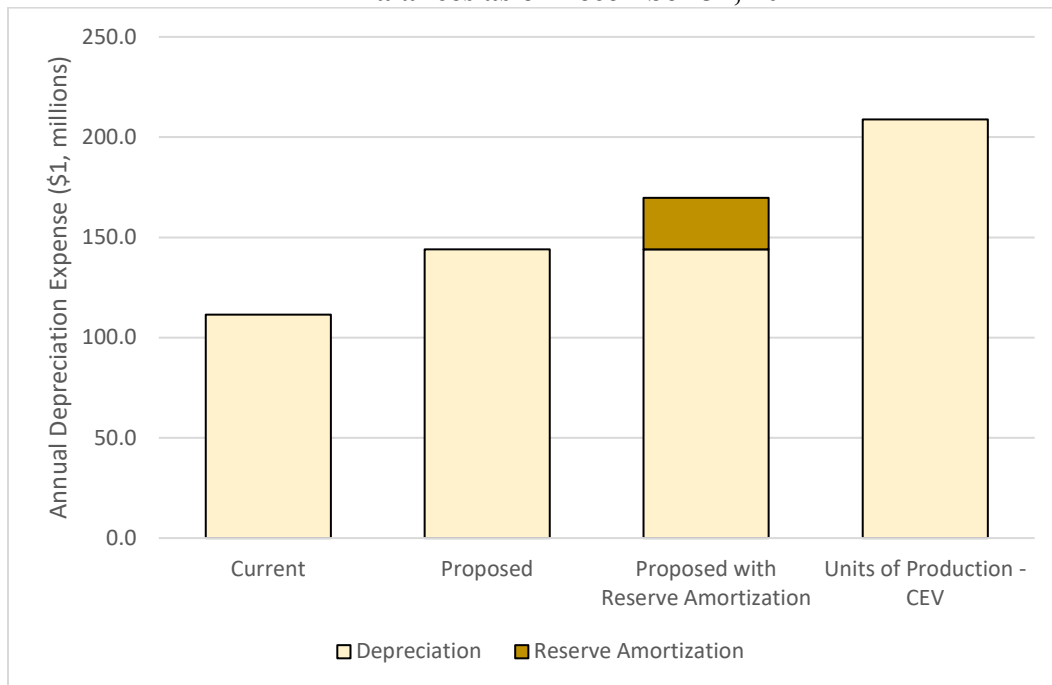


Figure 7: KEDLI Comparison of Current, Proposed Straight Line, and Units of Production – Medium Electrification - CEV Depreciation Rates Applied to Plant Balances as of December 31, 2021



Testimony of Ned W. Allis

1 As the charts show, the Companies' current depreciation rates are significantly lower than
2 needed in the context of the CLCPA. For both KEDNY and KEDLI, the units-of-
3 production depreciation rates are nearly double the Companies' current depreciation rates.
4 Keep in mind that the units-of-production amounts shown above are based on the
5 Companies' Medium Electrification - CEV, which incorporates a more moderate degree of
6 electrification to meet the CLCPA goals. For a higher electrification scenario, such as set
7 forth in the CAC's Final Scoping Plan, the units-of-production depreciation would be even
8 higher.

9
10 **Q. Why are the Companies' current depreciation rates so much lower than the units-of-**
11 **production method?**

12 A. There are two primary reasons. The first is that, as discussed above, the CLCPA
13 necessitates higher depreciation than was the case in the past. However, the Companies'
14 depreciation rates are too low even for business-as-usual circumstances. As discussed
15 previously, this is primarily the result of too little net salvage being included in the current
16 depreciation rates. The impact is illustrated in Figures 6 and 7. The second bar in each the
17 graphs show the annual depreciation expense resulting from the Depreciation Studies.
18 Reflecting more realistic levels of net salvage results in higher depreciation expense, and
19 the studies recommend increases of 29 percent for KEDLI and 50 percent for KEDNY.
20 However, the inadequate levels of net salvage in current depreciation rates has also
21 contributed to reserve deficiencies. The third bars show the total depreciation expense as
22 of December 31, 2021 including the amortization of a portion of the reserve deficiencies

Testimony of Ned W. Allis

1 consistent with the Companies' proposal in this case. For each company, the resultant
2 increases are more than 50 percent of current depreciation

3
4 **Q. Have the Companies proposed to use the units-of-production for this rate case?**

5 A. No. As shown in Figures 6 and 7 above, not only is there a need to increase depreciation
6 due to changes to the gas system resulting from the CLCPA, but the Companies'
7 depreciation expense is too low for even a business-as-usual scenario. The Companies'
8 proposal is to begin to phase in the needed increases in depreciation, first by moving
9 towards the results of the Depreciation Studies using the straight-line method. Once
10 depreciation has effectively caught up to where it should be under business-as-usual
11 circumstances, it can then move further towards where it should be in the context of the
12 CLCPA. The Companies recognize that there is a need to balance the impacts on future
13 customers with those on current customers and this phased-in approach is consistent with
14 finding the proper balance.

15
16 **Q. The Companies' proposal is to begin to move depreciation towards the higher levels
17 needed. Are there risks of deferring increases in depreciation?**

18 A. Yes. In the context of the CLCPA, there are multiple risks involved with failing to
19 incorporate the potential impact of these goals on depreciation. The first is the potential
20 for future customers to have to bear the impact of cost recovery associated with
21 infrastructure that is not used to meet their energy needs. That is, assets could be retired
22 prior to the full costs being recovered through depreciation, raising the risk of

Testimony of Ned W. Allis

1 intergenerational inequity. If depreciation rates are too low today, future customers will
2 have to pay too high of a share of the cost of the Companies' assets as a transition to other
3 energy sources takes place. Second, there is the risk that customers will leave the system,
4 which would push additional costs to the future customers that remain. Finally, these risks
5 are related – if depreciation is higher in the future and customers have left the system, there
6 will be fewer customers to pay the remaining costs of the Companies' assets, further
7 compounding intergenerational inequity resulting from depreciation rates being too low
8 today.

9
10 It is also important to recognize that the risks are asymmetric. If it turns out that
11 depreciation is too high today then depreciation rates will be adjusted through the
12 amortizations of reserve deficiencies or, preferably, the use of the remaining life technique.
13 As a result, customers will pay lower costs for depreciation in the future. Additionally,
14 rate base will be lower than it otherwise would have been, further reducing costs for
15 customers. However, as discussed above, if depreciation rates are too low today – and if
16 customers electrify and leave the gas system – then the impact on future customers will be
17 much greater because there will likely be fewer customers to pay the remaining capital
18 costs. They will also have to pay a higher return on rate base, further compounding the
19 issue. Lastly, they could have to bear the costs of assets that retired without being fully
20 recovered, which is also inequitable.

Testimony of Ned W. Allis

1 Given all of these considerations, in my judgment the cost implications of the Companies'
2 proposal are at the lower end of the range of reasonableness for depreciation in this case.
3 Depreciation will likely need to continue to increase in future depreciation studies. As a
4 result, it would not be equitable or appropriate to materially reduce the Companies'
5 depreciation proposal in this case.

6

7 **Q. Does this conclude your testimony?**

8 **A. Yes.**

Testimony of Ned W. Allis

LIST OF EXHIBITS

Exhibit ____ (NWA-1): Depreciation Study Report – KEDNY

Exhibit ____ (NWA-2): Depreciation Study Report – KEDLI

Exhibit ____ (NWA-3): Comparison of Current and Proposed Estimates and Depreciation Rates– KEDNY

Exhibit ____ (NWA-4): Comparison of Current and Proposed Estimates and Depreciation Rates– KEDLI

Exhibit ____ (NWA-5): Units of Production Depreciation Rates – KEDNY

Exhibit ____ (NWA-6): Units of Production Depreciation Rates – KEDLI

Exhibit ____ (NWA-1)

Depreciation Study Report – KEDNY

THE BROOKLYN UNION GAS COMPANY

BROOKLYN, NEW YORK

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

THE BROOKLYN UNION GAS COMPANY ("KEDNY")
Brooklyn, New York

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



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Valuation and Rate Consultants, LLC

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March 31, 2023

Brooklyn Union Gas Company ("KEDNY")
300 Erie Blvd W
Syracuse, NY 13202

Attention James Molloy
VP Regulatory & Pricing – Regulation and Pricing NY

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of The Brooklyn Union Gas Company ("KEDNY") as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Ned W. Allis", written over a light blue circular stamp.

NED W. ALLIS
Vice President

NWA:jmr
072314.000

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THE BROOKLYN UNION GAS COMPANY (“KEDNY”)

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to The Brooklyn Union Gas Company (“KEDNY” or “Company”) request, Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to KEDNY’s gas plant as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight-line method using the average service life (“ASL”) procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

In general, depreciation expense has trended higher for the Company’s gas plant in service. One of the primary drivers of the increase in depreciation is more negative net salvage estimates for several accounts. These changes are the result of both trends in the data for more negative net salvage as well as that the Company’s current depreciation rates do not include a sufficient level of net salvage. One consideration related to service life estimates for gas utilities in New York is the impacts of greenhouse gas emissions reductions on gas assets, which could impact both the service lives of gas assets and the most appropriate depreciation method. The Company’s current average service lives for many accounts are at the upper end of the range of service lives seen throughout the industry for these types of assets. While this study does not recommend specific reductions in service lives resulting New York’s greenhouse gas emissions legislation,

these considerations do provide reasons to, at a minimum, limit any increases in service lives for many types of gas assets.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study. For the accounts included in the study, the study results set forth an annual depreciation expense of \$215,318,342 for gas plant when applied to depreciable plant balances for accounts studied as of December 31, 2021. Additionally, the study estimates a negative reserve imbalance (also referred to as “reserve deficiencies”) of \$397,968,068 for gas plant.

The results of the depreciation study are summarized at the functional level as follows:

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2021	ACCRUAL RATE	ACCRUAL AMOUNT	RESERVE IMBALANCE
GAS PLANT				
Other Storage Plant	201,117,158	3.71	7,468,122	44,963,003
Transmission Plant	768,228,145	2.38	18,283,258	(52,707,984)
Distribution Plant	6,397,191,890	2.55	163,435,715	(382,165,423)
General Plant	68,690,491	3.00	2,059,946	7,506,224
Amortized Plant	144,831,127	5.60	8,106,423	(15,563,887)
Leak-Prone Pipe	80,274,181	19.89	15,964,878	-
TOTAL GAS PLANT	7,660,332,993	2.81	215,318,342	(397,968,068)

PART I. INTRODUCTION

THE BROOKLYN UNION GAS COMPANY (“KEDNY”)

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for The Brooklyn Union Gas Company (“KEDNY” or “Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2021. KEDNY is a utility company located in Brooklyn, NY and provides gas service to more than one million customers in the boroughs of Brooklyn, Staten Island and a portion of Queens. The depreciation rates and amounts recommended in this study are based on the straight line whole life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practices in the industry, including knowledge of service lives and net salvage estimates used for other utility companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as the calculated accrued depreciation, reserve variations and composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The annual depreciation was calculated by the straight-line method using the average service life procedure and the whole life basis. The calculations were based on original cost, attained ages, and estimates of service lives and net salvage. The straight-line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. While the remaining life basis is more commonly used in jurisdictions in North America, the whole life basis has traditionally been used in New York. The whole life basis is recommended for this study.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industries, and comparisons of the service life and net salvage estimates from our studies of other utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa-type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

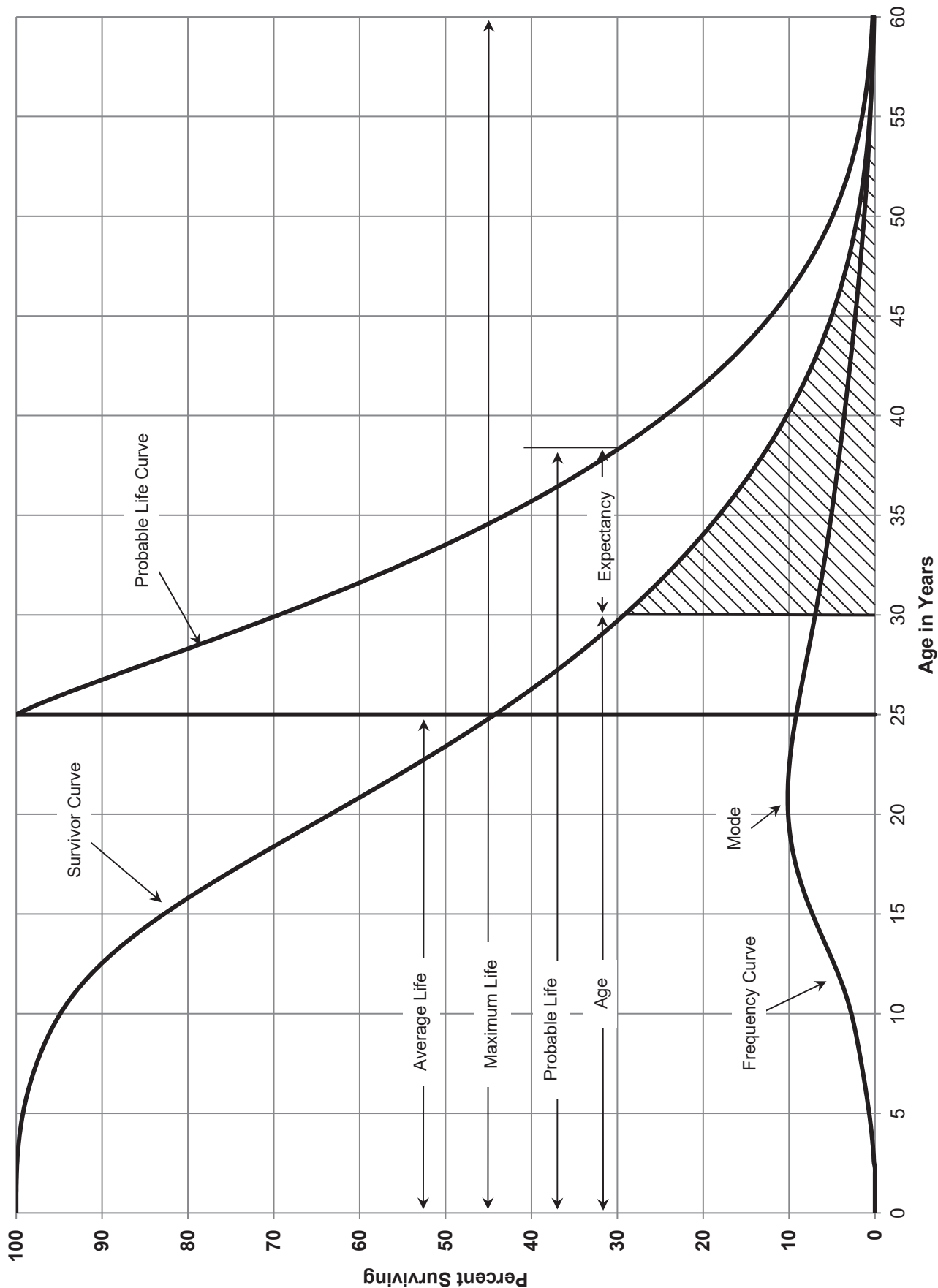


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

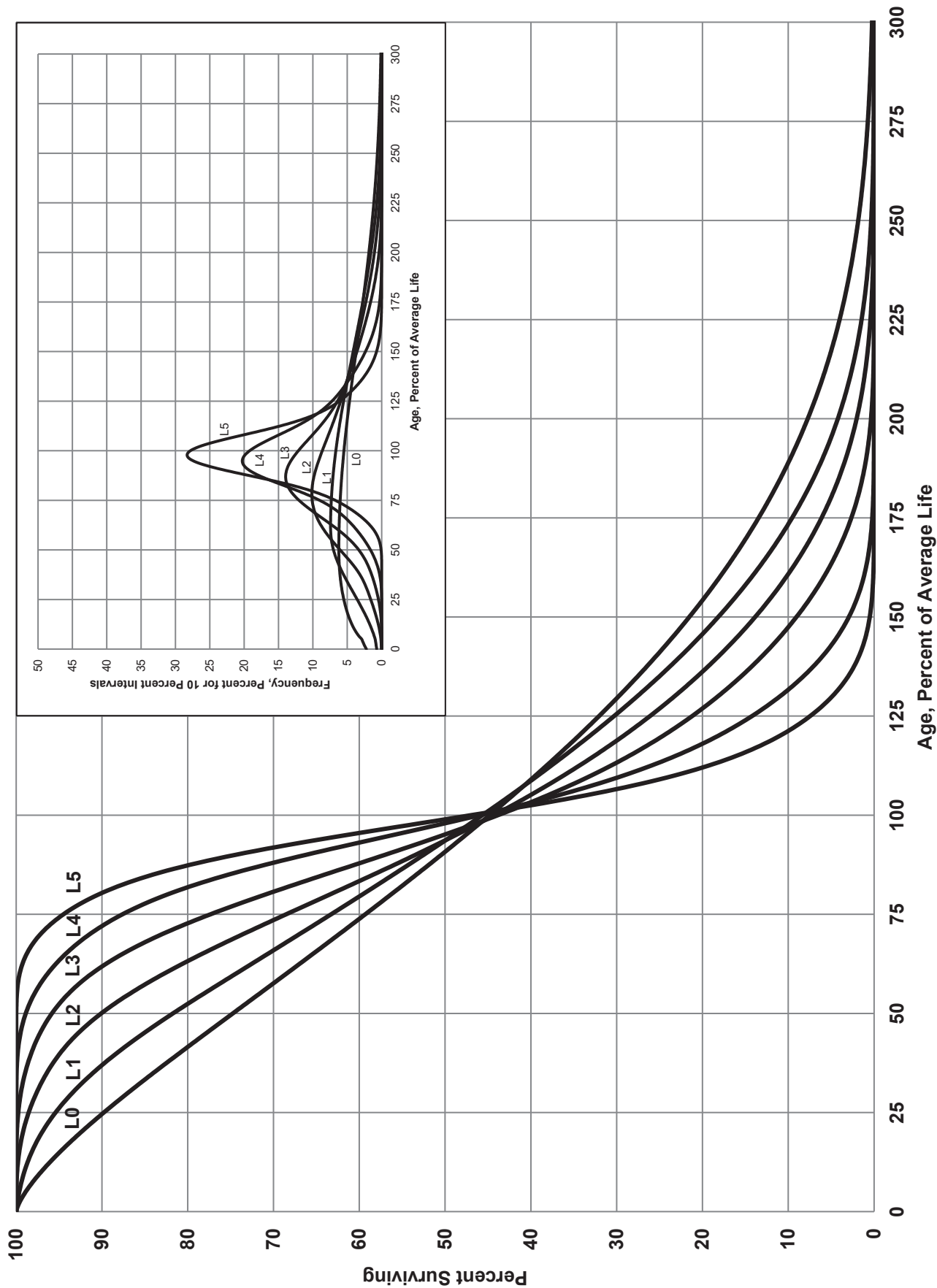


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

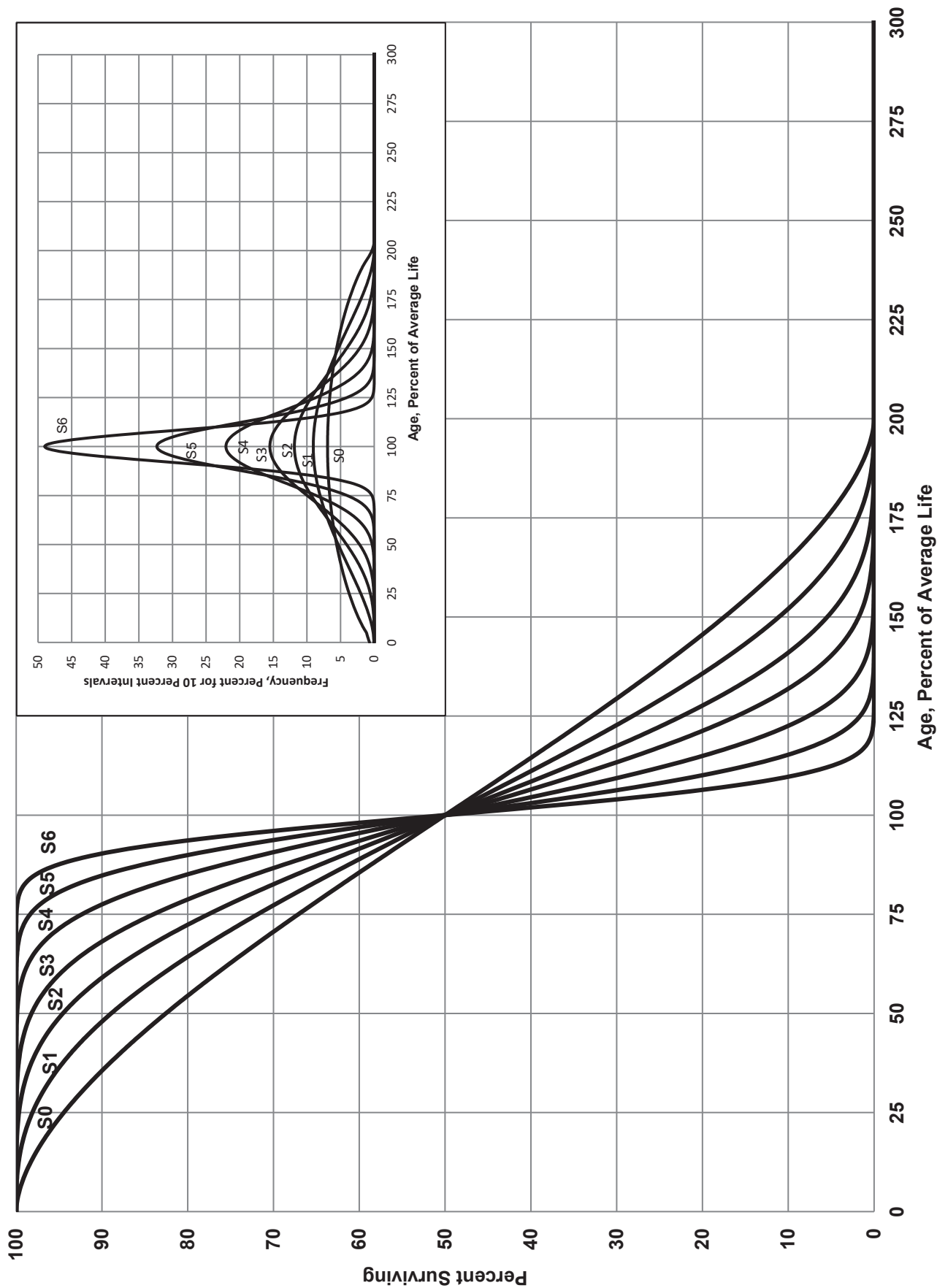


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

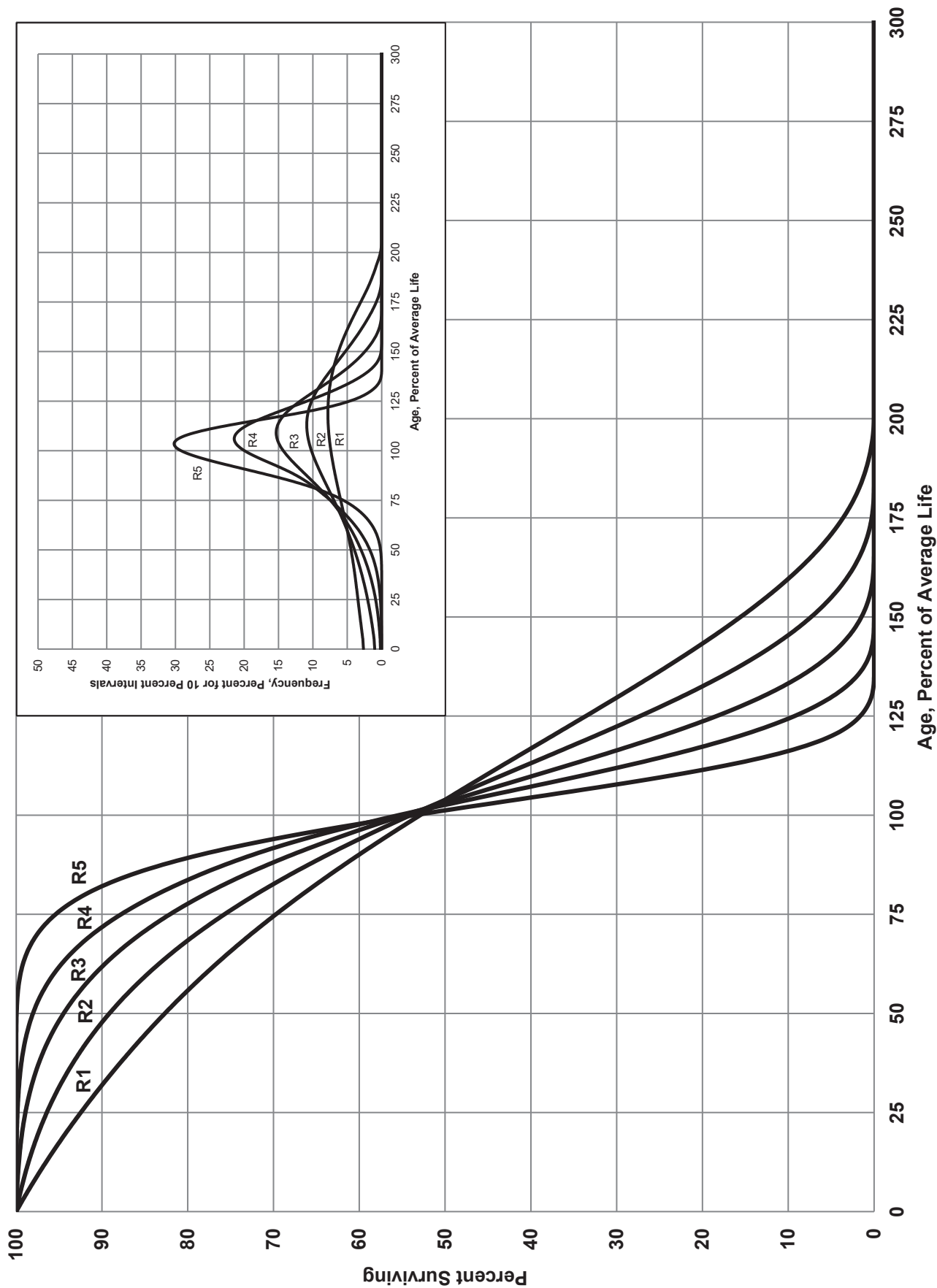


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

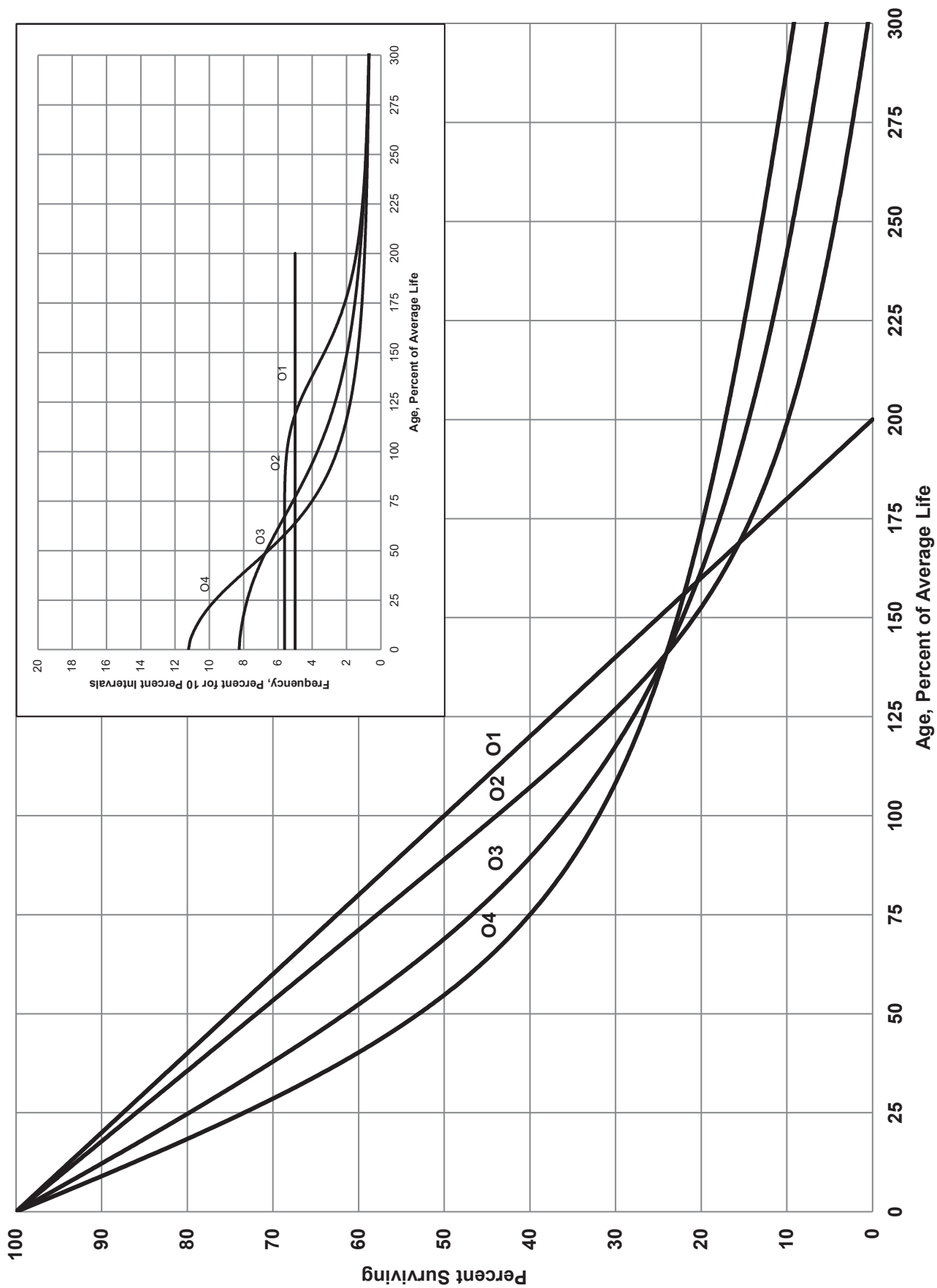


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021		Retirements, Thousands of Dollars										Placement Band 2007-2021	
Year		During Year										Total During	
Placed		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					7	14	16	17	19	20	20	143	4½-5½
2017						8	18	20	22	23	23	146	3½-4½
2018							9	20	22	25	25	150	2½-3½
2019								11	23	25	25	151	1½-2½
2020									11	24	24	153	½-1½
2021										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021		Placement Band 2007-2021									
		Acquisitions, Transfers and Sales, Thousands of Dollars									
		During Year									
Year		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Placed		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2007		-	-	-	-	-	-	60 ^a	-	-	-
2008		-	-	-	-	-	-	-	-	-	-
2009		-	-	-	-	-	-	-	-	-	-
2010		-	-	-	-	-	-	-	(5) ^b	-	-
2011		-	-	-	-	-	-	-	6 ^a	-	-
2012		-	-	-	-	-	-	-	-	-	-
2013		-	-	-	-	-	-	-	-	-	-
2014		-	-	-	-	-	-	-	-	-	-
2015		-	-	-	-	-	-	-	(12) ^b	-	-
2016		-	-	-	-	-	-	-	-	22 ^a	-
2017		-	-	-	-	-	-	-	(19) ^b	-	-
2018		-	-	-	-	-	-	-	-	-	-
2019		-	-	-	-	-	-	-	-	-	(102) ^c
2020		-	-	-	-	-	-	-	-	-	-
2021		-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	60	(30)	22	(102)
											(50)

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021										Placement Band 2007-2021		
Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)		
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2014			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2015				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2016					660 ^a	653	639	623	628	609	3,789	4½-5½
2017						750 ^a	742	724	685	663	4,332	3½-4½
2018							850 ^a	841	821	799	4,955	2½-3½
2019								960 ^a	949	926	5,719	1½-2½
2020									1,080 ^a	1,069	6,579	½-1½
2021										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

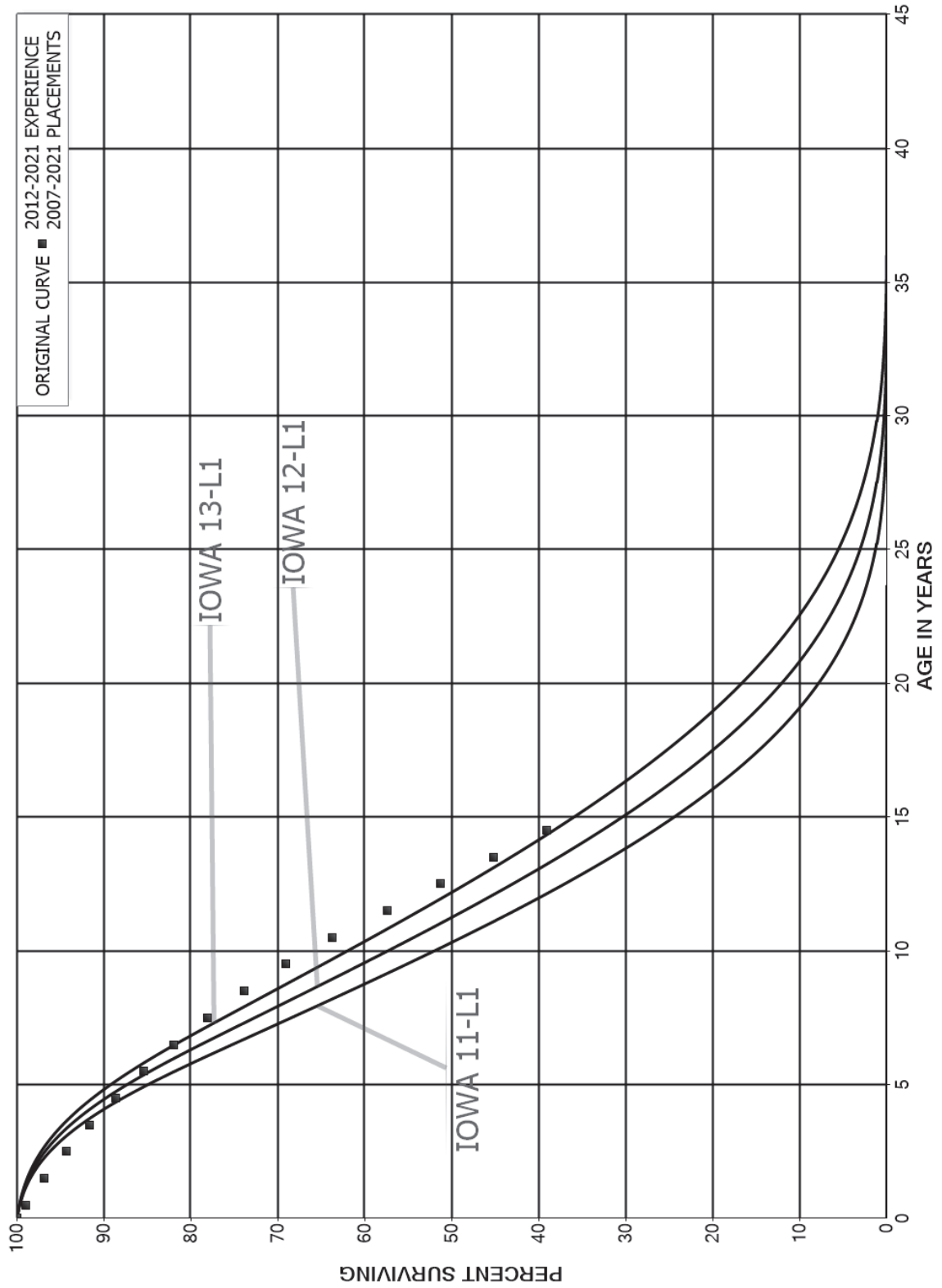


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

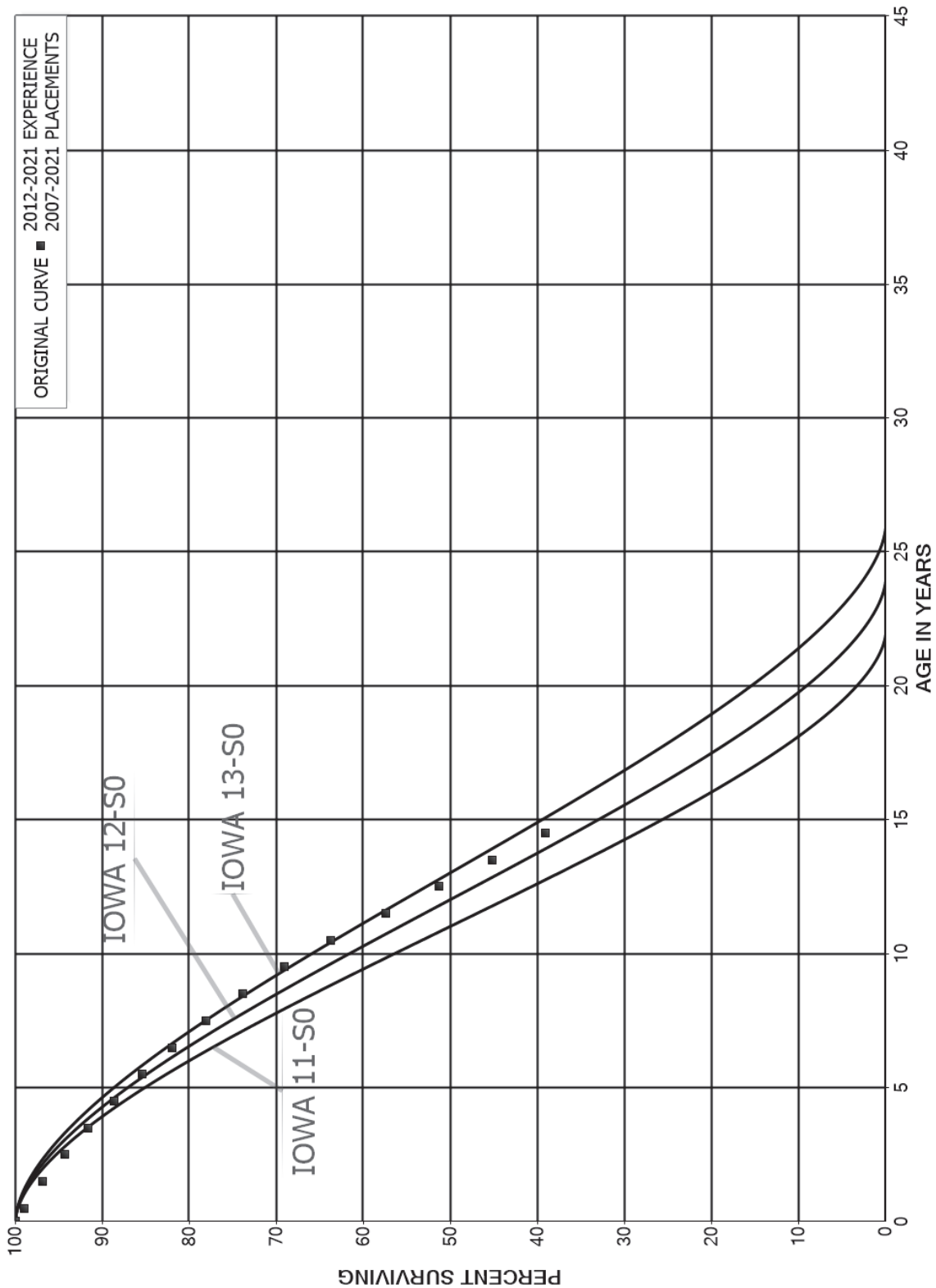


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

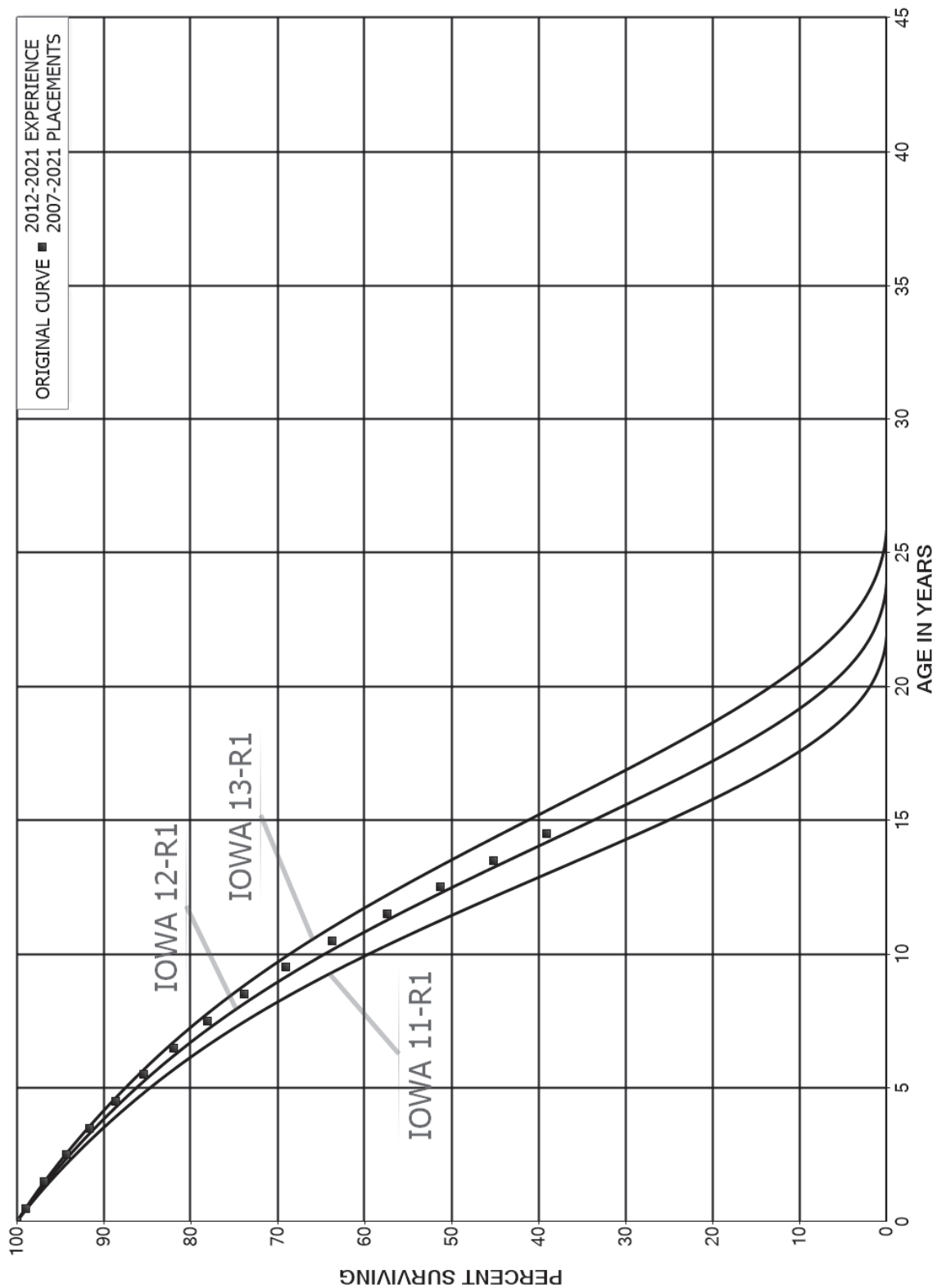
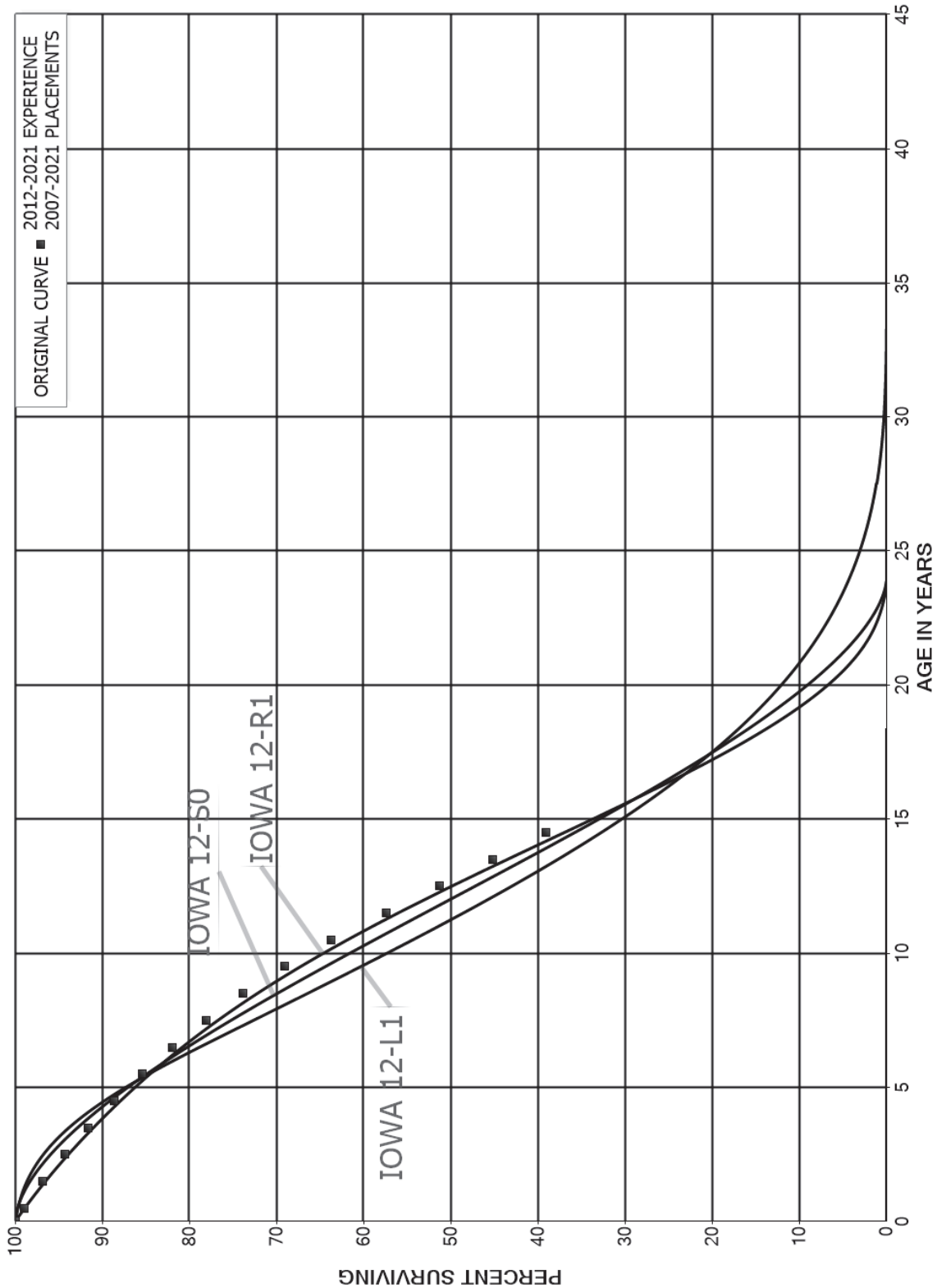


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

October 11, 2022

Manhattan Beach Main Replacement Project
Kings Plaza Mini Gate Station
GOV 242 Regulator Station
Albany Avenue Main Replacement Project

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook, as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method contributed significantly towards the estimated survivor curves. These accounts represent approximately 81 percent of depreciable gas plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves

for the accounts listed below. The statistical support for the service life estimates is presented in Part VII. Service Life Statistics.

Distribution Plant

376.01	Mains – Steel – Post 1991
376.07	Mains – Plastic – Pre 1992
376.09	Mains – Steel – Pre 1992
376.18	Mains – Plastic – Post 1991
378.00	Measuring and Regulating Equipment
380.01	Services – Steel – Post 1991
380.02	Services – Steel – Pre 1992
380.06	Services – Plastic – Post 1991
380.07	Services – Plastic – Pre 1992
381.00	Meters
381.04	Meters – Correctors
382.02	Meter Installations
383.00	House Regulators
384.00	House Regulator Installations

General Plant

396.00	Power Operated Equipment
--------	--------------------------

Accounts 376.01, 376.07, 376.09 and 376.18, which include steel and plastic mains, were studied together and combined to represent the largest gas plant account. This analysis for these steel and plastic mains subaccounts is used to illustrate the manner in which the study was conducted for the gas plant accounts in the preceding list. Aged plant accounting data have been compiled for most gas plant accounts for the years 2001 through 2021. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for the steel and plastic mains accounts is the 75-R2 and is based on informed judgment that incorporates the statistical indications for the

period 2001 through 2021. This estimate is relatively similar to the current estimates for these accounts, which are the 75-h3.00 for plastic mains and the 80-h3.00 and 75-h2.50 survivor curves for steel mains. Retirements typically occur due to proactive replacements of pipe that is a higher risk for leaks, for capacity reasons, and relocations. Many retirements that occur for these accounts are a result of the targeted replacements due to higher concentrations of leaks in certain areas. An additional force of retirement has been storms that have caused damage across the system. One reason for targeted replacement of lower pressure pipe is that these are more susceptible to storm damage, particularly if more shallow in the ground, as water from the storms can get into the pipes and fittings.

An additional consideration is the long-term impacts of greenhouse gas emissions reductions on gas assets, which could result in shorter service lives for some assets. While the study does not recommend specific reductions in service lives resulting from such emissions reductions, the Company's average service lives for these subaccounts are already 75 years or more, which is at the upper end of the range of service lives seen throughout the industry for these types of assets. In the context of the potential impacts on the gas system of greenhouse gas emissions legislation, and average service life beyond 75 years is unreasonable. Given all of those factors, the recommendation in this study is the 75-R2 survivor curve for these subaccounts.

Accounts 380.01, 380.02, 380.06, and 380.07, which include steel and plastic services, were studied together and combined to represent one of the largest gas plant accounts. The current estimates for these subaccounts have a 55-year average service life. This average service life is towards the upper end of the typical range of service lives

in the gas utility industry for these types of assets. The statistical analyses of the historical data for this account indicates a shorter service life than the current estimate, which is one reason for the 50-S0 survivor curve recommended for these subaccounts. A 50-year average service life is in the range of service lives throughout the industry and the 50-S0 is a good fit of the historical data. Additionally, given the potential impacts on the gas system of greenhouse gas reduction legislation, discussed above, a reduction in the average service lives for these subaccounts is reasonable. .

Similar studies were performed for the remaining gas plant accounts. Each of the judgments for these accounts represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives and survivor curves used by other gas companies.

Life Span Property

Inasmuch as gas liquefied natural gas plant ("LNG") accounts consist of large facilities for which retirements are expected to occur concurrently at the end of the life span of the LNG facilities, the life span method was employed. The life span method is used in conjunction interim survivor curves which estimate the interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, as the rate of interim retirements differs from account to account.

The life span estimates for gas life span property were the result of considering experienced life spans of similar facilities, the age of surviving facilities, general operating characteristics of the facilities, and discussions with management personnel concerning the probable long-term outlook for the facilities. The interim survivor curves for the gas

LNG accounts were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 2001 through 2021, as well as knowledge of interim survivor curve estimates for LNG property for other gas utilities.

The Greenpoint Energy Center LNG facility was first placed in service and reached its current storage capacity in 1971 with the completion of the second LNG tank. The facility includes equipment for purifying, liquefying and vaporizing natural gas, as well as two tanks for the storage of liquefied natural gas with a capacity of 1.6 billion standard cubic feet. Similar facilities in the industry typically have life spans in the 60 to 75 year range, which generally corresponds to the expected life of the LNG storage tanks. The probable retirement year estimated for this facility is 2041, which corresponds to a 70-year life span from the completion of the facility and is consistent with Company plans regarding the operation of and outlook for this facility. Additionally, because many assets first began operation in the late 1960s, the estimated retirement date results in a 73-year life span for most of the plant. The recommended retirement date is reasonable given these considerations. Additionally, due to uncertainty regarding the long-term outlook for gas in New York, the estimated retirement date could need to be modified in future studies.

A summary of the year in service, life span and probable retirement year for each unit of life span property follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
GAS PLANT Greenpoint Energy Center	1971	2041	70

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based on informed judgment that incorporated the statistical analyses of historical data compiled for the years 2004 through 2021 for gas plant. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service - that is, all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data; expectations with respect to future removal requirements and markets for retired equipment and materials; and the net salvage estimates from studies for the Company and other gas utilities.

The analyses of historical cost of removal and salvage data are presented in Part VIII of this report for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the data periods available contributed toward the net salvage estimates for the eighteen gas plant accounts listed below. These accounts represent approximately 92 percent of the depreciable gas plant. For many of

these accounts, the net salvage estimates recommended are conservative (that is, less negative) when compared to the historical data, and in particular to the recent historical data.

GAS PLANT

Transmission and Distribution Plant

367.05	Mains – Cast Iron
367.06	Mains – Plastic
367.09	Mains – Steel – Post 1991
367.08	Mains – Steel – Pre 1992
375.00	Structures and Improvements
376.01	Mains – Steel – Post 1991
376.09	Mains – Steel – Pre 1992
376.05	Mains – Cast Iron
376.07	Mains – Plastic – Pre 1992
376.18	Mains – Plastic – Post 1991
378.00	Measuring and Regulating Equipment
380.01	Services – Steel – Post 1991
380.02	Services – Steel – Pre 1992
380.06	Services – Plastic – Post 1991
380.07	Services – Plastic – Pre 1992
381.00	Meters
381.04	Meters – Correctors
382.02	Meter Installations

Accounts 380.01, 380.02, 380.06, and 380.07, which include steel and plastic services, were studied together and combined to represent one of the largest gas plant accounts. This analysis for the steel plant plastic services accounts, will be used to illustrate the methods for estimating net salvage for gas plant. The net salvage estimate for this account is negative 50 percent which is based on informed judgment that incorporates the historical analysis of salvage percents as shown in the tabulation on pages VIII-23 and VIII-24 and the typical range of net salvage estimates used by other gas utilities for services. The historical indication for the period 2004 through 2021 is

negative 85 percent. More recent data shows even more negative net salvage, and the most recent five-year average is negative 142 percent. The historical data therefore provides support for an even more negative net salvage estimate than the proposed estimate.

Much of KEDNY's service territory is in urban areas, such as in Brooklyn, Staten Island and Queens. The costs for removing pipe in these areas is significant and has increased over time. Cost have increased due to factors such as permitting requirements, traffic control and other work retirements, congestion and the resultant challenges of working around other underground utility assets. All of these factors have led increases in the costs to retire assets such as mains and services, as well as other assets.

The Company's data which also indicate significant removal costs for retirements of assets in this account. Typical estimates for others in the industry for this account range as high as negative 100 percent and some companies have even more negative estimates. It should be expected that KEDNY would have a more negative net salvage for this account than most others in the industry due to the costs and processes involved in removing pipe in heavily congested boroughs of New York. While the historical data could support an estimate of negative 125 percent or higher, a more gradual change is recommended at this time. Based on an understanding of the historical data, information provided by the Company, and the range of estimates used by others, an estimate of negative 50 percent net salvage is recommended for this account.

Accounts 376.01, 376.05, 376.07, 376.09 and 376.18, which include steel, cast iron, and plastic mains, were studied together and combined to represent the largest gas

plant account. The currently approved estimates for these subaccounts range from negative 5 percent for Post-1991 plastic mains to negative 135 percent for Pre-1992 plastic mains. For the combined net salvage analysis, the historical data for the years 2004 through 2021 indicate a net salvage amount of negative 245 percent, and the most recent five-year average is negative 511 percent. These two net salvage percents are more negative than the typical range in the industry for assets of this type. The study proposes negative 75 percent for these subaccounts, as this is well within what the data shows and is also towards the middle of the range typically seen for net salvage estimates across other companies in the industry. A move to negative 75 percent is a gradual change from the Company's currently approved estimates towards the much more negative net salvage amounts that the data is showing, especially the more recent data.

The net salvage estimates for the remaining gas plant accounts were estimated using the above-described process of historical indications, judgment, and reviewing the typical range of estimates used by other companies in the industry. The results of the net salvage analyses for each plant account are presented in account sequence in the Part VIII of this report.

Gas LNG plant accounts are life span property, meaning that they will experience both final retirements (that is, when an entire generating unit or facility is retired) as well as interim retirements (that is, those that occur prior to the final retirement of the generating unit or facility). The net salvage estimates for each of the life span accounts incorporate expectations for net salvage that will occur for both interim and final retirements. The net salvage estimates are based on knowledge of the types of facilities

studied, estimates of both interim and terminal net salvage for other gas utilities, and a statistical analysis of historical net salvage data. It is also expected that, given the location of KEDNY's LNG facility, the net salvage for KEDNY's LNG facility could be higher than others in the industry.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight-line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Average Service Life Procedure

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight-line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation imbalances to ensure complete recovery of capital over the life

of the property. The adjustment of the annual accrual to correct such imbalances can be made. The depreciation study has identified a reserve imbalance (or “reserve variation”) of negative \$397,968,068 for gas plant as of December 31, 2021 based on the results of the updated service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight-line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant as of December 31, 2021, are present on pages VI-5 through VI-8 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve imbalance by account.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in Part VII of this report. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in Part VIII of this report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2021 are presented in account sequence in Part IX of this report. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the

calculated annual rate and accrual, the remaining life, and the calculated accrued depreciation factor and amount.

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

GAS PLANT									
OTHER STORAGE PLANT									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
GREENPOINT ENERGY CENTER									
361.03	STRUCTURES AND IMPROVEMENTS	12-2041	65-S3	(10)	7,372,161.23	198,311	2.69	4,373,852	
362.04	GAS HOLDERS	12-2041	60-S3	(20)	43,151,909.04	1,333,394	3.09	27,624,356	
363.00	PURIFICATION EQUIPMENT	12-2041	60-S3	(20)	3,418,454.80	93,666	2.74	2,413,301	
363.01	LIQUEFACTION EQUIPMENT	12-2041	50-R2	(10)	62,594,734.51	2,140,740	3.42	29,297,911	
363.02	VAPORIZING EQUIPMENT	12-2041	40-R2.5	(20)	23,729,799.55	783,083	3.30	18,942,805	
363.03	COMPRESSOR EQUIPMENT	12-2041	60-R3	(10)	584,863.70	14,212	2.43	410,854	
363.04	MEASURING AND REGULATING EQUIPMENT	12-2041	40-S2	(5)	1,630,157.63	45,481	2.79	1,249,409	
363.05	OTHER EQUIPMENT	12-2041	40-S2	(10)	10,102,458.44	322,268	3.19	6,709,011	
TOTAL GREENPOINT ENERGY CENTER					152,584,538.90	4,931,156	3.23	91,021,499	
NEWTOWN CREEK BIOGAS STATION									
363.10	PURIFICATION EQUIPMENT		20-S3	(5)	47,904,248.37	2,514,973	5.25	4,161,704	
TOTAL NEWTOWN CREEK BIOGAS STATION					47,904,248.37	2,514,973	5.25	4,161,704	
MISCELLANEOUS OTHER STORAGE									
361.03	STRUCTURES AND IMPROVEMENTS		30-R3	(5)	32,144.90	1,125	3.50	2,757	
362.04	GAS HOLDERS		30-R3	(5)	136,423.98	4,775	3.50	11,699	
363.02	VAPORIZING EQUIPMENT		30-R3	(5)	459,801.66	16,093	3.50	39,430	
TOTAL MISCELLANEOUS OTHER STORAGE					628,370.54	21,993	3.50	53,886	
TOTAL OTHER STORAGE PLANT					201,117,157.81	7,468,122	3.71	95,237,089	
TRANSMISSION PLANT									
365.04	LAND RIGHTS		75-R3	0	27,738.65	369	1.33	19,839	
366.00	STRUCTURES AND IMPROVEMENTS		55-R3	(20)	597,192.59	13,019	2.18	108,953	
367.05	MAINS - CAST IRON PRE 1992		50-S1.5	(75)	28,716,241.31	1,005,068	3.50	12,441,193	
TOTAL MAINS - CAST IRON					28,716,241.31	1,005,068	3.50	12,441,193	
367.06	MAINS - PLASTIC		75-R2	(75)	494,472.15	11,521	2.33	220,586	
367.00/367.09	MAINS - STEEL POST 1991		75-R2	(75)	598,068,185.07	13,934,989	2.33	55,945,107	
367.07/367.08	PRE 1992		75-R2	(75)	70,702,361.11	1,647,365	2.33	63,848,389	
TOTAL MAINS - STEEL					668,770,546.18	15,582,354	2.33	119,793,496	
369.00	MEASURING AND REGULATING EQUIPMENT		50-R3	(20)	69,621,954.56	1,670,927	2.40	11,305,936	
TOTAL TRANSMISSION PLANT					768,228,145.44	18,283,258	2.38	143,890,003	
DISTRIBUTION PLANT									
374.02	LAND RIGHTS		75-R3	0	3,224,570.19	42,887	1.33	156,170	
375.00	STRUCTURES AND IMPROVEMENTS		60-R3	(20)	120,776,774.10	2,415,535	2.00	57,431,181	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	CALCULATED ACCURED DEPRECIATION
376.01	MAINS - STEEL							
376.09	POST 1991		75-R2	(75)	675,602,768.40	15,741,545	2.33	106,880,616
	PRE 1992		75-R2	(75)	278,832,259.87	6,496,792	2.33	211,812,215
	TOTAL MAINS - STEEL				954,435,028.27	22,238,336	2.33	318,692,831
376.05	MAINS - CAST IRON		30-R3	(75)	48,288,027.57	2,815,192	5.83	7,373,169
	PRE 1992				48,288,027.57	2,815,192	5.83	7,373,169
376.07	MAINS - PLASTIC		75-R2	(75)	41,380,216.88	964,159	2.33	23,750,007
376.18	POST 1991		75-R2	(75)	3,276,188,204.98	76,335,185	2.33	504,288,684
	TOTAL MAINS - PLASTIC				3,317,568,421.86	77,299,344	2.33	528,018,691
378.00	MEASURING AND REGULATING EQUIPMENT		50-R2.5	(20)	186,656,783.33	4,479,763	2.40	46,488,398
380.01	SERVICES - STEEL		50-S0	(50)	2,704,585.31	81,138	3.00	1,251,866
380.02	POST 1991		50-S0	(50)	38,599,835.32	1,157,995	3.00	27,538,840
	TOTAL SERVICES - STEEL				41,304,420.63	1,239,133	3.00	28,790,706
380.00/380.06	SERVICES - PLASTIC		50-S0	(50)	1,265,323,378.07	37,959,701	3.00	336,198,859
380.07	POST 1991		50-S0	(50)	150,805,287.16	4,524,159	3.00	109,670,317
	TOTAL SERVICES - PLASTIC				1,416,128,665.23	42,483,860	3.00	445,869,176
381.00	METERS		30-R2.5	(6)	225,356,530.64	7,887,479	3.50	90,477,160
381.04	METERS - CORRECTORS		30-R4	(5)	3,607,104.51	126,249	3.50	1,623,521
382.02	METER INSTALLATIONS		35-S3	(10)	55,119,489.02	1,730,752	3.14	12,199,156
383.00	HOUSES REGULATORS		35-S3	0	6,043,151.15	172,834	2.86	3,214,535
384.00	HOUSE REGULATOR INSTALLATIONS		35-S3	0	10,355,050.47	296,154	2.86	7,046,671
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT		40-R3	0	8,327,872.57	208,197	2.50	5,963,346
	TOTAL DISTRIBUTION PLANT				6,397,191,889.54	163,435,715	2.55	1,553,344,711
390.00/390.02/390.05	GENERAL PLANT							
390.03	STRUCTURES AND IMPROVEMENTS		35-S1	(5)	63,938,527.65	1,918,156	3.00	22,784,791
396.00	STRUCTURES AND IMPROVEMENTS - OTHER		35-SQ	0	4,656,129.27	133,165	2.86	1,693,596
	POWER OPERATED EQUIPMENT		10-L1.5	10	95,834.36	8,625	9.00	49,968
	TOTAL GENERAL PLANT				68,690,491.28	2,059,946	3.00	24,528,355
391.03	AMORTIZED PLANT		5-SQ	0	5,417,584.68	1,083,517	20.00	3,535,999
391.04	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		15-SQ	0	70,808.46	4,723	6.67	53,962
391.05	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES		20-SQ	0	4,811,834.99	240,592	5.00	3,221,214
391.09	OFFICE FURNITURE AND EQUIPMENT - OTHER METRO		6-SQ	0	1,897,348.26	316,288	16.67	1,695,951
393.00	OFFICE FURNITURE AND EQUIPMENT - OTHER		32-SQ	0	1,065,761.92	33,358	3.13	693,462

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

	(1) ACCOUNT	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF DECEMBER 31, 2021	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7) RATE	(8) CALCULATED ACCUMULATED DEPRECIATION
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.00	TOOLS EQUIPMENT		32-SQ	0	44,288,125.61	1,386,218	3.13	12,962,763
394.01	SHOP EQUIPMENT		25-SQ	0	94,056.34	3,762	4.00	81,575
394.02	GARAGE EQUIPMENT		33-SQ	0	3,056,022.67	92,597	3.03	2,138,271
394.03	CNG GARAGE EQUIPMENT		20-SQ	0	3,197,547.21	159,877	5.00	2,094,024
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT							
					50,635,751.83	1,642,455	3.24	17,276,633
395.00	LABORATORY EQUIPMENT		30-SQ	0	1,524,576.63	50,768	3.33	1,188,551
397.00/397.55	COMMUNICATION EQUIPMENT		15-SQ	0	64,663,199.59	4,313,035	6.67	32,990,302
398.00/398.01	MISCELLANEOUS EQUIPMENT		35-SQ	0	14,744,261.10	421,686	2.86	7,430,927
	TOTAL AMORTIZED PLANT							
					144,831,127.46	8,106,423	5.60	68,067,001
	TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE							
					7,580,058,811.53	199,353,464	2.63	1,885,067,159
	LEAK PRONE PIPE							
367.08	MAINS - STEEL	03-2045	SQUARE	(135)	731,257.66	185,371	25.35	
376.05	MAINS - CAST IRON	03-2045	SQUARE	(155)	13,833,496.08	6,639,352	47.99	
376.09	MAINS - STEEL	03-2045	SQUARE	(155)	29,359,853.00	5,169,476	17.61	
380.02	SERVICES - STEEL	03-2045	SQUARE	(125)	5,745,248.48	2,534,730	44.12	
	SERVICES - COPPER							
380.03	POST 1991	03-2045	SQUARE	(125)	195,014.12	39,091	20.04	
380.05	PRE 1992	03-2045	SQUARE	(125)	30,409,312.09	1,396,859	4.59	
	TOTAL SERVICES - COPPER							
					30,604,326.21	1,435,949	4.69	
	TOTAL LEAK PRONE PIPE							
					80,274,181.43	15,964,878	19.89	
	TOTAL DEPRECIABLE GAS PLANT							
					7,660,332,992.96	215,318,342	2.81	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	CALCULATED ACCURED DEPRECIATION (8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
302.00				11,441.75			
303.00				131,131,128.98			
360.03				2,626,176.17			
365.03				18,325.53			
374.01				21,935,212.33			
377.00				(148.53)			
388.00				9,122,532.47			
389.00				20,523.38			
389.01				242,469.83			
399.03				127,814.11			
				165,235,476.02			
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
				7,825,568,468.98			
TOTAL GAS PLANT							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANYTABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
GAS PLANT				
OTHER STORAGE PLANT				
361.03 GREENPOINT ENERGY CENTER				
362.04 STRUCTURES AND IMPROVEMENTS	7,372,161.23	4,373,852	8,235,859	3,862,007
363.00 GAS HOLDERS	43,151,909.04	27,624,356	42,055,558	14,431,202
363.01 PURIFICATION EQUIPMENT	3,418,454.80	2,413,301	4,377,805	1,964,504
363.02 LIQUEFACTION EQUIPMENT	62,594,734.51	29,297,911	30,250,953	953,042
363.03 VAPORIZING EQUIPMENT	23,729,799.55	18,942,805	32,765,800	13,822,995
363.04 COMPRESSOR EQUIPMENT	584,863.70	410,854	749,032	338,178
363.05 MEASURING AND REGULATING EQUIPMENT	1,630,157.63	1,249,409	3,072,157	1,822,748
363.05 OTHER EQUIPMENT	10,102,458.44	6,709,011	15,872,550	9,163,539
TOTAL GREENPOINT ENERGY CENTER	152,584,538.90	91,021,499	137,379,713	46,358,214
363.10 NEWTOWN CREEK BIOGAS STATION				
363.10 PURIFICATION EQUIPMENT	47,904,248.37	4,161,704	2,729,174	(1,432,530)
TOTAL NEWTOWN CREEK BIOGAS STATION	47,904,248.37	4,161,704	2,729,174	(1,432,530)
MISCELLANEOUS OTHER STORAGE				
361.03 STRUCTURES AND IMPROVEMENTS	32,144.90	2,757	5,191	2,434
362.04 GAS HOLDERS	136,423.98	11,699	17,811	6,112
363.02 VAPORIZING EQUIPMENT	459,801.66	39,430	68,203	28,773
TOTAL MISCELLANEOUS OTHER STORAGE	628,370.54	53,886	91,205	37,319
TOTAL OTHER STORAGE PLANT	201,117,157.81	95,237,089	140,200,092	44,963,003
TRANSMISSION PLANT				
365.04 LAND RIGHTS	27,738.65	19,839	16,760	(3,079)
366.00 STRUCTURES AND IMPROVEMENTS	597,192.59	108,953	94,348	(14,605)
367.00/367.09 MAINS - STEEL - POST 1991	598,068,185.07	55,945,107	15,131,176	(40,813,931)
367.07/367.08 MAINS - STEEL - PRE 1992	70,702,361.11	63,848,389	63,848,389	0
367.05 MAINS - CAST IRON - PRE 1992	28,716,241.31	12,441,193	3,751,727	(8,689,466)
367.06 MAINS - PLASTIC	494,472.15	220,586	(176,458)	(397,044)
369.00 MEASURING AND REGULATING EQUIPMENT	69,621,954.56	11,305,936	8,516,077	(2,789,859)
TOTAL TRANSMISSION PLANT	768,228,145.44	143,890,003	91,182,019	(52,707,984)
DISTRIBUTION PLANT				
374.02 LAND RIGHTS	3,224,570.19	156,170	91,329	(64,841)
375.00 STRUCTURES AND IMPROVEMENTS	120,776,774.10	57,431,181	49,752,380	(7,678,801)
376.01 MAINS - STEEL - POST 1991	675,602,768.40	106,880,616	22,320,736	(84,559,880)
376.05 MAINS - CAST IRON - PRE 1992	48,288,027.57	7,373,169	7,373,169	0
376.07 MAINS - PLASTIC - PRE 1992	41,380,216.88	23,750,007	23,750,007	0
376.09 MAINS - STEEL - PRE 1992	278,832,259.87	211,812,215	211,812,215	0
376.18 MAINS - PLASTIC - POST 1991	3,276,188,204.98	504,268,684	320,743,296	(183,525,388)
378.00 MEASURING AND REGULATING EQUIPMENT	186,656,783.33	46,488,398	28,843,203	(17,645,195)
380.01 SERVICES - STEEL - POST 1991	2,704,585.31	1,251,866	21,415	(1,230,451)
380.02 SERVICES - STEEL - PRE 1992	38,599,835.32	27,538,840	27,538,840	0
380.00/380.06 SERVICES - PLASTIC - POST 1991	1,265,323,378.07	336,198,859	280,079,940	(56,118,919)
380.07 SERVICES - PLASTIC - PRE 1992	150,805,287.16	109,670,317	109,670,317	0
381.00 METERS	225,356,530.64	90,477,160	71,416,974	(19,060,186)
381.04 METERS - CORRECTORS	3,607,104.51	1,623,521	2,542,626	919,105
382.02 METER INSTALLATIONS	55,119,489.02	12,199,156	(2,693,909)	(14,893,065)
383.00 HOUSE REGULATORS	6,043,151.15	3,214,535	3,074,037	(140,498)
384.00 HOUSE REGULATOR INSTALLATIONS	10,355,050.47	7,046,671	7,461,868	415,197
385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	8,327,872.57	5,963,346	7,380,846	1,417,500
TOTAL DISTRIBUTION PLANT	6,397,191,889.54	1,553,344,711	1,171,179,288	(382,165,423)
GENERAL PLANT				
390.02/390.05 STRUCTURES AND IMPROVEMENTS	63,938,527.65	22,784,791	31,082,396	8,297,605
390.03 STRUCTURES AND IMPROVEMENTS - OTHER	4,656,129.27	1,693,596	819,941	(873,655)
396.00 POWER OPERATED EQUIPMENT	95,834.36	49,968	132,242	82,274
TOTAL GENERAL PLANT	68,690,491.28	24,528,355	32,034,579	7,506,224

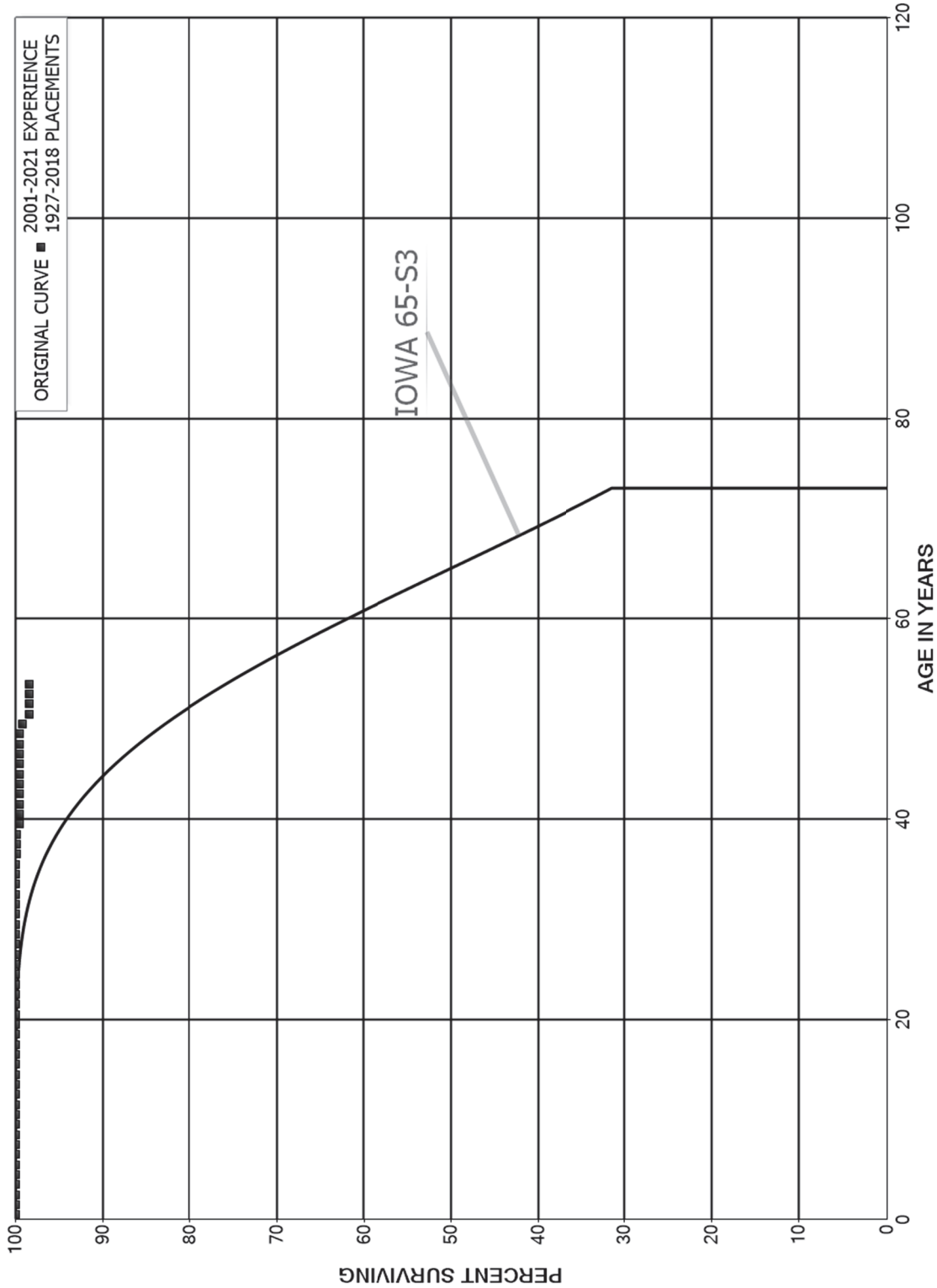
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2021

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2021	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)		(2)	(3)	(4)	(5)=(4)-(3)
AMORTIZED PLANT					
391.03	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5,417,584.68	3,535,999	3,824,425	288,426
391.04	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	70,808.46	53,962	56,521	2,559
391.05	OFFICE FURNITURE AND EQUIPMENT - OTHER METRO	4,811,834.99	3,221,214	4,152,645	931,431
391.09	OFFICE FURNITURE AND EQUIPMENT - OTHER	1,897,348.26	1,695,951	660,119	(1,035,832)
393.00	STORES EQUIPMENT	1,065,761.92	693,462	746,776	53,314
394.00	TOOLS EQUIPMENT	44,288,125.61	12,962,763	14,354,718	1,391,955
394.01	SHOP EQUIPMENT	94,056.34	81,575	(366,313)	(447,888)
394.02	GARAGE EQUIPMENT	3,056,022.67	2,138,271	787,685	(1,350,586)
394.03	CNG GARAGE EQUIPMENT	3,197,547.21	2,094,024	(176,543)	(2,270,567)
395.00	LABORATORY EQUIPMENT	1,524,576.63	1,168,551	1,164,676	(3,875)
397.00/397.55	COMMUNICATION EQUIPMENT	64,663,199.59	32,990,302	20,484,468	(12,505,835)
398.00/398.01	MISCELLANEOUS EQUIPMENT	14,744,261.10	7,430,927	6,813,938	(616,989)
TOTAL AMORTIZED PLANT		144,831,127.46	68,067,001	52,503,114	(15,563,887)
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE		7,580,058,811.53	1,885,067,159	1,487,099,091	(397,968,068)
LEAK PRONE PIPE					
367.08	MAINS - STEEL	731,257.66		(2,591,420)	
376.05	MAINS - CAST IRON	13,833,496.08		(119,089,510)	
376.09	MAINS - STEEL	29,359,853.00		(45,322,697)	
380.02	SERVICES - STEEL	5,745,248.48		(46,005,660)	
380.03	SERVICES - COPPER - POST 1991	195,014.12		(470,073)	
380.05	SERVICES - COPPER - PRE 1992	30,409,312.09		35,943,988	
TOTAL LEAK PRONE PIPE		80,274,181.43		(177,535,373)	
TOTAL DEPRECIABLE GAS PLANT		7,660,332,992.96		1,309,563,719	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED					
302.00	INTANGIBLE SOFTWARE	11,441.75			
303.00	INTANGIBLE SOFTWARE	131,131,128.98		127,278,709	
360.03	LAND LAND RIGHTS	2,626,176.17			
365.03	LAND AND LAND RIGHTS	18,325.53		46	
374.01	LAND AND LAND RIGHTS	21,935,212.33		(5,966)	
377.00	COMPRESSOR STATION EQUIPMENT	(148.53)			
381.05	GAS METERS - TIN			(12)	
386.00	OTHER PROPERTY ON CUSTOMERS' PREMISES			(1,969,496)	
388.00	ARO	9,122,532.47		3,027,734	
389.00	LAND AND LAND RIGHTS	20,523.38			
389.01	LAND AND LAND RIGHTS - FUTURE USE	242,469.83		(96,406)	
391.01	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE			(4,395,823)	
391.02	OFFICE FURNITURE AND EQUIPMENT - RANDOM ACCESSORIES			423,602	
391.07	OFFICE FURNITURE AND EQUIPMENT - LAPTOP COMPUTERS			858	
392.04	TRANSPORTATION EQUIPMENT - CARS			3,255,320	
392.05	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS			2,356,530	
399.03	ARO	127,814.11		43,533	
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		165,235,476.02		129,918,629	
TOTAL GAS PLANT		7,825,568,468.98		1,439,482,348	

PART VII. SERVICE LIFE STATISTICS

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,464,615		0.0000	1.0000	100.00
0.5	3,622,593		0.0000	1.0000	100.00
1.5	3,761,824		0.0000	1.0000	100.00
2.5	3,877,163		0.0000	1.0000	100.00
3.5	3,362,277		0.0000	1.0000	100.00
4.5	3,356,509		0.0000	1.0000	100.00
5.5	3,539,184		0.0000	1.0000	100.00
6.5	4,035,224		0.0000	1.0000	100.00
7.5	4,063,745		0.0000	1.0000	100.00
8.5	3,618,601		0.0000	1.0000	100.00
9.5	3,682,510		0.0000	1.0000	100.00
10.5	3,694,110		0.0000	1.0000	100.00
11.5	3,694,110		0.0000	1.0000	100.00
12.5	3,387,118		0.0000	1.0000	100.00
13.5	3,393,181		0.0000	1.0000	100.00
14.5	3,190,014		0.0000	1.0000	100.00
15.5	3,203,074		0.0000	1.0000	100.00
16.5	3,244,625		0.0000	1.0000	100.00
17.5	3,281,947		0.0000	1.0000	100.00
18.5	1,662,674		0.0000	1.0000	100.00
19.5	1,943,457		0.0000	1.0000	100.00
20.5	2,686,441		0.0000	1.0000	100.00
21.5	2,601,482	325	0.0001	0.9999	100.00
22.5	2,993,701		0.0000	1.0000	99.99
23.5	2,890,265		0.0000	1.0000	99.99
24.5	2,871,490	0	0.0000	1.0000	99.99
25.5	2,847,984		0.0000	1.0000	99.99
26.5	2,671,413		0.0000	1.0000	99.99
27.5	2,296,293		0.0000	1.0000	99.99
28.5	2,524,799		0.0000	1.0000	99.99
29.5	2,552,761		0.0000	1.0000	99.99
30.5	2,495,814		0.0000	1.0000	99.99
31.5	2,514,755		0.0000	1.0000	99.99
32.5	2,613,785		0.0000	1.0000	99.99
33.5	2,612,282		0.0000	1.0000	99.99
34.5	2,591,437		0.0000	1.0000	99.99
35.5	2,586,628	5,357	0.0021	0.9979	99.99
36.5	2,568,211		0.0000	1.0000	99.78
37.5	2,526,660		0.0000	1.0000	99.78
38.5	2,489,339	6,130	0.0025	0.9975	99.78

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,357,576		0.0000	1.0000	99.53
40.5	2,077,022		0.0000	1.0000	99.53
41.5	1,187,900		0.0000	1.0000	99.53
42.5	1,114,881		0.0000	1.0000	99.53
43.5	583,107		0.0000	1.0000	99.53
44.5	571,203		0.0000	1.0000	99.53
45.5	568,125		0.0000	1.0000	99.53
46.5	568,125		0.0000	1.0000	99.53
47.5	562,021		0.0000	1.0000	99.53
48.5	441,101	1,682	0.0038	0.9962	99.53
49.5	184,073	1,470	0.0080	0.9920	99.16
50.5	126,069		0.0000	1.0000	98.36
51.5	119,106		0.0000	1.0000	98.36
52.5	88,566		0.0000	1.0000	98.36
53.5	1,022		0.0000	1.0000	98.36
54.5	1,071		0.0000	1.0000	98.36
55.5	1,071		0.0000	1.0000	98.36
56.5	1,071		0.0000	1.0000	98.36
57.5	1,071		0.0000	1.0000	98.36
58.5	1,071		0.0000	1.0000	98.36
59.5	1,071		0.0000	1.0000	98.36
60.5	524		0.0000	1.0000	98.36
61.5	296		0.0000	1.0000	98.36
62.5	296		0.0000	1.0000	98.36
63.5	296		0.0000	1.0000	98.36
64.5	296		0.0000	1.0000	98.36
65.5	296		0.0000	1.0000	98.36
66.5	96		0.0000	1.0000	98.36
67.5	96		0.0000	1.0000	98.36
68.5	96		0.0000	1.0000	98.36
69.5	96		0.0000	1.0000	98.36
70.5	96		0.0000	1.0000	98.36
71.5	96		0.0000	1.0000	98.36
72.5	96		0.0000	1.0000	98.36
73.5	52,902		0.0000	1.0000	98.36
74.5	52,902	3,564	0.0674	0.9326	98.36
75.5	49,289		0.0000	1.0000	91.74
76.5	49,289		0.0000	1.0000	91.74
77.5	49,289		0.0000	1.0000	91.74
78.5	49,289		0.0000	1.0000	91.74

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - GREENPOINT ENERGY CENTER

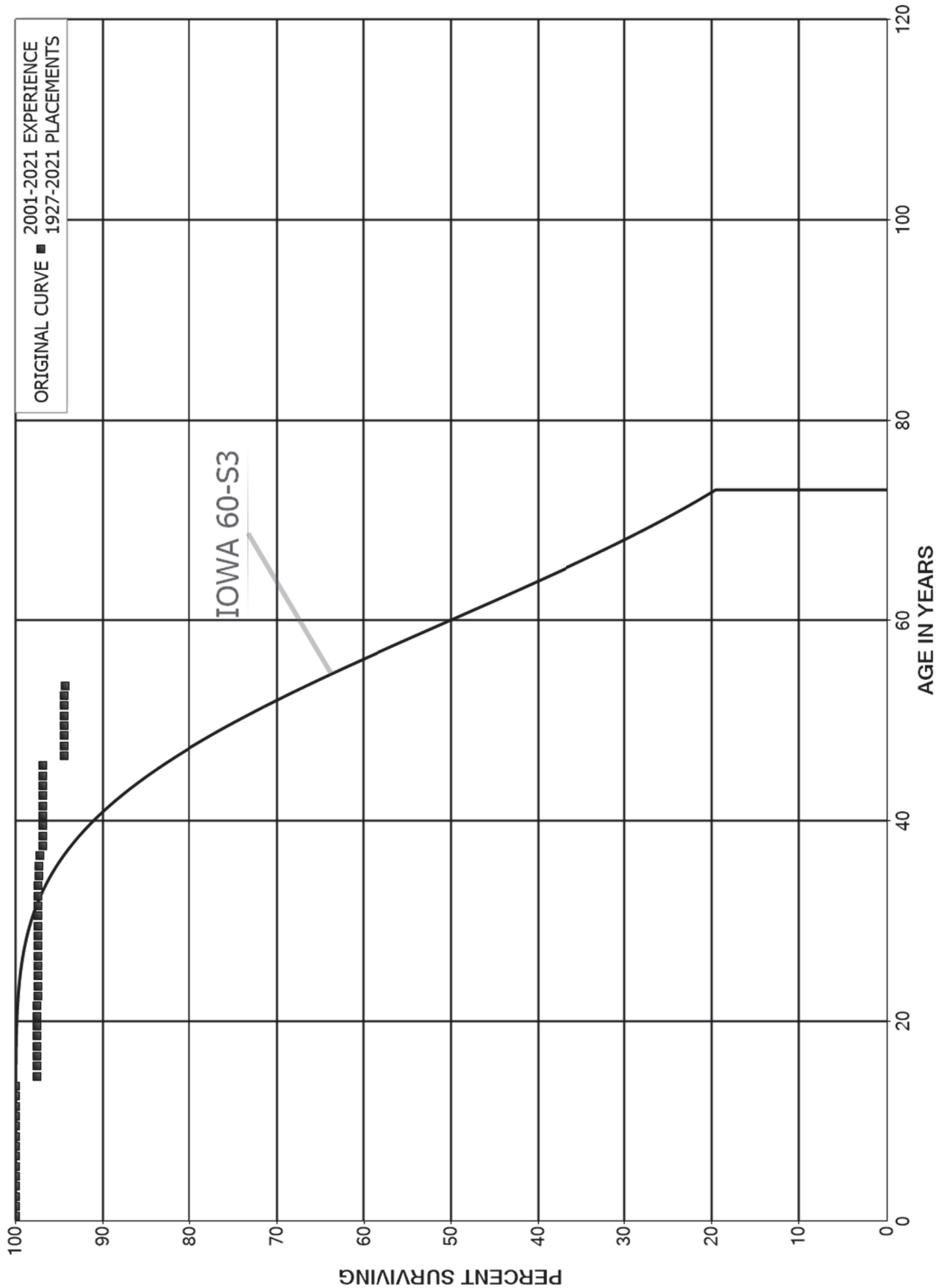
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	49,289	3,531	0.0716	0.9284	91.74
80.5	45,758		0.0000	1.0000	85.17
81.5	45,712	9,326	0.2040	0.7960	85.17
82.5	36,386		0.0000	1.0000	67.79
83.5	36,386		0.0000	1.0000	67.79
84.5	36,386		0.0000	1.0000	67.79
85.5	36,386		0.0000	1.0000	67.79
86.5	36,386		0.0000	1.0000	67.79
87.5	36,386		0.0000	1.0000	67.79
88.5	36,386		0.0000	1.0000	67.79
89.5	36,386		0.0000	1.0000	67.79
90.5	36,386		0.0000	1.0000	67.79
91.5	36,386		0.0000	1.0000	67.79
92.5	36,386		0.0000	1.0000	67.79
93.5	36,386		0.0000	1.0000	67.79
94.5					67.79

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 362.04 GAS HOLDERS - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,294,169		0.0000	1.0000	100.00
0.5	15,434,999		0.0000	1.0000	100.00
1.5	15,451,469		0.0000	1.0000	100.00
2.5	15,480,173		0.0000	1.0000	100.00
3.5	12,953,481		0.0000	1.0000	100.00
4.5	4,885,333	0	0.0000	1.0000	100.00
5.5	4,007,487		0.0000	1.0000	100.00
6.5	4,398,254		0.0000	1.0000	100.00
7.5	5,568,661		0.0000	1.0000	100.00
8.5	6,656,904		0.0000	1.0000	100.00
9.5	8,635,438		0.0000	1.0000	100.00
10.5	9,209,347		0.0000	1.0000	100.00
11.5	12,753,141		0.0000	1.0000	100.00
12.5	12,971,350		0.0000	1.0000	100.00
13.5	13,290,086	335,407	0.0252	0.9748	100.00
14.5	14,909,180		0.0000	1.0000	97.48
15.5	18,495,918		0.0000	1.0000	97.48
16.5	19,492,848		0.0000	1.0000	97.48
17.5	19,381,212		0.0000	1.0000	97.48
18.5	17,877,259		0.0000	1.0000	97.48
19.5	17,545,805		0.0000	1.0000	97.48
20.5	18,007,261		0.0000	1.0000	97.48
21.5	18,329,163	12,291	0.0007	0.9993	97.48
22.5	18,441,863		0.0000	1.0000	97.41
23.5	18,887,738		0.0000	1.0000	97.41
24.5	18,852,893		0.0000	1.0000	97.41
25.5	18,760,647		0.0000	1.0000	97.41
26.5	18,812,219		0.0000	1.0000	97.41
27.5	18,301,926		0.0000	1.0000	97.41
28.5	17,265,844		0.0000	1.0000	97.41
29.5	21,794,353		0.0000	1.0000	97.41
30.5	19,786,732		0.0000	1.0000	97.41
31.5	19,312,074		0.0000	1.0000	97.41
32.5	18,695,009		0.0000	1.0000	97.41
33.5	18,400,660	31,749	0.0017	0.9983	97.41
34.5	18,050,175		0.0000	1.0000	97.24
35.5	16,095,673	3,073	0.0002	0.9998	97.24
36.5	12,505,863	46,405	0.0037	0.9963	97.22
37.5	11,462,528		0.0000	1.0000	96.86
38.5	11,340,965		0.0000	1.0000	96.86

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,337,297		0.0000	1.0000	96.86
40.5	11,298,215		0.0000	1.0000	96.86
41.5	10,414,533		0.0000	1.0000	96.86
42.5	9,951,689		0.0000	1.0000	96.86
43.5	9,795,052		0.0000	1.0000	96.86
44.5	9,320,473		0.0000	1.0000	96.86
45.5	9,234,670	232,055	0.0251	0.9749	96.86
46.5	8,923,140		0.0000	1.0000	94.43
47.5	8,669,289		0.0000	1.0000	94.43
48.5	8,624,614	3,150	0.0004	0.9996	94.43
49.5	8,460,648		0.0000	1.0000	94.39
50.5	3,053,864	126	0.0000	1.0000	94.39
51.5	3,012,984	38	0.0000	1.0000	94.39
52.5	2,915,130	3,977	0.0014	0.9986	94.39
53.5	41,029		0.0000	1.0000	94.26
54.5	42,973		0.0000	1.0000	94.26
55.5	42,973		0.0000	1.0000	94.26
56.5	42,973		0.0000	1.0000	94.26
57.5	42,973		0.0000	1.0000	94.26
58.5	42,973		0.0000	1.0000	94.26
59.5	42,973		0.0000	1.0000	94.26
60.5	42,973		0.0000	1.0000	94.26
61.5	38,508		0.0000	1.0000	94.26
62.5	21,797		0.0000	1.0000	94.26
63.5	21,797		0.0000	1.0000	94.26
64.5	21,797		0.0000	1.0000	94.26
65.5	21,797		0.0000	1.0000	94.26
66.5	21,797		0.0000	1.0000	94.26
67.5	3,340		0.0000	1.0000	94.26
68.5	3,340		0.0000	1.0000	94.26
69.5	3,340		0.0000	1.0000	94.26
70.5	3,340		0.0000	1.0000	94.26
71.5	3,340		0.0000	1.0000	94.26
72.5	3,340		0.0000	1.0000	94.26
73.5	3,139		0.0000	1.0000	94.26
74.5	3,139		0.0000	1.0000	94.26
75.5	1,195		0.0000	1.0000	94.26
76.5	1,195		0.0000	1.0000	94.26
77.5	1,195		0.0000	1.0000	94.26
78.5	1,195		0.0000	1.0000	94.26

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS - GREENPOINT ENERGY CENTER

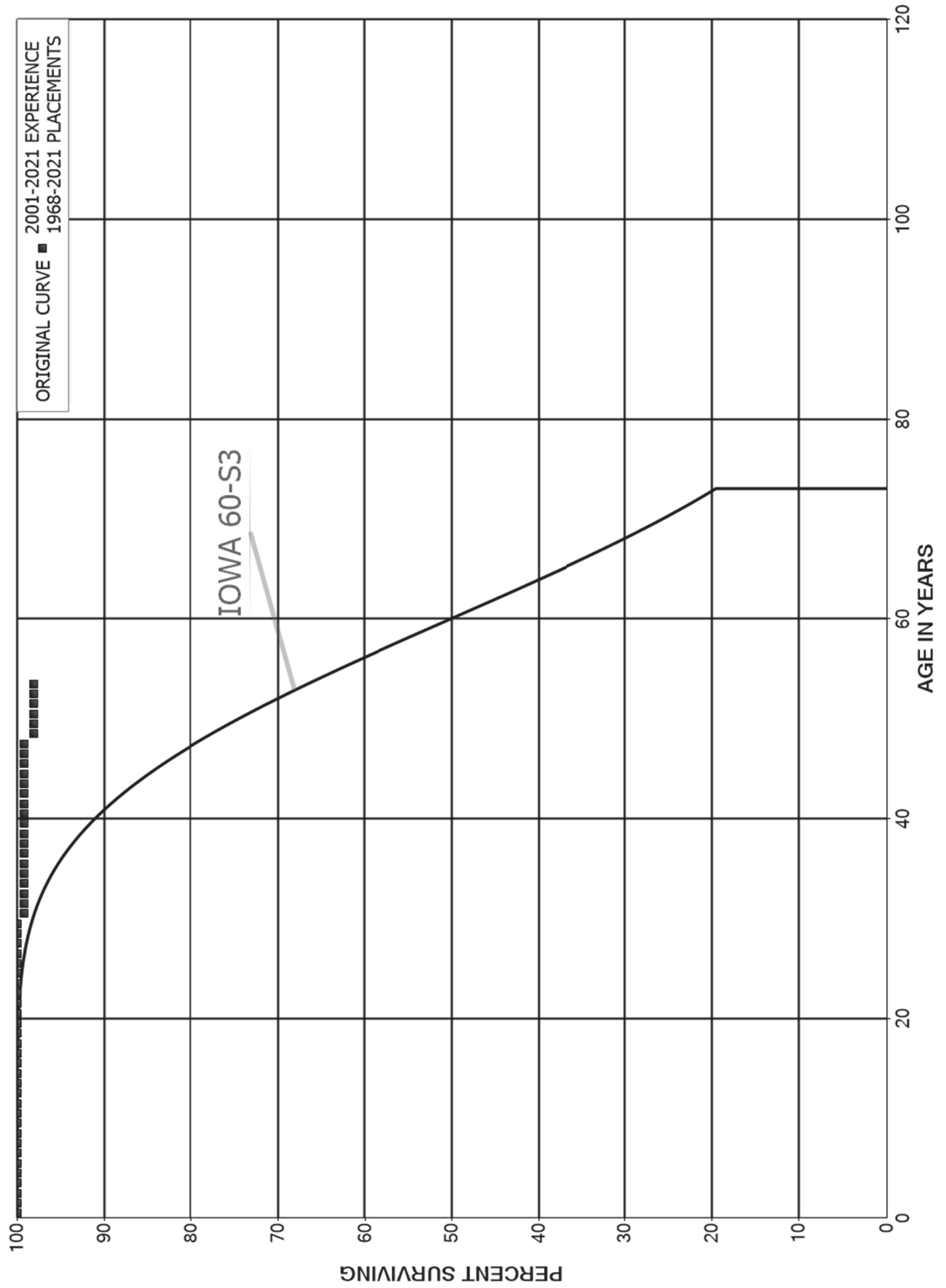
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,195		0.0000	1.0000	94.26
80.5	1,195		0.0000	1.0000	94.26
81.5	1,195		0.0000	1.0000	94.26
82.5	1,195		0.0000	1.0000	94.26
83.5	1,195		0.0000	1.0000	94.26
84.5	1,195		0.0000	1.0000	94.26
85.5	1,195		0.0000	1.0000	94.26
86.5	1,195		0.0000	1.0000	94.26
87.5	1,195		0.0000	1.0000	94.26
88.5	1,195		0.0000	1.0000	94.26
89.5	1,195		0.0000	1.0000	94.26
90.5	1,195		0.0000	1.0000	94.26
91.5	1,195		0.0000	1.0000	94.26
92.5	1,195		0.0000	1.0000	94.26
93.5	1,195		0.0000	1.0000	94.26
94.5					94.26

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.00 PURIFICATION EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,433,340		0.0000	1.0000	100.00
0.5	1,433,229		0.0000	1.0000	100.00
1.5	1,467,721		0.0000	1.0000	100.00
2.5	1,513,393		0.0000	1.0000	100.00
3.5	1,620,606		0.0000	1.0000	100.00
4.5	1,628,549		0.0000	1.0000	100.00
5.5	1,504,164		0.0000	1.0000	100.00
6.5	1,783,412		0.0000	1.0000	100.00
7.5	1,787,184		0.0000	1.0000	100.00
8.5	1,825,525		0.0000	1.0000	100.00
9.5	1,843,750		0.0000	1.0000	100.00
10.5	1,864,024		0.0000	1.0000	100.00
11.5	1,872,799		0.0000	1.0000	100.00
12.5	1,891,374		0.0000	1.0000	100.00
13.5	1,912,364		0.0000	1.0000	100.00
14.5	2,247,544		0.0000	1.0000	100.00
15.5	2,358,640		0.0000	1.0000	100.00
16.5	2,410,558		0.0000	1.0000	100.00
17.5	2,431,155		0.0000	1.0000	100.00
18.5	1,177,273		0.0000	1.0000	100.00
19.5	1,404,175		0.0000	1.0000	100.00
20.5	1,413,853		0.0000	1.0000	100.00
21.5	1,435,895		0.0000	1.0000	100.00
22.5	1,406,463		0.0000	1.0000	100.00
23.5	1,360,792		0.0000	1.0000	100.00
24.5	1,253,578		0.0000	1.0000	100.00
25.5	1,247,019		0.0000	1.0000	100.00
26.5	1,227,779		0.0000	1.0000	100.00
27.5	948,530		0.0000	1.0000	100.00
28.5	1,016,752		0.0000	1.0000	100.00
29.5	1,026,348	8,400	0.0082	0.9918	100.00
30.5	1,005,963		0.0000	1.0000	99.18
31.5	1,051,466		0.0000	1.0000	99.18
32.5	1,407,729		0.0000	1.0000	99.18
33.5	1,389,153		0.0000	1.0000	99.18
34.5	1,368,164		0.0000	1.0000	99.18
35.5	1,032,983		0.0000	1.0000	99.18
36.5	921,888		0.0000	1.0000	99.18
37.5	869,970		0.0000	1.0000	99.18
38.5	849,373		0.0000	1.0000	99.18

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT - GREENPOINT ENERGY CENTER

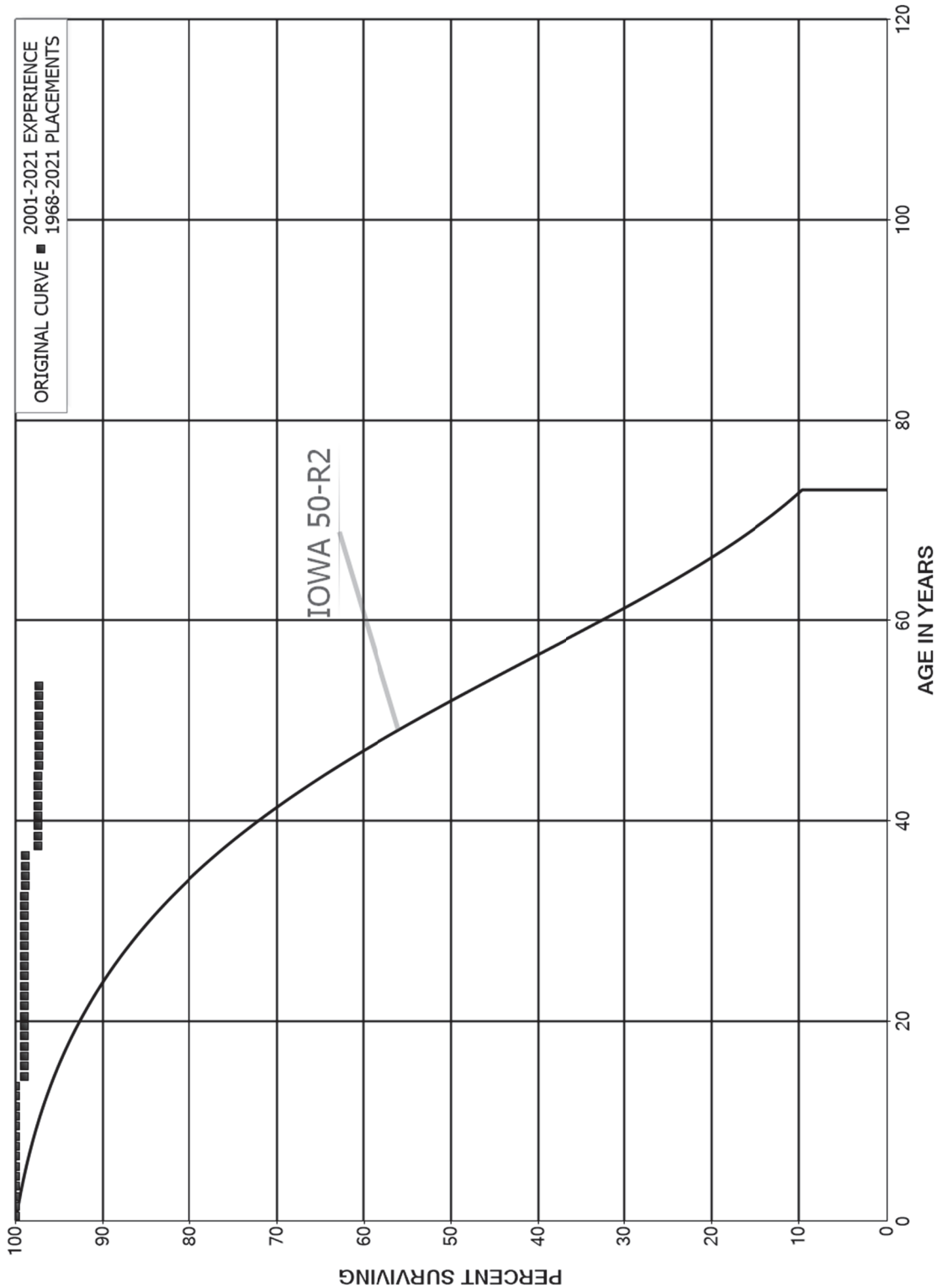
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	827,077		0.0000	1.0000	99.18
40.5	600,174		0.0000	1.0000	99.18
41.5	577,463		0.0000	1.0000	99.18
42.5	555,422		0.0000	1.0000	99.18
43.5	550,361		0.0000	1.0000	99.18
44.5	550,361		0.0000	1.0000	99.18
45.5	550,361		0.0000	1.0000	99.18
46.5	548,978		0.0000	1.0000	99.18
47.5	548,585	6,201	0.0113	0.9887	99.18
48.5	542,384		0.0000	1.0000	98.06
49.5	484,992		0.0000	1.0000	98.06
50.5	437,055		0.0000	1.0000	98.06
51.5	430,814		0.0000	1.0000	98.06
52.5	365,038		0.0000	1.0000	98.06
53.5					98.06

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,207,715		0.0000	1.0000	100.00
0.5	58,099,589		0.0000	1.0000	100.00
1.5	58,405,388		0.0000	1.0000	100.00
2.5	58,414,521		0.0000	1.0000	100.00
3.5	57,686,182		0.0000	1.0000	100.00
4.5	58,414,796	26,116	0.0004	0.9996	100.00
5.5	58,389,283		0.0000	1.0000	99.96
6.5	57,657,099		0.0000	1.0000	99.96
7.5	58,116,882		0.0000	1.0000	99.96
8.5	57,287,117		0.0000	1.0000	99.96
9.5	57,306,122		0.0000	1.0000	99.96
10.5	56,933,864		0.0000	1.0000	99.96
11.5	56,941,941		0.0000	1.0000	99.96
12.5	56,557,419		0.0000	1.0000	99.96
13.5	56,562,015	548,925	0.0097	0.9903	99.96
14.5	4,371,393		0.0000	1.0000	98.99
15.5	4,371,485		0.0000	1.0000	98.99
16.5	4,621,912	0	0.0000	1.0000	98.99
17.5	4,360,305		0.0000	1.0000	98.99
18.5	4,402,229		0.0000	1.0000	98.99
19.5	4,774,511	3,614	0.0008	0.9992	98.99
20.5	3,809,477		0.0000	1.0000	98.91
21.5	3,861,327		0.0000	1.0000	98.91
22.5	3,172,264		0.0000	1.0000	98.91
23.5	3,163,261		0.0000	1.0000	98.91
24.5	3,222,771		0.0000	1.0000	98.91
25.5	2,349,371		0.0000	1.0000	98.91
26.5	2,391,803		0.0000	1.0000	98.91
27.5	2,326,304		0.0000	1.0000	98.91
28.5	1,919,196		0.0000	1.0000	98.91
29.5	2,241,947		0.0000	1.0000	98.91
30.5	2,253,340		0.0000	1.0000	98.91
31.5	2,240,931		0.0000	1.0000	98.91
32.5	3,428,847	3,826	0.0011	0.9989	98.91
33.5	3,372,294		0.0000	1.0000	98.80
34.5	3,367,698		0.0000	1.0000	98.80
35.5	3,200,224		0.0000	1.0000	98.80
36.5	3,200,132	44,002	0.0138	0.9862	98.80
37.5	2,909,188		0.0000	1.0000	97.44
38.5	2,891,775		0.0000	1.0000	97.44

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - GREENPOINT ENERGY CENTER

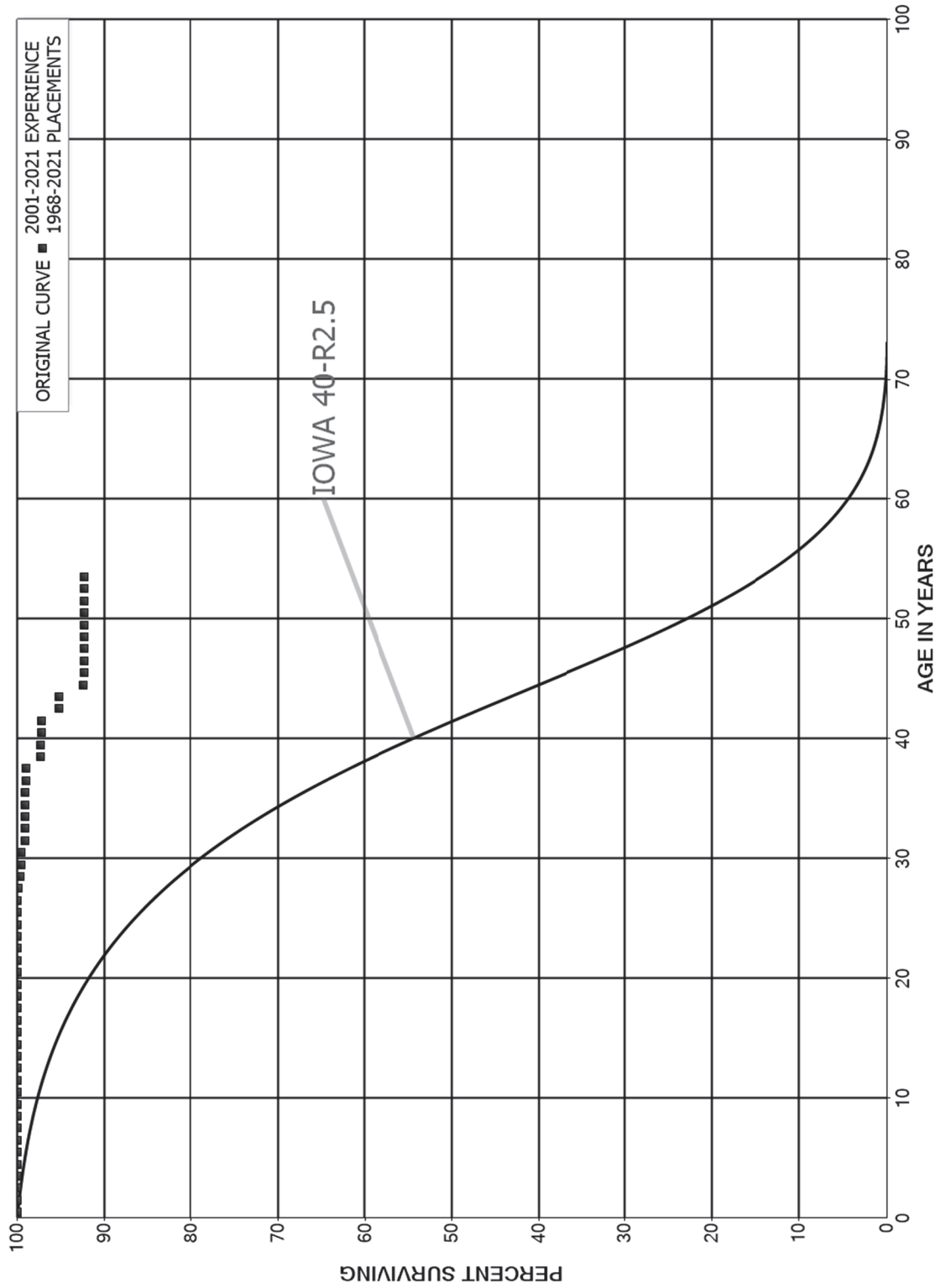
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,840,439	724	0.0003	0.9997	97.44
40.5	2,471,257		0.0000	1.0000	97.42
41.5	2,059,861		0.0000	1.0000	97.42
42.5	1,976,626		0.0000	1.0000	97.42
43.5	1,843,931		0.0000	1.0000	97.42
44.5	1,843,931	1,649	0.0009	0.9991	97.42
45.5	1,724,406		0.0000	1.0000	97.33
46.5	1,724,113		0.0000	1.0000	97.33
47.5	1,681,078		0.0000	1.0000	97.33
48.5	779,275		0.0000	1.0000	97.33
49.5	726,600		0.0000	1.0000	97.33
50.5	346,511		0.0000	1.0000	97.33
51.5	316,114		0.0000	1.0000	97.33
52.5	250,187		0.0000	1.0000	97.33
53.5					97.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.02 VAPORIZING EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.02 VAPORIZING EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,285,871		0.0000	1.0000	100.00
0.5	4,335,198		0.0000	1.0000	100.00
1.5	4,399,449		0.0000	1.0000	100.00
2.5	4,057,460		0.0000	1.0000	100.00
3.5	4,029,236		0.0000	1.0000	100.00
4.5	3,894,970		0.0000	1.0000	100.00
5.5	3,213,825		0.0000	1.0000	100.00
6.5	4,120,607		0.0000	1.0000	100.00
7.5	4,198,309		0.0000	1.0000	100.00
8.5	4,519,946		0.0000	1.0000	100.00
9.5	4,761,462		0.0000	1.0000	100.00
10.5	5,295,151		0.0000	1.0000	100.00
11.5	5,364,991		0.0000	1.0000	100.00
12.5	5,392,809		0.0000	1.0000	100.00
13.5	5,345,193		0.0000	1.0000	100.00
14.5	10,390,788		0.0000	1.0000	100.00
15.5	11,680,557		0.0000	1.0000	100.00
16.5	11,680,557		0.0000	1.0000	100.00
17.5	11,683,067	2,139	0.0002	0.9998	100.00
18.5	11,699,712		0.0000	1.0000	99.98
19.5	16,463,103		0.0000	1.0000	99.98
20.5	15,094,698		0.0000	1.0000	99.98
21.5	15,138,545	9,526	0.0006	0.9994	99.98
22.5	15,318,480		0.0000	1.0000	99.92
23.5	17,145,300		0.0000	1.0000	99.92
24.5	16,439,093		0.0000	1.0000	99.92
25.5	16,087,018	3,989	0.0002	0.9998	99.92
26.5	16,025,971	3,139	0.0002	0.9998	99.89
27.5	15,144,927	42,114	0.0028	0.9972	99.87
28.5	15,330,900	10,688	0.0007	0.9993	99.60
29.5	16,123,297		0.0000	1.0000	99.53
30.5	15,993,392	66,843	0.0042	0.9958	99.53
31.5	15,508,452		0.0000	1.0000	99.11
32.5	16,328,180	2,036	0.0001	0.9999	99.11
33.5	16,265,337		0.0000	1.0000	99.10
34.5	16,248,911		0.0000	1.0000	99.10
35.5	11,185,799	14,520	0.0013	0.9987	99.10
36.5	9,895,723	4,171	0.0004	0.9996	98.97
37.5	9,891,552	163,879	0.0166	0.9834	98.93
38.5	9,727,199	857	0.0001	0.9999	97.29

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.02 VAPORIZING EQUIPMENT - GREENPOINT ENERGY CENTER

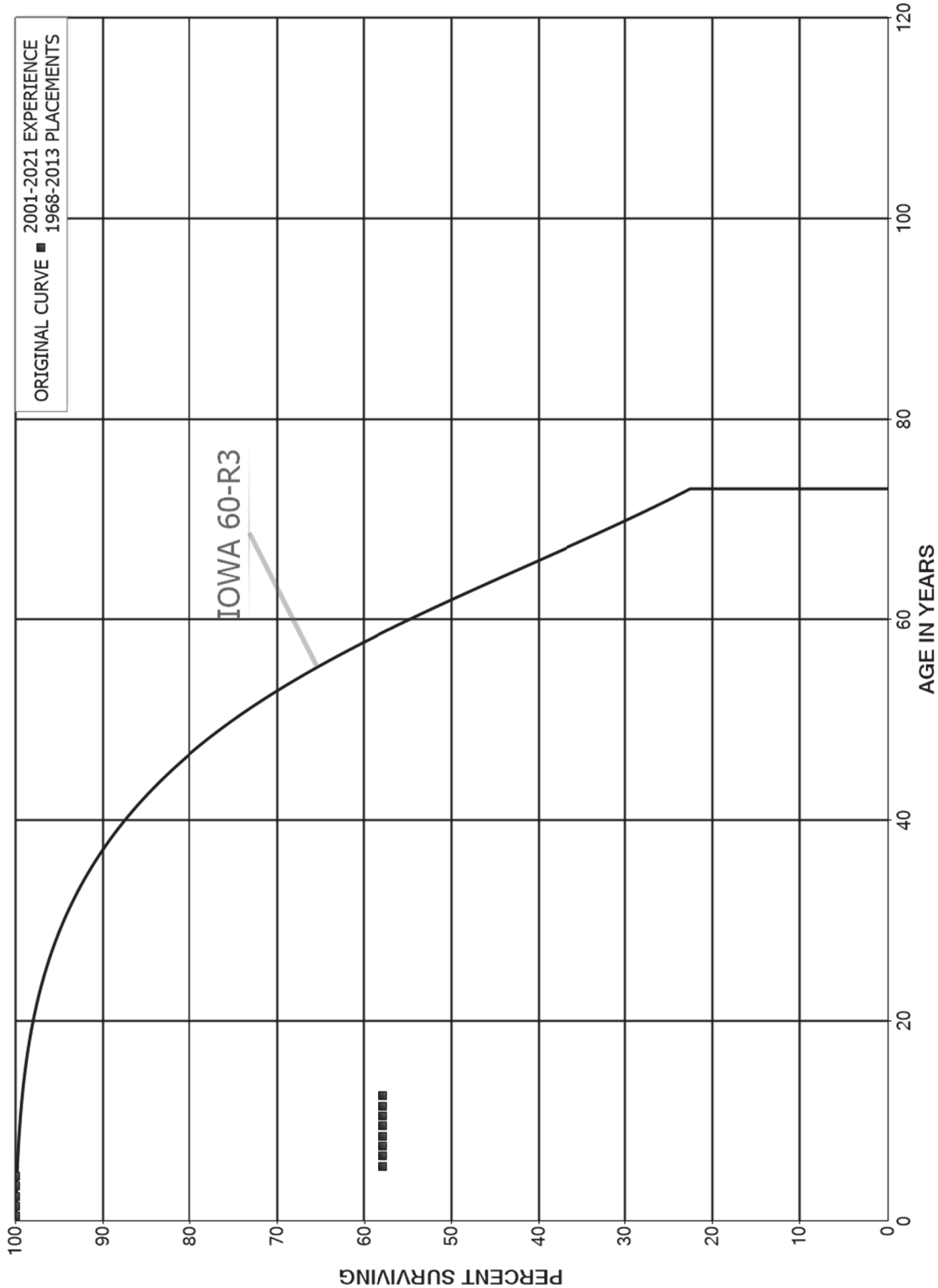
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,707,558	5,220	0.0005	0.9995	97.28
40.5	4,938,947		0.0000	1.0000	97.23
41.5	4,803,191	102,546	0.0213	0.9787	97.23
42.5	4,614,527	758	0.0002	0.9998	95.15
43.5	4,397,883	127,934	0.0291	0.9709	95.14
44.5	2,429,102	2,742	0.0011	0.9989	92.37
45.5	2,426,359		0.0000	1.0000	92.27
46.5	2,426,359		0.0000	1.0000	92.27
47.5	2,426,359		0.0000	1.0000	92.27
48.5	2,398,241		0.0000	1.0000	92.27
49.5	2,167,342		0.0000	1.0000	92.27
50.5	1,056,014		0.0000	1.0000	92.27
51.5	944,403		0.0000	1.0000	92.27
52.5	886,430		0.0000	1.0000	92.27
53.5					92.27

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.03 COMPRESSOR EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.03 COMPRESSOR EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2013

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	326,311		0.0000	1.0000	100.00
0.5	326,311		0.0000	1.0000	100.00
1.5	326,311		0.0000	1.0000	100.00
2.5	326,311		0.0000	1.0000	100.00
3.5	326,311		0.0000	1.0000	100.00
4.5	326,311	137,421	0.4211	0.5789	100.00
5.5	188,890		0.0000	1.0000	57.89
6.5	188,890		0.0000	1.0000	57.89
7.5	188,890		0.0000	1.0000	57.89
8.5	137,421		0.0000	1.0000	57.89
9.5	137,421		0.0000	1.0000	57.89
10.5	137,421		0.0000	1.0000	57.89
11.5	137,421		0.0000	1.0000	57.89
12.5					57.89
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5	263		0.0000		
29.5	48,200		0.0000		
30.5	53,395		0.0000		
31.5	69,688		0.0000		
32.5	431,079		0.0000		
33.5	431,079		0.0000		
34.5	431,079		0.0000		
35.5	431,079		0.0000		
36.5	431,079		0.0000		
37.5	431,079		0.0000		
38.5	431,079		0.0000		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.03 COMPRESSOR EQUIPMENT - GREENPOINT ENERGY CENTER

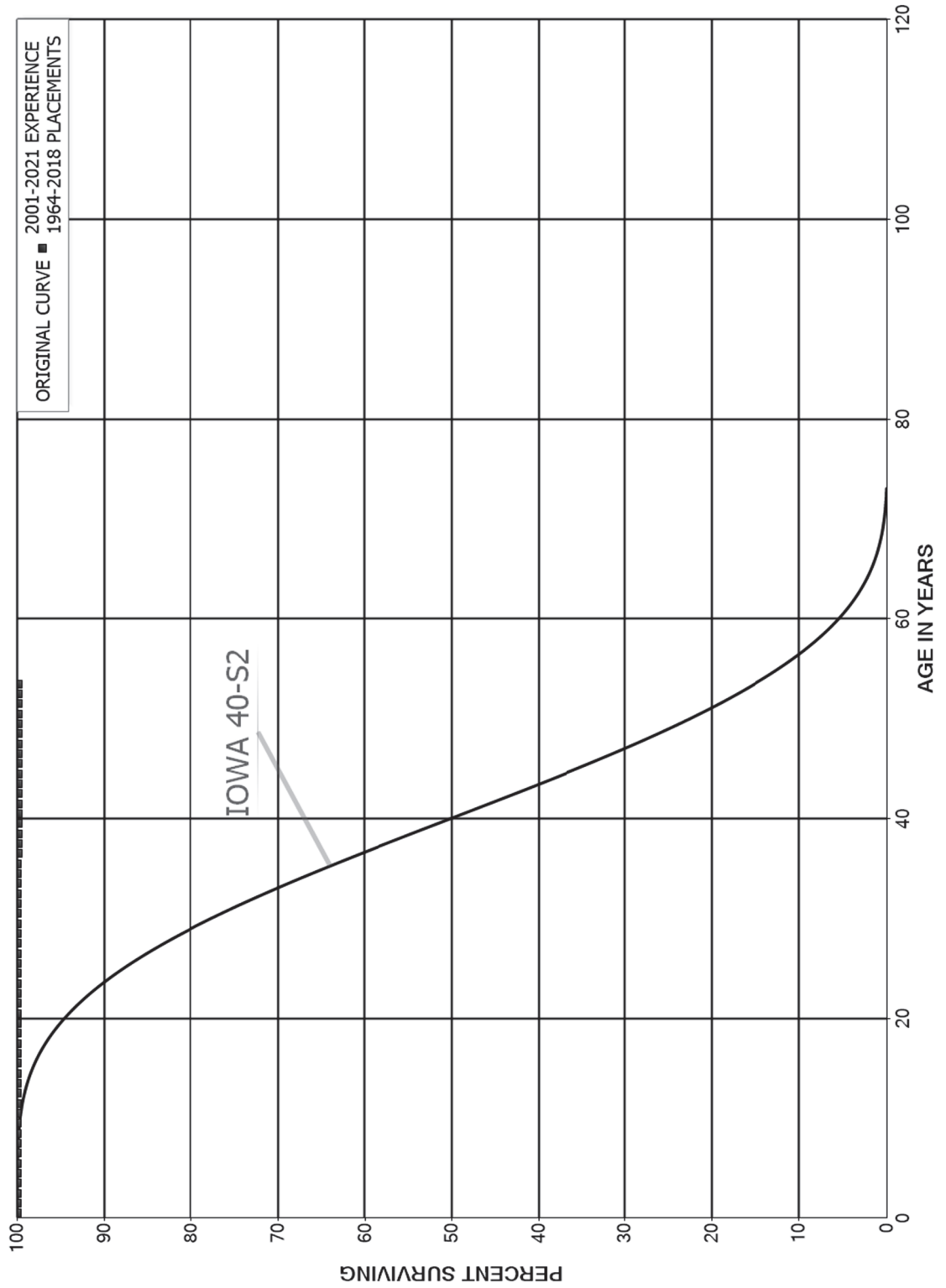
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2013

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	431,079		0.0000		
40.5	431,079	35,106	0.0814		
41.5	395,973		0.0000		
42.5	395,973		0.0000		
43.5	395,973		0.0000		
44.5	395,973		0.0000		
45.5	395,973		0.0000		
46.5	395,973		0.0000		
47.5	395,973		0.0000		
48.5	395,973		0.0000		
49.5	395,710		0.0000		
50.5	347,773		0.0000		
51.5	342,578		0.0000		
52.5	326,285		0.0000		
53.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,257		0.0000	1.0000	100.00
0.5	120,537		0.0000	1.0000	100.00
1.5	120,752		0.0000	1.0000	100.00
2.5	126,180		0.0000	1.0000	100.00
3.5	379,217		0.0000	1.0000	100.00
4.5	319,735		0.0000	1.0000	100.00
5.5	319,735		0.0000	1.0000	100.00
6.5	319,735		0.0000	1.0000	100.00
7.5	344,130		0.0000	1.0000	100.00
8.5	371,458		0.0000	1.0000	100.00
9.5	374,821		0.0000	1.0000	100.00
10.5	375,008		0.0000	1.0000	100.00
11.5	462,306		0.0000	1.0000	100.00
12.5	462,306		0.0000	1.0000	100.00
13.5	462,306		0.0000	1.0000	100.00
14.5	453,125		0.0000	1.0000	100.00
15.5	453,125		0.0000	1.0000	100.00
16.5	481,277		0.0000	1.0000	100.00
17.5	509,152		0.0000	1.0000	100.00
18.5	509,152		0.0000	1.0000	100.00
19.5	515,562		0.0000	1.0000	100.00
20.5	516,885		0.0000	1.0000	100.00
21.5	573,437		0.0000	1.0000	100.00
22.5	595,571		0.0000	1.0000	100.00
23.5	590,668		0.0000	1.0000	100.00
24.5	316,735		0.0000	1.0000	100.00
25.5	319,341		0.0000	1.0000	100.00
26.5	319,346		0.0000	1.0000	100.00
27.5	473,203		0.0000	1.0000	100.00
28.5	535,820		0.0000	1.0000	100.00
29.5	974,694		0.0000	1.0000	100.00
30.5	973,512		0.0000	1.0000	100.00
31.5	989,273		0.0000	1.0000	100.00
32.5	1,073,363		0.0000	1.0000	100.00
33.5	1,073,363		0.0000	1.0000	100.00
34.5	1,073,363		0.0000	1.0000	100.00
35.5	1,073,363	1,575	0.0015	0.9985	100.00
36.5	1,072,659		0.0000	1.0000	99.85
37.5	1,044,507		0.0000	1.0000	99.85
38.5	1,016,632		0.0000	1.0000	99.85

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - GREENPOINT ENERGY CENTER

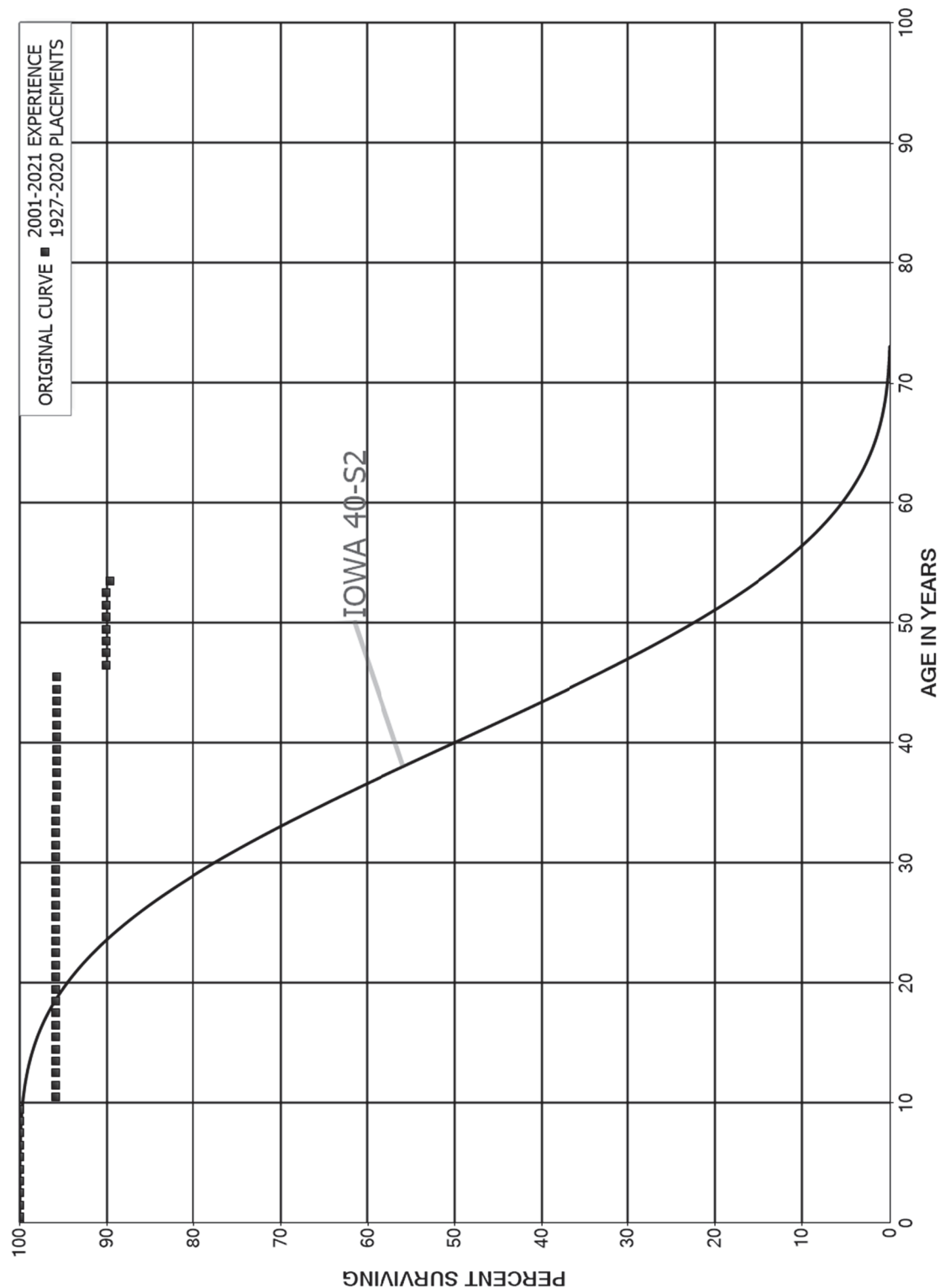
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,016,632	338	0.0000	1.0000	99.85
40.5	1,010,223		0.0003	0.9997	99.85
41.5	1,007,016		0.0000	1.0000	99.82
42.5	936,183		0.0000	1.0000	99.82
43.5	913,834		0.0000	1.0000	99.82
44.5	913,649		0.0000	1.0000	99.82
45.5	899,509		0.0000	1.0000	99.82
46.5	895,889		0.0000	1.0000	99.82
47.5	895,884		0.0000	1.0000	99.82
48.5	742,028		0.0000	1.0000	99.82
49.5	656,591		0.0000	1.0000	99.82
50.5	190,389		0.0000	1.0000	99.82
51.5	188,208		0.0000	1.0000	99.82
52.5	172,260		0.0000	1.0000	99.82
53.5	872		0.0000	1.0000	99.82
54.5	872		0.0000	1.0000	99.82
55.5	872		0.0000	1.0000	99.82
56.5	872		0.0000	1.0000	99.82
57.5					99.82

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.05 OTHER EQUIPMENT - GREENPOINT ENERGY CENTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.05 OTHER EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,132,805		0.0000	1.0000	100.00
0.5	3,280,147		0.0000	1.0000	100.00
1.5	3,211,692		0.0000	1.0000	100.00
2.5	3,330,762		0.0000	1.0000	100.00
3.5	4,726,894		0.0000	1.0000	100.00
4.5	4,330,695		0.0000	1.0000	100.00
5.5	4,117,223		0.0000	1.0000	100.00
6.5	4,536,772		0.0000	1.0000	100.00
7.5	3,848,105		0.0000	1.0000	100.00
8.5	3,924,272		0.0000	1.0000	100.00
9.5	4,199,901	173,433	0.0413	0.9587	100.00
10.5	4,056,538		0.0000	1.0000	95.87
11.5	4,141,732		0.0000	1.0000	95.87
12.5	4,094,597		0.0000	1.0000	95.87
13.5	4,148,775		0.0000	1.0000	95.87
14.5	4,155,272		0.0000	1.0000	95.87
15.5	4,174,483		0.0000	1.0000	95.87
16.5	4,184,645		0.0000	1.0000	95.87
17.5	4,228,979		0.0000	1.0000	95.87
18.5	4,101,730		0.0000	1.0000	95.87
19.5	5,192,937		0.0000	1.0000	95.87
20.5	5,230,156		0.0000	1.0000	95.87
21.5	5,132,825		0.0000	1.0000	95.87
22.5	5,015,890		0.0000	1.0000	95.87
23.5	4,684,675		0.0000	1.0000	95.87
24.5	3,109,518		0.0000	1.0000	95.87
25.5	2,840,738		0.0000	1.0000	95.87
26.5	2,841,875		0.0000	1.0000	95.87
27.5	3,897,002		0.0000	1.0000	95.87
28.5	3,938,233	0	0.0000	1.0000	95.87
29.5	3,917,828		0.0000	1.0000	95.87
30.5	3,514,198		0.0000	1.0000	95.87
31.5	3,496,585		0.0000	1.0000	95.87
32.5	4,189,491		0.0000	1.0000	95.87
33.5	4,055,834		0.0000	1.0000	95.87
34.5	3,877,895	6,683	0.0017	0.9983	95.87
35.5	3,864,714		0.0000	1.0000	95.71
36.5	3,811,080		0.0000	1.0000	95.71
37.5	3,800,918		0.0000	1.0000	95.71
38.5	3,756,584		0.0000	1.0000	95.71

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.05 OTHER EQUIPMENT - GREENPOINT ENERGY CENTER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,674,878		0.0000	1.0000	95.71
40.5	2,590,354		0.0000	1.0000	95.71
41.5	2,485,566		0.0000	1.0000	95.71
42.5	2,435,554		0.0000	1.0000	95.71
43.5	2,433,183	52	0.0000	1.0000	95.71
44.5	2,423,806		0.0000	1.0000	95.70
45.5	2,387,844	141,547	0.0593	0.9407	95.70
46.5	2,235,746		0.0000	1.0000	90.03
47.5	2,132,161		0.0000	1.0000	90.03
48.5	950,496		0.0000	1.0000	90.03
49.5	858,881		0.0000	1.0000	90.03
50.5	803,573		0.0000	1.0000	90.03
51.5	791,011		0.0000	1.0000	90.03
52.5	778,555	3,952	0.0051	0.9949	90.03
53.5	454		0.0000	1.0000	89.57
54.5	454		0.0000	1.0000	89.57
55.5	454		0.0000	1.0000	89.57
56.5	454		0.0000	1.0000	89.57
57.5	454		0.0000	1.0000	89.57
58.5	454		0.0000	1.0000	89.57
59.5	454		0.0000	1.0000	89.57
60.5	454		0.0000	1.0000	89.57
61.5	454		0.0000	1.0000	89.57
62.5	454		0.0000	1.0000	89.57
63.5	454		0.0000	1.0000	89.57
64.5	454		0.0000	1.0000	89.57
65.5	454		0.0000	1.0000	89.57
66.5	454		0.0000	1.0000	89.57
67.5	454		0.0000	1.0000	89.57
68.5	454		0.0000	1.0000	89.57
69.5	454		0.0000	1.0000	89.57
70.5	454		0.0000	1.0000	89.57
71.5					89.57
72.5					
73.5	1,179		0.0000		
74.5	1,179		0.0000		
75.5	1,179		0.0000		
76.5	1,179		0.0000		
77.5	1,179		0.0000		
78.5	1,179		0.0000		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.05 OTHER EQUIPMENT - GREENPOINT ENERGY CENTER

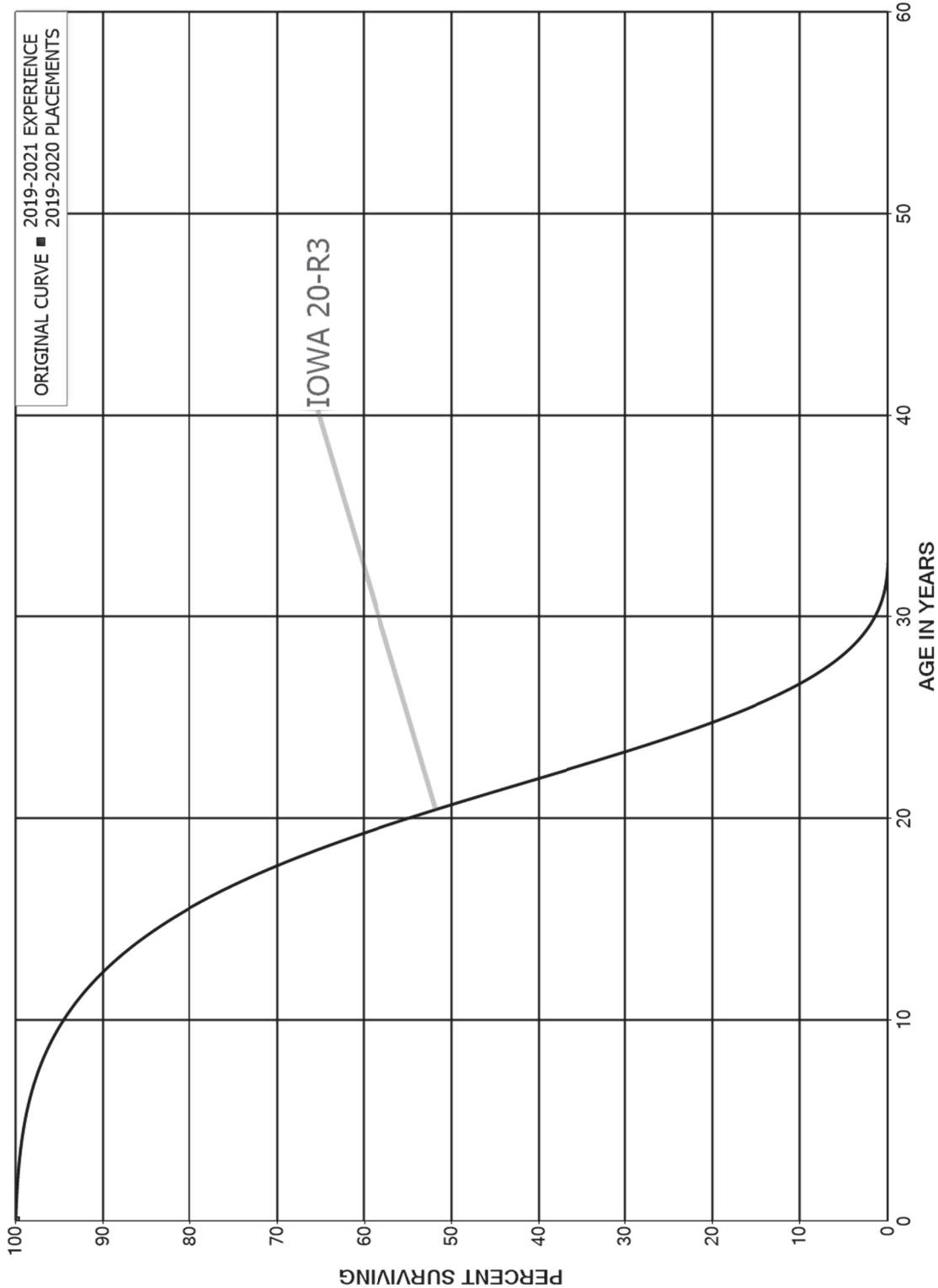
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,179		0.0000		
80.5	1,179		0.0000		
81.5	1,179		0.0000		
82.5	1,179		0.0000		
83.5	1,179		0.0000		
84.5	1,179		0.0000		
85.5	1,179		0.0000		
86.5	1,179		0.0000		
87.5	1,179		0.0000		
88.5	1,179		0.0000		
89.5	1,179		0.0000		
90.5	1,179		0.0000		
91.5	1,179		0.0000		
92.5	1,179		0.0000		
93.5	1,179		0.0000		
94.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.10 PURIFICATION EQUIPMENT - NEWTOWN CREEK BIOGAS STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



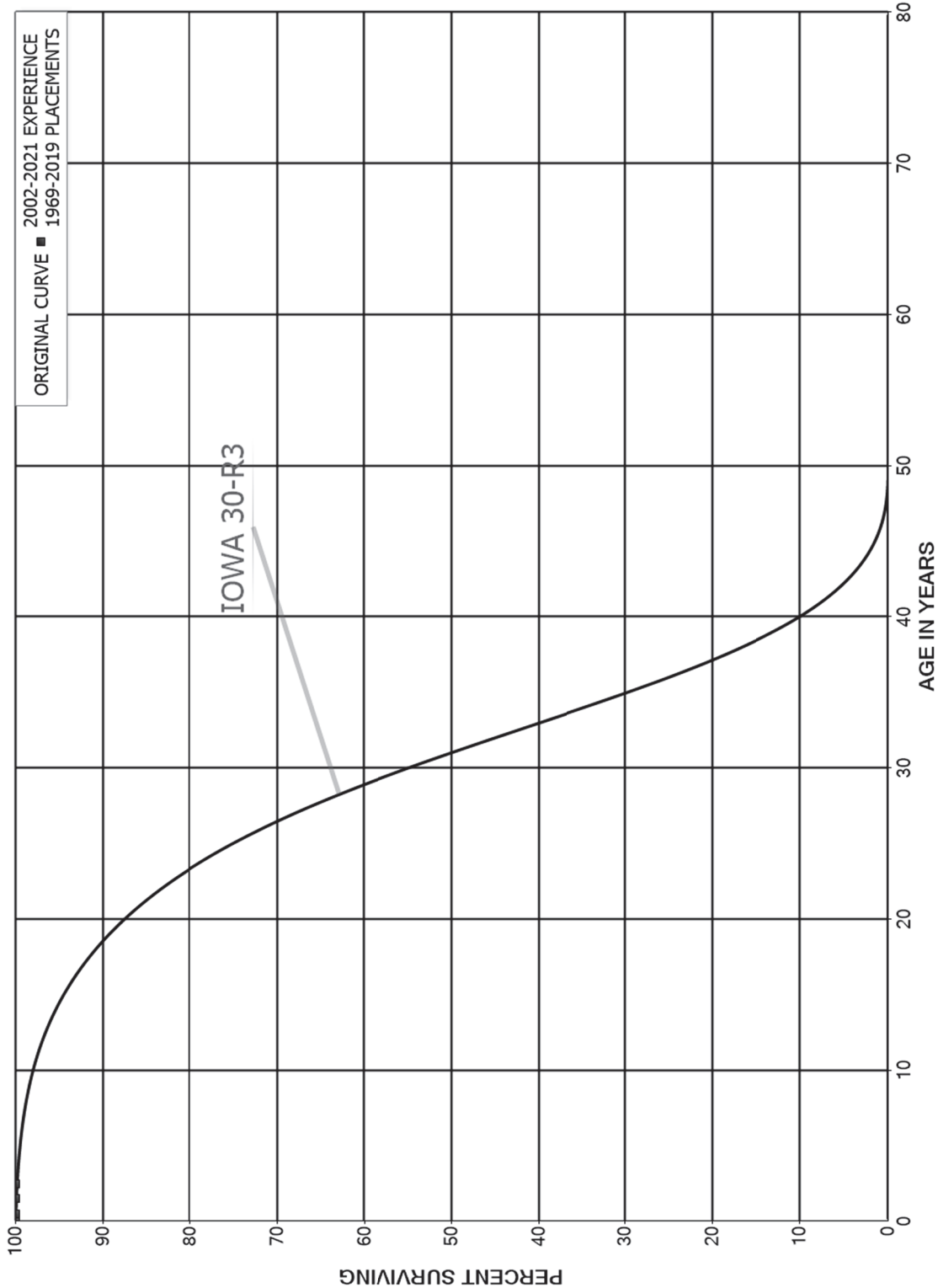
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.10 PURIFICATION EQUIPMENT - NEWTOWN CREEK BIOGAS STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2020			EXPERIENCE BAND 2019-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,904,248		0.0000	1.0000	100.00
0.5	47,904,248		0.0000	1.0000	100.00
1.5	7,414,169		0.0000	1.0000	100.00
2.5					100.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE

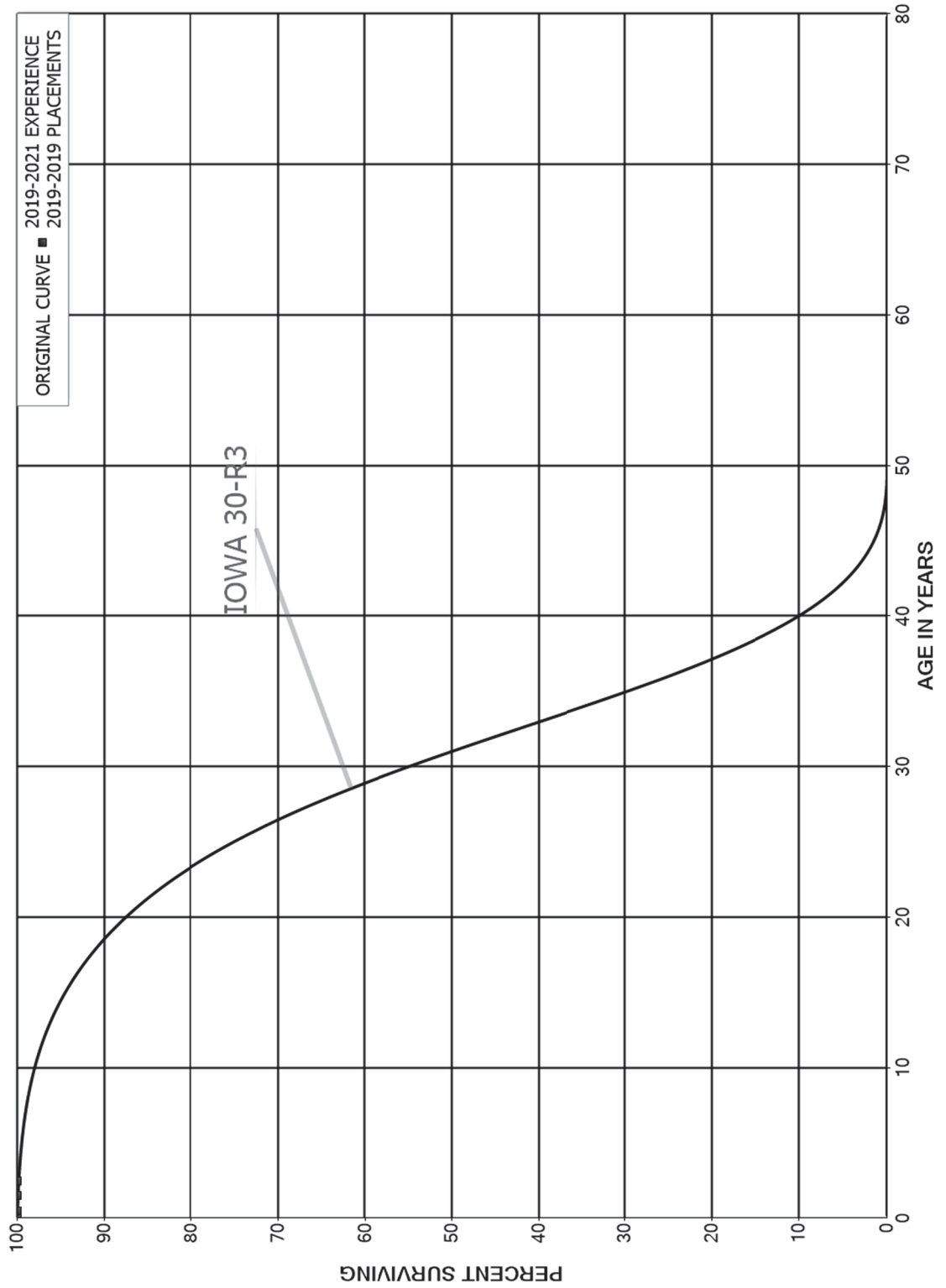
ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2019

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,145		0.0000	1.0000	100.00
0.5	32,145		0.0000	1.0000	100.00
1.5	32,145		0.0000	1.0000	100.00
2.5					100.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 362.04 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



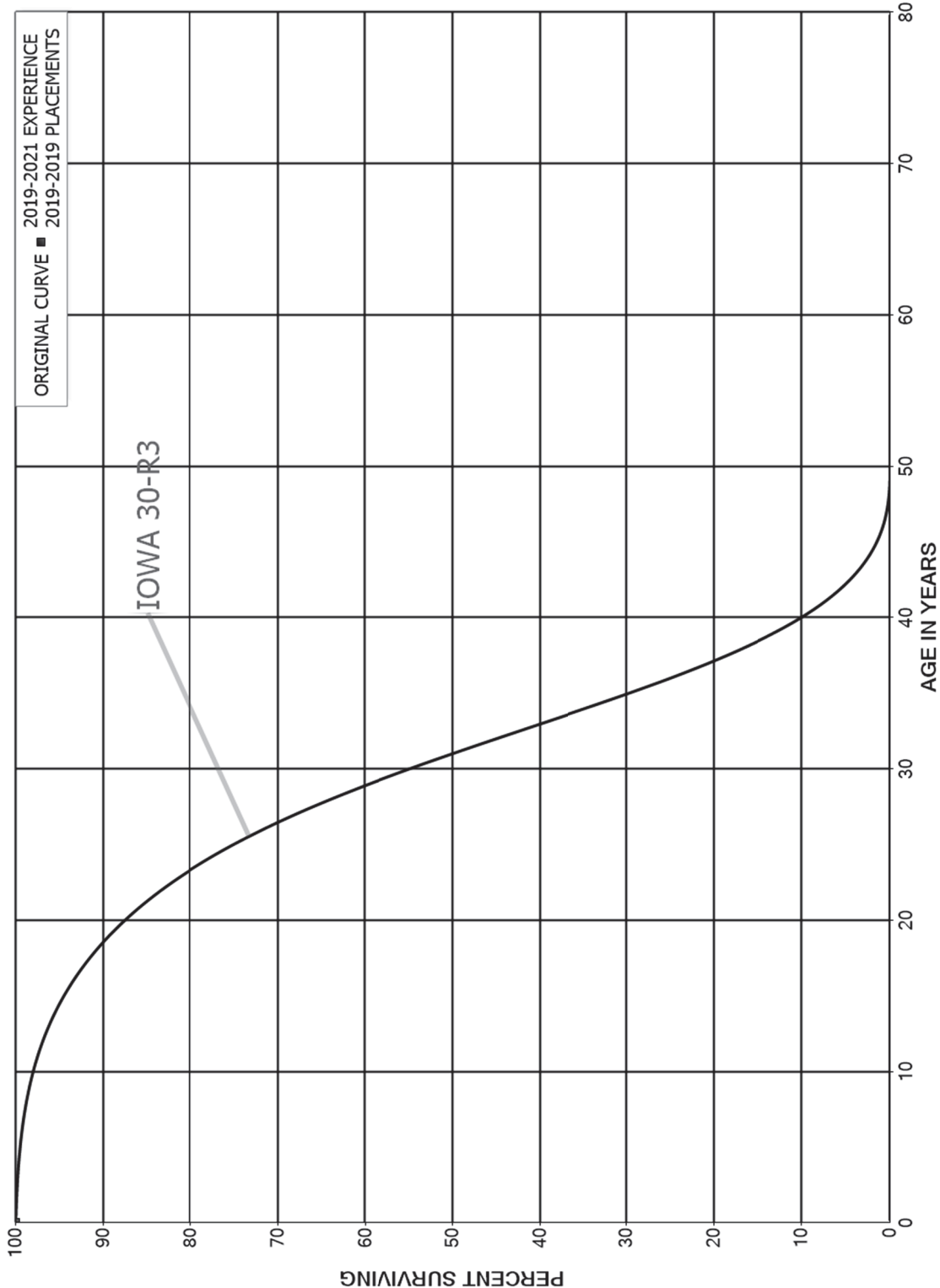
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019			EXPERIENCE BAND 2019-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,424		0.0000	1.0000	100.00
0.5	136,424		0.0000	1.0000	100.00
1.5	136,424		0.0000	1.0000	100.00
2.5					100.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.02 VAPORIZING EQUIPMENT - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.02 VAPORIZING EQUIPMENT - MISCELLANEOUS OTHER STORAGE

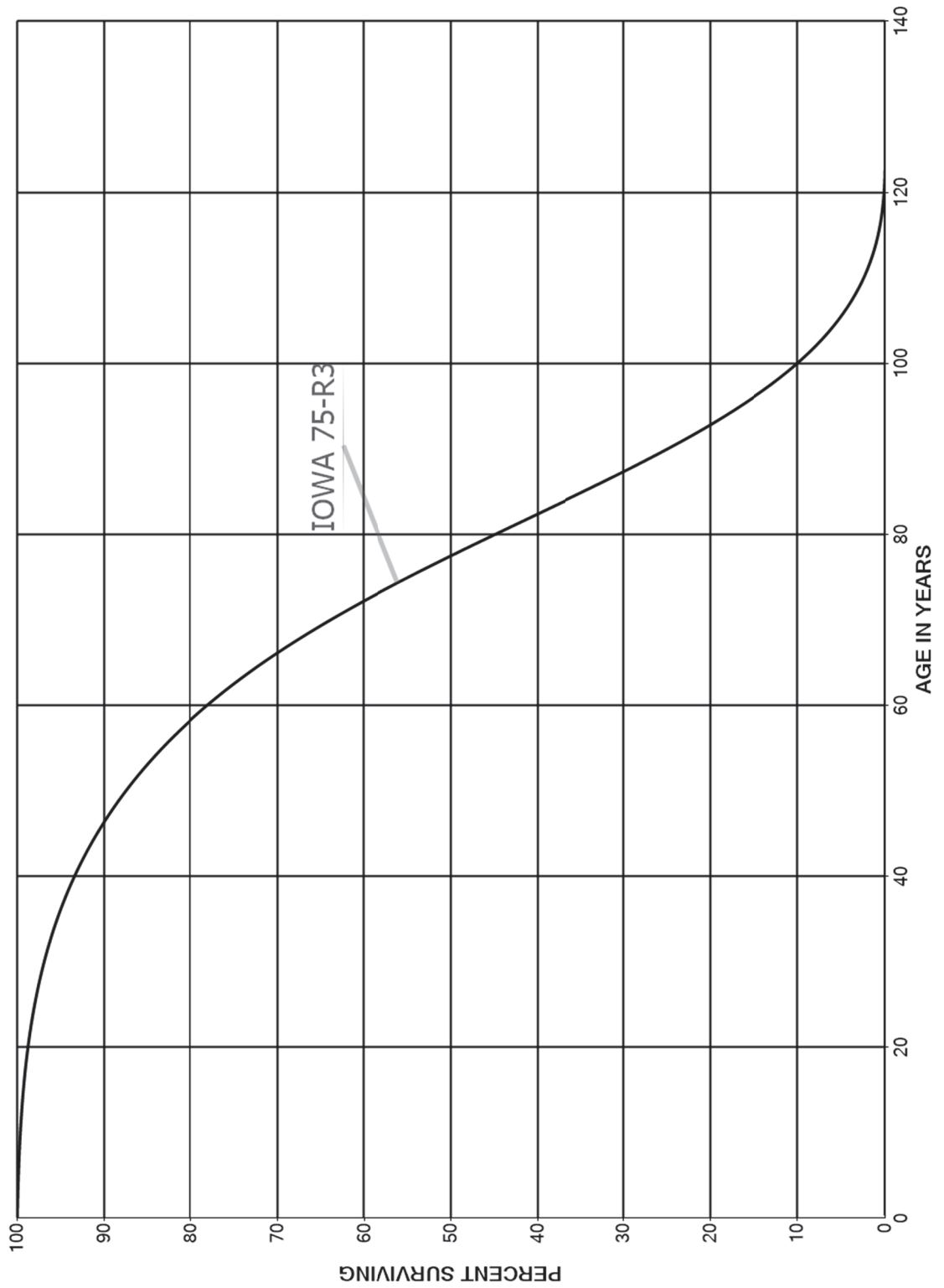
ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019

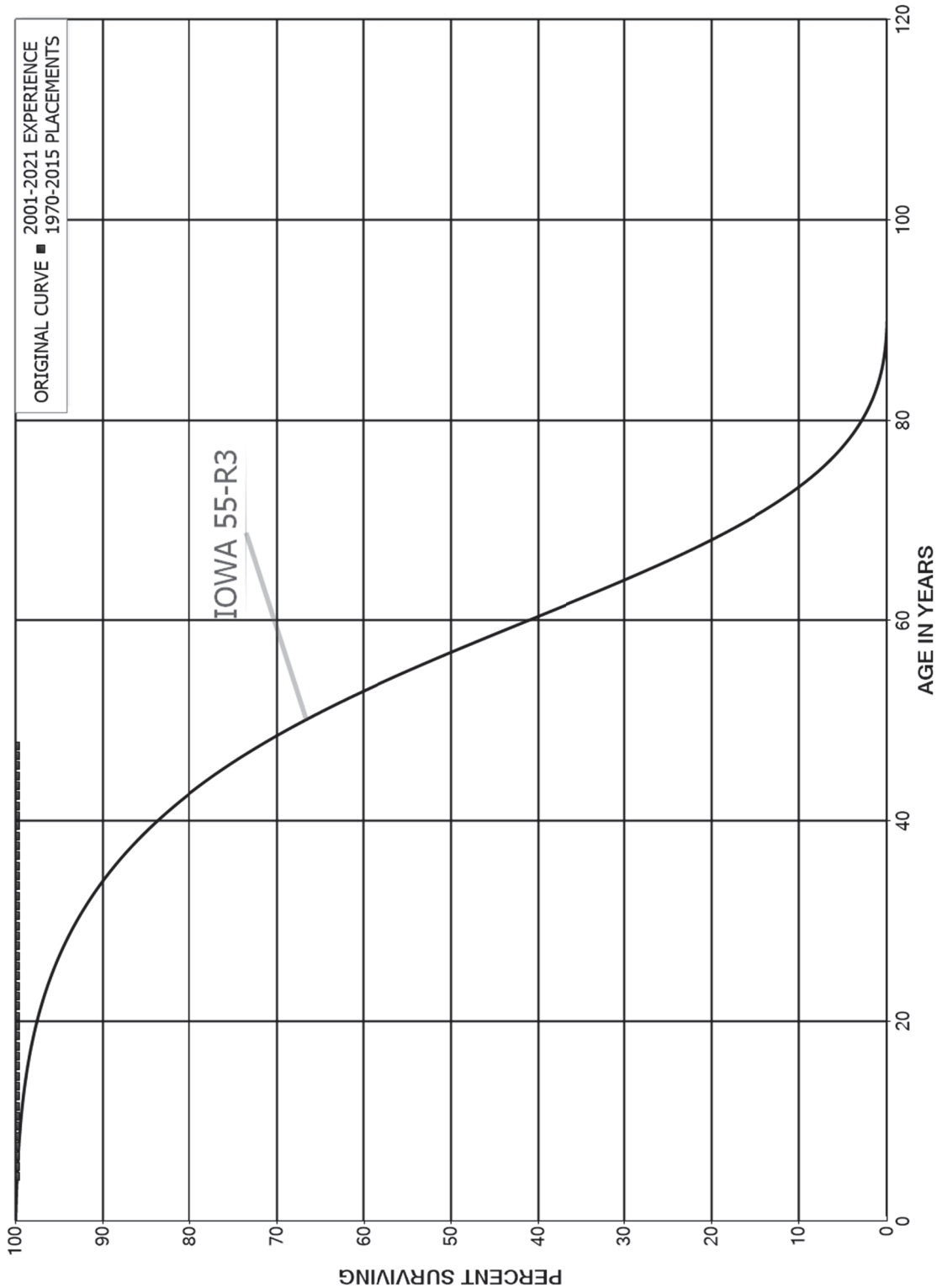
EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	459,802		0.0000	1.0000	100.00
0.5	459,802		0.0000	1.0000	100.00
1.5	459,802		0.0000	1.0000	100.00
2.5					100.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 365.04 LAND RIGHTS
SMOOTH SURVIVOR CURVE



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5	553,073		0.0000	1.0000	100.00
5.5	553,073		0.0000	1.0000	100.00
6.5	17,778		0.0000	1.0000	100.00
7.5	17,778		0.0000	1.0000	100.00
8.5	17,778		0.0000	1.0000	100.00
9.5	17,778		0.0000	1.0000	100.00
10.5	17,778		0.0000	1.0000	100.00
11.5	17,778		0.0000	1.0000	100.00
12.5	17,778		0.0000	1.0000	100.00
13.5	17,778		0.0000	1.0000	100.00
14.5	17,778		0.0000	1.0000	100.00
15.5	17,778		0.0000	1.0000	100.00
16.5	17,778		0.0000	1.0000	100.00
17.5	17,778		0.0000	1.0000	100.00
18.5	17,778		0.0000	1.0000	100.00
19.5	22,378		0.0000	1.0000	100.00
20.5	22,378		0.0000	1.0000	100.00
21.5	23,166		0.0000	1.0000	100.00
22.5	24,624		0.0000	1.0000	100.00
23.5	24,624		0.0000	1.0000	100.00
24.5	24,624		0.0000	1.0000	100.00
25.5	26,525		0.0000	1.0000	100.00
26.5	40,903		0.0000	1.0000	100.00
27.5	23,125		0.0000	1.0000	100.00
28.5	23,125		0.0000	1.0000	100.00
29.5	23,125		0.0000	1.0000	100.00
30.5	26,342		0.0000	1.0000	100.00
31.5	26,342		0.0000	1.0000	100.00
32.5	26,342		0.0000	1.0000	100.00
33.5	26,342		0.0000	1.0000	100.00
34.5	26,342		0.0000	1.0000	100.00
35.5	26,342		0.0000	1.0000	100.00
36.5	26,342		0.0000	1.0000	100.00
37.5	26,342		0.0000	1.0000	100.00
38.5	26,342		0.0000	1.0000	100.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

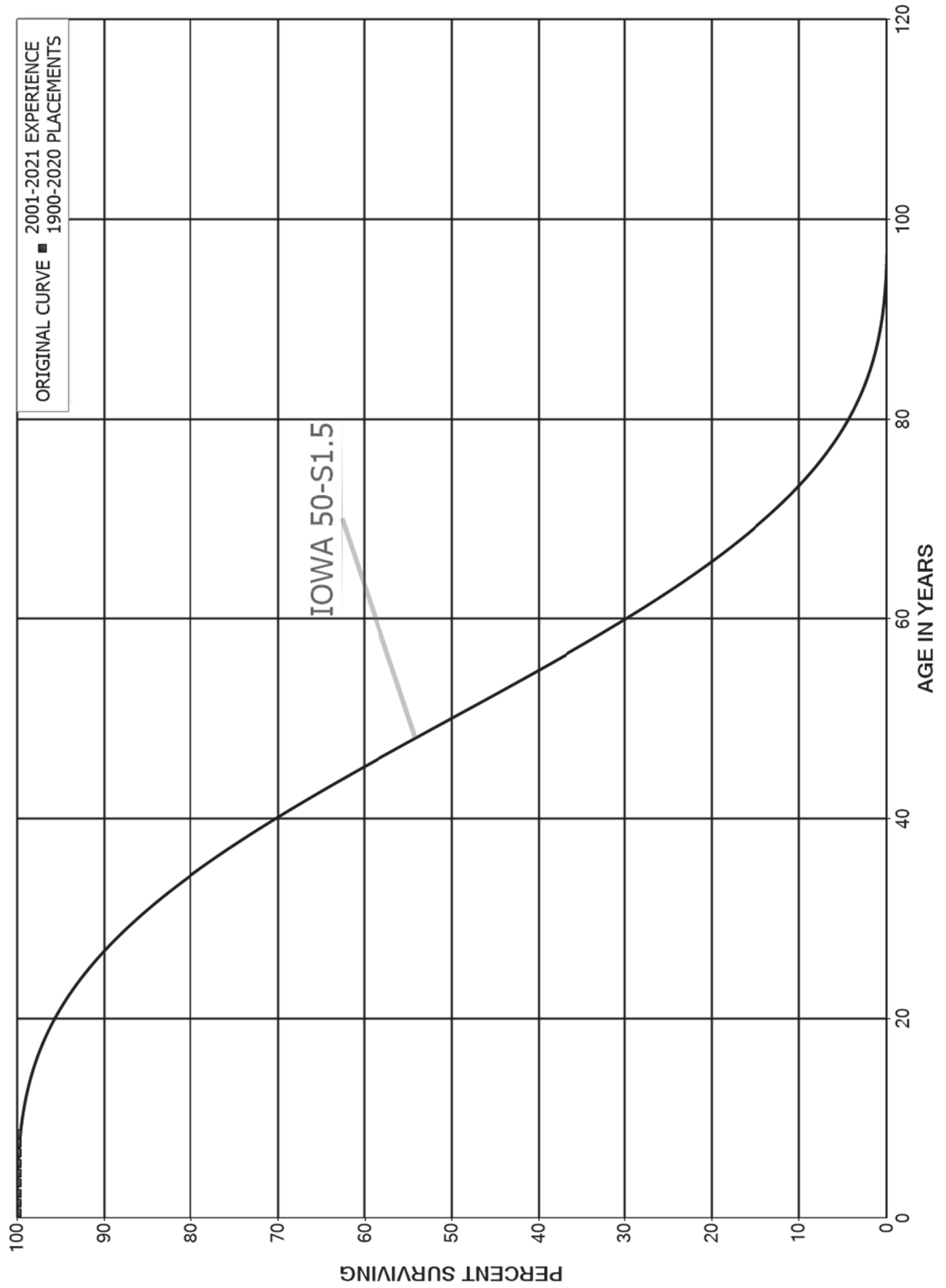
PLACEMENT BAND 1970-2015

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,342		0.0000	1.0000	100.00
40.5	21,742		0.0000	1.0000	100.00
41.5	21,742		0.0000	1.0000	100.00
42.5	20,953		0.0000	1.0000	100.00
43.5	19,495		0.0000	1.0000	100.00
44.5	19,495		0.0000	1.0000	100.00
45.5	19,495		0.0000	1.0000	100.00
46.5	17,594		0.0000	1.0000	100.00
47.5	3,217		0.0000	1.0000	100.00
48.5	3,217		0.0000	1.0000	100.00
49.5	3,217		0.0000	1.0000	100.00
50.5	3,217		0.0000	1.0000	100.00
51.5					100.00



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 367.05 MAINS - CAST IRON - PRE 1992
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,212,157		0.0000	1.0000	100.00
0.5	22,212,157		0.0000	1.0000	100.00
1.5	20,057,525		0.0000	1.0000	100.00
2.5	341,702		0.0000	1.0000	100.00
3.5	136,897		0.0000	1.0000	100.00
4.5	28,342		0.0000	1.0000	100.00
5.5	28,342		0.0000	1.0000	100.00
6.5	28,342		0.0000	1.0000	100.00
7.5	28,342		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	302		0.0000		
38.5	302		0.0000		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	302		0.0000		
40.5	302		0.0000		
41.5	338		0.0000		
42.5	106,045		0.0000		
43.5	442,878		0.0000		
44.5	458,202		0.0000		
45.5	463,988		0.0000		
46.5	463,988	5,186	0.0112		
47.5	458,801		0.0000		
48.5	1,029,092		0.0000		
49.5	1,530,905		0.0000		
50.5	1,551,932		0.0000		
51.5	2,292,024		0.0000		
52.5	2,414,387		0.0000		
53.5	2,500,595		0.0000		
54.5	2,927,298	20,835	0.0071		
55.5	2,906,463	10,575	0.0036		
56.5	2,895,889	4,078	0.0014		
57.5	2,891,811		0.0000		
58.5	2,919,782		0.0000		
59.5	2,922,042		0.0000		
60.5	2,930,676		0.0000		
61.5	2,935,131	3,323	0.0011		
62.5	2,956,533		0.0000		
63.5	2,863,490	644	0.0002		
64.5	2,529,336		0.0000		
65.5	2,514,012		0.0000		
66.5	2,509,826	485	0.0002		
67.5	2,509,341	1,629	0.0006		
68.5	2,509,530	1,196	0.0005		
69.5	1,954,139		0.0000		
70.5	1,534,925	2,656	0.0017		
71.5	1,604,817	16,503	0.0103		
72.5	1,096,188	1,230	0.0011		
73.5	1,199,421	1,125	0.0009		
74.5	1,208,338		0.0000		
75.5	891,000		0.0000		
76.5	1,106,369		0.0000		
77.5	1,514,726		0.0000		
78.5	1,636,781	16,589	0.0101		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,605,332	6,630	0.0041		
80.5	1,597,623	860	0.0005		
81.5	1,593,955	92	0.0001		
82.5	1,591,360		0.0000		
83.5	1,566,715	58	0.0000		
84.5	1,583,969	101,060	0.0638		
85.5	1,520,084	1,066	0.0007		
86.5	1,586,001	50	0.0000		
87.5	1,739,393	187	0.0001		
88.5	1,876,213	329	0.0002		
89.5	2,324,238	1,591	0.0007		
90.5	2,438,066	4,549	0.0019		
91.5	2,572,866	2,647	0.0010		
92.5	2,489,732	6,740	0.0027		
93.5	2,264,848	1,253	0.0006		
94.5	2,192,826	9,168	0.0042		
95.5	2,124,578	3,257	0.0015		
96.5	2,038,232	1,616	0.0008		
97.5	1,916,393		0.0000		
98.5	1,619,860		0.0000		
99.5	1,581,333	1,138	0.0007		
100.5	2,215,771	1,406	0.0006		
101.5	2,214,351	13,446	0.0061		
102.5	2,196,713	1,043	0.0005		
103.5	2,194,017	1,758	0.0008		
104.5	2,192,143	12,202	0.0056		
105.5	2,155,883	7,873	0.0037		
106.5	2,112,790	527	0.0002		
107.5	2,046,488	10,535	0.0051		
108.5	1,888,041	506	0.0003		
109.5	1,751,054	1,311	0.0007		
110.5	1,304,368	7,924	0.0061		
111.5	1,166,911	581	0.0005		
112.5	980,769	1,019	0.0010		
113.5	973,011	89	0.0001		
114.5	969,942	1,041	0.0011		
115.5	896,023	1,459	0.0016		
116.5	867,293	422	0.0005		
117.5	848,175	1,625	0.0019		
118.5	760,291	6,922	0.0091		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON - PRE 1992

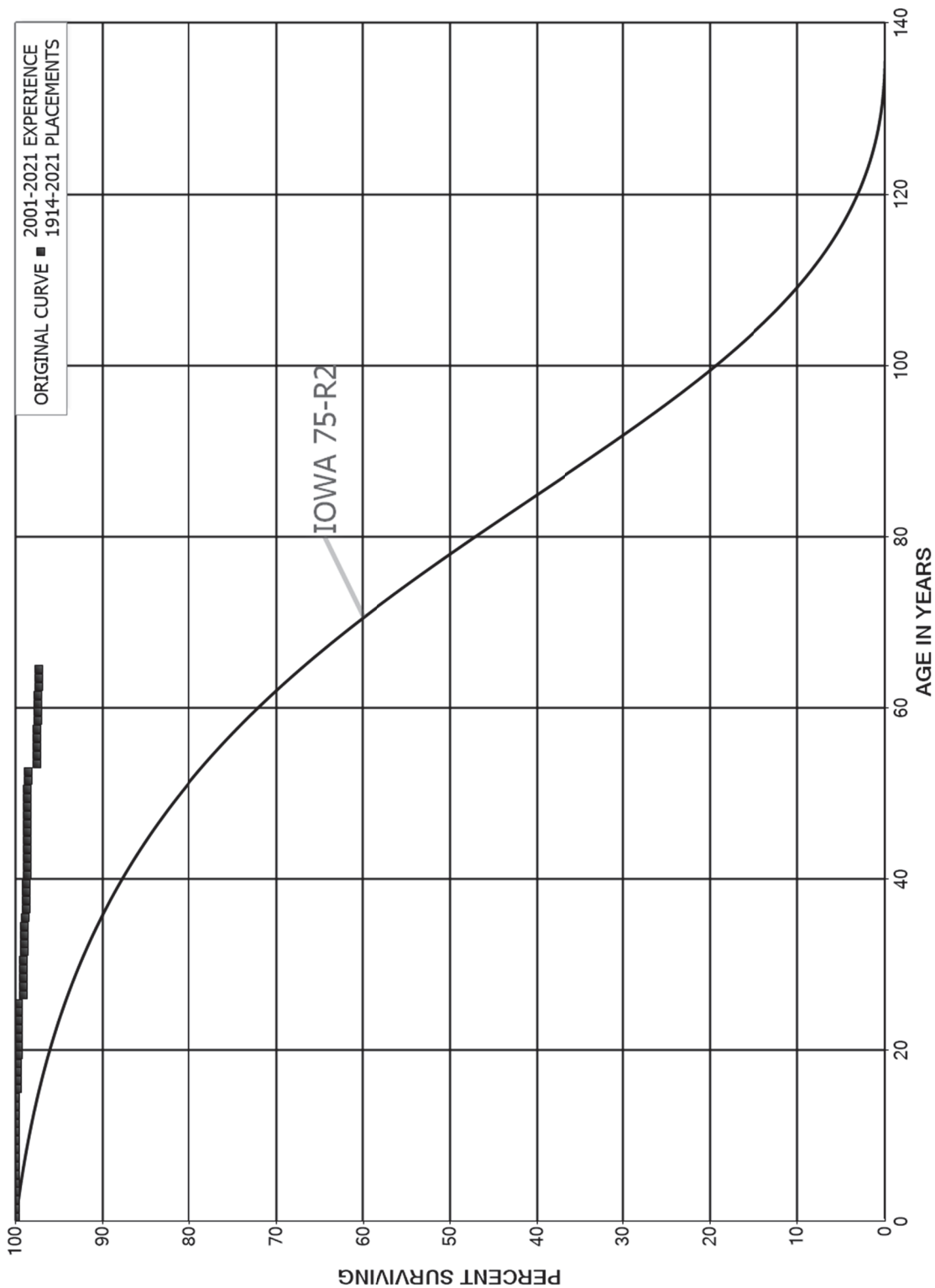
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	674,932	368	0.0005		
120.5	602,499	4,331	0.0072		
121.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNTS 367.06, 367.08 AND 367.09 MAINS - STEEL AND PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 367.06, 367.08 AND 367.09 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	592,004,421		0.0000	1.0000	100.00
0.5	560,229,528		0.0000	1.0000	100.00
1.5	459,438,700		0.0000	1.0000	100.00
2.5	265,575,335		0.0000	1.0000	100.00
3.5	251,602,474		0.0000	1.0000	100.00
4.5	228,101,351		0.0000	1.0000	100.00
5.5	121,550,633		0.0000	1.0000	100.00
6.5	119,456,144		0.0000	1.0000	100.00
7.5	68,780,151		0.0000	1.0000	100.00
8.5	70,613,603		0.0000	1.0000	100.00
9.5	38,142,143		0.0000	1.0000	100.00
10.5	35,932,788		0.0000	1.0000	100.00
11.5	27,016,807		0.0000	1.0000	100.00
12.5	28,112,271		0.0000	1.0000	100.00
13.5	27,024,755		0.0000	1.0000	100.00
14.5	23,928,125	62,143	0.0026	0.9974	100.00
15.5	25,724,663		0.0000	1.0000	99.74
16.5	27,904,759		0.0000	1.0000	99.74
17.5	28,769,981	7,189	0.0002	0.9998	99.74
18.5	28,807,840	38,061	0.0013	0.9987	99.72
19.5	29,196,940		0.0000	1.0000	99.58
20.5	30,114,297		0.0000	1.0000	99.58
21.5	28,748,678		0.0000	1.0000	99.58
22.5	28,318,321		0.0000	1.0000	99.58
23.5	28,846,829	5,656	0.0002	0.9998	99.58
24.5	29,602,340		0.0000	1.0000	99.56
25.5	28,245,559	154,640	0.0055	0.9945	99.56
26.5	30,089,612		0.0000	1.0000	99.02
27.5	34,554,527	3,040	0.0001	0.9999	99.02
28.5	35,262,958		0.0000	1.0000	99.01
29.5	34,341,409		0.0000	1.0000	99.01
30.5	31,759,778	13,919	0.0004	0.9996	99.01
31.5	31,986,045		0.0000	1.0000	98.97
32.5	30,440,964		0.0000	1.0000	98.97
33.5	30,608,111		0.0000	1.0000	98.97
34.5	26,758,030	35,135	0.0013	0.9987	98.97
35.5	27,021,050	21,597	0.0008	0.9992	98.84
36.5	28,494,937		0.0000	1.0000	98.76
37.5	26,869,988		0.0000	1.0000	98.76
38.5	26,195,333	15,372	0.0006	0.9994	98.76

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 367.06, 367.08 AND 367.09 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,981,844	10,830	0.0004	0.9996	98.70
40.5	30,899,935		0.0000	1.0000	98.66
41.5	36,125,386		0.0000	1.0000	98.66
42.5	36,341,018	7,511	0.0002	0.9998	98.66
43.5	41,647,079		0.0000	1.0000	98.64
44.5	42,671,891	5,721	0.0001	0.9999	98.64
45.5	41,989,974		0.0000	1.0000	98.62
46.5	41,708,654		0.0000	1.0000	98.62
47.5	39,544,807		0.0000	1.0000	98.62
48.5	34,978,499	5,039	0.0001	0.9999	98.62
49.5	33,661,932		0.0000	1.0000	98.61
50.5	34,907,494	22,966	0.0007	0.9993	98.61
51.5	33,950,648	382	0.0000	1.0000	98.54
52.5	32,651,409	355,737	0.0109	0.9891	98.54
53.5	31,571,271	814	0.0000	1.0000	97.47
54.5	29,781,090		0.0000	1.0000	97.47
55.5	29,636,290		0.0000	1.0000	97.47
56.5	29,369,587	1,997	0.0001	0.9999	97.47
57.5	26,271,475	16,929	0.0006	0.9994	97.46
58.5	25,723,091	2,916	0.0001	0.9999	97.40
59.5	25,424,765	11,950	0.0005	0.9995	97.39
60.5	24,307,599		0.0000	1.0000	97.34
61.5	17,936,901	2,787	0.0002	0.9998	97.34
62.5	11,616,264	1,467	0.0001	0.9999	97.33
63.5	10,583,361		0.0000	1.0000	97.31
64.5	4,961,773	232	0.0000	1.0000	97.31
65.5	3,422,593		0.0000	1.0000	97.31
66.5	3,255,552		0.0000	1.0000	97.31
67.5	3,259,260	1,081	0.0003	0.9997	97.31
68.5	3,253,327		0.0000	1.0000	97.28
69.5	2,710,649		0.0000	1.0000	97.28
70.5	2,449,677		0.0000	1.0000	97.28
71.5	251,688		0.0000	1.0000	97.28
72.5	223,139		0.0000	1.0000	97.28
73.5	249,520		0.0000	1.0000	97.28
74.5	242,865		0.0000	1.0000	97.28
75.5	241,538	140	0.0006	0.9994	97.28
76.5	241,398	2,558	0.0106	0.9894	97.22
77.5	235,482	4,386	0.0186	0.9814	96.19
78.5	231,096	1,708	0.0074	0.9926	94.40

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 367.06, 367.08 AND 367.09 MAINS - STEEL AND PLASTIC

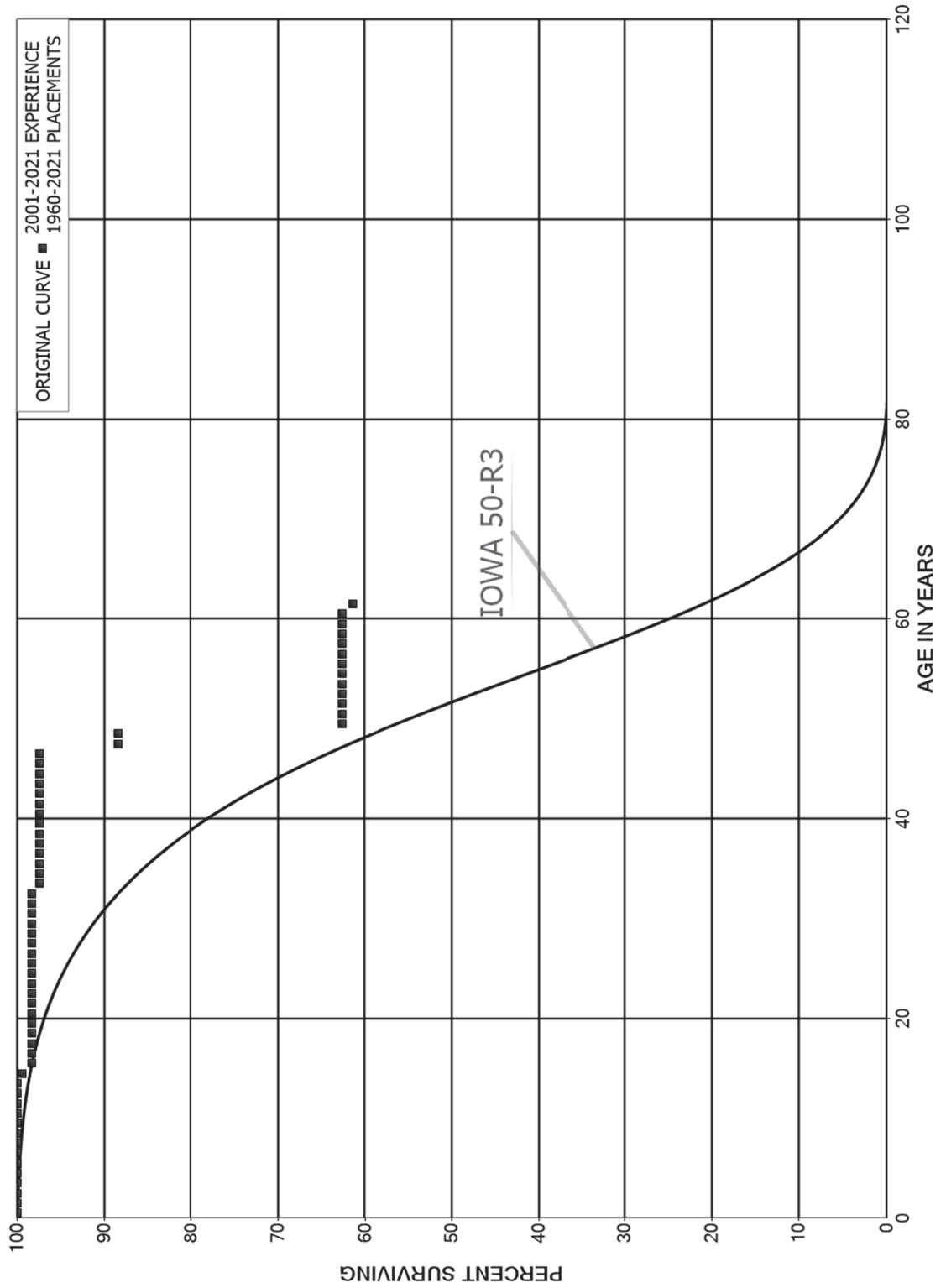
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	177,518	1,492	0.0084	0.9916	93.70
80.5	165,528		0.0000	1.0000	92.91
81.5	161,461	453	0.0028	0.9972	92.91
82.5	160,348	908	0.0057	0.9943	92.65
83.5	158,572		0.0000	1.0000	92.13
84.5	147,319		0.0000	1.0000	92.13
85.5	144,448	100	0.0007	0.9993	92.13
86.5	144,444	90	0.0006	0.9994	92.06
87.5	144,176		0.0000	1.0000	92.01
88.5	105,124		0.0000	1.0000	92.01
89.5	105,124		0.0000	1.0000	92.01
90.5	83,928		0.0000	1.0000	92.01
91.5	83,928		0.0000	1.0000	92.01
92.5	79,334		0.0000	1.0000	92.01
93.5	59,966		0.0000	1.0000	92.01
94.5	18,948		0.0000	1.0000	92.01
95.5	1,261		0.0000	1.0000	92.01
96.5	1,261		0.0000	1.0000	92.01
97.5	1,261		0.0000	1.0000	92.01
98.5	1,261		0.0000	1.0000	92.01
99.5	1,261		0.0000	1.0000	92.01
100.5	1,261		0.0000	1.0000	92.01
101.5	1,261		0.0000	1.0000	92.01
102.5	96		0.0000	1.0000	92.01
103.5	96		0.0000	1.0000	92.01
104.5	96		0.0000	1.0000	92.01
105.5	96		0.0000	1.0000	92.01
106.5	96		0.0000	1.0000	92.01
107.5					92.01

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,612,303		0.0000	1.0000	100.00
0.5	59,571,452		0.0000	1.0000	100.00
1.5	59,222,061		0.0000	1.0000	100.00
2.5	53,296,577		0.0000	1.0000	100.00
3.5	29,746,523		0.0000	1.0000	100.00
4.5	30,822,201		0.0000	1.0000	100.00
5.5	9,689,151		0.0000	1.0000	100.00
6.5	6,994,127		0.0000	1.0000	100.00
7.5	6,699,595		0.0000	1.0000	100.00
8.5	9,129,269		0.0000	1.0000	100.00
9.5	7,952,965		0.0000	1.0000	100.00
10.5	7,355,215		0.0000	1.0000	100.00
11.5	7,389,477		0.0000	1.0000	100.00
12.5	7,517,089		0.0000	1.0000	100.00
13.5	8,291,234	50,412	0.0061	0.9939	100.00
14.5	6,009,136	65,133	0.0108	0.9892	99.39
15.5	5,944,003		0.0000	1.0000	98.31
16.5	5,945,251		0.0000	1.0000	98.31
17.5	5,323,239		0.0000	1.0000	98.31
18.5	5,263,914		0.0000	1.0000	98.31
19.5	5,263,914		0.0000	1.0000	98.31
20.5	5,249,364		0.0000	1.0000	98.31
21.5	5,249,364		0.0000	1.0000	98.31
22.5	5,249,364		0.0000	1.0000	98.31
23.5	5,249,364		0.0000	1.0000	98.31
24.5	5,247,992		0.0000	1.0000	98.31
25.5	4,846,063		0.0000	1.0000	98.31
26.5	4,948,341		0.0000	1.0000	98.31
27.5	4,926,872		0.0000	1.0000	98.31
28.5	4,927,776		0.0000	1.0000	98.31
29.5	1,905,613		0.0000	1.0000	98.31
30.5	1,905,613		0.0000	1.0000	98.31
31.5	1,902,245		0.0000	1.0000	98.31
32.5	1,901,117	17,291	0.0091	0.9909	98.31
33.5	1,756,213		0.0000	1.0000	97.42
34.5	1,031,563		0.0000	1.0000	97.42
35.5	191,382		0.0000	1.0000	97.42
36.5	195,191		0.0000	1.0000	97.42
37.5	208,769		0.0000	1.0000	97.42
38.5	232,894		0.0000	1.0000	97.42

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

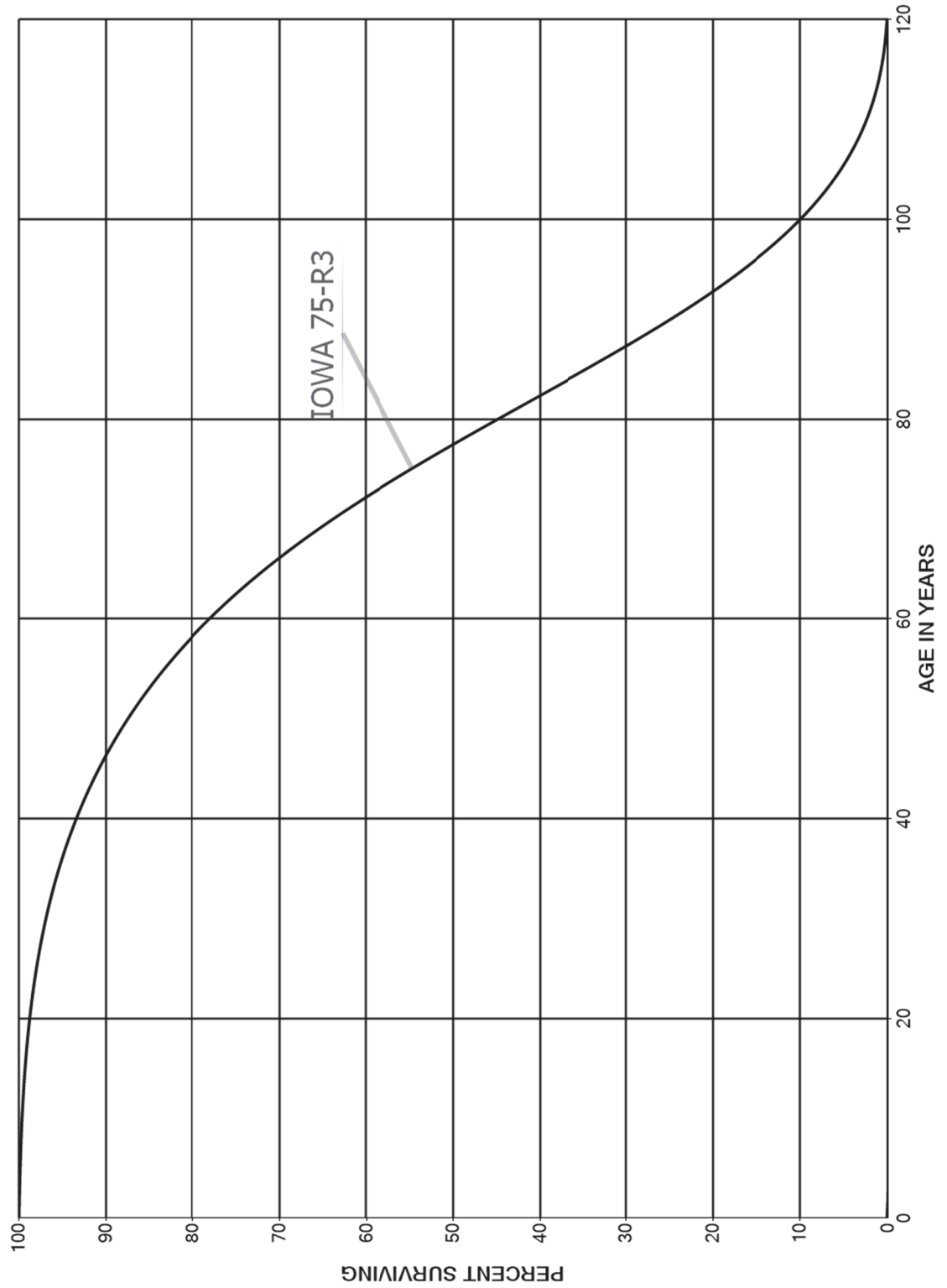
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2021

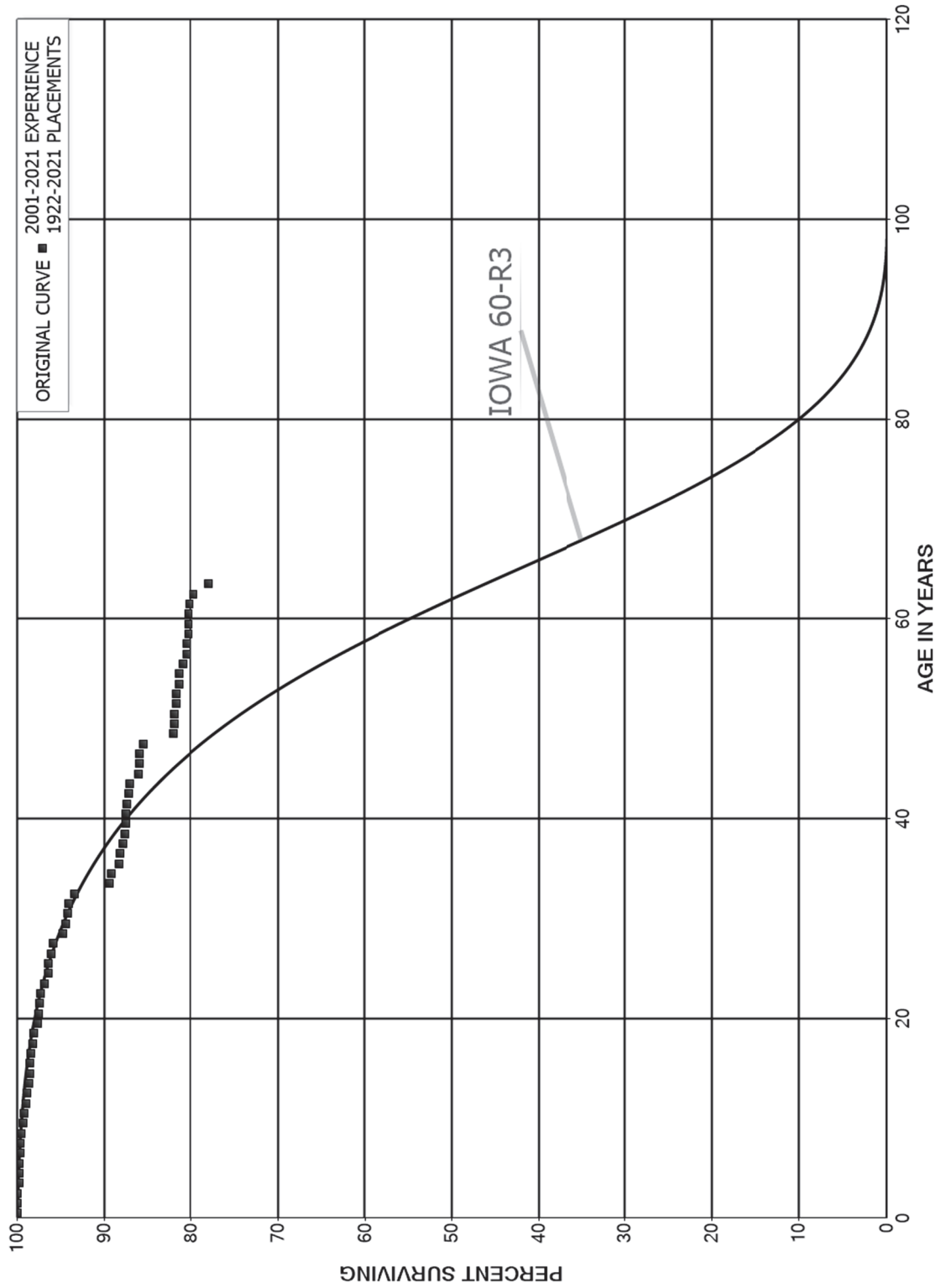
EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	229,244		0.0000	1.0000	97.42
40.5	308,500		0.0000	1.0000	97.42
41.5	308,500		0.0000	1.0000	97.42
42.5	308,500		0.0000	1.0000	97.42
43.5	308,500		0.0000	1.0000	97.42
44.5	308,500		0.0000	1.0000	97.42
45.5	308,500		0.0000	1.0000	97.42
46.5	308,278	28,505	0.0925	0.9075	97.42
47.5	103,518		0.0000	1.0000	88.41
48.5	103,518	30,262	0.2923	0.7077	88.41
49.5	71,772		0.0000	1.0000	62.57
50.5	71,772		0.0000	1.0000	62.57
51.5	71,772		0.0000	1.0000	62.57
52.5	71,772		0.0000	1.0000	62.57
53.5	71,772		0.0000	1.0000	62.57
54.5	71,772		0.0000	1.0000	62.57
55.5	71,568		0.0000	1.0000	62.57
56.5	68,330		0.0000	1.0000	62.57
57.5	64,520		0.0000	1.0000	62.57
58.5	49,694		0.0000	1.0000	62.57
59.5	48,994		0.0000	1.0000	62.57
60.5	48,994	927	0.0189	0.9811	62.57
61.5					61.38

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 374.02 LAND RIGHTS
SMOOTH SURVIVOR CURVE



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,726,240		0.0000	1.0000	100.00
0.5	42,779,689	0	0.0000	1.0000	100.00
1.5	37,505,451		0.0000	1.0000	100.00
2.5	38,926,472	112,191	0.0029	0.9971	100.00
3.5	39,872,498		0.0000	1.0000	99.71
4.5	37,426,371		0.0000	1.0000	99.71
5.5	41,471,675	32,495	0.0008	0.9992	99.71
6.5	55,579,828	8,039	0.0001	0.9999	99.63
7.5	54,745,266	44,022	0.0008	0.9992	99.62
8.5	53,745,653	164,816	0.0031	0.9969	99.54
9.5	59,316,332	52,933	0.0009	0.9991	99.23
10.5	66,967,402	112,403	0.0017	0.9983	99.15
11.5	67,384,661	130,982	0.0019	0.9981	98.98
12.5	68,098,043	89,840	0.0013	0.9987	98.79
13.5	68,319,177	67,908	0.0010	0.9990	98.66
14.5	68,429,792	20,548	0.0003	0.9997	98.56
15.5	69,495,103	68,915	0.0010	0.9990	98.53
16.5	68,919,852	158,132	0.0023	0.9977	98.43
17.5	70,265,640	90,481	0.0013	0.9987	98.21
18.5	68,646,906	356,341	0.0052	0.9948	98.08
19.5	67,748,665	35,567	0.0005	0.9995	97.57
20.5	67,775,465	56,877	0.0008	0.9992	97.52
21.5	66,788,536	108,658	0.0016	0.9984	97.44
22.5	66,522,684	296,311	0.0045	0.9955	97.28
23.5	64,821,919	291,588	0.0045	0.9955	96.84
24.5	63,719,656	43,369	0.0007	0.9993	96.41
25.5	62,830,088	163,179	0.0026	0.9974	96.34
26.5	56,512,512	173,247	0.0031	0.9969	96.09
27.5	37,903,537	435,265	0.0115	0.9885	95.80
28.5	36,625,076	99,732	0.0027	0.9973	94.70
29.5	32,592,026	108,194	0.0033	0.9967	94.44
30.5	27,848,580	6,230	0.0002	0.9998	94.13
31.5	20,145,196	145,312	0.0072	0.9928	94.11
32.5	19,581,086	838,435	0.0428	0.9572	93.43
33.5	18,356,932	53,268	0.0029	0.9971	89.43
34.5	17,290,452	164,154	0.0095	0.9905	89.17
35.5	16,955,202	26,424	0.0016	0.9984	88.32
36.5	16,251,415	67,072	0.0041	0.9959	88.18
37.5	15,116,152	26,553	0.0018	0.9982	87.82
38.5	11,436,701	18,564	0.0016	0.9984	87.66

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,155,432	4,152	0.0004	0.9996	87.52
40.5	9,746,064	4,335	0.0004	0.9996	87.49
41.5	9,829,085	31,075	0.0032	0.9968	87.45
42.5	10,817,554	12,344	0.0011	0.9989	87.17
43.5	10,515,480	123,121	0.0117	0.9883	87.07
44.5	10,073,258	5,121	0.0005	0.9995	86.05
45.5	9,461,043	7,914	0.0008	0.9992	86.01
46.5	9,294,623	45,013	0.0048	0.9952	85.94
47.5	6,987,819	285,088	0.0408	0.9592	85.52
48.5	6,476,655	1,882	0.0003	0.9997	82.03
49.5	6,396,637	5,028	0.0008	0.9992	82.01
50.5	6,207,115	16,950	0.0027	0.9973	81.94
51.5	5,388,307	1,156	0.0002	0.9998	81.72
52.5	5,014,256	16,330	0.0033	0.9967	81.70
53.5	4,971,532		0.0000	1.0000	81.44
54.5	3,913,572	25,492	0.0065	0.9935	81.44
55.5	3,798,475	17,615	0.0046	0.9954	80.91
56.5	3,545,784	945	0.0003	0.9997	80.53
57.5	3,499,166	8,045	0.0023	0.9977	80.51
58.5	3,245,882	2,873	0.0009	0.9991	80.32
59.5	3,050,589	586	0.0002	0.9998	80.25
60.5	3,046,038	711	0.0002	0.9998	80.24
61.5	2,962,135	17,517	0.0059	0.9941	80.22
62.5	1,922,998	41,875	0.0218	0.9782	79.74
63.5	628,663		0.0000	1.0000	78.01
64.5	491,635		0.0000	1.0000	78.01
65.5	474,777	3,008	0.0063	0.9937	78.01
66.5	440,128	22,100	0.0502	0.9498	77.51
67.5	410,361		0.0000	1.0000	73.62
68.5	441,524		0.0000	1.0000	73.62
69.5	530,524	138	0.0003	0.9997	73.62
70.5	815,915	3,081	0.0038	0.9962	73.60
71.5	726,748	148	0.0002	0.9998	73.32
72.5	966,825		0.0000	1.0000	73.31
73.5	4,376,437	7,147	0.0016	0.9984	73.31
74.5	4,388,191	816	0.0002	0.9998	73.19
75.5	4,400,848	1,072	0.0002	0.9998	73.18
76.5	4,682,544	20,224	0.0043	0.9957	73.16
77.5	4,698,843	6,852	0.0015	0.9985	72.84
78.5	4,695,725	53,385	0.0114	0.9886	72.74

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

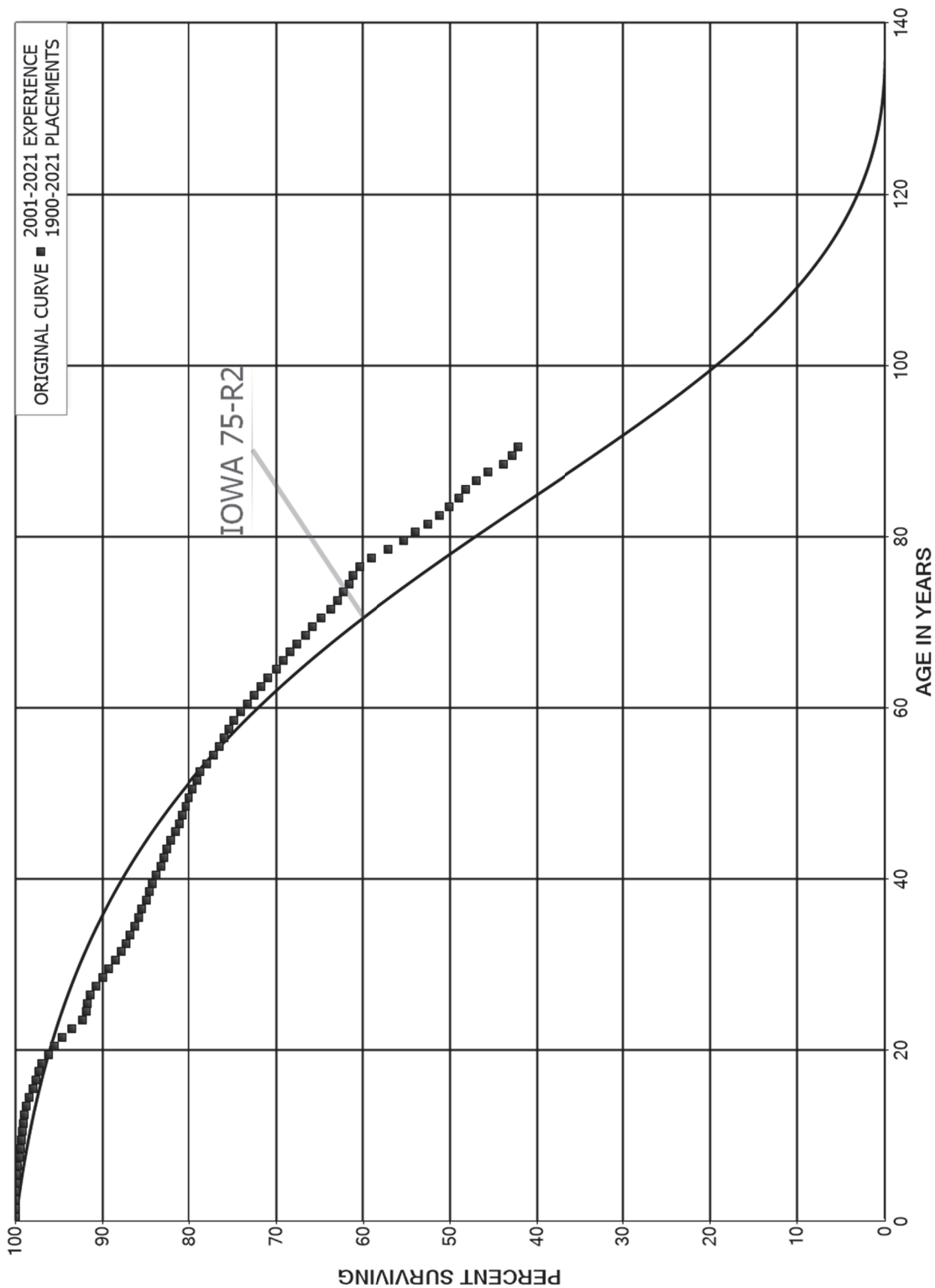
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,636,012	4,122	0.0009	0.9991	71.91
80.5	4,626,990	10,650	0.0023	0.9977	71.84
81.5	4,610,856	65,305	0.0142	0.9858	71.68
82.5	4,541,530	284,953	0.0627	0.9373	70.66
83.5	4,256,515	66,260	0.0156	0.9844	66.23
84.5	4,189,446	1,168	0.0003	0.9997	65.20
85.5	4,187,779	1,154	0.0003	0.9997	65.18
86.5	4,185,696	2,420	0.0006	0.9994	65.16
87.5	4,179,716	8,411	0.0020	0.9980	65.13
88.5	4,170,683	58,511	0.0140	0.9860	64.99
89.5	4,077,760	17,536	0.0043	0.9957	64.08
90.5	4,024,331	19,008	0.0047	0.9953	63.81
91.5	4,002,405	4,590	0.0011	0.9989	63.51
92.5	3,995,349		0.0000	1.0000	63.43
93.5	3,682,203	57	0.0000	1.0000	63.43
94.5	372,659		0.0000	1.0000	63.43
95.5	355,523		0.0000	1.0000	63.43
96.5	321,047		0.0000	1.0000	63.43
97.5	45,515		0.0000	1.0000	63.43
98.5					63.43

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNTS 376.01, 376.07, 376.09 AND 376.18 MAINS - STEEL AND PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.07, 376.09 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,697,324,038	50,493	0.0000	1.0000	100.00
0.5	3,370,651,226	404,825	0.0001	0.9999	100.00
1.5	3,025,738,918	526,062	0.0002	0.9998	99.99
2.5	2,521,127,239	480,785	0.0002	0.9998	99.97
3.5	2,040,727,796	1,296,014	0.0006	0.9994	99.95
4.5	1,733,269,216	1,199,191	0.0007	0.9993	99.89
5.5	1,554,551,055	1,512,155	0.0010	0.9990	99.82
6.5	1,423,720,391	2,334,332	0.0016	0.9984	99.72
7.5	1,268,018,498	2,402,938	0.0019	0.9981	99.56
8.5	1,220,639,489	1,296,346	0.0011	0.9989	99.37
9.5	1,166,245,501	1,043,538	0.0009	0.9991	99.26
10.5	1,103,516,046	1,502,943	0.0014	0.9986	99.17
11.5	1,028,229,122	985,815	0.0010	0.9990	99.04
12.5	981,313,440	1,884,124	0.0019	0.9981	98.94
13.5	894,730,970	2,777,622	0.0031	0.9969	98.75
14.5	857,082,793	3,984,949	0.0046	0.9954	98.45
15.5	814,570,452	3,076,243	0.0038	0.9962	97.99
16.5	768,601,139	2,568,911	0.0033	0.9967	97.62
17.5	699,723,322	2,879,469	0.0041	0.9959	97.29
18.5	656,981,269	4,573,152	0.0070	0.9930	96.89
19.5	611,592,624	4,735,098	0.0077	0.9923	96.22
20.5	545,983,856	5,157,641	0.0094	0.9906	95.47
21.5	510,712,328	5,792,603	0.0113	0.9887	94.57
22.5	438,683,033	5,598,131	0.0128	0.9872	93.50
23.5	435,893,189	2,019,938	0.0046	0.9954	92.31
24.5	411,041,269	839,209	0.0020	0.9980	91.88
25.5	370,047,275	979,923	0.0026	0.9974	91.69
26.5	358,537,829	2,812,054	0.0078	0.9922	91.45
27.5	344,682,766	3,004,356	0.0087	0.9913	90.73
28.5	322,912,228	2,162,140	0.0067	0.9933	89.94
29.5	304,321,009	2,708,589	0.0089	0.9911	89.34
30.5	283,114,914	2,314,094	0.0082	0.9918	88.54
31.5	267,775,161	1,484,133	0.0055	0.9945	87.82
32.5	258,799,131	1,604,343	0.0062	0.9938	87.33
33.5	236,392,773	1,446,978	0.0061	0.9939	86.79
34.5	210,035,265	1,065,264	0.0051	0.9949	86.26
35.5	190,980,963	817,789	0.0043	0.9957	85.82
36.5	178,586,637	940,398	0.0053	0.9947	85.45
37.5	164,754,455	706,053	0.0043	0.9957	85.00
38.5	149,339,613	628,427	0.0042	0.9958	84.64

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.07, 376.09 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,461,226	660,785	0.0050	0.9950	84.28
40.5	119,155,936	793,569	0.0067	0.9933	83.86
41.5	108,243,306	458,419	0.0042	0.9958	83.30
42.5	102,586,672	440,558	0.0043	0.9957	82.95
43.5	98,161,929	449,745	0.0046	0.9954	82.60
44.5	93,948,105	677,393	0.0072	0.9928	82.22
45.5	89,510,966	445,347	0.0050	0.9950	81.62
46.5	82,463,990	423,580	0.0051	0.9949	81.22
47.5	72,698,962	396,683	0.0055	0.9945	80.80
48.5	64,347,944	279,198	0.0043	0.9957	80.36
49.5	58,399,487	321,103	0.0055	0.9945	80.01
50.5	53,235,183	321,500	0.0060	0.9940	79.57
51.5	48,960,285	259,754	0.0053	0.9947	79.09
52.5	44,562,268	417,218	0.0094	0.9906	78.67
53.5	39,739,146	385,233	0.0097	0.9903	77.94
54.5	36,796,878	306,572	0.0083	0.9917	77.18
55.5	33,741,354	237,832	0.0070	0.9930	76.54
56.5	29,787,709	231,162	0.0078	0.9922	76.00
57.5	25,394,771	192,628	0.0076	0.9924	75.41
58.5	20,997,782	230,646	0.0110	0.9890	74.84
59.5	18,202,319	175,242	0.0096	0.9904	74.01
60.5	16,270,712	175,062	0.0108	0.9892	73.30
61.5	13,565,399	155,544	0.0115	0.9885	72.51
62.5	11,259,050	123,560	0.0110	0.9890	71.68
63.5	8,747,818	109,990	0.0126	0.9874	70.89
64.5	7,118,869	79,313	0.0111	0.9889	70.00
65.5	5,966,737	75,500	0.0127	0.9873	69.22
66.5	5,132,309	58,217	0.0113	0.9887	68.35
67.5	4,396,704	60,909	0.0139	0.9861	67.57
68.5	4,006,455	50,923	0.0127	0.9873	66.64
69.5	3,651,207	55,750	0.0153	0.9847	65.79
70.5	3,146,420	53,200	0.0169	0.9831	64.78
71.5	2,691,759	29,222	0.0109	0.9891	63.69
72.5	2,364,203	27,610	0.0117	0.9883	63.00
73.5	2,130,126	21,170	0.0099	0.9901	62.26
74.5	1,846,343	13,525	0.0073	0.9927	61.64
75.5	1,640,041	22,023	0.0134	0.9866	61.19
76.5	1,608,623	35,684	0.0222	0.9778	60.37
77.5	1,545,797	51,618	0.0334	0.9666	59.03
78.5	1,436,755	43,839	0.0305	0.9695	57.06

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.07, 376.09 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,343,851	33,699	0.0251	0.9749	55.32
80.5	1,158,269	31,609	0.0273	0.9727	53.93
81.5	967,552	24,661	0.0255	0.9745	52.46
82.5	758,338	15,908	0.0210	0.9790	51.12
83.5	568,059	12,968	0.0228	0.9772	50.05
84.5	400,056	6,257	0.0156	0.9844	48.91
85.5	300,363	7,213	0.0240	0.9760	48.14
86.5	256,176	7,498	0.0293	0.9707	46.99
87.5	227,156	8,659	0.0381	0.9619	45.61
88.5	197,133	4,469	0.0227	0.9773	43.87
89.5	166,044	2,581	0.0155	0.9845	42.88
90.5	82,286	1,022	0.0124	0.9876	42.21
91.5	49,497	898	0.0181	0.9819	41.69
92.5	48,507	135	0.0028	0.9972	40.93
93.5	47,834	1,248	0.0261	0.9739	40.82
94.5	46,002	603	0.0131	0.9869	39.75
95.5	43,324	258	0.0060	0.9940	39.23
96.5	42,558	32	0.0008	0.9992	39.00
97.5	41,781	21	0.0005	0.9995	38.97
98.5	40,966	19	0.0005	0.9995	38.95
99.5	41,249	427	0.0104	0.9896	38.93
100.5	39,869	371	0.0093	0.9907	38.53
101.5	38,182	100	0.0026	0.9974	38.17
102.5	37,629	3	0.0001	0.9999	38.07
103.5	35,231	27	0.0008	0.9992	38.07
104.5	32,695	3	0.0001	0.9999	38.04
105.5	27,217	6	0.0002	0.9998	38.03
106.5	9,964	4	0.0004	0.9996	38.02
107.5	7,309	3	0.0004	0.9996	38.01
108.5	5,655	7	0.0013	0.9987	37.99
109.5	5,552	14	0.0025	0.9975	37.94
110.5	5,484	56	0.0102	0.9898	37.85
111.5	5,251	46	0.0087	0.9913	37.46
112.5	5,079	82	0.0161	0.9839	37.14
113.5	4,842	67	0.0137	0.9863	36.54
114.5	4,436	70	0.0157	0.9843	36.04
115.5	4,248	56	0.0132	0.9868	35.47
116.5	3,841	62	0.0162	0.9838	35.00
117.5	2,820	44	0.0156	0.9844	34.43
118.5	2,608	35	0.0133	0.9867	33.90

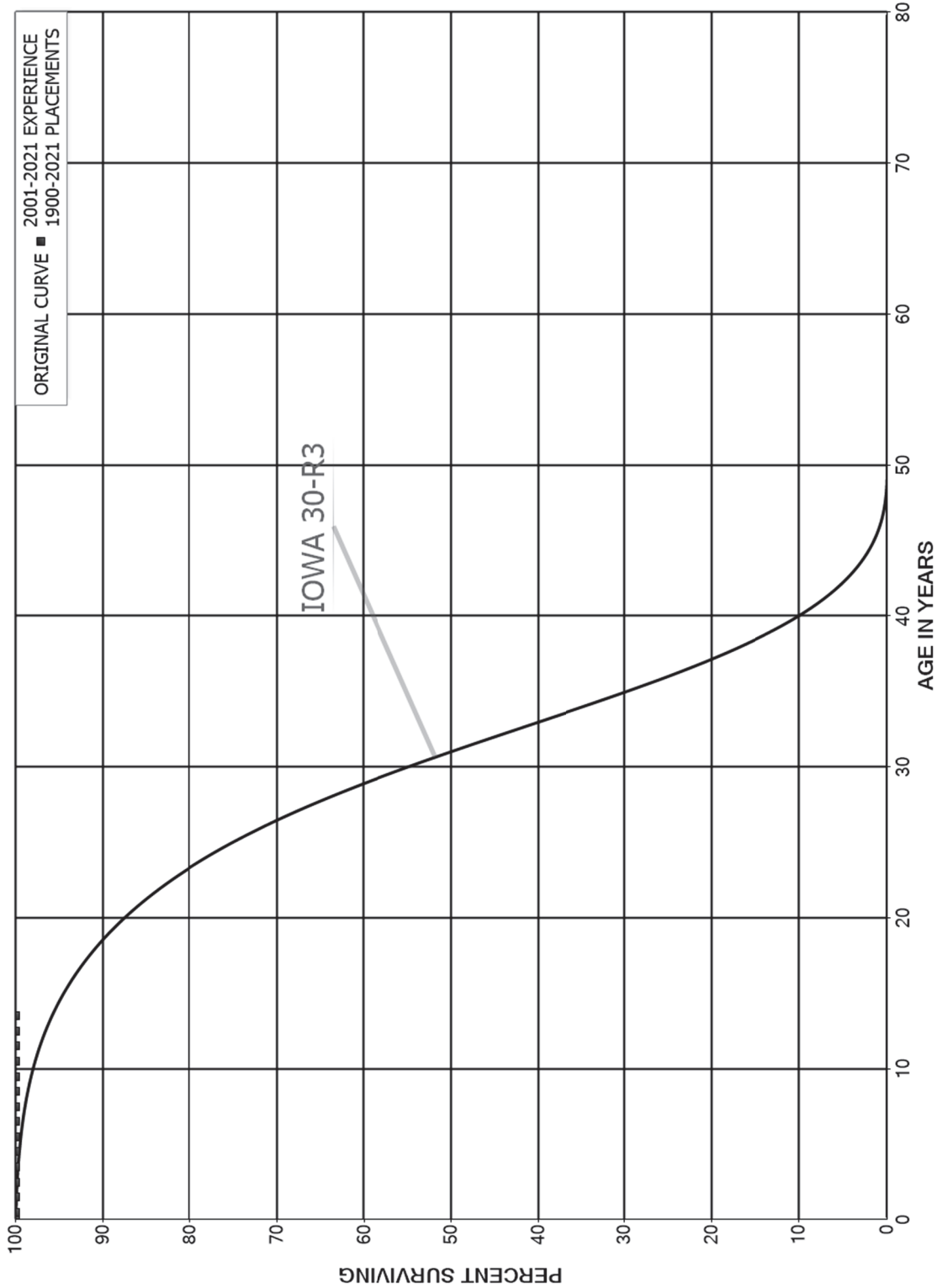
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.07, 376.09 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2001-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	2,381	91	0.0380	0.9620	33.45	
120.5	1,377	5	0.0037	0.9963	32.17	
121.5					32.06	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 376.05 MAINS - CAST IRON - PRE 1992
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,973,095		0.0000	1.0000	100.00
0.5	33,779,302		0.0000	1.0000	100.00
1.5	29,830,521	83	0.0000	1.0000	100.00
2.5	26,760,771		0.0000	1.0000	100.00
3.5	15,473,267	74	0.0000	1.0000	100.00
4.5	4,806,998	225	0.0000	1.0000	100.00
5.5	2,272,578		0.0000	1.0000	99.99
6.5	2,053,677		0.0000	1.0000	99.99
7.5	1,593,708		0.0000	1.0000	99.99
8.5	1,441,302		0.0000	1.0000	99.99
9.5	370,862		0.0000	1.0000	99.99
10.5	370,857		0.0000	1.0000	99.99
11.5	139,383		0.0000	1.0000	99.99
12.5	130,167		0.0000	1.0000	99.99
13.5	18,639		0.0000	1.0000	99.99
14.5	18,639		0.0000	1.0000	99.99
15.5	18,639		0.0000	1.0000	99.99
16.5	18,639		0.0000	1.0000	99.99
17.5					99.99
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5	12,908		0.0000		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,908		0.0000		
40.5	48,773		0.0000		
41.5	158,792		0.0000		
42.5	349,487	1,213	0.0035		
43.5	556,959		0.0000		
44.5	709,463	3,579	0.0050		
45.5	915,749	4,167	0.0046		
46.5	1,060,466	2,400	0.0023		
47.5	1,173,626	7,251	0.0062		
48.5	1,375,332	47,662	0.0347		
49.5	1,419,742	19,386	0.0137		
50.5	1,705,804	5,241	0.0031		
51.5	1,853,475	11,097	0.0060		
52.5	1,969,510	7,615	0.0039		
53.5	2,019,326	10,234	0.0051		
54.5	2,152,093	6,011	0.0028		
55.5	2,158,832	8,924	0.0041		
56.5	2,153,181	4,300	0.0020		
57.5	2,161,550	17,872	0.0083		
58.5	2,172,595	11,525	0.0053		
59.5	2,214,555	24,702	0.0112		
60.5	2,279,676	36,135	0.0159		
61.5	2,327,708	38,411	0.0165		
62.5	2,291,534	33,390	0.0146		
63.5	2,211,375	29,747	0.0135		
64.5	2,124,838	42,271	0.0199		
65.5	2,072,083	26,821	0.0129		
66.5	1,940,806	38,180	0.0197		
67.5	1,877,270	28,036	0.0149		
68.5	1,877,679	30,829	0.0164		
69.5	1,967,448	23,135	0.0118		
70.5	2,348,028	36,209	0.0154		
71.5	2,712,139	30,836	0.0114		
72.5	3,360,277	36,196	0.0108		
73.5	4,271,884	46,641	0.0109		
74.5	5,297,485	53,360	0.0101		
75.5	6,052,664	57,013	0.0094		
76.5	7,364,295	68,840	0.0093		
77.5	8,192,505	73,247	0.0089		
78.5	8,632,919	97,393	0.0113		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.05 MAINS - CAST IRON - PRE 1992

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,769,687	87,464	0.0100		
80.5	8,785,747	61,326	0.0070		
81.5	8,762,573	70,666	0.0081		
82.5	8,652,714	69,794	0.0081		
83.5	8,697,650	80,097	0.0092		
84.5	8,729,090	102,986	0.0118		
85.5	8,827,373	88,897	0.0101		
86.5	8,939,276	107,353	0.0120		
87.5	9,151,481	132,536	0.0145		
88.5	9,265,821	161,565	0.0174		
89.5	9,329,533	164,330	0.0176		
90.5	9,195,039	235,300	0.0256		
91.5	8,879,542	213,854	0.0241		
92.5	8,358,893	207,326	0.0248		
93.5	7,731,812	200,014	0.0259		
94.5	6,908,966	174,503	0.0253		
95.5	6,070,739	157,667	0.0260		
96.5	5,746,355	127,990	0.0223		
97.5	4,703,846	106,425	0.0226		
98.5	4,030,552	76,701	0.0190		
99.5	3,707,482	59,329	0.0160		
100.5	5,441,456	68,561	0.0126		
101.5	5,260,532	152,526	0.0290		
102.5	5,039,623	74,165	0.0147		
103.5	4,949,068	73,676	0.0149		
104.5	4,769,566	124,597	0.0261		
105.5	4,511,295	71,846	0.0159		
106.5	4,259,969	67,535	0.0159		
107.5	4,001,884	69,451	0.0174		
108.5	3,683,829	62,087	0.0169		
109.5	3,414,382	68,441	0.0200		
110.5	3,143,833	87,991	0.0280		
111.5	2,908,665	66,112	0.0227		
112.5	2,680,942	46,706	0.0174		
113.5	2,543,740	46,062	0.0181		
114.5	2,414,445	122,812	0.0509		
115.5	2,199,787	34,647	0.0158		
116.5	2,096,878	79,038	0.0377		
117.5	1,684,210	73,181	0.0435		
118.5	1,572,283	76,782	0.0488		

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.05 MAINS - CAST IRON - PRE 1992

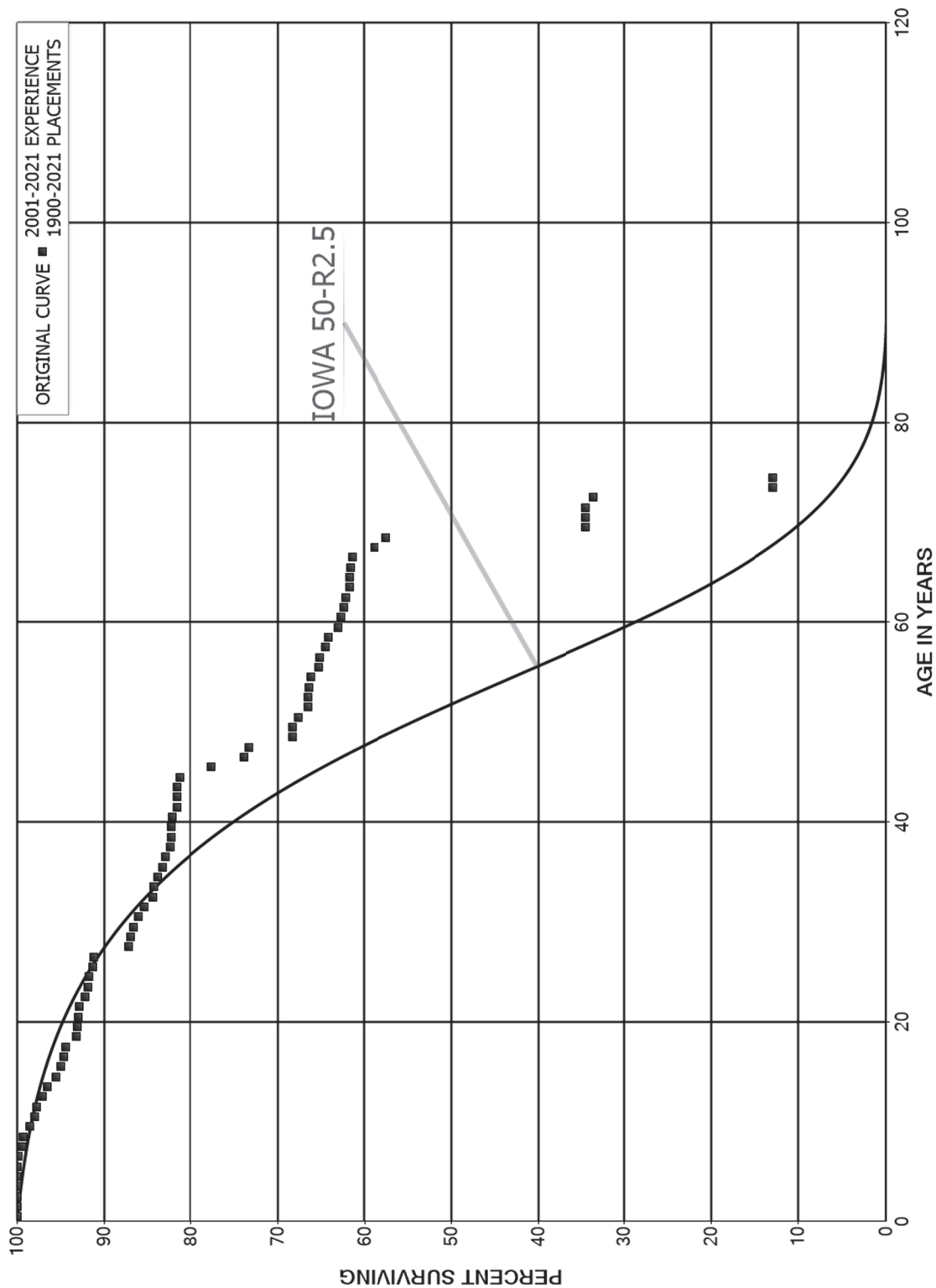
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	1,455,932	90,634	0.0623		
120.5	1,288,303	55,981	0.0435		
121.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,795,106		0.0000	1.0000	100.00
0.5	146,904,758	3,415	0.0000	1.0000	100.00
1.5	146,821,112		0.0000	1.0000	100.00
2.5	115,200,123	5,186	0.0000	1.0000	100.00
3.5	83,716,099	13,044	0.0002	0.9998	99.99
4.5	74,999,427	65,265	0.0009	0.9991	99.98
5.5	61,662,868	2,824	0.0000	1.0000	99.89
6.5	51,456,067	244,609	0.0048	0.9952	99.89
7.5	45,514,777	75,693	0.0017	0.9983	99.41
8.5	30,172,914	212,332	0.0070	0.9930	99.25
9.5	28,941,072	175,803	0.0061	0.9939	98.55
10.5	29,792,514	80,676	0.0027	0.9973	97.95
11.5	27,957,664	185,429	0.0066	0.9934	97.68
12.5	25,393,342	133,028	0.0052	0.9948	97.04
13.5	22,487,307	233,399	0.0104	0.9896	96.53
14.5	19,949,998	126,052	0.0063	0.9937	95.53
15.5	20,374,862	75,022	0.0037	0.9963	94.92
16.5	21,635,511	42,218	0.0020	0.9980	94.57
17.5	21,153,619	274,622	0.0130	0.9870	94.39
18.5	23,706,120	15,903	0.0007	0.9993	93.16
19.5	24,593,147	29,345	0.0012	0.9988	93.10
20.5	24,705,807	39,630	0.0016	0.9984	92.99
21.5	25,277,611	181,536	0.0072	0.9928	92.84
22.5	25,290,465	98,464	0.0039	0.9961	92.17
23.5	26,053,450	15,184	0.0006	0.9994	91.81
24.5	26,415,385	151,832	0.0057	0.9943	91.76
25.5	26,724,233	30,541	0.0011	0.9989	91.23
26.5	27,200,083	1,192,218	0.0438	0.9562	91.13
27.5	26,594,517	54,734	0.0021	0.9979	87.13
28.5	25,493,413	101,519	0.0040	0.9960	86.96
29.5	25,809,347	162,940	0.0063	0.9937	86.61
30.5	24,815,257	181,204	0.0073	0.9927	86.06
31.5	24,144,926	297,517	0.0123	0.9877	85.43
32.5	23,145,945	38,212	0.0017	0.9983	84.38
33.5	21,517,871	113,437	0.0053	0.9947	84.24
34.5	19,741,090	129,449	0.0066	0.9934	83.80
35.5	19,507,994	69,642	0.0036	0.9964	83.25
36.5	18,544,289	132,607	0.0072	0.9928	82.95
37.5	18,163,596	21,517	0.0012	0.9988	82.36
38.5	17,319,735	6,373	0.0004	0.9996	82.26

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,662,908	17,776	0.0013	0.9987	82.23
40.5	12,894,999	74,484	0.0058	0.9942	82.12
41.5	12,355,787	6,919	0.0006	0.9994	81.65
42.5	12,166,563	3,081	0.0003	0.9997	81.60
43.5	12,072,023	46,429	0.0038	0.9962	81.58
44.5	10,992,324	492,382	0.0448	0.9552	81.27
45.5	9,895,673	480,109	0.0485	0.9515	77.63
46.5	8,944,979	65,778	0.0074	0.9926	73.86
47.5	8,727,513	600,152	0.0688	0.9312	73.32
48.5	7,497,888	1,416	0.0002	0.9998	68.28
49.5	7,374,264	74,894	0.0102	0.9898	68.26
50.5	6,633,277	100,667	0.0152	0.9848	67.57
51.5	6,169,861	2,680	0.0004	0.9996	66.55
52.5	5,704,750	13,282	0.0023	0.9977	66.52
53.5	5,581,795	12,010	0.0022	0.9978	66.36
54.5	5,624,698	82,908	0.0147	0.9853	66.22
55.5	5,412,192	10,093	0.0019	0.9981	65.24
56.5	5,045,662	46,208	0.0092	0.9908	65.12
57.5	4,699,378	21,754	0.0046	0.9954	64.52
58.5	3,753,791	65,567	0.0175	0.9825	64.23
59.5	3,149,898	19,782	0.0063	0.9937	63.10
60.5	2,987,598	13,456	0.0045	0.9955	62.71
61.5	2,482,313	10,536	0.0042	0.9958	62.43
62.5	2,221,915	15,978	0.0072	0.9928	62.16
63.5	1,581,777	1,000	0.0006	0.9994	61.71
64.5	1,241,880	1,113	0.0009	0.9991	61.67
65.5	974,831	3,496	0.0036	0.9964	61.62
66.5	688,104	28,799	0.0419	0.9581	61.40
67.5	427,176	9,902	0.0232	0.9768	58.83
68.5	408,485	164,259	0.4021	0.5979	57.46
69.5	245,667		0.0000	1.0000	34.36
70.5	241,485	67	0.0003	0.9997	34.36
71.5	208,614	5,357	0.0257	0.9743	34.35
72.5	203,558	125,794	0.6180	0.3820	33.47
73.5	77,412		0.0000	1.0000	12.78
74.5	74,392		0.0000	1.0000	12.78
75.5	77,127		0.0000	1.0000	12.78
76.5	116,047		0.0000	1.0000	12.78
77.5	119,763		0.0000	1.0000	12.78
78.5	120,347		0.0000	1.0000	12.78

NATIONAL GRID
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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	118,973		0.0000	1.0000	12.78
80.5	121,987		0.0000	1.0000	12.78
81.5	120,413		0.0000	1.0000	12.78
82.5	116,309		0.0000	1.0000	12.78
83.5	112,747		0.0000	1.0000	12.78
84.5	113,914		0.0000	1.0000	12.78
85.5	117,233		0.0000	1.0000	12.78
86.5	118,448		0.0000	1.0000	12.78
87.5	121,000		0.0000	1.0000	12.78
88.5	122,352		0.0000	1.0000	12.78
89.5	145,633		0.0000	1.0000	12.78
90.5	150,750	955	0.0063	0.9937	12.78
91.5	144,413	2,778	0.0192	0.9808	12.70
92.5	135,056		0.0000	1.0000	12.46
93.5	127,419	46	0.0004	0.9996	12.46
94.5	113,948		0.0000	1.0000	12.45
95.5	109,288		0.0000	1.0000	12.45
96.5	105,370		0.0000	1.0000	12.45
97.5	67,040		0.0000	1.0000	12.45
98.5	61,873		0.0000	1.0000	12.45
99.5	60,902		0.0000	1.0000	12.45
100.5	61,001		0.0000	1.0000	12.45
101.5	57,955		0.0000	1.0000	12.45
102.5	57,881		0.0000	1.0000	12.45
103.5	57,881	86	0.0015	0.9985	12.45
104.5	57,570		0.0000	1.0000	12.44
105.5	56,392		0.0000	1.0000	12.44
106.5	52,764	19,845	0.3761	0.6239	12.44
107.5	31,361		0.0000	1.0000	7.76
108.5	26,242		0.0000	1.0000	7.76
109.5	24,965		0.0000	1.0000	7.76
110.5	21,529		0.0000	1.0000	7.76
111.5	8,071		0.0000	1.0000	7.76
112.5	672		0.0000	1.0000	7.76
113.5	602		0.0000	1.0000	7.76
114.5	602		0.0000	1.0000	7.76
115.5	602		0.0000	1.0000	7.76
116.5	602		0.0000	1.0000	7.76
117.5	602	125	0.2077	0.7923	7.76
118.5	477		0.0000	1.0000	6.15

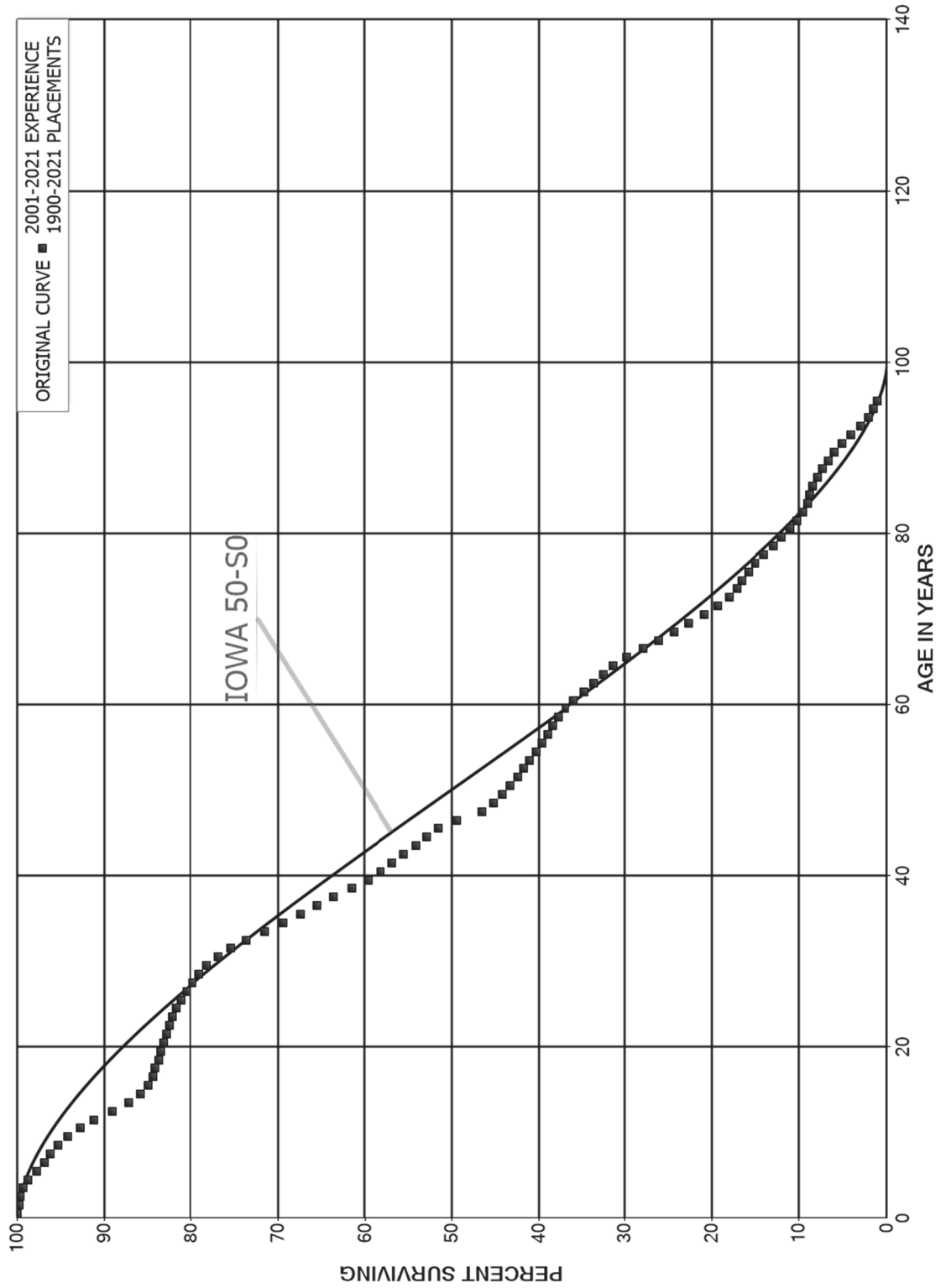
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	477		0.0000	1.0000	6.15
120.5	477		0.0000	1.0000	6.15
121.5					6.15

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNTS 380.01, 380.02, 380.06 AND 380.07 SERVICES - PLASTIC AND STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06 AND 380.07 SERVICES - PLASTIC AND STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,110,843,461	1,205,089	0.0011	0.9989	100.00
0.5	1,071,881,139	1,271,055	0.0012	0.9988	99.89
1.5	1,017,872,676	1,686,308	0.0017	0.9983	99.77
2.5	927,353,109	3,506,452	0.0038	0.9962	99.61
3.5	844,471,881	4,698,822	0.0056	0.9944	99.23
4.5	814,604,525	8,232,809	0.0101	0.9899	98.68
5.5	792,752,194	6,798,122	0.0086	0.9914	97.68
6.5	771,850,992	5,707,393	0.0074	0.9926	96.84
7.5	742,284,880	6,503,163	0.0088	0.9912	96.13
8.5	730,121,596	8,574,420	0.0117	0.9883	95.29
9.5	722,042,348	10,693,531	0.0148	0.9852	94.17
10.5	700,930,535	12,477,614	0.0178	0.9822	92.77
11.5	662,373,155	15,117,180	0.0228	0.9772	91.12
12.5	630,483,687	13,452,605	0.0213	0.9787	89.04
13.5	599,630,278	9,103,995	0.0152	0.9848	87.14
14.5	572,102,594	5,853,631	0.0102	0.9898	85.82
15.5	539,545,128	3,170,465	0.0059	0.9941	84.94
16.5	523,426,541	1,827,024	0.0035	0.9965	84.44
17.5	511,124,258	2,313,267	0.0045	0.9955	84.15
18.5	499,796,175	1,597,538	0.0032	0.9968	83.77
19.5	491,847,737	1,927,736	0.0039	0.9961	83.50
20.5	461,769,244	1,896,450	0.0041	0.9959	83.17
21.5	433,963,654	1,803,889	0.0042	0.9958	82.83
22.5	420,362,157	1,636,410	0.0039	0.9961	82.48
23.5	404,062,352	2,333,021	0.0058	0.9942	82.16
24.5	377,908,261	2,127,506	0.0056	0.9944	81.69
25.5	353,121,163	3,359,154	0.0095	0.9905	81.23
26.5	326,320,383	2,561,261	0.0078	0.9922	80.46
27.5	301,612,840	2,690,574	0.0089	0.9911	79.82
28.5	276,139,477	3,461,827	0.0125	0.9875	79.11
29.5	249,214,266	4,044,564	0.0162	0.9838	78.12
30.5	228,646,212	4,311,054	0.0189	0.9811	76.85
31.5	212,994,910	5,166,096	0.0243	0.9757	75.40
32.5	202,238,181	5,705,699	0.0282	0.9718	73.58
33.5	184,866,885	5,377,157	0.0291	0.9709	71.50
34.5	169,945,290	4,984,850	0.0293	0.9707	69.42
35.5	158,894,016	4,472,947	0.0282	0.9718	67.38
36.5	148,083,029	4,231,644	0.0286	0.9714	65.49
37.5	137,166,358	4,479,237	0.0327	0.9673	63.62
38.5	127,469,043	3,999,259	0.0314	0.9686	61.54

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06 AND 380.07 SERVICES - PLASTIC AND STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	118,269,016	2,929,080	0.0248	0.9752	59.61
40.5	108,476,675	2,406,730	0.0222	0.9778	58.13
41.5	99,929,481	2,409,609	0.0241	0.9759	56.84
42.5	91,645,154	2,236,574	0.0244	0.9756	55.47
43.5	84,932,936	2,000,255	0.0236	0.9764	54.12
44.5	77,530,576	1,917,079	0.0247	0.9753	52.84
45.5	70,362,127	2,848,834	0.0405	0.9595	51.54
46.5	61,980,505	3,714,873	0.0599	0.9401	49.45
47.5	53,794,359	1,526,011	0.0284	0.9716	46.49
48.5	48,671,778	1,126,211	0.0231	0.9769	45.17
49.5	43,099,418	852,443	0.0198	0.9802	44.12
50.5	39,996,497	744,992	0.0186	0.9814	43.25
51.5	38,637,868	673,655	0.0174	0.9826	42.44
52.5	34,789,191	572,702	0.0165	0.9835	41.70
53.5	30,993,571	521,857	0.0168	0.9832	41.02
54.5	27,384,920	474,073	0.0173	0.9827	40.33
55.5	23,926,446	398,479	0.0167	0.9833	39.63
56.5	19,459,750	301,088	0.0155	0.9845	38.97
57.5	14,677,434	253,867	0.0173	0.9827	38.37
58.5	10,836,220	234,595	0.0216	0.9784	37.70
59.5	7,560,756	214,035	0.0283	0.9717	36.89
60.5	5,741,472	192,671	0.0336	0.9664	35.84
61.5	4,220,076	136,680	0.0324	0.9676	34.64
62.5	2,853,805	94,830	0.0332	0.9668	33.52
63.5	1,935,587	68,963	0.0356	0.9644	32.40
64.5	1,511,265	72,552	0.0480	0.9520	31.25
65.5	1,210,748	79,450	0.0656	0.9344	29.75
66.5	975,488	60,712	0.0622	0.9378	27.80
67.5	793,266	55,078	0.0694	0.9306	26.07
68.5	718,539	47,780	0.0665	0.9335	24.26
69.5	668,148	54,910	0.0822	0.9178	22.64
70.5	604,065	44,245	0.0732	0.9268	20.78
71.5	556,179	36,122	0.0649	0.9351	19.26
72.5	564,613	28,210	0.0500	0.9500	18.01
73.5	568,180	21,618	0.0380	0.9620	17.11
74.5	588,278	26,657	0.0453	0.9547	16.46
75.5	594,157	30,664	0.0516	0.9484	15.71
76.5	595,186	40,362	0.0678	0.9322	14.90
77.5	580,820	42,864	0.0738	0.9262	13.89
78.5	544,633	37,201	0.0683	0.9317	12.87

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06 AND 380.07 SERVICES - PLASTIC AND STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	502,300	45,614	0.0908	0.9092	11.99
80.5	446,320	30,971	0.0694	0.9306	10.90
81.5	406,272	26,129	0.0643	0.9357	10.14
82.5	372,741	19,553	0.0525	0.9475	9.49
83.5	349,457	9,964	0.0285	0.9715	8.99
84.5	332,112	11,841	0.0357	0.9643	8.74
85.5	315,638	20,082	0.0636	0.9364	8.42
86.5	291,965	21,000	0.0719	0.9281	7.89
87.5	269,327	25,829	0.0959	0.9041	7.32
88.5	249,772	27,291	0.1093	0.8907	6.62
89.5	228,096	33,514	0.1469	0.8531	5.90
90.5	188,770	36,376	0.1927	0.8073	5.03
91.5	149,286	39,208	0.2626	0.7374	4.06
92.5	106,076	33,117	0.3122	0.6878	2.99
93.5	67,918	19,074	0.2808	0.7192	2.06
94.5	45,803	12,520	0.2734	0.7266	1.48
95.5	29,695	6,918	0.2330	0.7670	1.08
96.5	21,364	2,165	0.1013	0.8987	0.83
97.5	19,200	2,438	0.1270	0.8730	0.74
98.5	16,162	1,065	0.0659	0.9341	0.65
99.5	15,097	771	0.0511	0.9489	0.60
100.5	14,382	570	0.0396	0.9604	0.57
101.5	13,812	202	0.0146	0.9854	0.55
102.5	13,610	41	0.0030	0.9970	0.54
103.5	13,569	3,317	0.2445	0.7555	0.54
104.5	10,252	3,620	0.3531	0.6469	0.41
105.5	6,632	1,920	0.2895	0.7105	0.26
106.5	4,712	3,295	0.6993	0.3007	0.19
107.5	1,417	1,103	0.7782	0.2218	0.06
108.5	291	150	0.5163	0.4837	0.01
109.5	141		0.0000	1.0000	0.01
110.5	141		0.0000	1.0000	0.01
111.5	141		0.0000	1.0000	0.01
112.5	141	85	0.6058	0.3942	0.01
113.5	56		0.0000	1.0000	0.00
114.5	56		0.0000	1.0000	0.00
115.5	56		0.0000	1.0000	0.00
116.5	56		0.0000	1.0000	0.00
117.5	56		0.0000	1.0000	0.00
118.5	56		0.0000	1.0000	0.00

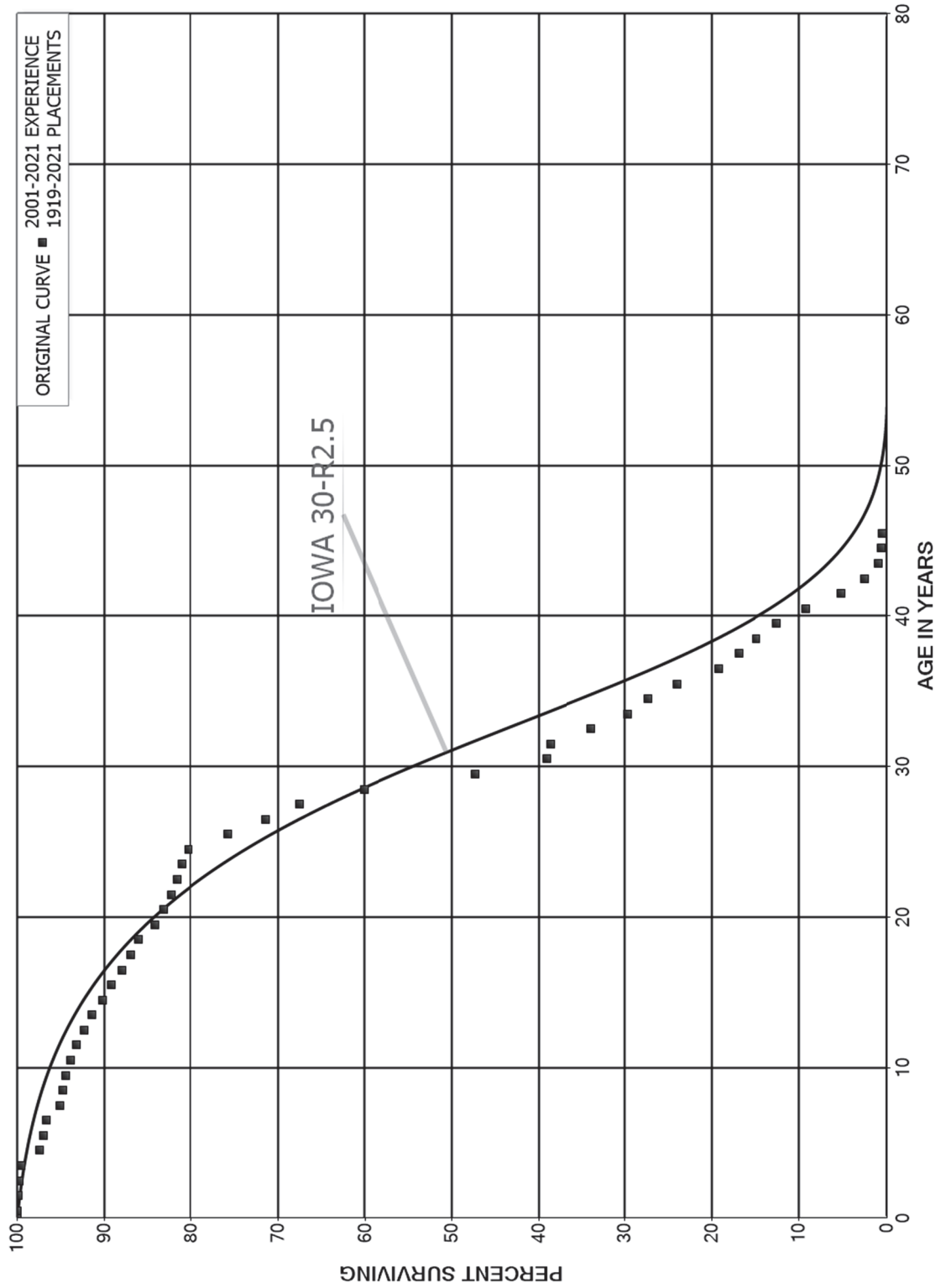
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06 AND 380.07 SERVICES - PLASTIC AND STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	56		0.0000	1.0000	0.00
120.5	56		0.0000	1.0000	0.00
121.5					0.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,541,252	48,673	0.0002	0.9998	100.00
0.5	206,501,246	307,025	0.0015	0.9985	99.98
1.5	202,242,524	154,707	0.0008	0.9992	99.83
2.5	200,548,572	500,591	0.0025	0.9975	99.75
3.5	196,892,450	4,121,086	0.0209	0.9791	99.50
4.5	175,260,361	862,997	0.0049	0.9951	97.42
5.5	170,137,001	498,493	0.0029	0.9971	96.94
6.5	166,418,487	2,833,137	0.0170	0.9830	96.66
7.5	157,992,541	434,004	0.0027	0.9973	95.01
8.5	138,394,730	527,304	0.0038	0.9962	94.75
9.5	133,832,397	797,232	0.0060	0.9940	94.39
10.5	136,136,193	900,702	0.0066	0.9934	93.83
11.5	116,861,795	1,202,381	0.0103	0.9897	93.21
12.5	107,510,428	1,000,801	0.0093	0.9907	92.25
13.5	78,896,047	1,073,623	0.0136	0.9864	91.39
14.5	80,260,090	893,908	0.0111	0.9889	90.14
15.5	74,352,067	1,012,911	0.0136	0.9864	89.14
16.5	71,756,555	757,101	0.0106	0.9894	87.93
17.5	69,836,909	790,069	0.0113	0.9887	87.00
18.5	68,358,224	1,420,130	0.0208	0.9792	86.01
19.5	68,871,730	853,867	0.0124	0.9876	84.23
20.5	70,784,886	782,481	0.0111	0.9889	83.18
21.5	72,420,735	528,234	0.0073	0.9927	82.26
22.5	75,380,379	561,259	0.0074	0.9926	81.66
23.5	72,578,998	672,014	0.0093	0.9907	81.05
24.5	68,373,471	3,872,503	0.0566	0.9434	80.30
25.5	57,390,362	3,344,924	0.0583	0.9417	75.76
26.5	48,820,761	2,642,241	0.0541	0.9459	71.34
27.5	40,038,158	4,404,819	0.1100	0.8900	67.48
28.5	29,685,706	6,304,997	0.2124	0.7876	60.06
29.5	22,805,570	3,975,013	0.1743	0.8257	47.30
30.5	20,202,264	246,255	0.0122	0.9878	39.06
31.5	20,879,140	2,584,626	0.1238	0.8762	38.58
32.5	19,542,529	2,392,904	0.1224	0.8776	33.80
33.5	17,706,268	1,416,126	0.0800	0.9200	29.67
34.5	17,403,443	2,134,509	0.1226	0.8774	27.29
35.5	15,371,354	3,039,038	0.1977	0.8023	23.95
36.5	12,811,310	1,568,689	0.1224	0.8776	19.21
37.5	11,419,259	1,337,211	0.1171	0.8829	16.86
38.5	10,170,189	1,649,200	0.1622	0.8378	14.88

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,562,737	2,290,468	0.2675	0.7325	12.47
40.5	6,367,446	2,743,498	0.4309	0.5691	9.13
41.5	3,687,364	1,916,442	0.5197	0.4803	5.20
42.5	1,938,679	1,184,232	0.6108	0.3892	2.50
43.5	782,807	259,902	0.3320	0.6680	0.97
44.5	527,251	122,003	0.2314	0.7686	0.65
45.5	405,635	64,884	0.1600	0.8400	0.50
46.5	341,697	54,750	0.1602	0.8398	0.42
47.5	295,339	188,806	0.6393	0.3607	0.35
48.5	142,422	87,302	0.6130	0.3870	0.13
49.5	55,417	11,529	0.2080	0.7920	0.05
50.5	45,241	38,467	0.8503	0.1497	0.04
51.5	16,377	75	0.0046	0.9954	0.01
52.5	16,303	4,068	0.2495	0.7505	0.01
53.5	13,895	974	0.0701	0.9299	0.00
54.5	12,922	639	0.0494	0.9506	0.00
55.5	12,283	1,353	0.1101	0.8899	0.00
56.5	10,930	9,823	0.8987	0.1013	0.00
57.5	1,497		0.0000	1.0000	0.00
58.5	2,569	1,107	0.4310	0.5690	0.00
59.5	2,117	390	0.1844	0.8156	0.00
60.5	1,799		0.0000	1.0000	0.00
61.5	3,481	16	0.0045	0.9955	0.00
62.5	3,786	69	0.0182	0.9818	0.00
63.5	4,424	1,127	0.2546	0.7454	0.00
64.5	4,469	699	0.1565	0.8435	0.00
65.5	3,769	8	0.0022	0.9978	0.00
66.5	6,107	1,608	0.2633	0.7367	0.00
67.5	4,499	320	0.0712	0.9288	0.00
68.5	4,178	661	0.1583	0.8417	0.00
69.5	3,517	1,186	0.3371	0.6629	0.00
70.5	2,331	7	0.0032	0.9968	0.00
71.5	2,324	2,324	1.0000		0.00
72.5					
73.5					
74.5					
75.5	68		0.0000		
76.5	68		0.0000		
77.5	68		0.0000		
78.5	68	9	0.1248		

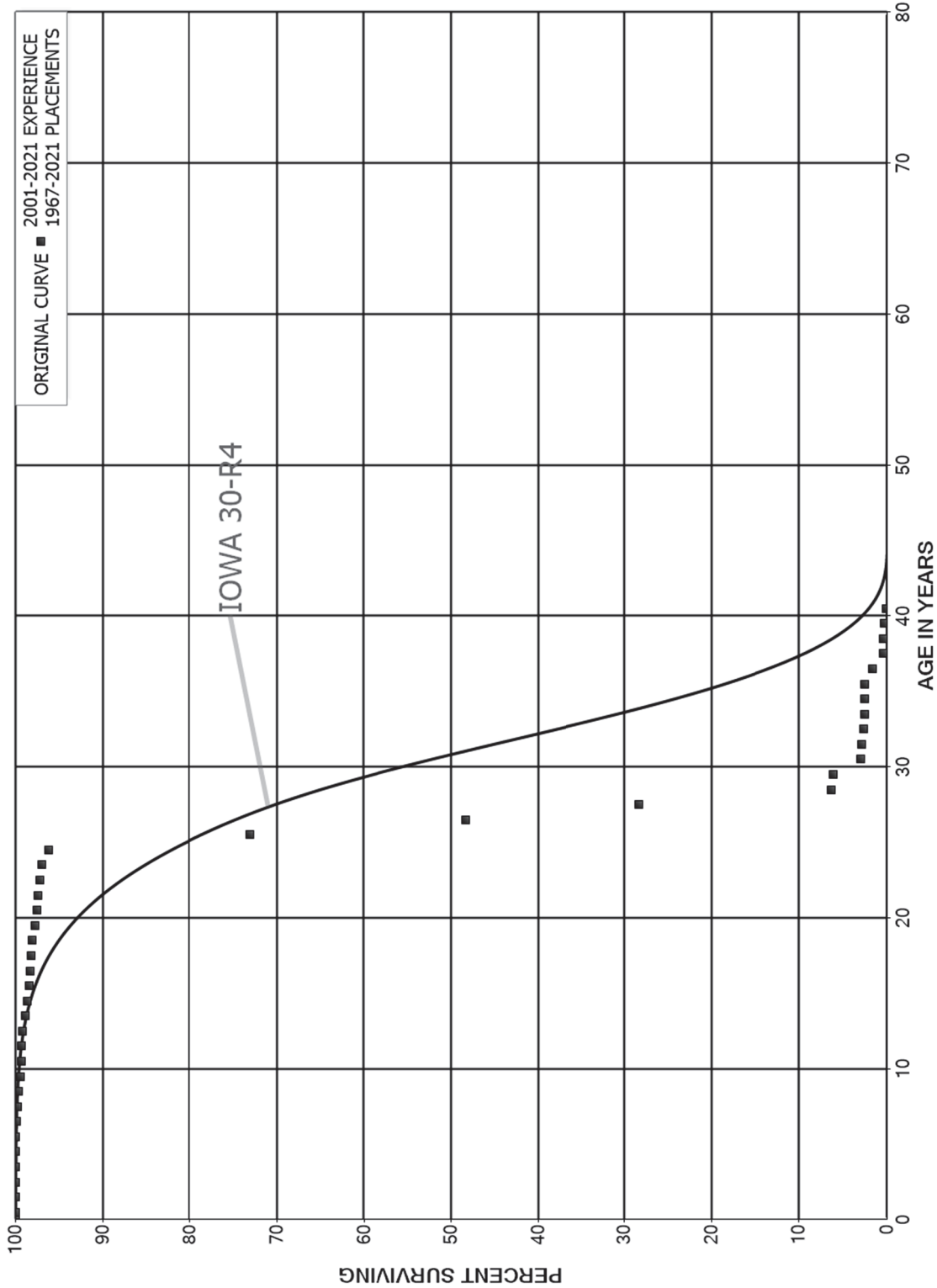
NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2021			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	79		0.0000		
80.5	79	60	0.7617		
81.5	365		0.0000		
82.5	365		0.0000		
83.5	365		0.0000		
84.5	365	19	0.0512		
85.5	347	166	0.4783		
86.5	181	181	1.0000		
87.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 381.04 METERS - CORRECTORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.04 METERS - CORRECTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,436,775		0.0000	1.0000	100.00
0.5	5,013,872		0.0000	1.0000	100.00
1.5	5,123,638		0.0000	1.0000	100.00
2.5	7,920,134		0.0000	1.0000	100.00
3.5	10,301,692		0.0000	1.0000	100.00
4.5	15,275,176	2,084	0.0001	0.9999	100.00
5.5	19,611,696	21,447	0.0011	0.9989	99.99
6.5	23,629,406	27,426	0.0012	0.9988	99.88
7.5	27,715,038	53,259	0.0019	0.9981	99.76
8.5	29,979,182	61,557	0.0021	0.9979	99.57
9.5	31,320,357	25,787	0.0008	0.9992	99.36
10.5	32,592,951	16,549	0.0005	0.9995	99.28
11.5	33,549,752	27,094	0.0008	0.9992	99.23
12.5	34,535,718	119,802	0.0035	0.9965	99.15
13.5	34,423,730	72,172	0.0021	0.9979	98.81
14.5	34,481,708	56,171	0.0016	0.9984	98.60
15.5	34,235,411	55,913	0.0016	0.9984	98.44
16.5	31,776,325	47,121	0.0015	0.9985	98.28
17.5	31,515,100	37,389	0.0012	0.9988	98.13
18.5	28,111,620	84,974	0.0030	0.9970	98.02
19.5	25,648,465	63,050	0.0025	0.9975	97.72
20.5	21,117,107	27,399	0.0013	0.9987	97.48
21.5	16,567,172	29,503	0.0018	0.9982	97.35
22.5	12,549,980	37,405	0.0030	0.9970	97.18
23.5	8,502,602	59,020	0.0069	0.9931	96.89
24.5	6,111,894	1,470,172	0.2405	0.7595	96.22
25.5	3,630,713	1,231,256	0.3391	0.6609	73.07
26.5	2,316,630	958,648	0.4138	0.5862	48.29
27.5	1,287,319	1,002,404	0.7787	0.2213	28.31
28.5	225,338	7,854	0.0349	0.9651	6.27
29.5	205,169	105,307	0.5133	0.4867	6.05
30.5	100,824	3,049	0.0302	0.9698	2.94
31.5	98,079	8,628	0.0880	0.9120	2.85
32.5	89,452	2,631	0.0294	0.9706	2.60
33.5	87,316	543	0.0062	0.9938	2.53
34.5	86,774	788	0.0091	0.9909	2.51
35.5	85,986	31,482	0.3661	0.6339	2.49
36.5	54,504	41,477	0.7610	0.2390	1.58
37.5	13,027	1,168	0.0897	0.9103	0.38
38.5	11,859	3,376	0.2847	0.7153	0.34

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 381.04 METERS - CORRECTORS

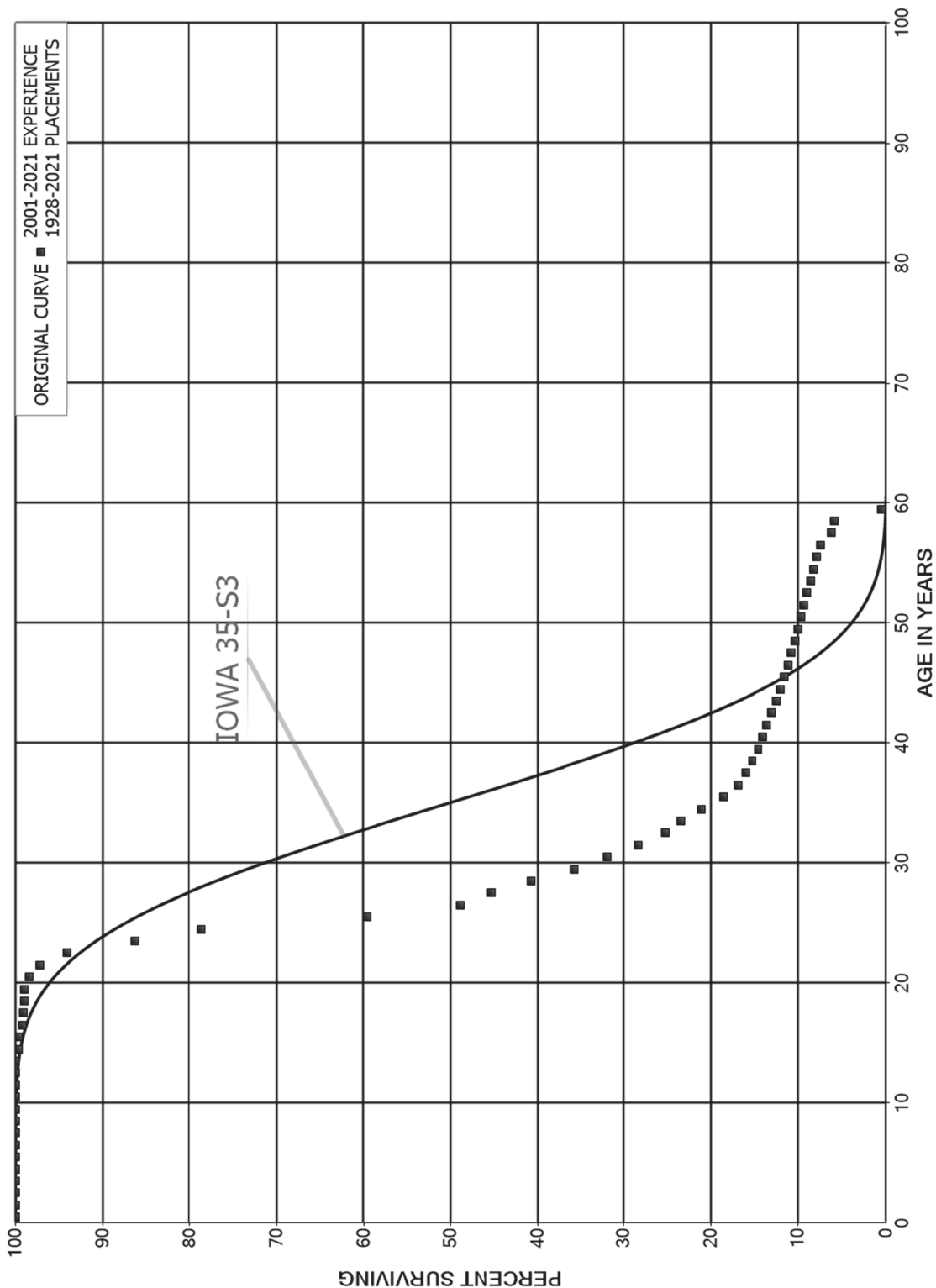
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,482	5,497	0.6480	0.3520	0.25
40.5	2,986	304	0.1017	0.8983	0.09
41.5	2,682	683	0.2545	0.7455	0.08
42.5	2,000	2,000	1.0000		0.06
43.5					

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNTS 382.02 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 382.02 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,506,137		0.0000	1.0000	100.00
0.5	71,273,360		0.0000	1.0000	100.00
1.5	71,466,054		0.0000	1.0000	100.00
2.5	69,268,052		0.0000	1.0000	100.00
3.5	61,131,919	828	0.0000	1.0000	100.00
4.5	46,127,924		0.0000	1.0000	100.00
5.5	43,171,812		0.0000	1.0000	100.00
6.5	38,999,652		0.0000	1.0000	100.00
7.5	37,657,078		0.0000	1.0000	100.00
8.5	38,255,294		0.0000	1.0000	100.00
9.5	40,293,074	1,796	0.0000	1.0000	100.00
10.5	42,266,938	1,476	0.0000	1.0000	99.99
11.5	43,166,212	295	0.0000	1.0000	99.99
12.5	44,918,073	17,267	0.0004	0.9996	99.99
13.5	47,147,809	137,054	0.0029	0.9971	99.95
14.5	47,448,994		0.0000	1.0000	99.66
15.5	48,872,934	251,709	0.0052	0.9948	99.66
16.5	45,053,353	16,377	0.0004	0.9996	99.15
17.5	40,512,633	59,479	0.0015	0.9985	99.11
18.5	37,766,409		0.0000	1.0000	98.97
19.5	37,512,311	207,982	0.0055	0.9945	98.97
20.5	37,069,623	470,936	0.0127	0.9873	98.42
21.5	35,306,641	1,109,276	0.0314	0.9686	97.17
22.5	34,103,738	2,840,623	0.0833	0.9167	94.11
23.5	31,091,733	2,750,909	0.0885	0.9115	86.28
24.5	28,029,832	6,786,779	0.2421	0.7579	78.64
25.5	20,841,938	3,757,924	0.1803	0.8197	59.60
26.5	16,284,227	1,200,791	0.0737	0.9263	48.85
27.5	14,518,125	1,453,848	0.1001	0.8999	45.25
28.5	12,999,860	1,642,818	0.1264	0.8736	40.72
29.5	11,005,309	1,154,686	0.1049	0.8951	35.57
30.5	9,654,308	1,076,391	0.1115	0.8885	31.84
31.5	8,403,880	930,895	0.1108	0.8892	28.29
32.5	7,589,714	538,876	0.0710	0.9290	25.16
33.5	6,921,688	685,683	0.0991	0.9009	23.37
34.5	5,807,253	691,048	0.1190	0.8810	21.06
35.5	4,933,810	449,657	0.0911	0.9089	18.55
36.5	4,374,231	246,380	0.0563	0.9437	16.86
37.5	4,047,099	197,389	0.0488	0.9512	15.91
38.5	3,810,599	158,452	0.0416	0.9584	15.13

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 382.02 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,760,989	130,089	0.0346	0.9654	14.51
40.5	3,734,836	132,351	0.0354	0.9646	14.00
41.5	4,041,976	170,791	0.0423	0.9577	13.51
42.5	3,932,061	147,926	0.0376	0.9624	12.94
43.5	5,906,708	226,392	0.0383	0.9617	12.45
44.5	5,612,610	230,795	0.0411	0.9589	11.97
45.5	5,347,380	199,958	0.0374	0.9626	11.48
46.5	5,095,645	158,858	0.0312	0.9688	11.05
47.5	4,884,310	205,010	0.0420	0.9580	10.71
48.5	4,623,174	144,810	0.0313	0.9687	10.26
49.5	4,427,441	138,211	0.0312	0.9688	9.94
50.5	4,260,978	147,518	0.0346	0.9654	9.63
51.5	4,067,551	172,148	0.0423	0.9577	9.29
52.5	3,848,928	172,773	0.0449	0.9551	8.90
53.5	3,642,792	141,176	0.0388	0.9612	8.50
54.5	3,477,633	155,597	0.0447	0.9553	8.17
55.5	3,284,579	165,726	0.0505	0.9495	7.80
56.5	3,079,799	496,797	0.1613	0.8387	7.41
57.5	2,517,575	132,343	0.0526	0.9474	6.22
58.5	2,347,676	2,159,679	0.9199	0.0801	5.89
59.5	151,086		0.0000	1.0000	0.47
60.5	130,794		0.0000	1.0000	0.47
61.5	111,989		0.0000	1.0000	0.47
62.5	82,168		0.0000	1.0000	0.47
63.5	40,300		0.0000	1.0000	0.47
64.5	20,682		0.0000	1.0000	0.47
65.5	13,496		0.0000	1.0000	0.47
66.5	13,212		0.0000	1.0000	0.47
67.5	12,320		0.0000	1.0000	0.47
68.5	12,376		0.0000	1.0000	0.47
69.5	11,475		0.0000	1.0000	0.47
70.5	10,687		0.0000	1.0000	0.47
71.5	10,355		0.0000	1.0000	0.47
72.5	10,720		0.0000	1.0000	0.47
73.5	10,499		0.0000	1.0000	0.47
74.5	9,799		0.0000	1.0000	0.47
75.5	9,201		0.0000	1.0000	0.47
76.5	9,111		0.0000	1.0000	0.47
77.5	9,028		0.0000	1.0000	0.47
78.5	8,976		0.0000	1.0000	0.47

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 382.02 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

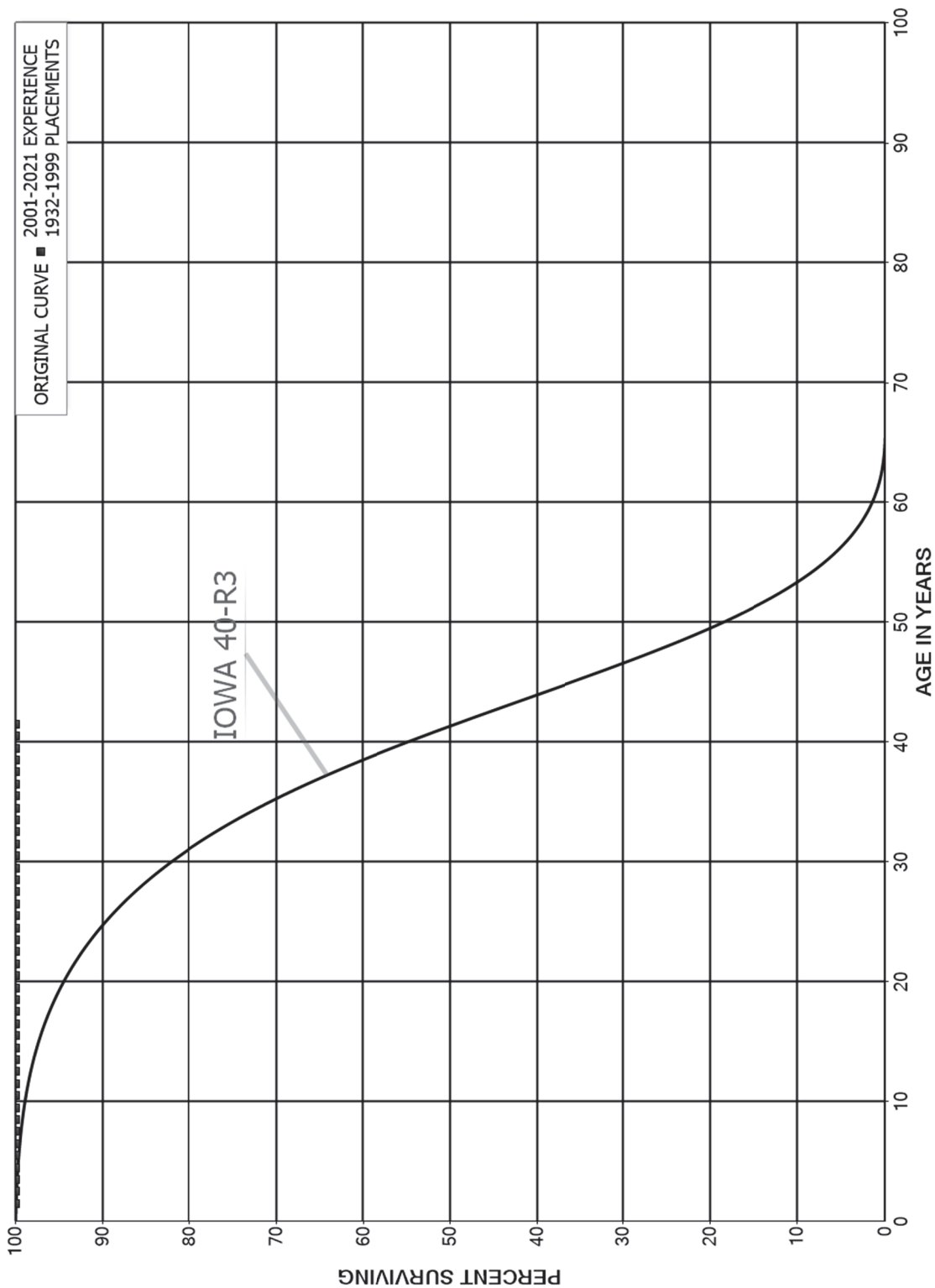
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,079		0.0000	1.0000	0.47
80.5	7,456		0.0000	1.0000	0.47
81.5	7,264		0.0000	1.0000	0.47
82.5	4,603		0.0000	1.0000	0.47
83.5	2,925		0.0000	1.0000	0.47
84.5	2,616		0.0000	1.0000	0.47
85.5	1,793		0.0000	1.0000	0.47
86.5	656		0.0000	1.0000	0.47
87.5	643		0.0000	1.0000	0.47
88.5	643		0.0000	1.0000	0.47
89.5	587		0.0000	1.0000	0.47
90.5	436		0.0000	1.0000	0.47
91.5	436		0.0000	1.0000	0.47
92.5	436		0.0000	1.0000	0.47
93.5					0.47

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-1999

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5	206		0.0000	1.0000	100.00
2.5	11,160		0.0000	1.0000	100.00
3.5	206,559		0.0000	1.0000	100.00
4.5	1,029,482		0.0000	1.0000	100.00
5.5	1,432,757		0.0000	1.0000	100.00
6.5	1,443,146		0.0000	1.0000	100.00
7.5	1,675,730		0.0000	1.0000	100.00
8.5	2,103,366		0.0000	1.0000	100.00
9.5	2,649,137		0.0000	1.0000	100.00
10.5	3,074,698		0.0000	1.0000	100.00
11.5	3,337,229		0.0000	1.0000	100.00
12.5	4,001,471		0.0000	1.0000	100.00
13.5	4,449,707		0.0000	1.0000	100.00
14.5	4,816,283		0.0000	1.0000	100.00
15.5	5,289,981		0.0000	1.0000	100.00
16.5	6,050,426		0.0000	1.0000	100.00
17.5	6,335,261		0.0000	1.0000	100.00
18.5	6,946,546		0.0000	1.0000	100.00
19.5	7,221,292		0.0000	1.0000	100.00
20.5	7,779,326		0.0000	1.0000	100.00
21.5	7,946,565		0.0000	1.0000	100.00
22.5	7,947,561	893	0.0001	0.9999	100.00
23.5	7,935,714		0.0000	1.0000	99.99
24.5	7,749,420		0.0000	1.0000	99.99
25.5	6,926,556		0.0000	1.0000	99.99
26.5	6,541,890		0.0000	1.0000	99.99
27.5	6,546,321		0.0000	1.0000	99.99
28.5	6,344,204		0.0000	1.0000	99.99
29.5	5,942,144		0.0000	1.0000	99.99
30.5	5,443,223		0.0000	1.0000	99.99
31.5	5,051,876		0.0000	1.0000	99.99
32.5	4,806,629		0.0000	1.0000	99.99
33.5	4,151,641		0.0000	1.0000	99.99
34.5	3,705,921		0.0000	1.0000	99.99
35.5	3,347,080		0.0000	1.0000	99.99
36.5	2,894,200		0.0000	1.0000	99.99
37.5	2,153,905		0.0000	1.0000	99.99
38.5	1,869,070		0.0000	1.0000	99.99

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-1999

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,264,024		0.0000	1.0000	99.99
40.5	991,154		0.0000	1.0000	99.99
41.5	435,025		0.0000	1.0000	99.99
42.5	279,834		0.0000	1.0000	99.99
43.5	293,900		0.0000	1.0000	99.99
44.5	312,712		0.0000	1.0000	99.99
45.5	331,741		0.0000	1.0000	99.99
46.5	360,738		0.0000	1.0000	99.99
47.5	354,008		0.0000	1.0000	99.99
48.5	339,189		0.0000	1.0000	99.99
49.5	308,722		0.0000	1.0000	99.99
50.5	283,146		0.0000	1.0000	99.99
51.5	236,296		0.0000	1.0000	99.99
52.5	202,081		0.0000	1.0000	99.99
53.5	184,825		0.0000	1.0000	99.99
54.5	175,571		0.0000	1.0000	99.99
55.5	173,054		0.0000	1.0000	99.99
56.5	165,319		0.0000	1.0000	99.99
57.5	144,501		0.0000	1.0000	99.99
58.5	124,351		0.0000	1.0000	99.99
59.5	124,351		0.0000	1.0000	99.99
60.5	118,112		0.0000	1.0000	99.99
61.5	116,236		0.0000	1.0000	99.99
62.5	114,331		0.0000	1.0000	99.99
63.5	102,283		0.0000	1.0000	99.99
64.5	87,016		0.0000	1.0000	99.99
65.5	68,203		0.0000	1.0000	99.99
66.5	40,961		0.0000	1.0000	99.99
67.5	11,906		0.0000	1.0000	99.99
68.5	110		0.0000	1.0000	99.99
69.5	110		0.0000	1.0000	99.99
70.5	110		0.0000	1.0000	99.99
71.5	110		0.0000	1.0000	99.99
72.5	110		0.0000	1.0000	99.99
73.5	110		0.0000	1.0000	99.99
74.5	83		0.0000	1.0000	99.99
75.5	83		0.0000	1.0000	99.99
76.5	83		0.0000	1.0000	99.99
77.5	83		0.0000	1.0000	99.99
78.5	83		0.0000	1.0000	99.99

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

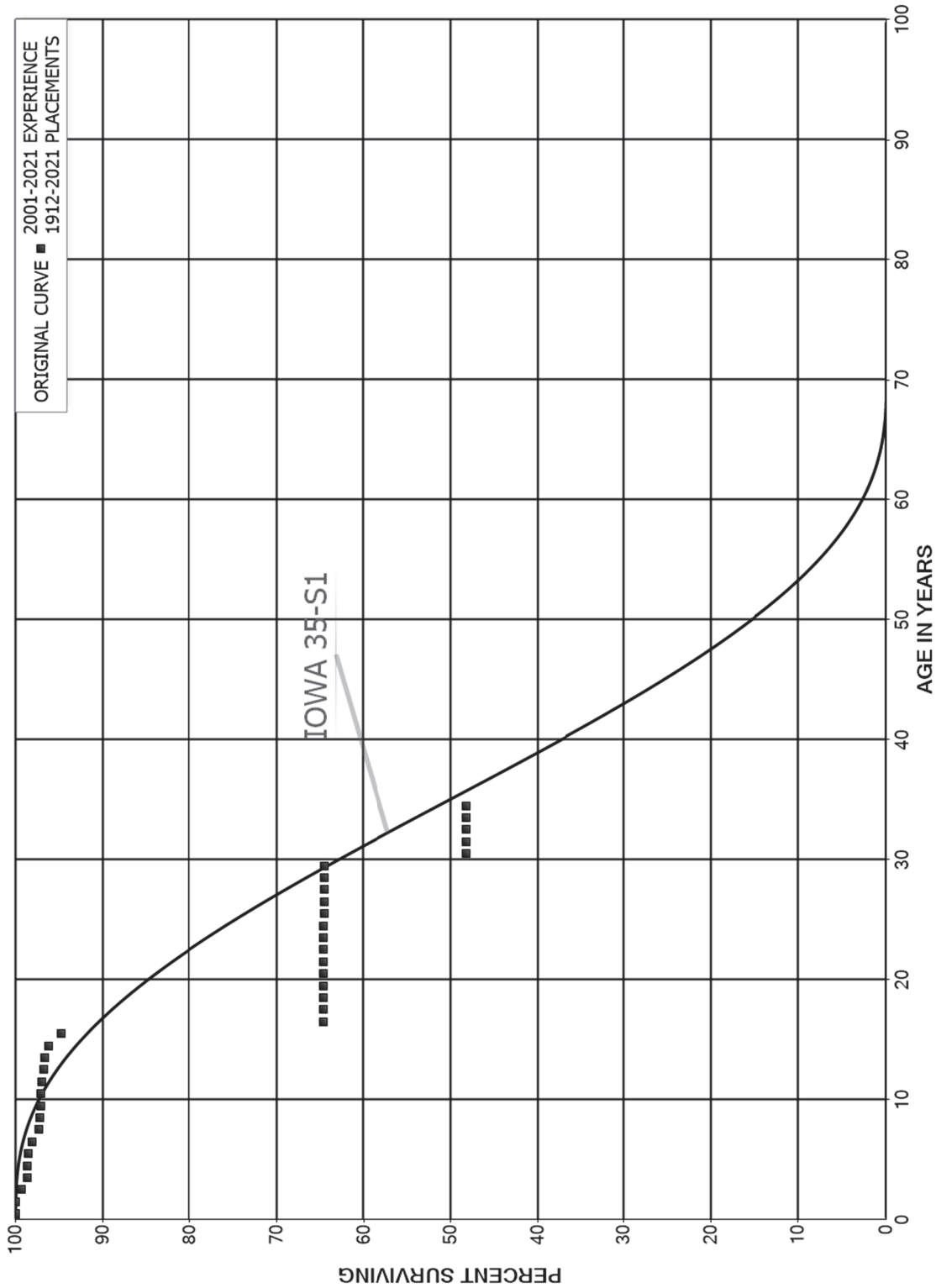
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-1999

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	83		0.0000	1.0000	99.99
80.5	83		0.0000	1.0000	99.99
81.5	83		0.0000	1.0000	99.99
82.5	83		0.0000	1.0000	99.99
83.5	83		0.0000	1.0000	99.99
84.5	83		0.0000	1.0000	99.99
85.5	83		0.0000	1.0000	99.99
86.5	83		0.0000	1.0000	99.99
87.5	83		0.0000	1.0000	99.99
88.5	83		0.0000	1.0000	99.99
89.5					99.99

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,744,956		0.0000	1.0000	100.00
0.5	34,222,363	1,126	0.0000	1.0000	100.00
1.5	30,973,078	212,329	0.0069	0.9931	100.00
2.5	22,762,649	149,692	0.0066	0.9934	99.31
3.5	18,091,330	17,042	0.0009	0.9991	98.66
4.5	17,752,653	9,517	0.0005	0.9995	98.57
5.5	17,289,199	80,376	0.0046	0.9954	98.51
6.5	16,466,961	137,327	0.0083	0.9917	98.05
7.5	16,484,573	2,438	0.0001	0.9999	97.24
8.5	45,402,781	62,711	0.0014	0.9986	97.22
9.5	43,767,638	16,538	0.0004	0.9996	97.09
10.5	42,724,422	32,860	0.0008	0.9992	97.05
11.5	39,408,662	82,352	0.0021	0.9979	96.98
12.5	37,860,029	65,831	0.0017	0.9983	96.77
13.5	36,447,286	167,314	0.0046	0.9954	96.61
14.5	36,081,659	544,672	0.0151	0.9849	96.16
15.5	35,012,668	11,127,969	0.3178	0.6822	94.71
16.5	23,027,134		0.0000	1.0000	64.61
17.5	22,867,358		0.0000	1.0000	64.61
18.5	22,803,877	6,498	0.0003	0.9997	64.61
19.5	22,661,919		0.0000	1.0000	64.59
20.5	22,449,372		0.0000	1.0000	64.59
21.5	22,448,595		0.0000	1.0000	64.59
22.5	22,342,545		0.0000	1.0000	64.59
23.5	22,332,548		0.0000	1.0000	64.59
24.5	22,257,677	38,326	0.0017	0.9983	64.59
25.5	21,095,032		0.0000	1.0000	64.48
26.5	20,982,950	300	0.0000	1.0000	64.48
27.5	20,750,934		0.0000	1.0000	64.48
28.5	20,006,517		0.0000	1.0000	64.48
29.5	271,599	68,464	0.2521	0.7479	64.48
30.5	204,193		0.0000	1.0000	48.22
31.5	204,271		0.0000	1.0000	48.22
32.5	104,173		0.0000	1.0000	48.22
33.5	72,278		0.0000	1.0000	48.22
34.5	38,206		0.0000	1.0000	48.22
35.5	183,382		0.0000	1.0000	48.22
36.5	175,121		0.0000	1.0000	48.22
37.5	170,734		0.0000	1.0000	48.22
38.5	171,114		0.0000	1.0000	48.22

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	171,114		0.0000	1.0000	48.22
40.5	169,775		0.0000	1.0000	48.22
41.5	168,489		0.0000	1.0000	48.22
42.5	168,489		0.0000	1.0000	48.22
43.5	168,869		0.0000	1.0000	48.22
44.5	178,533		0.0000	1.0000	48.22
45.5	177,509		0.0000	1.0000	48.22
46.5	176,982		0.0000	1.0000	48.22
47.5	176,729		0.0000	1.0000	48.22
48.5	175,888	5,294	0.0301	0.9699	48.22
49.5	170,237		0.0000	1.0000	46.77
50.5	166,537		0.0000	1.0000	46.77
51.5	165,220		0.0000	1.0000	46.77
52.5	165,142		0.0000	1.0000	46.77
53.5	165,142		0.0000	1.0000	46.77
54.5	165,318		0.0000	1.0000	46.77
55.5	156,514		0.0000	1.0000	46.77
56.5	16,631		0.0000	1.0000	46.77
57.5	16,925		0.0000	1.0000	46.77
58.5	16,937		0.0000	1.0000	46.77
59.5	16,585		0.0000	1.0000	46.77
60.5	16,727		0.0000	1.0000	46.77
61.5	16,727		0.0000	1.0000	46.77
62.5	16,727		0.0000	1.0000	46.77
63.5	16,727		0.0000	1.0000	46.77
64.5	16,768		0.0000	1.0000	46.77
65.5	7,157		0.0000	1.0000	46.77
66.5	6,032		0.0000	1.0000	46.77
67.5	5,280		0.0000	1.0000	46.77
68.5	4,757		0.0000	1.0000	46.77
69.5	9,008		0.0000	1.0000	46.77
70.5	10,109		0.0000	1.0000	46.77
71.5	208,786		0.0000	1.0000	46.77
72.5	232,432		0.0000	1.0000	46.77
73.5	232,432		0.0000	1.0000	46.77
74.5	232,432		0.0000	1.0000	46.77
75.5	232,256		0.0000	1.0000	46.77
76.5	232,256		0.0000	1.0000	46.77
77.5	232,256		0.0000	1.0000	46.77
78.5	231,962	54	0.0002	0.9998	46.77

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

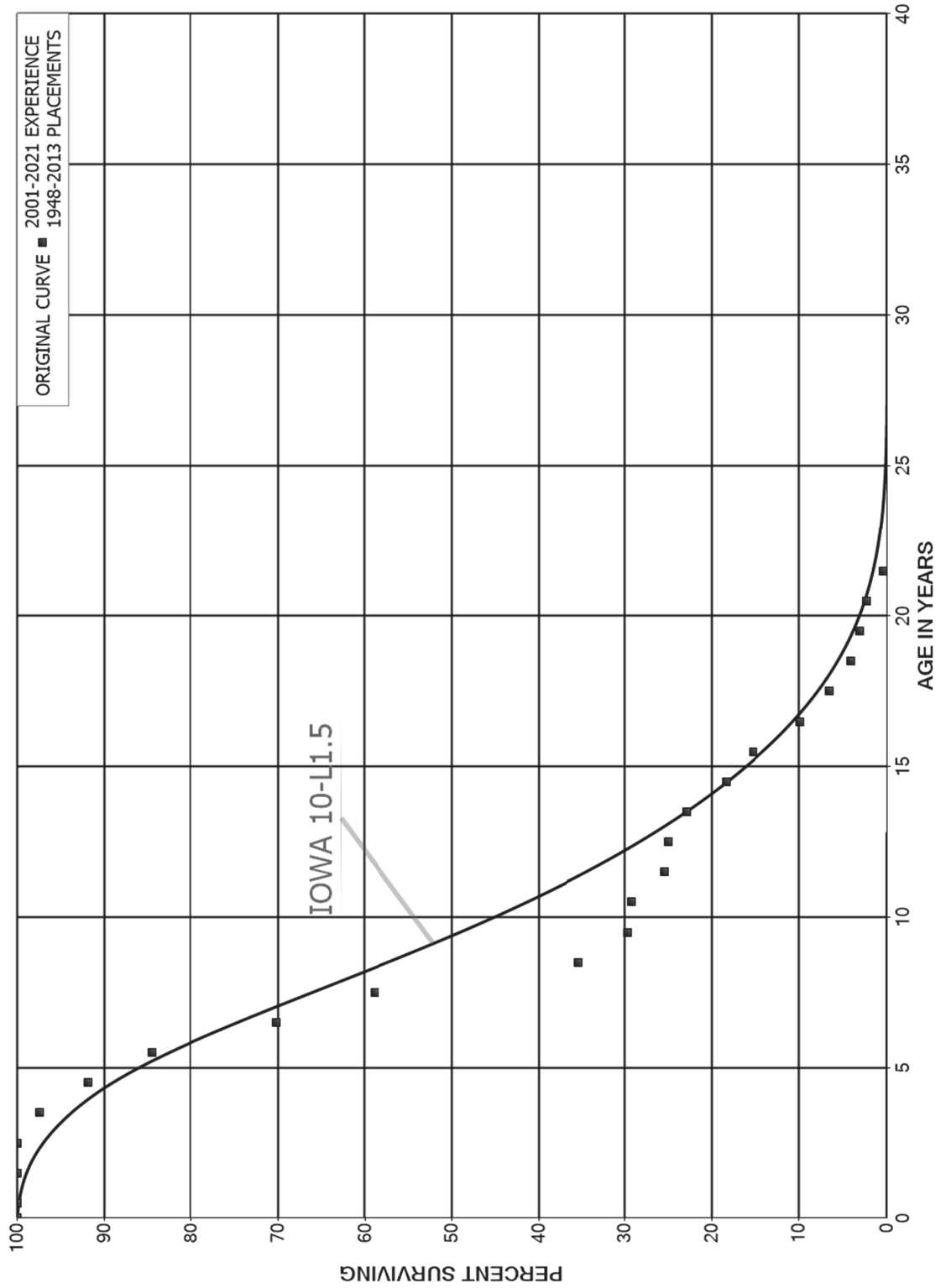
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	231,886		0.0000	1.0000	46.76
80.5	231,857		0.0000	1.0000	46.76
81.5	231,749		0.0000	1.0000	46.76
82.5	231,749		0.0000	1.0000	46.76
83.5	231,806	70	0.0003	0.9997	46.76
84.5	231,735	200	0.0009	0.9991	46.75
85.5	230,896		0.0000	1.0000	46.71
86.5	230,896		0.0000	1.0000	46.71
87.5	231,030		0.0000	1.0000	46.71
88.5	234,641		0.0000	1.0000	46.71
89.5	234,045		0.0000	1.0000	46.71
90.5	229,111		0.0000	1.0000	46.71
91.5	226,587		0.0000	1.0000	46.71
92.5	28,110		0.0000	1.0000	46.71
93.5	4,464		0.0000	1.0000	46.71
94.5	4,464		0.0000	1.0000	46.71
95.5	4,464		0.0000	1.0000	46.71
96.5	4,464		0.0000	1.0000	46.71
97.5	4,464		0.0000	1.0000	46.71
98.5	4,464		0.0000	1.0000	46.71
99.5	4,464		0.0000	1.0000	46.71
100.5	4,464		0.0000	1.0000	46.71
101.5	4,464		0.0000	1.0000	46.71
102.5	4,430		0.0000	1.0000	46.71
103.5	4,430		0.0000	1.0000	46.71
104.5	4,374		0.0000	1.0000	46.71
105.5	4,374		0.0000	1.0000	46.71
106.5	3,909		0.0000	1.0000	46.71
107.5	3,909		0.0000	1.0000	46.71
108.5	3,744		0.0000	1.0000	46.71
109.5					46.71

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2013

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	816,730		0.0000	1.0000	100.00
0.5	1,340,233		0.0000	1.0000	100.00
1.5	1,755,973		0.0000	1.0000	100.00
2.5	2,647,158	68,749	0.0260	0.9740	100.00
3.5	2,775,833	158,103	0.0570	0.9430	97.40
4.5	3,074,703	244,316	0.0795	0.9205	91.86
5.5	3,138,285	535,452	0.1706	0.8294	84.56
6.5	2,615,577	419,806	0.1605	0.8395	70.13
7.5	2,311,000	925,572	0.4005	0.5995	58.87
8.5	1,349,138	215,760	0.1599	0.8401	35.29
9.5	1,366,609	19,758	0.0145	0.9855	29.65
10.5	1,547,295	204,319	0.1320	0.8680	29.22
11.5	1,388,478	20,498	0.0148	0.9852	25.36
12.5	1,760,462	148,812	0.0845	0.9155	24.99
13.5	1,707,504	346,567	0.2030	0.7970	22.88
14.5	1,649,038	278,523	0.1689	0.8311	18.23
15.5	1,536,176	544,097	0.3542	0.6458	15.15
16.5	1,000,221	339,317	0.3392	0.6608	9.79
17.5	666,858	251,077	0.3765	0.6235	6.47
18.5	415,781	100,343	0.2413	0.7587	4.03
19.5	317,696	83,720	0.2635	0.7365	3.06
20.5	261,045	218,973	0.8388	0.1612	2.25
21.5	57,986	12,745	0.2198	0.7802	0.36
22.5	54,060	2,258	0.0418	0.9582	0.28
23.5	51,802	27,070	0.5226	0.4774	0.27
24.5	25,969	15,913	0.6128	0.3872	0.13
25.5	15,333	8,819	0.5751	0.4249	0.05
26.5	14,271		0.0000	1.0000	0.02
27.5	22,972	1,237	0.0539	0.9461	0.02
28.5	43,857	5,277	0.1203	0.8797	0.02
29.5	41,477	7,757	0.1870	0.8130	0.02
30.5	34,875	8,701	0.2495	0.7505	0.01
31.5	28,213	22,121	0.7841	0.2159	0.01
32.5	7,973	2,897	0.3634	0.6366	0.00
33.5	5,077	1,155	0.2276	0.7724	0.00
34.5	7,731	2,039	0.2637	0.7363	0.00
35.5	5,692	1,882	0.3306	0.6694	0.00
36.5	4,634	1	0.0001	0.9999	0.00
37.5	4,634	3,810	0.8221	0.1779	0.00
38.5	2,197		0.0000	1.0000	0.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2013

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,780	824	0.2966	0.7034	0.00
40.5	2,337		0.0000	1.0000	0.00
41.5	2,337	1,373	0.5875	0.4125	0.00
42.5	1,635	582	0.3562	0.6438	0.00
43.5	1,053	382	0.3627	0.6373	0.00
44.5	671		0.0000	1.0000	0.00
45.5	671	671	1.0000		0.00
46.5					
47.5					
48.5					
49.5					
50.5					
51.5	207		0.0000		
52.5	877		0.0000		
53.5	877		0.0000		
54.5	877	207	0.2360		
55.5	670	670	1.0000		
56.5					

PART VIII. NET SALVAGE STATISTICS

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	5,681		0		0		0
2005			0		0		0
2006							
2007	9,660		0		0		0
2008							
2009	9,326		0		0		0
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021	3,152		0		0		0
TOTAL	27,820		0		0		0

THREE-YEAR MOVING AVERAGES

04-06	1,894		0		0		0
05-07	3,220		0		0		0
06-08	3,220		0		0		0
07-09	6,329		0		0		0
08-10	3,109		0		0		0
09-11	3,109		0		0		0
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20							
19-21	1,051		0		0		0
FIVE-YEAR AVERAGE							
17-21	630		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	3,073		0		0		0
2005	79,012		0		0		0
2006			0		0		0
2007							
2008							
2009		52-				52	
2010							
2011							
2012							
2013							
2014	12,291		0		0		0
2015							
2016							
2017	222,701		0		0		0
2018	347,053	5,476	2		0	5,476-	2-
2019							
2020							
2021	4,141		0		0		0
TOTAL	668,272	5,424	1		0	5,424-	1-

THREE-YEAR MOVING AVERAGES

04-06	27,362		0		0		0
05-07	26,337		0		0		0
06-08							
07-09		17-				17	
08-10		17-				17	
09-11		17-				17	
10-12							
11-13							
12-14	4,097		0		0		0
13-15	4,097		0		0		0
14-16	4,097		0		0		0
15-17	74,234		0		0		0
16-18	189,918	1,825	1		0	1,825-	1-
17-19	189,918	1,825	1		0	1,825-	1-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	115,684	1,825	2		0	1,825-	2-
19-21	1,380		0		0		0
FIVE-YEAR AVERAGE							
17-21	114,779	1,095	1		0	1,095-	1-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2020	6,201		0		0		0
2021							
TOTAL	6,201		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.01 LIQUEFACTION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	3,484		0		0		0
2005	44,002		0		0		0
2006			0		0		0
2007							
2008		850				850-	
2009							
2010							
2011							
2012							
2013							
2014	3,826	46,046			0	46,046-	
2015							
2016							
2017							
2018	854		0		0		0
2019							
2020	26,116		0		0		0
2021	550,573		0		0		0
TOTAL	628,855	46,896	7		0	46,896-	7-

THREE-YEAR MOVING AVERAGES

04-06	15,829		0		0		0
05-07	14,667		0		0		0
06-08		283				283-	
07-09		283				283-	
08-10		283				283-	
09-11							
10-12							
11-13							
12-14	1,275	15,349			0	15,349-	
13-15	1,275	15,349			0	15,349-	
14-16	1,275	15,349			0	15,349-	
15-17							
16-18	285		0		0		0
17-19	285		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.01 LIQUEFACTION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	8,990		0		0		0
19-21	192,230		0		0		0
FIVE-YEAR AVERAGE							
17-21	115,509		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.02 VAPORIZING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	10,651		0		0		0
2010							
2011							
2012							
2013							
2014	101,795		0		0		0
2015							
2016	316,376	289,848	92		0	289,848-	92-
2017							
2018	74,428		0		0		0
2019							
2020	5,220		0		0		0
2021	54,630	10,148	19		0	10,148-	19-
TOTAL	563,099	299,997	53		0	299,997-	53-

THREE-YEAR MOVING AVERAGES

09-11	3,550		0		0		0
10-12							
11-13							
12-14	33,932		0		0		0
13-15	33,932		0		0		0
14-16	139,390	96,616	69		0	96,616-	69-
15-17	105,459	96,616	92		0	96,616-	92-
16-18	130,268	96,616	74		0	96,616-	74-
17-19	24,809		0		0		0
18-20	26,549		0		0		0
19-21	19,950	3,383	17		0	3,383-	17-

FIVE-YEAR AVERAGE

17-21	26,856	2,030	8		0	2,030-	8-
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NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.03 COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	35,106		0		0		0
2010							
2011							
2012							
2013							
2014	137,421		0		0		0
2015							
2016							
2017							
2018							
2019							
2020							
2021							
TOTAL	172,526		0		0		0
THREE-YEAR MOVING AVERAGES							
09-11	11,702		0		0		0
10-12							
11-13							
12-14	45,807		0		0		0
13-15	45,807		0		0		0
14-16	45,807		0		0		0
15-17							
16-18							
17-19							
18-20							
19-21							
FIVE-YEAR AVERAGE							
17-21							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	1,575	1,404	89		0	1,404-	89-
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018	338		0		0		0
2019							
2020							
2021							
TOTAL	1,914	1,404	73		0	1,404-	73-
THREE-YEAR MOVING AVERAGES							
08-10	525	468	89		0	468-	89-
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18	113		0		0		0
17-19	113		0		0		0
18-20	113		0		0		0
19-21							
FIVE-YEAR AVERAGE							
17-21	68		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.05 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	173,433		0		0		0
2005			0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014		1,428				1,428-	
2015							
2016	6,683		0		0		0
2017							
2018	52		0		0		0
2019	141,547		0		0		0
2020							
2021	3,952		0		0		0
TOTAL	325,666	1,428	0		0	1,428-	0

THREE-YEAR MOVING AVERAGES

04-06	57,811		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14		476				476-	
13-15		476				476-	
14-16	2,228	476	21		0	476-	21-
15-17	2,228		0		0		0
16-18	2,245		0		0		0
17-19	47,200		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 363.05 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	47,200		0		0		0
19-21	48,500		0		0		0
FIVE-YEAR AVERAGE							
17-21	29,110		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 367.05, 367.06, 367.08 AND 367.09 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	268		0		0		0
2005	53,156		0		0		0
2006	48,072		0		0		0
2007	2,565		0		0		0
2008	136,812	406,800	297		0	406,800-	297-
2009	31,393	13,188	42		0	13,188-	42-
2010		4,614				4,614-	
2011	7,026	60,249	858		0	60,249-	858-
2012	118,181	348,612	295		0	348,612-	295-
2013	360,819	3,237,182	897		0	3,237,182-	897-
2014	187	276,896			0	276,896-	
2015		2,216,237-				2,216,237	
2016	159,678	120,720	76		0	120,720-	76-
2017	15,279	1,741	11		0	1,741-	11-
2018	19,844	1,428,328			0	1,428,328-	
2019		572,384				572,384-	
2020	89,215	168,207	189		0	168,207-	189-
2021	26,103	240,722	922		0	240,722-	922-
TOTAL	1,068,598	4,663,405	436		0	4,663,405-	436-

THREE-YEAR MOVING AVERAGES

04-06	33,832		0		0		0
05-07	34,598		0		0		0
06-08	62,483	135,600	217		0	135,600-	217-
07-09	56,923	139,996	246		0	139,996-	246-
08-10	56,068	141,534	252		0	141,534-	252-
09-11	12,806	26,017	203		0	26,017-	203-
10-12	41,736	137,825	330		0	137,825-	330-
11-13	162,008	1,215,348	750		0	1,215,348-	750-
12-14	159,729	1,287,563	806		0	1,287,563-	806-
13-15	120,335	432,613	360		0	432,613-	360-
14-16	53,288	606,207-			0	606,207	
15-17	58,319	697,925-			0	697,925	
16-18	64,934	516,930	796		0	516,930-	796-
17-19	11,708	667,484			0	667,484-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 367.05, 367.06, 367.08 AND 367.09 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	36,353	722,973			0	722,973-	
19-21	38,439	327,104	851		0	327,104-	851-
FIVE-YEAR AVERAGE							
17-21	30,088	482,276			0	482,276-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	33,133		0		0		0
2005							
2006							
2007							
2008							
2009	58,767	175,527	299		0	175,527-	299-
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018		12,308				12,308-	
2019							
2020	17,291	255,848			0	255,848-	
2021	51,339	1,836	4		0	1,836-	4-
TOTAL	160,530	445,518	278		0	445,518-	278-

THREE-YEAR MOVING AVERAGES

04-06	11,044		0		0		0
05-07							
06-08							
07-09	19,589	58,509	299		0	58,509-	299-
08-10	19,589	58,509	299		0	58,509-	299-
09-11	19,589	58,509	299		0	58,509-	299-
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18		4,103				4,103-	
17-19		4,103				4,103-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	5,764	89,385			0	89,385-	
19-21	22,877	85,895	375		0	85,895-	375-
FIVE-YEAR AVERAGE							
17-21	13,726	53,998	393		0	53,998-	393-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	645,200		0		0		0
2005	276,464		0		0		0
2006	184,101	15,850	9		0	15,850-	9-
2007	211,911	32,175	15		0	32,175-	15-
2008	519		0		0		0
2009	83,001	61,434	74		0	61,434-	74-
2010							
2011	103,956		0		0		0
2012							
2013	3,151,201	50,000	2		0	50,000-	2-
2014	119,331	230,183	193		0	230,183-	193-
2015	136,303	361,580	265		0	361,580-	265-
2016	133,163	635,769	477		0	635,769-	477-
2017	301,590	544,396	181		0	544,396-	181-
2018	235,567	463,944	197		0	463,944-	197-
2019	711		0		0		0
2020							
2021	270,884	2,832,516		57,970	21	2,774,547-	
TOTAL	5,853,901	5,227,847	89	57,970	1	5,169,878-	88-

THREE-YEAR MOVING AVERAGES

04-06	368,588	5,283	1		0	5,283-	1-
05-07	224,159	16,008	7		0	16,008-	7-
06-08	132,177	16,008	12		0	16,008-	12-
07-09	98,477	31,203	32		0	31,203-	32-
08-10	27,840	20,478	74		0	20,478-	74-
09-11	62,319	20,478	33		0	20,478-	33-
10-12	34,652		0		0		0
11-13	1,085,052	16,667	2		0	16,667-	2-
12-14	1,090,177	93,394	9		0	93,394-	9-
13-15	1,135,612	213,921	19		0	213,921-	19-
14-16	129,599	409,177	316		0	409,177-	316-
15-17	190,352	513,915	270		0	513,915-	270-
16-18	223,440	548,037	245		0	548,037-	245-
17-19	179,289	336,114	187		0	336,114-	187-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	78,759	154,648	196		0	154,648-	196-
19-21	90,531	944,172		19,323	21	924,849-	
FIVE-YEAR AVERAGE							
17-21	161,750	768,171	475	11,594	7	756,577-	468-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.05, 376.07, 376.09 AND 376.18 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	2,135,190		0		0		0
2005	6,490,870		0		0		0
2006	1,521,190		0		0		0
2007	1,704,469		0		0		0
2008	2,336,898	578,342	25		0	578,342-	25-
2009	1,466,757	987,456	67		0	987,456-	67-
2010	1,452,355	5,493,084	378		0	5,493,084-	378-
2011	2,641,390	7,102,674	269		0	7,102,674-	269-
2012	2,039,984	25,135,231			0	25,135,231-	
2013	337,462	6,886,290			0	6,886,290-	
2014	10,069,460	6,820,677	68		0	6,820,677-	68-
2015	20,198,734	6,721,861	33		0	6,721,861-	33-
2016	10,622,256	17,312,130	163		0	17,312,130-	163-
2017	5,135,198	2,503,713	49		0	2,503,713-	49-
2018	10,819,534	43,014,837	398		0	43,014,837-	398-
2019	7,665,631	48,295,961	630		0	48,295,961-	630-
2020	2,971,455	37,195,320			0	37,195,320-	
2021	2,519,551	17,999,910	714	201,939	8	17,797,970-	706-
TOTAL	92,128,387	226,047,485	245	201,939	0	225,845,546-	245-

THREE-YEAR MOVING AVERAGES

04-06	3,382,417		0		0		0
05-07	3,238,843		0		0		0
06-08	1,854,186	192,781	10		0	192,781-	10-
07-09	1,836,042	521,933	28		0	521,933-	28-
08-10	1,752,004	2,352,961	134		0	2,352,961-	134-
09-11	1,853,501	4,527,738	244		0	4,527,738-	244-
10-12	2,044,576	12,576,996	615		0	12,576,996-	615-
11-13	1,672,945	13,041,398	780		0	13,041,398-	780-
12-14	4,148,969	12,947,399	312		0	12,947,399-	312-
13-15	10,201,885	6,809,609	67		0	6,809,609-	67-
14-16	13,630,150	10,284,889	75		0	10,284,889-	75-
15-17	11,985,396	8,845,901	74		0	8,845,901-	74-
16-18	8,858,996	20,943,560	236		0	20,943,560-	236-
17-19	7,873,455	31,271,504	397		0	31,271,504-	397-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 376.01, 376.05, 376.07, 376.09 AND 376.18 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	7,152,207	42,835,373	599		0	42,835,373-	599-
19-21	4,385,546	34,497,064	787	67,313	2	34,429,751-	785-
FIVE-YEAR AVERAGE							
17-21	5,822,274	29,801,948	512	40,388	1	29,761,560-	511-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	139,867		0		0		0
2006			0		0		0
2007							
2008	67,190	29,257	44		0	29,257-	44-
2009	34,398	105,040	305		0	105,040-	305-
2010	70,013	380,087	543		0	380,087-	543-
2011	205,954	85,621	42		0	85,621-	42-
2012	15,925	57,715	362		0	57,715-	362-
2013	9,062	19,376	214		0	19,376-	214-
2014	68,794	1,469	2		0	1,469-	2-
2015	85,197	110,398	130		0	110,398-	130-
2016	12,363	98,270	795	170,332		72,062	583
2017	133,801	4,813	4	84,599	63	79,786	60
2018	216,023	64,055	30	591-	0	64,647-	30-
2019	4,392,298	8,037,355	183	3,654	0	8,033,701-	183-
2020	422,366	659,391	156		0	659,391-	156-
2021	1,671,002	2,070,043	124		0	2,070,043-	124-
TOTAL	7,544,254	11,722,890	155	257,994	3	11,464,896-	152-

THREE-YEAR MOVING AVERAGES

05-07	46,622		0		0		0
06-08	22,397	9,752	44		0	9,752-	44-
07-09	33,863	44,766	132		0	44,766-	132-
08-10	57,200	171,461	300		0	171,461-	300-
09-11	103,455	190,249	184		0	190,249-	184-
10-12	97,297	174,474	179		0	174,474-	179-
11-13	76,980	54,237	70		0	54,237-	70-
12-14	31,260	26,187	84		0	26,187-	84-
13-15	54,351	43,748	80		0	43,748-	80-
14-16	55,452	70,045	126	56,777	102	13,268-	24-
15-17	77,120	71,160	92	84,977	110	13,817	18
16-18	120,729	55,713	46	84,780	70	29,067	24
17-19	1,580,707	2,702,075	171	29,221	2	2,672,854-	169-
18-20	1,676,896	2,920,267	174	1,021	0	2,919,246-	174-
19-21	2,161,889	3,588,930	166	1,218	0	3,587,712-	166-

FIVE-YEAR AVERAGE

17-21	1,367,098	2,167,132	159	17,532	1	2,149,599-	157-
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NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06, AND 380.07 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	4,959,392		0		0		0
2005	8,471,631		0		0		0
2006	6,601,073		0		0		0
2007	2,179,317		0		0		0
2008	3,480,189	1,159,062	33		0	1,159,062-	33-
2009	3,870,400	1,449,707	37		0	1,449,707-	37-
2010	3,197,043	2,425,389	76		0	2,425,389-	76-
2011	1,543,389	1,406,837	91		0	1,406,837-	91-
2012	4,700,079	181,098	4		0	181,098-	4-
2013	300,884	6,705,098			0	6,705,098-	
2014	35,168,637	16,218,427	46		0	16,218,427-	46-
2015	23,303,423	14,583,236	63		0	14,583,236-	63-
2016	28,866,410	15,280,071	53		0	15,280,071-	53-
2017	20,874,107	16,034,738	77		0	16,034,738-	77-
2018	15,038,765	27,277,576	181		0	27,277,576-	181-
2019	20,168,266	38,726,031	192		0	38,726,031-	192-
2020	19,454,900	22,637,433	116		0	22,637,433-	116-
2021	8,442,394	14,843,964	176	95,030	1	14,748,934-	175-
TOTAL	210,620,298	178,928,666	85	95,030	0	178,833,636-	85-

THREE-YEAR MOVING AVERAGES

04-06	6,677,365		0		0		0
05-07	5,750,674		0		0		0
06-08	4,086,860	386,354	9		0	386,354-	9-
07-09	3,176,635	869,590	27		0	869,590-	27-
08-10	3,515,877	1,678,053	48		0	1,678,053-	48-
09-11	2,870,277	1,760,644	61		0	1,760,644-	61-
10-12	3,146,837	1,337,774	43		0	1,337,774-	43-
11-13	2,181,451	2,764,344	127		0	2,764,344-	127-
12-14	13,389,867	7,701,541	58		0	7,701,541-	58-
13-15	19,590,982	12,502,254	64		0	12,502,254-	64-
14-16	29,112,824	15,360,578	53		0	15,360,578-	53-
15-17	24,347,980	15,299,348	63		0	15,299,348-	63-
16-18	21,593,094	19,530,795	90		0	19,530,795-	90-
17-19	18,693,712	27,346,115	146		0	27,346,115-	146-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNTS 380.01, 380.02, 380.06, AND 380.07 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	18,220,644	29,547,013	162		0	29,547,013-	162-
19-21	16,021,853	25,402,476	159	31,677	0	25,370,799-	158-
FIVE-YEAR AVERAGE							
17-21	16,795,686	23,903,948	142	19,006	0	23,884,942-	142-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	9,760,518		0		0		0
2005	2,012,348		0		0		0
2006	3,771,386		0		0		0
2007	1,895,197		0		0		0
2008	2,149,432		0		0		0
2009	3,562,680		0		0		0
2010	2,811,488	64,044	2		0	64,044-	2-
2011	1,822,530	113,993	6		0	113,993-	6-
2012	1,205,915	62,566-	5-		0	62,566	5
2013	2,383,321	13,598	1		0	13,598-	1-
2014		1,644				1,644-	
2015	2,355,868	52,481	2		0	52,481-	2-
2016	34,325,124	290,378	1		0	290,378-	1-
2017		57,349				57,349-	
2018		19,575-				19,575	
2019		227,500				227,500-	
2020		22,734				22,734-	
2021	4,987,966	111,250	2		0	111,250-	2-
TOTAL	73,043,776	872,829	1		0	872,829-	1-

THREE-YEAR MOVING AVERAGES

04-06	5,181,417		0		0		0
05-07	2,559,644		0		0		0
06-08	2,605,338		0		0		0
07-09	2,535,770		0		0		0
08-10	2,841,200	21,348	1		0	21,348-	1-
09-11	2,732,233	59,346	2		0	59,346-	2-
10-12	1,946,645	38,490	2		0	38,490-	2-
11-13	1,803,922	21,675	1		0	21,675-	1-
12-14	1,196,412	15,775-	1-		0	15,775	1
13-15	1,579,730	22,574	1		0	22,574-	1-
14-16	12,226,998	114,834	1		0	114,834-	1-
15-17	12,226,998	133,403	1		0	133,403-	1-
16-18	11,441,708	109,384	1		0	109,384-	1-
17-19		88,425				88,425-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20		76,886				76,886-	
19-21	1,662,655	120,494	7		0	120,494-	7-
FIVE-YEAR AVERAGE							
17-21	997,593	79,852	8		0	79,852-	8-

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 381.04 METERS - CORRECTORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	228,626		0		0		0
2007	88,821		0		0		0
2008	106,413		0		0		0
2009	256,691		0		0		0
2010	225,838	941	0		0	941-	0
2011	57,461	21,762	38		0	21,762-	38-
2012	27,814	727	3		0	727-	3-
2013	149,587		0		0		0
2014							
2015							
2016	4,661,135	5,957	0		0	5,957-	0
2017							
2018							
2019							
2020							
2021							
TOTAL	5,802,387	29,387	1		0	29,387-	1-

THREE-YEAR MOVING AVERAGES

06-08	141,287		0		0		0
07-09	150,642		0		0		0
08-10	196,314	314	0		0	314-	0
09-11	179,997	7,568	4		0	7,568-	4-
10-12	103,704	7,810	8		0	7,810-	8-
11-13	78,287	7,496	10		0	7,496-	10-
12-14	59,134	242	0		0	242-	0
13-15	49,862		0		0		0
14-16	1,553,712	1,986	0		0	1,986-	0
15-17	1,553,712	1,986	0		0	1,986-	0
16-18	1,553,712	1,986	0		0	1,986-	0
17-19							
18-20							
19-21							

FIVE-YEAR AVERAGE

17-21

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 382.02 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	828		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014		339,954				339,954-	
2015	33,498	578,802			0	578,802-	
2016	18,808,262	691,891	4		0	691,891-	4-
2017	1,852,444	576,771	31		0	576,771-	31-
2018	586,727	458,557	78		0	458,557-	78-
2019	4,646,520	309,673	7		0	309,673-	7-
2020	915,548	139,570	15		0	139,570-	15-
2021	7,617,906	243,799	3		0	243,799-	3-
TOTAL	34,461,733	3,339,016	10		0	3,339,016-	10-

THREE-YEAR MOVING AVERAGES

06-08	276		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14		113,318				113,318-	
13-15	11,166	306,252			0	306,252-	
14-16	6,280,587	536,882	9		0	536,882-	9-
15-17	6,898,068	615,821	9		0	615,821-	9-
16-18	7,082,478	575,740	8		0	575,740-	8-
17-19	2,361,897	448,333	19		0	448,333-	19-
18-20	2,049,598	302,600	15		0	302,600-	15-
19-21	4,393,325	231,014	5		0	231,014-	5-

FIVE-YEAR AVERAGE

17-21	3,123,829	345,674	11		0	345,674-	11-
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NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	459		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018		78				78-	
2019							
2020							
2021							
TOTAL	459	78	17		0	78-	17-
THREE-YEAR MOVING AVERAGES							
04-06	153		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18		26				26-	
17-19		26				26-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY
ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20			26			26-	
19-21							
FIVE-YEAR AVERAGE							
17-21			16			16-	

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2020	893		0		0		0
2021							
TOTAL	893		0		0		0

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	798,395	5,900	1		0	5,900-	1-
2007	194,080	93,000	48		0	93,000-	48-
2008	12,466,681	3,432	0		0	3,432-	0
2009		3,817				3,817-	
2010							
2011		5,955				5,955-	
2012		11,849				11,849-	
2013							
2014	22,557	35,039	155		0	35,039-	155-
2015	11,150	25,607	230		0	25,607-	230-
2016	6,312	8,618	137		0	8,618-	137-
2017	106,142	216,455	204		0	216,455-	204-
2018	104,384	50,747	49		0	50,747-	49-
2019							
2020	29,779	66,537	223		0	66,537-	223-
2021							
TOTAL	13,739,479	526,957	4		0	526,957-	4-

THREE-YEAR MOVING AVERAGES

06-08	4,486,385	34,111	1		0	34,111-	1-
07-09	4,220,254	33,417	1		0	33,417-	1-
08-10	4,155,560	2,417	0		0	2,417-	0
09-11		3,257				3,257-	
10-12		5,935				5,935-	
11-13		5,935				5,935-	
12-14	7,519	15,630	208		0	15,630-	208-
13-15	11,236	20,215	180		0	20,215-	180-
14-16	13,340	23,088	173		0	23,088-	173-
15-17	41,201	83,560	203		0	83,560-	203-
16-18	72,279	91,940	127		0	91,940-	127-
17-19	70,175	89,067	127		0	89,067-	127-
18-20	44,721	39,094	87		0	39,094-	87-
19-21	9,926	22,179	223		0	22,179-	223-

FIVE-YEAR AVERAGE

17-21	48,061	66,748	139		0	66,748-	139-
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NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,622,411		0		0		0
2005	283,448		0		0		0
2006	1,051,384		0		0		0
2007	439,727		0		0		0
2008	89,180		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	908,480	1	0		0	1-	0
2017							
2018							
2019							
2020	25,696		0		0		0
2021							
TOTAL	4,420,326	1	0		0	1-	0

THREE-YEAR MOVING AVERAGES

04-06	985,747		0		0		0
05-07	591,520		0		0		0
06-08	526,764		0		0		0
07-09	176,302		0		0		0
08-10	29,727		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	302,827		0		0		0
15-17	302,827		0		0		0
16-18	302,827		0		0		0
17-19							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	8,565		0		0		0
19-21	8,565		0		0		0
FIVE-YEAR AVERAGE							
17-21	5,139		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1927	36,386.25	65.00	1.54	616.38	5.01	0.9229	36,940
1940	46.27	64.97	1.54	0.78	7.58	0.8833	45
1946	49.29	64.88	1.54	0.83	8.90	0.8628	47
1955	200.00	64.39	1.55	3.41	10.98	0.8295	182
1960	228.80	63.78	1.57	3.95	12.17	0.8092	204
1961	593.11	63.62	1.57	10.24	12.41	0.8049	525
1968	87,544.07	61.98	1.61	1,550.41	14.10	0.7725	74,392
1969	30,540.28	61.66	1.62	544.23	14.34	0.7674	25,781
1970	6,962.73	61.33	1.63	124.84	14.58	0.7623	5,838
1971	56,534.38	60.97	1.64	1,019.88	14.82	0.7569	47,072
1972	255,345.93	60.59	1.65	4,634.53	15.05	0.7516	211,113
1973	120,919.53	60.18	1.66	2,207.99	15.29	0.7459	99,217
1974	6,104.20	59.75	1.67	112.13	15.52	0.7403	4,970
1976	3,278.48	58.83	1.70	61.31	15.97	0.7285	2,627
1977	11,903.54	58.33	1.71	223.91	16.19	0.7224	9,460
1978	531,774.23	57.80	1.73	10,119.66	16.41	0.7161	418,878
1979	73,018.77	57.25	1.75	1,405.61	16.62	0.7097	57,003
1980	889,121.54	56.68	1.76	17,213.39	16.83	0.7031	687,626
1981	280,782.84	56.09	1.78	5,497.73	17.03	0.6964	215,085
1982	126,226.68	55.47	1.80	2,499.29	17.23	0.6894	95,720
1983	37,321.18	54.83	1.82	747.17	17.42	0.6823	28,010
1984	41,551.38	54.16	1.85	845.57	17.61	0.6749	30,845
1985	13,060.15	53.48	1.87	268.65	17.79	0.6674	9,587
1986	4,808.58	52.77	1.90	100.50	17.96	0.6597	3,489
1987	20,845.21	52.04	1.92	440.25	18.13	0.6516	14,941
1988	1,503.03	51.30	1.95	32.24	18.29	0.6435	1,064
1990	11,599.68	49.74	2.01	256.47	18.58	0.6265	7,993
1991	63,909.50	48.94	2.04	1,434.13	18.72	0.6175	43,410
1992	30,042.96	48.12	2.08	687.38	18.85	0.6083	20,102
1993	28,521.27	47.28	2.12	665.12	18.97	0.5988	18,785
1994	496,040.14	46.43	2.15	11,731.35	19.08	0.5891	321,417
1995	182,674.94	45.57	2.19	4,400.64	19.18	0.5791	116,368
1996	23,506.32	44.69	2.24	579.20	19.28	0.5686	14,702
1997	22,053.19	43.80	2.28	553.09	19.37	0.5578	13,530
1998	115,339.14	42.89	2.33	2,956.14	19.45	0.5465	69,337
1999	139,230.80	41.98	2.38	3,645.06	19.52	0.5350	81,940
2000	157,978.19	41.06	2.44	4,240.13	19.59	0.5229	90,866
2001	146,136.99	40.12	2.49	4,002.69	19.64	0.5105	82,058
2003	1,745,824.00	38.23	2.62	50,314.65	19.74	0.4837	928,805

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 65-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
2007	207,976.00	34.38	2.91	6,657.31	19.88	0.4218	96,488
2008	14,781.66	33.40	2.99	486.17	19.90	0.4042	6,572
2009	308,495.07	32.42	3.08	10,451.81	19.92	0.3856	130,838
2013	475,187.69	28.47	3.51	18,347.00	19.97	0.2986	156,059
2017	29,273.87	24.49	4.08	1,313.81	19.99	0.1838	5,917
2018	536,939.37	23.49	4.26	25,160.98	19.99	0.1490	88,004
	7,372,161.23			198,168.01			4,373,852
MISCELLANEOUS OTHER STORAGE							
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -5							
2019	32,144.90	30.00	3.33	1,123.95	27.55	0.0817	2,757
	32,144.90			1,123.95			2,757
	7,404,306.13			199,291.96			4,376,609
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.69							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
1927	1,194.57	60.00	1.67	23.94	3.38	0.9437	1,353
1946	1,944.08	59.98	1.67	38.96	7.01	0.8831	2,060
1948	1,396.40	59.97	1.67	27.98	7.45	0.8758	1,468
1954	18,456.60	59.87	1.67	369.87	8.87	0.8519	18,867
1959	16,710.68	59.65	1.68	336.89	10.12	0.8303	16,651
1960	4,465.38	59.58	1.68	90.02	10.38	0.8258	4,425
1968	2,870,123.27	58.58	1.71	58,894.93	12.49	0.7868	2,709,821
1969	99,212.30	58.39	1.71	2,035.84	12.76	0.7815	93,038
1970	40,754.03	58.17	1.72	841.16	13.03	0.7760	37,950
1971	5,406,784.04	57.94	1.73	112,244.84	13.30	0.7705	4,998,788
1972	160,815.92	57.68	1.73	3,338.54	13.57	0.7647	147,579
1973	44,675.48	57.40	1.74	932.82	13.84	0.7589	40,685
1974	253,851.26	57.10	1.75	5,330.88	14.11	0.7529	229,346
1975	97,930.96	56.78	1.76	2,068.30	14.38	0.7467	87,755
1976	85,803.11	56.43	1.77	1,822.46	14.64	0.7406	76,251
1977	474,579.33	56.06	1.78	10,137.01	14.91	0.7340	418,027
1978	156,637.06	55.66	1.80	3,383.36	15.17	0.7275	136,735
1979	462,843.27	55.24	1.81	10,052.96	15.43	0.7207	400,269
1980	901,252.31	54.79	1.83	19,791.50	15.68	0.7138	771,998
1981	43,546.72	54.32	1.84	961.51	15.93	0.7067	36,931
1982	3,668.51	53.82	1.86	81.88	16.18	0.6994	3,079
1983	121,562.60	53.29	1.88	2,742.45	16.42	0.6919	100,927
1984	996,930.35	52.74	1.90	22,730.01	16.66	0.6841	818,412
1985	3,586,737.05	52.16	1.92	82,638.42	16.89	0.6762	2,910,379
1986	1,954,502.16	51.56	1.94	45,500.81	17.11	0.6682	1,567,081
1987	318,735.43	50.93	1.96	7,496.66	17.33	0.6597	252,335
1988	294,348.82	50.28	1.99	7,029.05	17.54	0.6512	229,998
1989	3,543,793.72	49.60	2.02	85,901.56	17.74	0.6423	2,731,585
1990	573,908.98	48.90	2.04	14,049.29	17.94	0.6331	436,031
1991	2,048,500.25	48.18	2.08	51,130.57	18.12	0.6239	1,533,696
1992	1,129,574.56	47.44	2.11	28,600.83	18.30	0.6143	832,609
1993	1,208,544.09	46.67	2.14	31,035.41	18.47	0.6042	876,301
1994	554,968.00	45.89	2.18	14,517.96	18.62	0.5943	395,748
1995	202,279.95	45.08	2.22	5,388.74	18.77	0.5836	141,668
1996	190,176.85	44.26	2.26	5,157.60	18.91	0.5728	130,709
1997	120,648.19	43.42	2.30	3,329.89	19.03	0.5617	81,325
1998	28,703.71	42.56	2.35	809.44	19.15	0.5501	18,946
1999	31,646.23	41.69	2.40	911.41	19.26	0.5380	20,432
2000	140,941.34	40.81	2.45	4,143.68	19.36	0.5256	88,896

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 362.04 GAS HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
2001	439,796.97	39.91	2.51	13,246.68	19.44	0.5129	270,686
2002	375,000.00	39.00	2.56	11,520.00	19.52	0.4995	224,770
2003	1,507,621.85	38.08	2.63	47,580.55	19.59	0.4856	878,449
2004	233,198.56	37.15	2.69	7,527.65	19.66	0.4708	131,745
2009	76,139.24	32.37	3.09	2,823.24	19.87	0.3862	35,282
2012	69,966.48	29.43	3.40	2,854.63	19.93	0.3228	27,102
2013	53,622.45	28.45	3.51	2,258.58	19.95	0.2988	19,225
2014	38,136.48	27.46	3.64	1,665.80	19.96	0.2731	12,499
2015	164,200.79	26.47	3.78	7,448.15	19.97	0.2456	48,385
2016	1,080,126.86	25.48	3.92	50,809.17	19.98	0.2159	279,787
2017	8,258,324.26	24.48	4.08	404,327.56	19.98	0.1838	1,821,654
2018	2,647,340.23	23.49	4.26	135,332.03	19.99	0.1490	473,344
2020	15,176.47	21.49	4.65	846.85	19.99	0.0698	1,271
2021	110.84	20.50	4.88	6.49	20.00	0.0244	3
43,151,909.04				1,334,166.81	27,624,356		

MISCELLANEOUS OTHER STORAGE
SURVIVOR CURVE.. IOWA 30-R3
NET SALVAGE PERCENT.. -5

2019	136,423.98	30.00	3.33	4,770.06	27.55	0.0817	11,699
136,423.98				4,770.06	11,699		
43,288,333.02				1,338,936.87	27,636,055		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.09

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
1968	365,038.30	58.58	1.71	7,490.59	12.49	0.7868	344,650
1969	65,775.59	58.39	1.71	1,349.72	12.76	0.7815	61,682
1970	6,240.87	58.17	1.72	128.81	13.03	0.7760	5,811
1971	47,937.04	57.94	1.73	995.17	13.30	0.7705	44,320
1972	57,392.00	57.68	1.73	1,191.46	13.57	0.7647	52,668
1974	392.69	57.10	1.75	8.25	14.11	0.7529	355
1975	1,383.14	56.78	1.76	29.21	14.38	0.7467	1,239
1978	5,060.60	55.66	1.80	109.31	15.17	0.7275	4,418
1979	22,041.88	55.24	1.81	478.75	15.43	0.7207	19,062
1980	22,710.75	54.79	1.83	498.73	15.68	0.7138	19,454
1981	226,902.83	54.32	1.84	5,010.01	15.93	0.7067	192,434
1982	22,295.95	53.82	1.86	497.65	16.18	0.6994	18,712
1983	20,596.88	53.29	1.88	464.67	16.42	0.6919	17,100
1984	51,917.96	52.74	1.90	1,183.73	16.66	0.6841	42,621
1985	111,095.62	52.16	1.92	2,559.64	16.89	0.6762	90,146
1986	335,180.16	51.56	1.94	7,802.99	17.11	0.6682	268,741
1987	20,989.63	50.93	1.96	493.68	17.33	0.6597	16,617
1988	18,575.67	50.28	1.99	443.59	17.54	0.6512	14,515
1989	8,775.16	49.60	2.02	212.71	17.74	0.6423	6,764
1990	20,273.13	48.90	2.04	496.29	17.94	0.6331	15,403
1991	18,225.54	48.18	2.08	454.91	18.12	0.6239	13,645
1992	38,340.78	47.44	2.11	970.79	18.30	0.6143	28,261
1993	3,771.68	46.67	2.14	96.86	18.47	0.6042	2,735
1994	279,248.80	45.89	2.18	7,305.15	18.62	0.5943	199,132
1995	19,632.67	45.08	2.22	523.01	18.77	0.5836	13,750
1996	7,942.56	44.26	2.26	215.40	18.91	0.5728	5,459
1997	107,213.29	43.42	2.30	2,959.09	19.03	0.5617	72,269
1998	45,671.89	42.56	2.35	1,287.95	19.15	0.5501	30,146
1999	34,491.70	41.69	2.40	993.36	19.26	0.5380	22,269
2001	13,033.48	39.91	2.51	392.57	19.44	0.5129	8,022
2003	1,276,178.04	38.08	2.63	40,276.18	19.59	0.4856	743,593
2016	144,017.72	25.48	3.92	6,774.59	19.98	0.2159	37,305
2021	110.80	20.50	4.88	6.49	20.00	0.0244	3

3,418,454.80

93,701.31

2,413,301

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.74

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1968	250,186.71	49.52	2.02	5,559.15	11.20	0.7738	212,962
1969	65,927.28	49.42	2.02	1,464.90	11.49	0.7675	55,659
1970	30,397.30	49.31	2.03	678.77	11.78	0.7611	25,449
1971	380,088.89	49.19	2.03	8,487.38	12.06	0.7548	315,593
1972	52,674.52	49.05	2.04	1,182.02	12.35	0.7482	43,353
1974	43,034.69	48.73	2.05	970.43	12.90	0.7353	34,807
1975	293.40	48.54	2.06	6.65	13.18	0.7285	235
1976	117,876.15	48.34	2.07	2,684.04	13.45	0.7218	93,586
1978	132,695.22	47.87	2.09	3,050.66	13.97	0.7082	103,368
1979	83,235.31	47.61	2.10	1,922.74	14.22	0.7013	64,212
1980	411,395.75	47.33	2.11	9,548.50	14.47	0.6943	314,182
1981	368,457.37	47.02	2.13	8,632.96	14.71	0.6872	278,504
1982	51,336.43	46.70	2.14	1,208.46	14.94	0.6801	38,405
1983	17,412.56	46.35	2.16	413.72	15.17	0.6727	12,885
1984	246,942.71	45.98	2.17	5,894.52	15.39	0.6653	180,717
1985	92.14	45.59	2.19	2.22	15.60	0.6578	67
1986	167,473.26	45.18	2.21	4,071.27	15.81	0.6501	119,756
1987	4,595.84	44.75	2.23	112.74	16.01	0.6422	3,247
1988	52,727.39	44.29	2.26	1,310.80	16.20	0.6342	36,785
1989	8,076.65	43.81	2.28	202.56	16.38	0.6261	5,563
1990	78,335.45	43.31	2.31	1,990.50	16.56	0.6176	53,221
1991	19,004.32	42.80	2.34	489.17	16.73	0.6091	12,733
1992	57,338.03	42.25	2.37	1,494.80	16.89	0.6002	37,858
1993	459,782.87	41.69	2.40	12,138.27	17.04	0.5913	299,041
1994	65,498.41	41.11	2.43	1,750.77	17.19	0.5819	41,921
1995	603.12	40.51	2.47	16.39	17.33	0.5722	380
1996	873,692.99	39.90	2.51	24,122.66	17.47	0.5622	540,271
1997	60,014.88	39.26	2.55	1,683.42	17.60	0.5517	36,422
1998	9,003.72	38.60	2.59	256.52	17.72	0.5409	5,357
1999	822,482.28	37.93	2.64	23,884.89	17.84	0.5297	479,200
2000	31,385.06	37.24	2.69	928.68	17.95	0.5180	17,883
2001	1,372,816.97	36.54	2.74	41,376.70	18.06	0.5058	763,732
2003	9,412.38	35.08	2.85	295.08	18.26	0.4795	4,964
2004	279,020.12	34.33	2.91	8,931.43	18.35	0.4655	142,866
2007	51,809,170.42	32.00	3.12	1,778,090.73	18.60	0.4188	23,864,599
2009	437,248.94	30.38	3.29	15,824.04	18.75	0.3828	184,126
2011	450,593.18	28.72	3.48	17,248.71	18.88	0.3426	169,820
2013	887,102.74	27.02	3.70	36,105.08	19.01	0.2965	289,280
2015	797,682.45	25.28	3.96	34,747.05	19.11	0.2441	214,159

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL--AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.--AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 50-R2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
2017	145,078.06	23.51	4.25	6,782.40	19.21	0.1829	29,188
2018	788,354.51	22.61	4.42	38,329.80	19.26	0.1482	128,483
2020	516,682.55	20.79	4.81	27,337.67	19.35	0.0693	39,364
2021	139,511.49	19.87	5.03	7,719.17	19.39	0.0242	3,708
62,594,734.51				2,138,948.42	29,297,911		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.42							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.02 VAPORIZING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
1968	886,430.19	40.00	2.50	26,592.91	5.08	0.8730	928,624
1969	57,972.59	40.00	2.50	1,739.18	5.32	0.8670	60,315
1970	111,611.38	40.00	2.50	3,348.34	5.58	0.8605	115,250
1971	1,111,328.06	40.00	2.50	33,339.84	5.84	0.8540	1,138,889
1972	230,898.76	40.00	2.50	6,926.96	6.11	0.8473	234,755
1973	28,118.38	40.00	2.50	843.55	6.39	0.8403	28,352
1977	1,840,847.42	39.96	2.50	55,225.42	7.62	0.8093	1,787,779
1978	215,885.00	39.95	2.50	6,476.55	7.96	0.8008	207,444
1979	86,118.42	39.93	2.50	2,583.55	8.32	0.7916	81,810
1980	135,756.77	39.90	2.51	4,088.99	8.69	0.7822	127,428
1981	4,763,391.23	39.86	2.51	143,473.34	9.07	0.7725	4,415,378
1982	18,783.58	39.82	2.51	565.76	9.47	0.7622	17,180
1983	473.76	39.76	2.52	14.33	9.87	0.7518	427
1985	1,275,556.42	39.62	2.52	38,572.83	10.70	0.7299	1,117,280
1986	5,063,111.30	39.52	2.53	153,716.06	11.13	0.7184	4,364,625
1987	16,426.44	39.41	2.54	500.68	11.56	0.7067	13,930
1988	60,807.69	39.28	2.55	1,860.72	11.98	0.6950	50,714
1989	66,701.61	39.12	2.56	2,049.07	12.41	0.6828	54,650
1990	476,070.33	38.95	2.57	14,682.01	12.83	0.6706	383,103
1991	241,515.91	38.75	2.58	7,477.33	13.24	0.6583	190,794
1992	321,637.05	38.52	2.60	10,035.08	13.65	0.6456	249,194
1993	232,540.58	38.26	2.61	7,283.17	14.04	0.6330	176,649
1994	906,782.18	37.98	2.63	28,618.05	14.42	0.6203	675,005
1995	57,809.32	37.66	2.66	1,845.27	14.79	0.6073	42,128
1996	352,074.83	37.31	2.68	11,322.73	15.14	0.5942	251,048
1997	706,206.98	36.93	2.71	22,965.85	15.47	0.5811	492,452
1998	14,027.24	36.51	2.74	461.22	15.79	0.5675	9,553
1999	117,745.73	36.06	2.77	3,913.87	16.09	0.5538	78,249
2000	47,299.59	35.58	2.81	1,594.94	16.37	0.5399	30,645
2001	1,584,808.01	35.07	2.85	54,200.43	16.63	0.5258	999,969
2007	17,515.95	31.38	3.19	670.51	17.90	0.4296	9,029
2008	74,730.80	30.67	3.26	2,923.47	18.07	0.4108	36,841
2009	75,103.23	29.94	3.34	3,010.14	18.22	0.3915	35,279
2014	154,838.83	26.00	3.85	7,153.55	18.84	0.2754	51,167
2016	738,954.08	24.31	4.11	36,445.22	19.03	0.2172	192,592
2017	495,866.75	23.45	4.26	25,348.71	19.11	0.1851	110,124
2018	734,431.27	22.57	4.43	39,042.37	19.19	0.1498	131,986

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ACCOUNT 363.02 VAPORIZING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
2019	356,016.57	21.68	4.61	19,694.84	19.26	0.1116	47,686
2020	53,494.47	20.78	4.81	3,087.70	19.33	0.0698	4,479
2021	110.85	19.88	5.03	6.69	19.39	0.0247	3
	23,729,799.55			783,701.23			18,942,805
MISCELLANEOUS OTHER STORAGE							
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -5							
2019	459,801.66	30.00	3.33	16,076.97	27.55	0.0817	39,430
	459,801.66			16,076.97			39,430
	24,189,601.21			799,778.20			18,982,235
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.31							

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ACCOUNT 363.03 COMPRESSOR EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 60-R3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1968	326,284.99	58.48	1.71	6,137.42	13.28	0.7729	277,408
1969	16,293.48	58.25	1.72	308.27	13.60	0.7665	13,738
1970	5,194.83	58.01	1.72	98.29	13.91	0.7602	4,344
1971	47,937.04	57.74	1.73	912.24	14.22	0.7537	39,744
1972	262.88	57.44	1.74	5.03	14.51	0.7474	216
2009	137,420.67	31.86	3.14	4,746.51	19.54	0.3867	58,453
2013	51,469.81	28.09	3.56	2,015.56	19.68	0.2994	16,951

584,863.70

14,223.32

410,854

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.43

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-S2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -5							
1964	872.18	40.00	2.50	22.89	4.66	0.8835	809
1968	171,388.11	40.00	2.50	4,498.94	5.70	0.8575	154,314
1969	15,948.14	40.00	2.50	418.64	5.97	0.8508	14,246
1970	2,180.21	40.00	2.50	57.23	6.25	0.8438	1,932
1971	466,202.15	40.00	2.50	12,237.81	6.53	0.8368	409,599
1972	85,436.83	39.99	2.50	2,242.72	6.82	0.8295	74,410
1973	153,856.68	39.99	2.50	4,038.74	7.11	0.8222	132,828
1974	5.00	39.98	2.50	0.13	7.40	0.8149	4
1975	3,620.02	39.97	2.50	95.03	7.70	0.8074	3,069
1976	14,139.23	39.96	2.50	371.15	8.00	0.7998	11,874
1977	185.84	39.94	2.50	4.88	8.31	0.7919	155
1978	22,348.47	39.92	2.51	588.99	8.61	0.7843	18,405
1979	70,833.13	39.89	2.51	1,866.81	8.92	0.7764	57,744
1980	2,868.21	39.85	2.51	75.59	9.23	0.7684	2,314
1981	6,409.31	39.81	2.51	168.92	9.54	0.7604	5,117
1983	27,874.99	39.69	2.52	737.57	10.17	0.7438	21,769
1984	28,152.50	39.61	2.52	744.92	10.48	0.7354	21,739
1989	87,298.71	38.99	2.56	2,346.59	12.08	0.6902	63,264
1990	186.65	38.81	2.58	5.06	12.40	0.6805	133
1991	3,362.79	38.61	2.59	91.45	12.73	0.6703	2,367
1992	27,328.22	38.38	2.61	748.93	13.05	0.6600	18,938
1993	24,394.82	38.13	2.62	671.10	13.37	0.6494	16,633
1996	1,013.22	37.24	2.69	28.62	14.33	0.6152	654
1997	288,072.36	36.88	2.71	8,197.10	14.64	0.6030	182,405
1998	5,427.51	36.50	2.74	156.15	14.96	0.5901	3,363
1999	214.99	36.09	2.77	6.25	15.27	0.5769	130
2000	14,280.73	35.65	2.81	421.35	15.57	0.5633	8,446
2001	1,544.71	35.18	2.84	46.06	15.88	0.5486	890
2007	9,181.52	31.74	3.15	303.68	17.55	0.4471	4,310
2017	60,494.73	23.91	4.18	2,655.11	19.41	0.1882	11,955
2018	35,035.67	23.02	4.34	1,596.58	19.52	0.1520	5,593

1,630,157.63

45,444.99

1,249,409

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.79

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 363.05 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-S2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1927	1,179.35	40.00				1.0000	1,297
1950	453.85	40.00	2.50	12.48	1.57	0.9608	480
1968	774,148.69	40.00	2.50	21,289.09	5.70	0.8575	730,216
1969	12,456.27	40.00	2.50	342.55	5.97	0.8508	11,657
1970	12,562.50	40.00	2.50	345.47	6.25	0.8438	11,660
1971	55,761.80	40.00	2.50	1,533.45	6.53	0.8368	51,325
1972	91,615.06	39.99	2.50	2,519.41	6.82	0.8295	83,590
1973	1,181,664.73	39.99	2.50	32,495.78	7.11	0.8222	1,068,734
1974	103,585.41	39.98	2.50	2,848.60	7.40	0.8149	92,854
1975	10,550.52	39.97	2.50	290.14	7.70	0.8074	9,370
1976	35,961.55	39.96	2.50	988.94	8.00	0.7998	31,638
1977	9,325.47	39.94	2.50	256.45	8.31	0.7919	8,124
1978	2,371.29	39.92	2.51	65.47	8.61	0.7843	2,046
1979	50,011.90	39.89	2.51	1,380.83	8.92	0.7764	42,712
1980	104,788.20	39.85	2.51	2,893.20	9.23	0.7684	88,569
1981	1,084,524.31	39.81	2.51	29,943.72	9.54	0.7604	907,092
1982	81,705.89	39.75	2.52	2,264.89	9.85	0.7522	67,605
1983	44,333.57	39.69	2.52	1,228.93	10.17	0.7438	36,271
1984	10,162.18	39.61	2.52	281.70	10.48	0.7354	8,221
1985	53,633.99	39.52	2.53	1,492.63	10.80	0.7267	42,875
1986	6,497.58	39.41	2.54	181.54	11.12	0.7178	5,131
1987	177,939.25	39.29	2.55	4,991.20	11.44	0.7088	138,742
1988	133,657.28	39.15	2.55	3,749.09	11.76	0.6996	102,860
1989	85,194.41	38.99	2.56	2,399.07	12.08	0.6902	64,679
1990	30,069.10	38.81	2.58	853.36	12.40	0.6805	22,508
1991	416,192.41	38.61	2.59	11,857.32	12.73	0.6703	306,867
1992	76,166.87	38.38	2.61	2,186.75	13.05	0.6600	55,295
1993	50,384.01	38.13	2.62	1,452.07	13.37	0.6494	35,989
1994	268,085.71	37.86	2.64	7,785.21	13.69	0.6384	188,261
1995	102,499.43	37.56	2.66	2,999.13	14.01	0.6270	70,694
1996	279,330.80	37.24	2.69	8,265.40	14.33	0.6152	189,029
1997	1,611,118.02	36.88	2.71	48,027.43	14.64	0.6030	1,068,725
1998	340,540.53	36.50	2.74	10,263.89	14.96	0.5901	221,063
1999	119,306.97	36.09	2.77	3,635.28	15.27	0.5769	75,710
2000	147,342.11	35.65	2.81	4,554.34	15.57	0.5633	91,289
2001	67,569.90	35.18	2.84	2,110.88	15.88	0.5486	40,776
2003	208,954.83	34.15	2.93	6,734.61	16.46	0.5180	119,065
2006	34,423.28	32.38	3.09	1,170.05	17.29	0.4660	17,647
2008	123,761.45	31.06	3.22	4,383.63	17.80	0.4269	58,120

NATIONAL GRID
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ACCOUNT 363.05 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GREENPOINT ENERGY CENTER							
INTERIM SURVIVOR CURVE.. IOWA 40-S2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
2009	180,792.49	30.36	3.29	6,542.88	18.03	0.4061	80,768
2012	140,562.81	28.11	3.56	5,504.44	18.66	0.3362	51,980
2014	739,050.94	26.49	3.78	30,729.74	19.01	0.2824	229,554
2015	21,969.73	25.65	3.90	942.50	19.16	0.2530	6,115
2016	315,970.92	24.79	4.03	14,006.99	19.29	0.2219	77,111
2017	80,061.86	23.91	4.18	3,681.24	19.41	0.1882	16,575
2018	214,986.76	23.02	4.34	10,263.47	19.52	0.1520	35,955
2019	221,469.91	22.11	4.52	11,011.48	19.61	0.1131	27,546
2020	187,762.55	21.19	4.72	9,748.63	19.69	0.0708	14,621
10,102,458.44				322,505.35	6,709,011		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.19							

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ACCOUNT 363.10 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NEWTOWN CREEK BIOGAS STATION							
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. -5							
2019	7,414,168.55	20.00	5.00	389,243.85	17.50	0.1250	973,110
2020	40,490,079.82	20.00	5.00	2,125,729.19	18.50	0.0750	3,188,594
	47,904,248.37			2,514,973.04			4,161,704
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.25							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 365.04 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1958	27,738.65	75.00	1.33	368.92	21.36	0.7152	19,839
	27,738.65			368.92			19,839
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -20							
1970	3,216.51	55.00	1.82	70.25	12.85	0.7664	2,958
1974	14,377.73	55.00	1.82	314.01	15.10	0.7255	12,516
1975	1,900.48	55.00	1.82	41.51	15.71	0.7144	1,629
1978	1,458.00	55.00	1.82	31.84	17.61	0.6798	1,189
1979	788.84	55.00	1.82	17.23	18.27	0.6678	632
1981	4,600.00	55.00	1.82	100.46	19.63	0.6431	3,550
1994	17,777.55	55.00	1.82	388.26	29.59	0.4620	9,856
2015	553,073.48	55.00	1.82	12,079.12	48.65	0.1155	76,623
	597,192.59			13,042.68			108,953
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.18							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. -75							
1900	598,168.20	50.00				1.0000	1,046,794
1901	72,064.66	50.00				1.0000	126,113
1902	78,436.01	50.00				1.0000	137,263
1903	86,258.96	50.00				1.0000	150,953
1904	18,696.34	50.00				1.0000	32,719
1905	27,271.64	50.00				1.0000	47,725
1906	72,877.27	50.00				1.0000	127,535
1907	2,980.77	50.00				1.0000	5,216
1908	6,737.92	50.00				1.0000	11,791
1909	185,560.99	50.00				1.0000	324,732
1910	129,532.90	50.00				1.0000	226,683
1911	445,375.21	50.00				1.0000	779,407
1912	136,480.62	50.00				1.0000	238,841
1913	147,912.38	50.00				1.0000	258,847
1914	65,774.99	50.00				1.0000	115,106
1915	35,219.69	50.00				1.0000	61,634
1916	24,058.33	50.00				1.0000	42,102
1917	115.67	50.00				1.0000	202
1918	1,653.00	50.00				1.0000	2,893
1919	4,191.87	50.00				1.0000	7,336
1920	13.65	50.00				1.0000	24
1921	13,413.06	50.00				1.0000	23,473
1922	120,438.80	50.00	2.00	4,215.36	0.25	0.9950	209,714
1923	375,424.34	50.00	2.00	13,139.85	0.43	0.9914	651,342
1924	209,061.76	50.00	2.00	7,317.16	0.68	0.9864	360,882
1925	102,342.64	50.00	2.00	3,581.99	0.93	0.9814	175,768
1926	86,440.76	50.00	2.00	3,025.43	1.19	0.9762	147,671
1927	145,323.63	50.00	2.00	5,086.33	1.45	0.9710	246,941
1928	221,124.61	50.00	2.00	7,739.36	1.71	0.9658	373,734
1929	87,930.90	50.00	2.00	3,077.58	1.97	0.9606	147,816
1930	46,359.71	50.00	2.00	1,622.59	2.22	0.9556	77,527
1931	14,811.80	50.00	2.00	518.41	2.48	0.9504	24,635
1932	1,818.14	50.00	2.00	63.63	2.73	0.9454	3,008
1934	1,549.45	50.00	2.00	54.23	3.24	0.9352	2,536
1937	7,328.01	50.00	2.00	256.48	4.00	0.9200	11,798
1938	24,760.70	50.00	2.00	866.62	4.25	0.9150	39,648
1939	4,155.83	50.00	2.00	145.45	4.50	0.9100	6,618
1940	8,066.42	50.00	2.00	282.32	4.76	0.9048	12,772
1941	1,615.98	50.00	2.00	56.56	5.01	0.8998	2,545
1942	28,272.99	50.00	2.00	989.55	5.26	0.8948	44,273

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.05 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. -75							
1946	426,702.50	50.00	2.00	14,934.59	6.30	0.8740	652,641
1947	81,557.37	50.00	2.00	2,854.51	6.56	0.8688	124,000
1948	114,398.33	50.00	2.00	4,003.94	6.83	0.8634	172,850
1949	717,340.90	50.00	2.00	25,106.93	7.10	0.8580	1,077,087
1950	17,015.49	50.00	2.00	595.54	7.37	0.8526	25,388
1951	482,164.47	50.00	2.00	16,875.76	7.64	0.8472	714,857
1952	569,806.31	50.00	2.00	19,943.22	7.92	0.8416	839,211
1955	5,785.70	50.00	2.00	202.50	8.78	0.8244	8,347
1956	15,324.07	50.00	2.00	536.34	9.07	0.8186	21,952
1957	333,510.22	50.00	2.00	11,672.86	9.37	0.8126	474,268
1958	100,521.18	50.00	2.00	3,518.24	9.67	0.8066	141,891
1959	35.95	50.00	2.00	1.26	9.98	0.8004	50
1963	301.68	50.00	2.00	10.56	11.27	0.7746	409
2013	28,341.94	50.00	2.00	991.97	41.66	0.1668	8,273
2017	108,555.05	50.00	2.00	3,799.43	45.53	0.0894	16,983
2018	204,804.85	50.00	2.00	7,168.17	46.51	0.0698	25,017
2019	19,715,822.91	50.00	2.00	690,053.80	47.51	0.0498	1,718,234
2020	2,154,631.79	50.00	2.00	75,412.11	48.50	0.0300	113,118
28,716,241.31				929,720.63	12,441,193		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.24

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.06 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1996	308,152.04	75.00	1.33	7,172.24	53.11	0.2919	157,396
1997	82,532.35	75.00	1.33	1,920.94	53.92	0.2811	40,595
2011	103,787.76	75.00	1.33	2,415.66	65.67	0.1244	22,595
	494,472.15			11,508.84			220,586
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.08 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1914	95.87	75.00	1.33	2.23	8.84	0.8821	148
1919	1,164.65	75.00	1.33	27.11	10.34	0.8621	1,757
1926	17,687.89	75.00	1.33	411.69	12.56	0.8325	25,770
1927	41,017.87	75.00	1.33	954.69	12.90	0.8280	59,435
1928	19,367.46	75.00	1.33	450.78	13.24	0.8235	27,910
1929	4,594.32	75.00	1.33	106.93	13.58	0.8189	6,584
1931	21,195.79	75.00	1.33	493.33	14.29	0.8095	30,025
1933	39,052.49	75.00	1.33	908.95	15.03	0.7996	54,646
1934	177.69	75.00	1.33	4.14	15.41	0.7945	247
1936	2,871.06	75.00	1.33	66.82	16.18	0.7843	3,940
1937	11,252.52	75.00	1.33	261.90	16.58	0.7789	15,339
1938	868.79	75.00	1.33	20.22	16.99	0.7735	1,176
1939	659.57	75.00	1.33	15.35	17.40	0.7680	886
1940	5,231.96	75.00	1.33	121.77	17.82	0.7624	6,980
1941	10,497.62	75.00	1.33	244.33	18.25	0.7567	13,901
1942	51,869.27	75.00	1.33	1,207.26	18.69	0.7508	68,151
1944	3,358.17	75.00	1.33	78.16	19.58	0.7389	4,343
1946	1,326.88	75.00	1.33	30.88	20.51	0.7265	1,687
1947	24,482.72	75.00	1.33	569.84	20.99	0.7201	30,854
1948	14,637.04	75.00	1.33	340.68	21.47	0.7137	18,282
1949	47,916.91	75.00	1.33	1,115.27	21.96	0.7072	59,302
1950	1,894,964.02	75.00	1.33	44,105.29	22.46	0.7005	2,323,089
1951	68,153.31	75.00	1.33	1,586.27	22.97	0.6937	82,740
1952	562,286.43	75.00	1.33	13,087.22	23.48	0.6869	675,940
1953	4,850.87	75.00	1.33	112.90	24.01	0.6799	5,771
1954	35,344.39	75.00	1.33	822.64	24.54	0.6728	41,614
1955	168,126.68	75.00	1.33	3,913.15	25.08	0.6656	195,834
1956	1,528,492.97	75.00	1.33	35,575.67	25.62	0.6584	1,761,130
1957	5,624,459.79	75.00	1.33	130,909.30	26.18	0.6509	6,406,977
1958	1,044,180.89	75.00	1.33	24,303.31	26.74	0.6435	1,175,823
1959	6,280,228.42	75.00	1.33	146,172.32	27.31	0.6359	6,988,465
1960	6,358,166.13	75.00	1.33	147,986.32	27.89	0.6281	6,989,071
1961	1,112,753.96	75.00	1.33	25,899.35	28.47	0.6204	1,208,117
1962	291,719.83	75.00	1.33	6,789.78	29.07	0.6124	312,636
1963	447,460.87	75.00	1.33	10,414.65	29.67	0.6044	473,279
1964	3,086,806.30	75.00	1.33	71,845.42	30.27	0.5964	3,221,700
1965	270,061.22	75.00	1.33	6,285.67	30.89	0.5881	277,954
1966	144,799.79	75.00	1.33	3,370.22	31.51	0.5799	146,939
1967	1,790,693.66	75.00	1.33	41,678.39	32.14	0.5715	1,790,823
1968	748,884.41	75.00	1.33	17,430.28	32.78	0.5629	737,747

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.08 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1969	1,313,494.61	75.00	1.33	30,571.59	33.42	0.5544	1,274,352
1970	982,878.21	75.00	1.33	22,876.49	34.07	0.5457	938,676
1971	957,020.99	75.00	1.33	22,274.66	34.72	0.5371	899,478
1972	1,574,342.61	75.00	1.33	36,642.82	35.39	0.5281	1,455,051
1973	5,131,280.40	75.00	1.33	119,430.55	36.06	0.5192	4,662,281
1974	2,168,697.57	75.00	1.33	50,476.44	36.73	0.5103	1,936,587
1975	318,424.85	75.00	1.33	7,411.34	37.42	0.5011	279,218
1976	878,194.83	75.00	1.33	20,439.98	38.11	0.4919	755,926
1977	514,589.47	75.00	1.33	11,977.07	38.80	0.4827	434,660
1978	310,887.11	75.00	1.33	7,235.90	39.50	0.4733	257,516
1979	828,548.91	75.00	1.33	19,284.48	40.21	0.4639	672,593
1980	1,098,513.13	75.00	1.33	25,567.89	40.92	0.4544	873,538
1981	828,845.37	75.00	1.33	19,291.38	41.64	0.4448	645,173
1982	2,310,871.07	75.00	1.33	53,785.52	42.37	0.4351	1,759,434
1983	982,639.26	75.00	1.33	22,870.93	43.10	0.4253	731,405
1984	2,208,274.26	75.00	1.33	51,397.58	43.84	0.4155	1,605,575
1985	1,602,626.59	75.00	1.33	37,301.13	44.58	0.4056	1,137,544
1986	227,962.02	75.00	1.33	5,305.82	45.33	0.3956	157,818
1987	3,994,880.66	75.00	1.33	92,980.85	46.08	0.3856	2,695,745
1988	1,663,719.82	75.00	1.33	38,723.08	46.84	0.3755	1,093,185
1989	2,041,554.29	75.00	1.33	47,517.18	47.61	0.3652	1,304,757
1990	1,073,309.28	75.00	1.33	24,981.27	48.38	0.3549	666,662
1991	3,451,318.99	75.00	1.33	80,329.45	49.16	0.3445	2,080,895
2016	2,457,726.33	75.00	1.33	57,203.58	70.06	0.0659	283,308

70,702,361.11

1,645,597.46

63,848,389

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 367.09 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POST 1992							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1991	128,562.34	75.00	1.33	2,992.29	49.16	0.3445	77,514
1992	1,878,570.09	75.00	1.33	43,723.72	49.94	0.3341	1,098,452
1993	856,503.59	75.00	1.33	19,935.12	50.72	0.3237	485,233
1994	677,195.29	75.00	1.33	15,761.72	51.51	0.3132	371,171
1995	176,372.36	75.00	1.33	4,105.07	52.31	0.3025	93,376
1996	1,367,053.14	75.00	1.33	31,818.16	53.11	0.2919	698,253
1997	34,496.14	75.00	1.33	802.90	53.92	0.2811	16,968
1999	744,283.50	75.00	1.33	17,323.20	55.54	0.2595	337,959
2000	2,194,168.44	75.00	1.33	51,069.27	56.36	0.2485	954,304
2001	181,156.08	75.00	1.33	4,216.41	57.19	0.2375	75,283
2002	401,683.81	75.00	1.33	9,349.19	58.01	0.2265	159,239
2003	2,009,768.03	75.00	1.33	46,777.35	58.85	0.2153	757,336
2004	117,417.69	75.00	1.33	2,732.90	59.69	0.2041	41,945
2005	49,775.28	75.00	1.33	1,158.52	60.53	0.1929	16,806
2007	3,324,592.50	75.00	1.33	77,379.89	62.23	0.1703	990,637
2008	5,095,241.86	75.00	1.33	118,591.75	63.08	0.1589	1,417,127
2009	568,255.79	75.00	1.33	13,226.15	63.94	0.1475	146,651
2010	10,957,534.97	75.00	1.33	255,036.63	64.80	0.1360	2,607,893
2011	3,355,593.19	75.00	1.33	78,101.43	65.67	0.1244	730,513
2012	36,018,341.35	75.00	1.33	838,326.89	66.54	0.1128	7,110,021
2013	45,117.73	75.00	1.33	1,050.12	67.42	0.1011	7,980
2014	51,614,990.38	75.00	1.33	1,201,338.90	68.29	0.0895	8,081,488
2015	2,815,607.76	75.00	1.33	65,533.27	69.18	0.0776	382,360
2016	104,264,998.87	75.00	1.33	2,426,767.85	70.06	0.0659	12,018,887
2017	25,744,400.92	75.00	1.33	599,200.93	70.95	0.0540	2,432,846
2018	14,078,966.14	75.00	1.33	327,687.94	71.85	0.0420	1,034,804
2019	193,863,364.91	75.00	1.33	4,512,169.82	72.74	0.0301	10,221,931
2020	101,535,112.12	75.00	1.33	2,363,229.73	73.64	0.0181	3,221,455
2021	33,969,060.80	75.00	1.33	790,629.89	74.55	0.0060	356,675

598,068,185.07 13,920,037.01 55,945,107

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -20							
1960	48,066.99	50.00	2.00	1,153.61	5.83	0.8834	50,955
1962	700.00	50.00	2.00	16.80	6.43	0.8714	732
1963	14,825.93	50.00	2.00	355.82	6.75	0.8650	15,389
1964	3,809.46	50.00	2.00	91.43	7.08	0.8584	3,924
1965	3,238.39	50.00	2.00	77.72	7.42	0.8516	3,309
1966	203.72	50.00	2.00	4.89	7.79	0.8442	206
1972	1,484.09	50.00	2.00	35.62	10.32	0.7936	1,413
1974	176,255.66	50.00	2.00	4,230.14	11.32	0.7736	163,622
1975	221.67	50.00	2.00	5.32	11.85	0.7630	203
1982	3,650.40	50.00	2.00	87.61	16.03	0.6794	2,976
1983	5,080.09	50.00	2.00	121.92	16.70	0.6660	4,060
1984	1,247.86	50.00	2.00	29.95	17.38	0.6524	977
1986	843,419.34	50.00	2.00	20,242.06	18.77	0.6246	632,160
1987	724,854.04	50.00	2.00	17,396.50	19.49	0.6102	530,767
1988	127,612.43	50.00	2.00	3,062.70	20.22	0.5956	91,207
1989	1,128.33	50.00	2.00	27.08	20.97	0.5806	786
1990	3,367.99	50.00	2.00	80.83	21.72	0.5656	2,286
1992	3,022,162.72	50.00	2.00	72,531.91	23.26	0.5348	1,939,503
1993	579.72	50.00	2.00	13.91	24.05	0.5190	361
1994	21,469.04	50.00	2.00	515.26	24.85	0.5030	12,959
1995	73,977.70	50.00	2.00	1,775.46	25.66	0.4868	43,215
1996	402,150.65	50.00	2.00	9,651.62	26.48	0.4704	227,006
1997	1,372.16	50.00	2.00	32.93	27.31	0.4538	747
2001	14,550.33	50.00	2.00	349.21	30.73	0.3854	6,729
2003	62,975.58	50.00	2.00	1,511.41	32.49	0.3502	26,465
2004	627,091.35	50.00	2.00	15,050.19	33.38	0.3324	250,134
2007	3,075,106.19	50.00	2.00	73,802.55	36.11	0.2778	1,025,117
2011	601,117.92	50.00	2.00	14,426.83	39.84	0.2032	146,577
2012	1,176,303.76	50.00	2.00	28,231.29	40.78	0.1844	260,292
2014	295,111.30	50.00	2.00	7,082.67	42.69	0.1462	51,774
2015	2,716,493.64	50.00	2.00	65,195.85	43.66	0.1268	413,342
2016	21,799,516.21	50.00	2.00	523,188.39	44.62	0.1076	2,814,754
2017	1,030,692.94	50.00	2.00	24,736.63	45.59	0.0882	109,089
2018	23,551,426.50	50.00	2.00	565,234.24	46.57	0.0686	1,938,753
2019	8,835,945.51	50.00	2.00	212,062.69	47.54	0.0492	521,674
2020	349,391.63	50.00	2.00	8,385.40	48.52	0.0296	12,410
2021	5,353.32	50.00	2.00	128.48	49.51	0.0098	63
69,621,954.56				1,670,926.92	11,305,936		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 374.02 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1948	14,118.68	75.00	1.33	187.78	15.85	0.7887	11,135
1951	605.25	75.00	1.33	8.05	17.37	0.7684	465
2018	3,005,854.07	75.00	1.33	39,977.86	71.56	0.0459	137,879
2019	203,992.19	75.00	1.33	2,713.10	72.54	0.0328	6,691
	3,224,570.19			42,886.79			156,170
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -20							
1923	45,514.64	60.00	1.67	912.11	0.72	0.9880	53,962
1924	275,532.12	60.00	1.67	5,521.66	0.93	0.9845	325,514
1925	34,476.54	60.00	1.67	690.91	1.17	0.9805	40,565
1926	17,135.93	60.00	1.67	343.40	1.40	0.9767	20,083
1927	3,309,487.23	60.00	1.67	66,322.12	1.64	0.9727	3,862,847
1928	313,145.89	60.00	1.67	6,275.44	1.88	0.9687	364,002
1929	2,465.15	60.00	1.67	49.40	2.13	0.9645	2,853
1930	2,917.93	60.00	1.67	58.48	2.37	0.9605	3,363
1931	35,893.56	60.00	1.67	719.31	2.63	0.9562	41,184
1932	34,411.79	60.00	1.67	689.61	2.88	0.9520	39,312
1933	622.35	60.00	1.67	12.47	3.13	0.9478	708
1934	3,560.46	60.00	1.67	71.35	3.39	0.9435	4,031
1935	928.81	60.00	1.67	18.61	3.65	0.9392	1,047
1936	499.53	60.00	1.67	10.01	3.90	0.9350	560
1937	808.98	60.00	1.67	16.21	4.16	0.9307	903
1938	62.14	60.00	1.67	1.25	4.42	0.9263	69
1939	4,022.08	60.00	1.67	80.60	4.67	0.9222	4,451
1940	5,484.03	60.00	1.67	109.90	4.93	0.9178	6,040
1941	4,899.69	60.00	1.67	98.19	5.19	0.9135	5,371
1942	6,328.44	60.00	1.67	126.82	5.45	0.9092	6,904
1943	88.88	60.00	1.67	1.78	5.71	0.9048	97
1944	13,153.21	60.00	1.67	263.59	5.98	0.9003	14,211
1945	3,471.92	60.00	1.67	69.58	6.25	0.8958	3,732
1946	23,757.97	60.00	1.67	476.11	6.52	0.8913	25,411
1947	2,080.16	60.00	1.67	41.69	6.80	0.8867	2,213
1948	25,567.86	60.00	1.67	512.38	7.09	0.8818	27,056
1949	132,543.83	60.00	1.67	2,656.18	7.38	0.8770	139,489
1950	138,900.40	60.00	1.67	2,783.56	7.69	0.8718	145,317
1951	14,293.53	60.00	1.67	286.44	8.00	0.8667	14,865
1952	5,875.05	60.00	1.67	117.74	8.33	0.8612	6,071
1953	13,151.73	60.00	1.67	263.56	8.67	0.8555	13,502
1954	12,007.65	60.00	1.67	240.63	9.02	0.8497	12,243
1955	35,808.80	60.00	1.67	717.61	9.38	0.8437	36,253
1956	17,843.34	60.00	1.67	357.58	9.76	0.8373	17,929
1957	138,219.03	60.00	1.67	2,769.91	10.15	0.8308	137,804
1958	1,254,340.46	60.00	1.67	25,136.98	10.56	0.8240	1,240,292
1959	1,022,497.47	60.00	1.67	20,490.85	10.98	0.8170	1,002,457
1960	87,215.06	60.00	1.67	1,747.79	11.42	0.8097	84,739
1961	9,448.66	60.00	1.67	189.35	11.87	0.8022	9,095
1962	197,713.24	60.00	1.67	3,962.17	12.34	0.7943	188,459
1963	255,496.78	60.00	1.67	5,120.16	12.83	0.7862	241,037

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -20							
1964	45,899.63	60.00	1.67	919.83	13.33	0.7778	42,843
1965	248,229.51	60.00	1.67	4,974.52	13.85	0.7692	229,117
1966	93,076.41	60.00	1.67	1,865.25	14.38	0.7603	84,923
1967	1,083,396.64	60.00	1.67	21,711.27	14.93	0.7512	976,578
1968	28,474.18	60.00	1.67	570.62	15.49	0.7418	25,348
1969	398,963.52	60.00	1.67	7,995.23	16.07	0.7322	350,531
1970	956,501.41	60.00	1.67	19,168.29	16.66	0.7223	829,092
1971	368,775.23	60.00	1.67	7,390.26	17.27	0.7122	315,157
1972	106,109.23	60.00	1.67	2,126.43	17.89	0.7018	89,365
1973	231,950.72	60.00	1.67	4,648.29	18.53	0.6912	192,381
1974	2,276,706.96	60.00	1.67	45,625.21	19.18	0.6803	1,858,694
1975	172,660.89	60.00	1.67	3,460.12	19.84	0.6693	138,681
1976	645,876.93	60.00	1.67	12,943.37	20.51	0.6582	510,116
1977	337,890.23	60.00	1.67	6,771.32	21.19	0.6468	262,269
1978	438,950.09	60.00	1.67	8,796.56	21.89	0.6352	334,570
1979	318,094.78	60.00	1.67	6,374.62	22.60	0.6233	237,934
1980	970,108.35	60.00	1.67	19,440.97	23.32	0.6113	711,668
1981	507,555.19	60.00	1.67	10,171.41	24.05	0.5992	364,934
1982	1,273,309.21	60.00	1.67	25,517.12	24.79	0.5868	896,659
1983	3,878,328.42	60.00	1.67	77,721.70	25.53	0.5745	2,673,720
1984	1,328,365.94	60.00	1.67	26,620.45	26.29	0.5618	895,579
1985	724,645.53	60.00	1.67	14,521.90	27.06	0.5490	477,396
1986	421,654.19	60.00	1.67	8,449.95	27.84	0.5360	271,208
1987	1,115,628.03	60.00	1.67	22,357.19	28.63	0.5228	699,941
1988	1,469,294.02	60.00	1.67	29,444.65	29.42	0.5097	898,626
1989	447,273.36	60.00	1.67	8,963.36	30.23	0.4962	266,308
1990	8,261,738.59	60.00	1.67	165,565.24	31.04	0.4827	4,785,232
1991	5,695,994.08	60.00	1.67	114,147.72	31.86	0.4690	3,205,705
1992	4,315,303.39	60.00	1.67	86,478.68	32.69	0.4552	2,357,036
1993	954,116.59	60.00	1.67	19,120.50	33.53	0.4412	505,113
1994	18,980,108.34	60.00	1.67	380,361.37	34.38	0.4270	9,725,408
1995	8,490,678.46	60.00	1.67	170,153.20	35.23	0.4128	4,206,248
1996	1,021,019.97	60.00	1.67	20,461.24	36.09	0.3985	488,252
1997	1,494,187.55	60.00	1.67	29,943.52	36.96	0.3840	688,522
1998	1,769,338.19	60.00	1.67	35,457.54	37.84	0.3693	784,164
1999	655,358.80	60.00	1.67	13,133.39	38.72	0.3547	278,923
2000	1,298,354.79	60.00	1.67	26,019.03	39.61	0.3398	529,464
2001	1,769,588.06	60.00	1.67	35,462.54	40.51	0.3248	689,778
2002	1,161,860.21	60.00	1.67	23,283.68	41.41	0.3098	431,975
2003	2,864,411.52	60.00	1.67	57,402.81	42.32	0.2947	1,012,867
2004	2,506,960.22	60.00	1.67	50,239.48	43.24	0.2793	840,323

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -20							
2005	1,960,190.43	60.00	1.67	39,282.22	44.16	0.2640	620,988
2006	123,341.99	60.00	1.67	2,471.77	45.08	0.2487	36,806
2007	531,042.40	60.00	1.67	10,642.09	46.02	0.2330	148,479
2008	866,564.92	60.00	1.67	17,365.96	46.96	0.2173	225,997
2009	721,447.74	60.00	1.67	14,457.81	47.90	0.2017	174,593
2010	211,975.55	60.00	1.67	4,247.99	48.85	0.1858	47,270
2011	965,704.33	60.00	1.67	19,352.71	49.80	0.1700	197,004
2012	56,443.55	60.00	1.67	1,131.13	50.75	0.1542	10,442
2013	5,290,490.43	60.00	1.67	106,021.43	51.71	0.1382	877,184
2014	1,791,950.11	60.00	1.67	35,910.68	52.68	0.1220	262,341
2015	5,202,929.76	60.00	1.67	104,266.71	53.64	0.1060	661,813
2016	4,658,836.83	60.00	1.67	93,363.09	54.62	0.0897	501,309
2017	1,491,558.92	60.00	1.67	29,890.84	55.59	0.0735	131,555
2018	497,090.84	60.00	1.67	9,961.70	56.56	0.0573	34,198
2019	315,603.28	60.00	1.67	6,324.69	57.54	0.0410	15,528
2020	5,243,219.26	60.00	1.67	105,074.11	58.52	0.0247	155,220
2021	2,219,974.08	60.00	1.67	44,488.28	59.51	0.0082	21,765

120,776,774.10 2,420,366.53 57,431,181

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.01 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POST 1991							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1992	5,564,979.71	75.00	1.33	129,524.90	49.94	0.3341	3,253,997
1993	6,567,304.40	75.00	1.33	152,854.01	50.72	0.3237	3,720,559
1994	4,862,343.16	75.00	1.33	113,171.04	51.51	0.3132	2,665,050
1995	5,992,628.32	75.00	1.33	139,478.42	52.31	0.3025	3,172,662
1996	8,405,268.51	75.00	1.33	195,632.62	53.11	0.2919	4,293,180
1997	3,542,557.08	75.00	1.33	82,453.02	53.92	0.2811	1,742,486
1998	1,200,838.66	75.00	1.33	27,949.52	54.73	0.2703	567,964
1999	12,828,958.45	75.00	1.33	298,594.01	55.54	0.2595	5,825,277
2000	3,694,249.78	75.00	1.33	85,983.66	56.36	0.2485	1,606,731
2001	11,651,329.59	75.00	1.33	271,184.70	57.19	0.2375	4,841,972
2002	12,366,126.35	75.00	1.33	287,821.59	58.01	0.2265	4,902,273
2003	2,872,315.74	75.00	1.33	66,853.15	58.85	0.2153	1,082,368
2004	12,291,326.95	75.00	1.33	286,080.63	59.69	0.2041	4,390,800
2005	9,303,271.92	75.00	1.33	216,533.65	60.53	0.1929	3,141,040
2006	15,374,807.73	75.00	1.33	357,848.65	61.37	0.1817	4,889,612
2007	23,631,944.14	75.00	1.33	550,033.50	62.23	0.1703	7,041,669
2008	12,718,304.48	75.00	1.33	296,018.54	63.08	0.1589	3,537,310
2009	7,615,868.86	75.00	1.33	177,259.35	63.94	0.1475	1,965,446
2010	11,255,938.07	75.00	1.33	261,981.96	64.80	0.1360	2,678,913
2011	12,558,466.57	75.00	1.33	292,298.31	65.67	0.1244	2,733,978
2012	14,137,836.21	75.00	1.33	329,058.14	66.54	0.1128	2,790,809
2013	5,697,931.12	75.00	1.33	132,619.35	67.42	0.1011	1,007,807
2014	29,141,038.71	75.00	1.33	678,257.68	68.29	0.0895	4,562,685
2015	27,091,777.68	75.00	1.33	630,561.13	69.18	0.0776	3,679,063
2016	23,709,948.39	75.00	1.33	551,849.05	70.06	0.0659	2,733,105
2017	98,148,575.74	75.00	1.33	2,284,408.10	70.95	0.0540	9,275,040
2018	74,384,249.07	75.00	1.33	1,731,293.40	71.85	0.0420	5,467,242
2019	132,010,687.16	75.00	1.33	3,072,548.74	72.74	0.0301	6,960,594
2020	67,726,950.74	75.00	1.33	1,576,344.78	73.64	0.0181	2,148,807
2021	19,254,945.11	75.00	1.33	448,158.85	74.55	0.0060	202,177

675,602,768.40

15,724,654.45

106,880,616

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.05 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PRE 1992							
SURVIVOR CURVE... IOWA 30-R3							
NET SALVAGE PERCENT... -75							
1903	250.30	30.00				1.0000	438
2013	118,723.99	30.00	3.33	6,918.64	21.85	0.2717	56,444
2014	239,761.94	30.00	3.33	13,972.13	22.78	0.2407	100,981
2015	218,901.27	30.00	3.33	12,756.47	23.71	0.2097	80,320
2016	2,534,195.18	30.00	3.33	147,680.22	24.66	0.1780	789,402
2017	10,743,834.14	30.00	3.33	626,096.93	25.62	0.1460	2,745,050
2018	11,287,503.81	30.00	3.33	657,779.28	26.58	0.1140	2,251,857
2019	3,069,666.49	30.00	3.33	178,884.81	27.55	0.0817	438,724
2020	5,881,397.06	30.00	3.33	342,738.41	28.53	0.0490	504,330
2021	14,193,793.39	30.00	3.33	827,143.31	29.51	0.0163	405,623
48,288,027.57			2,813,970.20			7,373,169	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.83							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.07 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1973	5,032.34	75.00	1.33	117.13	36.06	0.5192	4,572
1974	1,347.60	75.00	1.33	31.37	36.73	0.5103	1,203
1975	1,178.34	75.00	1.33	27.43	37.42	0.5011	1,033
1976	129,384.15	75.00	1.33	3,011.42	38.11	0.4919	111,370
1977	682.55	75.00	1.33	15.89	38.80	0.4827	577
1978	15,909.88	75.00	1.33	370.30	39.50	0.4733	13,179
1979	254,898.07	75.00	1.33	5,932.75	40.21	0.4639	206,919
1980	205,706.63	75.00	1.33	4,787.82	40.92	0.4544	163,578
1981	325,095.75	75.00	1.33	7,566.60	41.64	0.4448	253,055
1982	318,017.54	75.00	1.33	7,401.86	42.37	0.4351	242,130
1983	434,730.33	75.00	1.33	10,118.35	43.10	0.4253	323,582
1984	1,720,352.73	75.00	1.33	40,041.21	43.84	0.4155	1,250,821
1985	2,672,928.96	75.00	1.33	62,212.42	44.58	0.4056	1,897,245
1986	2,763,512.60	75.00	1.33	64,320.76	45.33	0.3956	1,913,180
1987	3,817,826.38	75.00	1.33	88,859.91	46.08	0.3856	2,576,269
1988	4,668,524.63	75.00	1.33	108,659.91	46.84	0.3755	3,067,559
1989	2,786,714.27	75.00	1.33	64,860.77	47.61	0.3652	1,780,989
1990	6,141,653.21	75.00	1.33	142,946.98	48.38	0.3549	3,814,750
1991	8,528,524.39	75.00	1.33	198,501.41	49.16	0.3445	5,142,082
2003	1,781.56	75.00	1.33	41.47	58.85	0.2153	671
2005	78,659.77	75.00	1.33	1,830.81	60.53	0.1929	26,558
2006	20,202.30	75.00	1.33	470.21	61.37	0.1817	6,425
2007	23,487.55	75.00	1.33	546.67	62.23	0.1703	6,999
2008	245,965.38	75.00	1.33	5,724.84	63.08	0.1589	68,410
2009	617,271.21	75.00	1.33	14,366.99	63.94	0.1475	159,301
2010	343.47	75.00	1.33	7.99	64.80	0.1360	82
2014	3,363,291.15	75.00	1.33	78,280.60	68.29	0.0895	526,599
2017	1,745,329.60	75.00	1.33	40,622.55	70.95	0.0540	164,934
2019	491,864.54	75.00	1.33	11,448.15	72.74	0.0301	25,935

41,380,216.88 963,124.57 23,750,007

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.09 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1900	392.71	75.00	1.33	9.14	4.78	0.9363	643
1907	31.47	75.00	1.33	0.73	6.80	0.9093	50
1908	38.18	75.00	1.33	0.89	7.09	0.9055	60
1911	7.44	75.00	1.33	0.17	7.96	0.8939	12
1913	1,444.30	75.00	1.33	33.62	8.55	0.8860	2,239
1914	2,634.45	75.00	1.33	61.32	8.84	0.8821	4,067
1915	17,210.43	75.00	1.33	400.57	9.14	0.8781	26,448
1916	5,359.74	75.00	1.33	124.75	9.43	0.8743	8,200
1917	2,458.19	75.00	1.33	57.21	9.73	0.8703	3,744
1918	2,390.08	75.00	1.33	55.63	10.04	0.8661	3,623
1919	369.00	75.00	1.33	8.59	10.34	0.8621	557
1920	1,244.28	75.00	1.33	28.96	10.64	0.8581	1,869
1921	2,617.98	75.00	1.33	60.93	10.95	0.8540	3,913
1922	1,195.92	75.00	1.33	27.84	11.27	0.8497	1,778
1923	890.63	75.00	1.33	20.73	11.58	0.8456	1,318
1924	763.12	75.00	1.33	17.76	11.91	0.8412	1,123
1925	278.01	75.00	1.33	6.47	12.23	0.8369	407
1926	1,398.79	75.00	1.33	32.56	12.56	0.8325	2,038
1927	227.21	75.00	1.33	5.29	12.90	0.8280	329
1929	191.42	75.00	1.33	4.46	13.58	0.8189	274
1930	288.81	75.00	1.33	6.72	13.94	0.8141	411
1934	28.46	75.00	1.33	0.66	15.41	0.7945	40
1965	3,749,257.87	75.00	1.33	87,263.98	30.89	0.5881	3,858,839
1966	2,781,419.35	75.00	1.33	64,737.54	31.51	0.5799	2,822,508
1967	2,789,077.02	75.00	1.33	64,915.77	32.14	0.5715	2,789,279
1968	4,721,889.74	75.00	1.33	109,901.98	32.78	0.5629	4,651,663
1969	4,409,764.42	75.00	1.33	102,637.27	33.42	0.5544	4,278,353
1970	4,321,308.21	75.00	1.33	100,578.45	34.07	0.5457	4,126,968
1971	5,330,523.99	75.00	1.33	124,067.95	34.72	0.5371	5,010,013
1972	6,276,511.31	75.00	1.33	146,085.80	35.39	0.5281	5,800,924
1973	8,532,470.56	75.00	1.33	198,593.25	36.06	0.5192	7,752,603
1974	9,804,740.47	75.00	1.33	228,205.33	36.73	0.5103	8,755,364
1975	7,418,814.18	75.00	1.33	172,672.90	37.42	0.5011	6,505,354
1976	4,542,077.12	75.00	1.33	105,716.84	38.11	0.4919	3,909,695
1977	5,048,961.58	75.00	1.33	117,514.58	38.80	0.4827	4,264,719
1978	6,020,037.45	75.00	1.33	140,116.37	39.50	0.4733	4,986,563
1979	8,056,258.56	75.00	1.33	187,509.42	40.21	0.4639	6,539,849
1980	12,929,129.38	75.00	1.33	300,925.49	40.92	0.4544	10,281,244
1981	15,572,540.80	75.00	1.33	362,450.89	41.64	0.4448	12,121,666
1982	18,119,786.28	75.00	1.33	421,738.03	42.37	0.4351	13,795,907

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 376.18 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POST 1991							
SURVIVOR CURVE.. IOWA 75-R2							
NET SALVAGE PERCENT.. -75							
1991	46,217.73	75.00	1.33	1,075.72	49.16	0.3445	27,866
1992	16,889,120.91	75.00	1.33	393,094.29	49.94	0.3341	9,875,533
1993	18,973,162.72	75.00	1.33	441,600.36	50.72	0.3237	10,748,818
1994	15,746,481.28	75.00	1.33	366,499.35	51.51	0.3132	8,630,646
1995	14,979,645.18	75.00	1.33	348,651.24	52.31	0.3025	7,930,636
1996	40,115,291.53	75.00	1.33	933,683.41	53.11	0.2919	20,489,788
1997	24,513,695.09	75.00	1.33	570,556.25	53.92	0.2811	12,057,612
1998	1,599,661.30	75.00	1.33	37,232.12	54.73	0.2703	756,596
1999	59,962,940.35	75.00	1.33	1,395,637.44	55.54	0.2595	27,227,522
2000	35,967,875.80	75.00	1.33	837,152.31	56.36	0.2485	15,643,418
2001	63,563,579.13	75.00	1.33	1,479,442.30	57.19	0.2375	26,415,275
2002	46,323,170.24	75.00	1.33	1,078,171.79	58.01	0.2265	18,363,779
2003	56,766,306.63	75.00	1.33	1,321,235.79	58.85	0.2153	21,391,105
2004	73,171,016.66	75.00	1.33	1,703,055.41	59.69	0.2041	26,138,699
2005	53,021,861.64	75.00	1.33	1,234,083.83	60.53	0.1929	17,901,639
2006	40,914,953.80	75.00	1.33	952,295.55	61.37	0.1817	13,012,080
2007	34,706,210.47	75.00	1.33	807,787.05	62.23	0.1703	10,341,496
2008	102,333,331.89	75.00	1.33	2,381,808.30	63.08	0.1589	28,461,714
2009	64,935,071.33	75.00	1.33	1,511,363.79	63.94	0.1475	16,757,956
2010	77,692,609.69	75.00	1.33	1,808,295.49	64.80	0.1360	18,490,841
2011	71,683,896.54	75.00	1.33	1,668,442.69	65.67	0.1244	15,605,584
2012	67,121,334.74	75.00	1.33	1,562,249.07	66.54	0.1128	13,249,751
2013	69,312,898.33	75.00	1.33	1,613,257.71	67.42	0.1011	12,259,546
2014	151,504,383.16	75.00	1.33	3,526,264.52	68.29	0.0895	23,721,420
2015	125,825,139.38	75.00	1.33	2,928,580.12	69.18	0.0776	17,087,054
2016	178,500,856.97	75.00	1.33	4,154,607.45	70.06	0.0659	20,576,240
2017	259,614,832.44	75.00	1.33	6,042,535.23	70.95	0.0540	24,533,602
2018	435,031,957.10	75.00	1.33	10,125,368.80	71.85	0.0420	31,974,849
2019	375,052,985.53	75.00	1.33	8,729,358.24	72.74	0.0301	19,775,606
2020	351,839,668.56	75.00	1.33	8,189,068.29	73.64	0.0181	11,162,993
2021	348,478,048.86	75.00	1.33	8,110,826.59	74.55	0.0060	3,659,020

3,276,188,204.98

76,253,280.50

504,268,684

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.33

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -20							
1900	477.20	50.00				1.0000	573
1908	70.00	50.00				1.0000	84
1909	7,398.83	50.00				1.0000	8,879
1910	13,457.92	50.00				1.0000	16,150
1911	3,436.39	50.00				1.0000	4,124
1912	1,276.31	50.00				1.0000	1,532
1913	5,119.60	50.00				1.0000	6,144
1914	1,558.29	50.00				1.0000	1,870
1915	3,627.34	50.00				1.0000	4,353
1916	1,178.66	50.00				1.0000	1,414
1917	225.53	50.00				1.0000	271
1919	73.47	50.00				1.0000	88
1920	3,045.92	50.00				1.0000	3,655
1921	503.34	50.00				1.0000	604
1922	970.95	50.00				1.0000	1,165
1923	5,167.66	50.00				1.0000	6,201
1924	38,329.31	50.00				1.0000	45,995
1925	3,918.04	50.00				1.0000	4,702
1926	4,659.95	50.00				1.0000	5,592
1927	13,425.82	50.00				1.0000	16,111
1928	7,636.89	50.00				1.0000	9,164
1929	6,648.59	50.00	2.00	159.57	0.25	0.9950	7,938
1930	12,780.25	50.00	2.00	306.73	0.38	0.9924	15,220
1931	8,340.98	50.00	2.00	200.18	0.62	0.9876	9,885
1933	9.80	50.00	2.00	0.24	1.13	0.9774	11
1934	2,567.66	50.00	2.00	61.62	1.39	0.9722	2,996
1935	343.66	50.00	2.00	8.25	1.66	0.9668	399
1936	308.19	50.00	2.00	7.40	1.93	0.9614	356
1937	11.54	50.00	2.00	0.28	2.20	0.9560	13
1938	3,788.00	50.00	2.00	90.91	2.48	0.9504	4,320
1939	4,104.10	50.00	2.00	98.50	2.75	0.9450	4,654
1940	1,647.13	50.00	2.00	39.53	3.01	0.9398	1,858
1941	31.95	50.00	2.00	0.77	3.25	0.9350	36
1942	1,877.58	50.00	2.00	45.06	3.49	0.9302	2,096
1943	432.32	50.00	2.00	10.38	3.72	0.9256	480
1944	1,452.02	50.00	2.00	34.85	3.94	0.9212	1,605
1945	308.67	50.00	2.00	7.41	4.16	0.9168	340
1946	1,183.82	50.00	2.00	28.41	4.37	0.9126	1,296
1947	7,679.40	50.00	2.00	184.31	4.59	0.9082	8,369
1948	16,556.23	50.00	2.00	397.35	4.81	0.9038	17,956
1949	7,390.61	50.00	2.00	177.37	5.03	0.8994	7,977

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -20							
1950	39,452.33	50.00	2.00	946.86	5.26	0.8948	42,362
1951	16,962.33	50.00	2.00	407.10	5.49	0.8902	18,120
1952	6,900.25	50.00	2.00	165.61	5.72	0.8856	7,333
1953	8,789.00	50.00	2.00	210.94	5.95	0.8810	9,292
1954	232,139.03	50.00	2.00	5,571.34	6.19	0.8762	244,080
1955	285,797.52	50.00	2.00	6,859.14	6.44	0.8712	298,784
1956	266,280.55	50.00	2.00	6,390.73	6.69	0.8662	276,783
1957	339,205.07	50.00	2.00	8,140.92	6.94	0.8612	350,548
1958	624,172.02	50.00	2.00	14,980.13	7.20	0.8560	641,149
1959	253,649.61	50.00	2.00	6,087.59	7.47	0.8506	258,905
1960	495,934.11	50.00	2.00	11,902.42	7.75	0.8450	502,877
1961	144,164.29	50.00	2.00	3,459.94	8.04	0.8392	145,179
1962	538,358.22	50.00	2.00	12,920.60	8.34	0.8332	538,272
1963	925,710.24	50.00	2.00	22,217.05	8.66	0.8268	918,453
1964	300,508.86	50.00	2.00	7,212.21	8.99	0.8202	295,773
1965	357,888.98	50.00	2.00	8,589.34	9.33	0.8134	349,328
1966	129,907.12	50.00	2.00	3,117.77	9.68	0.8064	125,709
1967	72,064.89	50.00	2.00	1,729.56	10.06	0.7988	69,079
1968	122,709.63	50.00	2.00	2,945.03	10.45	0.7910	116,476
1969	479,054.51	50.00	2.00	11,497.31	10.85	0.7830	450,120
1970	370,139.24	50.00	2.00	8,883.34	11.28	0.7744	343,963
1971	870,683.41	50.00	2.00	20,896.40	11.72	0.7656	799,914
1972	149,072.07	50.00	2.00	3,577.73	12.18	0.7564	135,310
1973	665,173.19	50.00	2.00	15,964.16	12.66	0.7468	596,102
1974	163,973.43	50.00	2.00	3,935.36	13.15	0.7370	145,018
1975	703,837.68	50.00	2.00	16,892.10	13.66	0.7268	613,859
1976	907,908.00	50.00	2.00	21,789.79	14.19	0.7162	780,292
1977	1,299,550.73	50.00	2.00	31,189.22	14.73	0.7054	1,100,044
1978	465,879.99	50.00	2.00	11,181.12	15.29	0.6942	388,097
1979	849,811.12	50.00	2.00	20,395.47	15.87	0.6826	696,097
1980	741,906.95	50.00	2.00	17,805.77	16.46	0.6708	597,205
1981	1,319,771.52	50.00	2.00	31,674.52	17.07	0.6586	1,043,042
1982	3,814,777.18	50.00	2.00	91,554.65	17.69	0.6462	2,958,131
1983	1,367,771.73	50.00	2.00	32,826.52	18.32	0.6336	1,039,944
1984	1,241,500.75	50.00	2.00	29,796.02	18.97	0.6206	924,570
1985	1,325,212.56	50.00	2.00	31,805.10	19.63	0.6074	965,921
1986	489,121.15	50.00	2.00	11,738.91	20.30	0.5940	348,646
1987	1,857,421.74	50.00	2.00	44,578.12	20.99	0.5802	1,293,211
1988	1,663,107.05	50.00	2.00	39,914.57	21.68	0.5664	1,130,381
1989	834,484.43	50.00	2.00	20,027.63	22.39	0.5522	552,963
1990	1,025,302.82	50.00	2.00	24,607.27	23.11	0.5378	661,689

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2.5							
NET SALVAGE PERCENT.. -20							
1991	1,206,569.60	50.00	2.00	28,957.67	23.84	0.5232	757,533
1992	477,360.88	50.00	2.00	11,456.66	24.58	0.5084	291,228
1993	1,201,874.19	50.00	2.00	28,844.98	25.33	0.4934	711,606
1994	1,103,984.70	50.00	2.00	26,495.63	26.09	0.4782	633,511
1995	298,358.36	50.00	2.00	7,160.60	26.86	0.4628	165,696
1996	463,169.25	50.00	2.00	11,116.06	27.63	0.4474	248,666
1997	547,950.13	50.00	2.00	13,150.80	28.42	0.4316	283,794
1998	496,709.53	50.00	2.00	11,921.03	29.22	0.4156	247,719
1999	295,420.36	50.00	2.00	7,090.09	30.02	0.3996	141,660
2000	286,217.52	50.00	2.00	6,869.22	30.84	0.3832	131,614
2001	619,114.64	50.00	2.00	14,858.75	31.66	0.3668	272,509
2002	430,324.41	50.00	2.00	10,327.79	32.49	0.3502	180,840
2003	1,203,481.77	50.00	2.00	28,883.56	33.33	0.3334	481,489
2004	1,883,823.09	50.00	2.00	45,211.75	34.18	0.3164	715,250
2005	25,501.88	50.00	2.00	612.05	35.03	0.2994	9,162
2006	781,751.37	50.00	2.00	18,762.03	35.89	0.2822	264,732
2007	2,793,030.69	50.00	2.00	67,032.74	36.76	0.2648	887,513
2008	5,068,866.82	50.00	2.00	121,652.80	37.64	0.2472	1,503,629
2009	4,215,654.55	50.00	2.00	101,175.71	38.52	0.2296	1,161,497
2010	2,855,099.31	50.00	2.00	68,522.38	39.41	0.2118	725,652
2011	105,278.02	50.00	2.00	2,526.67	40.30	0.1940	24,509
2012	2,277,660.90	50.00	2.00	54,663.86	41.20	0.1760	481,042
2013	16,894,398.24	50.00	2.00	405,465.56	42.11	0.1578	3,199,123
2014	6,693,253.15	50.00	2.00	160,638.08	43.02	0.1396	1,121,254
2015	11,554,446.42	50.00	2.00	277,306.71	43.93	0.1214	1,683,252
2016	13,551,522.86	50.00	2.00	325,236.55	44.86	0.1028	1,671,716
2017	9,416,665.09	50.00	2.00	225,999.96	45.78	0.0844	953,720
2018	32,727,390.79	50.00	2.00	785,457.38	46.71	0.0658	2,584,155
2019	32,915,500.13	50.00	2.00	789,972.00	47.65	0.0470	1,856,434
2020	1,207,846.69	50.00	2.00	28,988.32	48.59	0.0282	40,874
2021	5,099,482.77	50.00	2.00	122,387.59	49.53	0.0094	57,522
186,656,783.33				4,476,989.46	46,488,398		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 380.01 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
POST 1991							
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -50							
1992	491,559.90	50.00	2.00	14,746.80	29.82	0.4036	297,590
1993	206,802.89	50.00	2.00	6,204.09	30.36	0.3928	121,848
1994	96,108.73	50.00	2.00	2,883.26	30.90	0.3820	55,070
1995	65,711.28	50.00	2.00	1,971.34	31.45	0.3710	36,568
1996	33,809.88	50.00	2.00	1,014.30	32.00	0.3600	18,257
1997	57,555.35	50.00	2.00	1,726.66	32.56	0.3488	30,113
1998	5,882.81	50.00	2.00	176.48	33.13	0.3374	2,977
1999	15,073.83	50.00	2.00	452.21	33.71	0.3258	7,367
2000	38,224.01	50.00	2.00	1,146.72	34.29	0.3142	18,015
2001	704,018.74	50.00	2.00	21,120.56	34.89	0.3022	319,132
2006	919,427.72	50.00	2.00	27,582.83	37.99	0.2402	331,270
2008	16,693.11	50.00	2.00	500.79	39.30	0.2140	5,358
2010	20,086.88	50.00	2.00	602.61	40.67	0.1866	5,622
2014	116.96	50.00	2.00	3.51	43.58	0.1284	23
2015	4,409.61	50.00	2.00	132.29	44.35	0.1130	747
2017	59.63	50.00	2.00	1.79	45.96	0.0808	7
2018	5,532.64	50.00	2.00	165.98	46.80	0.0640	531
2019	17,654.12	50.00	2.00	529.62	47.67	0.0466	1,234
2020	1,786.30	50.00	2.00	53.59	48.57	0.0286	77
2021	4,070.92	50.00	2.00	122.13	49.51	0.0098	60

2,704,585.31

81,137.56

1,251,866

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 380.02 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -50							
1963	5,235.02	50.00	2.00	157.05	16.18	0.6764	5,311
1971	730,755.02	50.00	2.00	21,922.65	19.66	0.6068	665,133
1972	834,034.98	50.00	2.00	25,021.05	20.10	0.5980	748,129
1973	851,523.46	50.00	2.00	25,545.70	20.55	0.5890	752,321
1974	728,608.32	50.00	2.00	21,858.25	21.01	0.5798	633,671
1975	492,291.95	50.00	2.00	14,768.76	21.46	0.5708	421,500
1976	706,247.98	50.00	2.00	21,187.44	21.92	0.5616	594,943
1977	871,240.81	50.00	2.00	26,137.22	22.39	0.5522	721,649
1978	856,692.06	50.00	2.00	25,700.76	22.85	0.5430	697,776
1979	2,074,191.32	50.00	2.00	62,225.74	23.32	0.5336	1,660,183
1980	2,099,090.84	50.00	2.00	62,972.73	23.80	0.5240	1,649,885
1981	1,939,010.91	50.00	2.00	58,170.33	24.27	0.5146	1,496,723
1982	1,762,904.53	50.00	2.00	52,887.14	24.76	0.5048	1,334,871
1983	2,099,305.18	50.00	2.00	62,979.16	25.24	0.4952	1,559,364
1984	2,580,219.20	50.00	2.00	77,406.58	25.73	0.4854	1,878,658
1985	2,901,937.66	50.00	2.00	87,058.13	26.23	0.4754	2,069,372
1986	2,587,605.95	50.00	2.00	77,628.18	26.72	0.4656	1,807,184
1987	2,837,294.03	50.00	2.00	85,118.82	27.23	0.4554	1,938,156
1988	3,421,859.14	50.00	2.00	102,655.77	27.74	0.4452	2,285,118
1989	1,774,027.33	50.00	2.00	53,220.82	28.25	0.4350	1,157,553
1990	2,936,608.31	50.00	2.00	88,098.25	28.77	0.4246	1,870,326
1991	2,212,929.37	50.00	2.00	66,387.88	29.29	0.4142	1,374,893
2015	1,264,043.78	50.00	2.00	37,921.31	44.35	0.1130	214,255
2018	9,147.81	50.00	2.00	274.43	46.80	0.0640	878
2020	23,030.36	50.00	2.00	690.91	48.57	0.0286	988

38,599,835.32

1,157,995.06

27,538,840

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 380.06 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
POST 1991							
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -50							
1992	28,283,831.01	50.00	2.00	848,514.93	29.82	0.4036	17,123,031
1993	29,414,824.35	50.00	2.00	882,444.73	30.36	0.3928	17,331,215
1994	27,602,792.97	50.00	2.00	828,083.79	30.90	0.3820	15,816,400
1995	29,919,958.80	50.00	2.00	897,598.76	31.45	0.3710	16,650,457
1996	30,465,165.81	50.00	2.00	913,954.97	32.00	0.3600	16,451,190
1997	31,760,572.55	50.00	2.00	952,817.18	32.56	0.3488	16,617,132
1998	23,374,403.32	50.00	2.00	701,232.10	33.13	0.3374	11,829,786
1999	19,616,047.33	50.00	2.00	588,481.42	33.71	0.3258	9,586,362
2000	36,652,135.48	50.00	2.00	1,099,564.06	34.29	0.3142	17,274,151
2001	39,394,109.63	50.00	2.00	1,181,823.29	34.89	0.3022	17,857,350
2002	19,678,453.07	50.00	2.00	590,353.59	35.49	0.2902	8,566,031
2003	20,968,836.39	50.00	2.00	629,065.09	36.10	0.2780	8,744,005
2004	24,583,941.20	50.00	2.00	737,518.24	36.72	0.2656	9,794,242
2005	29,687,483.16	50.00	2.00	890,624.49	37.35	0.2530	11,266,400
2006	43,971,208.47	50.00	2.00	1,319,136.25	37.99	0.2402	15,842,826
2007	35,783,844.09	50.00	2.00	1,073,515.32	38.64	0.2272	12,195,134
2008	37,702,555.10	50.00	2.00	1,131,076.65	39.30	0.2140	12,102,520
2009	38,941,951.05	50.00	2.00	1,168,258.53	39.98	0.2004	11,705,950
2010	40,351,501.29	50.00	2.00	1,210,545.04	40.67	0.1866	11,294,385
2011	33,079,874.64	50.00	2.00	992,396.24	41.37	0.1726	8,564,380
2012	27,574,274.36	50.00	2.00	827,228.23	42.09	0.1582	6,543,375
2013	38,322,574.29	50.00	2.00	1,149,677.23	42.83	0.1434	8,243,186
2014	55,401,601.86	50.00	2.00	1,662,048.06	43.58	0.1284	10,670,349
2015	42,397,424.83	50.00	2.00	1,271,922.74	44.35	0.1130	7,186,364
2016	45,816,638.08	50.00	2.00	1,374,499.14	45.15	0.0970	6,666,321
2017	58,727,774.57	50.00	2.00	1,761,833.24	45.96	0.0808	7,117,806
2018	113,370,058.87	50.00	2.00	3,401,101.77	46.80	0.0640	10,883,526
2019	114,487,428.92	50.00	2.00	3,434,622.87	47.67	0.0466	8,002,671
2020	74,355,411.76	50.00	2.00	2,230,662.35	48.57	0.0286	3,189,847
2021	73,636,700.82	50.00	2.00	2,209,101.02	49.51	0.0098	1,082,460

1,265,323,378.07

37,959,701.32

336,198,852

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 380.07 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
PRE 1992							
SURVIVOR CURVE.. IOWA 50-S0							
NET SALVAGE PERCENT.. -50							
1971	1,557,095.60	50.00	2.00	46,712.87	19.66	0.6068	1,417,268
1972	3,645,410.30	50.00	2.00	109,362.31	20.10	0.5980	3,269,933
1973	2,799,183.51	50.00	2.00	83,975.51	20.55	0.5890	2,473,079
1974	3,777,539.83	50.00	2.00	113,326.19	21.01	0.5798	3,285,326
1975	5,084,905.99	50.00	2.00	152,547.18	21.46	0.5708	4,353,697
1976	4,716,335.36	50.00	2.00	141,490.06	21.92	0.5616	3,973,041
1977	4,961,500.98	50.00	2.00	148,845.03	22.39	0.5522	4,109,611
1978	4,327,905.64	50.00	2.00	129,837.17	22.85	0.5430	3,525,079
1979	5,107,850.48	50.00	2.00	153,235.51	23.32	0.5336	4,088,324
1980	5,871,634.64	50.00	2.00	176,149.04	23.80	0.5240	4,615,105
1981	6,934,634.44	50.00	2.00	208,039.03	24.27	0.5146	5,352,844
1982	5,684,694.85	50.00	2.00	170,540.85	24.76	0.5048	4,304,451
1983	7,179,496.39	50.00	2.00	215,384.89	25.24	0.4952	5,332,930
1984	8,891,793.90	50.00	2.00	266,753.82	25.73	0.4854	6,474,115
1985	9,399,651.64	50.00	2.00	281,989.55	26.23	0.4754	6,702,892
1986	8,777,127.99	50.00	2.00	263,313.84	26.72	0.4656	6,129,946
1987	10,718,516.88	50.00	2.00	321,555.51	27.23	0.4554	7,321,819
1988	12,295,106.31	50.00	2.00	368,853.19	27.74	0.4452	8,210,672
1989	8,153,789.95	50.00	2.00	244,613.70	28.25	0.4350	5,320,348
1990	12,843,629.26	50.00	2.00	385,308.88	28.77	0.4246	8,180,107
1991	18,071,455.03	50.00	2.00	542,143.65	29.29	0.4142	11,227,795
2008	6,028.19	50.00	2.00	180.85	39.30	0.2140	1,935

150,805,287.16

4,524,158.63

109,670,317

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R2.5							
NET SALVAGE PERCENT.. -5							
1992	1,998,797.29	30.00	3.33	69,887.95	7.40	0.7533	1,581,042
1993	6,700,013.33	30.00	3.33	234,265.97	7.89	0.7370	5,184,805
1994	6,930,553.12	30.00	3.33	242,326.79	8.41	0.7197	5,237,097
1995	6,089,274.39	30.00	3.33	212,911.48	8.95	0.7017	4,486,294
1996	8,122,352.75	30.00	3.33	283,998.06	9.52	0.6827	5,822,131
1997	6,307,599.11	30.00	3.33	220,545.20	10.12	0.6627	4,388,850
1998	6,906,507.54	30.00	3.33	241,486.04	10.74	0.6420	4,655,677
1999	1,374,271.83	30.00	3.33	48,051.41	11.38	0.6207	895,618
2000	3,302,737.56	30.00	3.33	115,480.22	12.05	0.5983	2,074,933
2001	4,751,641.34	30.00	3.33	166,141.14	12.73	0.5757	2,872,146
2002	2,713,260.69	30.00	3.33	94,869.16	13.43	0.5523	1,573,546
2003	5,464,675.99	30.00	3.33	191,072.40	14.16	0.5280	3,029,616
2004	3,621,933.47	30.00	3.33	126,640.90	14.90	0.5033	1,914,179
2005	6,790,054.33	30.00	3.33	237,414.25	15.65	0.4783	3,410,281
2006	6,139,387.29	30.00	3.33	214,663.68	16.42	0.4527	2,918,072
2007	1,583,276.52	30.00	3.33	55,359.26	17.21	0.4263	708,748
2008	28,844,423.50	30.00	3.33	1,008,545.27	18.01	0.3997	12,104,663
2009	11,120,967.00	30.00	3.33	388,844.61	18.83	0.3723	4,347,703
2010	21,213,396.49	30.00	3.33	741,726.41	19.66	0.3447	7,677,202
2011	788,146.90	30.00	3.33	27,557.56	20.51	0.3163	261,780
2012	8,731,124.95	30.00	3.33	305,283.78	21.36	0.2880	2,640,292
2013	18,076,714.35	30.00	3.33	632,052.32	22.23	0.2590	4,915,962
2014	8,224,074.76	30.00	3.33	287,554.77	23.11	0.2297	1,983,264
2015	4,218,044.97	30.00	3.33	147,483.94	24.00	0.2000	885,789
2016	4,306,381.19	30.00	3.33	150,572.62	24.90	0.1700	768,689
2017	17,810,309.13	30.00	3.33	622,737.46	25.81	0.1397	2,611,944
2018	4,763,124.38	30.00	3.33	166,542.64	26.73	0.1090	545,140
2019	6,527,609.01	30.00	3.33	228,237.85	27.65	0.0783	536,873
2020	7,552,073.57	30.00	3.33	264,058.25	28.59	0.0470	372,695
2021	4,383,803.89	30.00	3.33	153,279.70	29.53	0.0157	72,129
225,356,530.64				7,879,591.09	90,477,160		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.50

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 381.04 METERS - CORRECTORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R4							
NET SALVAGE PERCENT.. -5							
1992	14,361.91	30.00	3.33	502.16	4.63	0.8457	12,753
1993	62,183.79	30.00	3.33	2,174.26	5.15	0.8283	54,084
1994	72,663.71	30.00	3.33	2,540.69	5.72	0.8093	61,749
1995	83,452.57	30.00	3.33	2,917.92	6.34	0.7887	69,107
1996	1,012,094.67	30.00	3.33	35,387.89	7.00	0.7667	814,740
1997	84,772.45	30.00	3.33	2,964.07	7.68	0.7440	66,224
1998	526.69	30.00	3.33	18.42	8.39	0.7203	398
1999	68,229.93	30.00	3.33	2,385.66	9.12	0.6960	49,862
2000	259,476.98	30.00	3.33	9,072.61	9.87	0.6710	182,815
2001	206,820.06	30.00	3.33	7,231.46	10.65	0.6450	140,069
2016	107,419.76	30.00	3.33	3,755.93	24.52	0.1827	20,603
2017	409,332.79	30.00	3.33	14,312.32	25.51	0.1497	64,328
2018	124,007.65	30.00	3.33	4,335.93	26.51	0.1163	15,147
2019	659,090.07	30.00	3.33	23,045.08	27.50	0.0833	57,668
2020	177,891.09	30.00	3.33	6,219.96	28.50	0.0500	9,339
2021	264,780.39	30.00	3.33	9,258.05	29.50	0.0167	4,635
	3,607,104.51			126,122.41			1,623,521
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.50							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 382.02 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 35-S3							
NET SALVAGE PERCENT.. -10							
2000	1,110,193.97	35.00	2.86	34,926.70	14.53	0.5849	714,239
2001	392,098.40	35.00	2.86	12,335.42	15.32	0.5623	242,520
2002	1,028,401.04	35.00	2.86	32,353.50	16.14	0.5389	609,581
2003	3,439,665.75	35.00	2.86	108,211.88	16.99	0.5146	1,946,944
2004	3,711,130.24	35.00	2.86	116,752.16	17.86	0.4897	1,999,115
2007	1,085,478.65	35.00	2.86	34,149.16	20.63	0.4106	490,231
2013	2,472,570.97	35.00	2.86	77,787.08	26.50	0.2429	660,537
2014	3,276,311.11	35.00	2.86	103,072.75	27.50	0.2143	772,289
2015	2,561,819.58	35.00	2.86	80,594.84	28.50	0.1857	523,331
2016	4,056,274.82	35.00	2.86	127,610.41	29.50	0.1571	701,143
2017	13,929,922.47	35.00	2.86	438,235.36	30.50	0.1286	1,970,067
2018	10,748,758.46	35.00	2.86	338,155.94	31.50	0.1000	1,182,363
2019	3,685,837.12	35.00	2.86	115,956.44	32.50	0.0714	289,607
2020	1,281,375.48	35.00	2.86	40,312.07	33.50	0.0429	60,412
2021	2,339,650.96	35.00	2.86	73,605.42	34.50	0.0143	36,777
55,119,489.02			1,734,059.13			12,199,156	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.15							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S3							
NET SALVAGE PERCENT.. 0							
1928	435.80	35.00				1.0000	436
1931	151.13	35.00				1.0000	151
1932	55.85	35.00				1.0000	56
1934	13.56	35.00				1.0000	14
1935	1,136.33	35.00				1.0000	1,136
1936	822.94	35.00				1.0000	823
1937	308.93	35.00				1.0000	309
1938	1,677.98	35.00				1.0000	1,678
1939	2,661.42	35.00				1.0000	2,661
1940	192.06	35.00				1.0000	192
1941	623.40	35.00				1.0000	623
1942	897.03	35.00				1.0000	897
1943	51.95	35.00				1.0000	52
1944	82.32	35.00				1.0000	82
1945	89.94	35.00				1.0000	90
1946	598.54	35.00				1.0000	599
1947	699.86	35.00				1.0000	700
1948	221.45	35.00				1.0000	221
1949	70.68	35.00				1.0000	71
1950	331.78	35.00				1.0000	332
1951	787.55	35.00				1.0000	788
1952	1,052.22	35.00				1.0000	1,052
1954	892.16	35.00				1.0000	892
1955	297.08	35.00	2.86	8.50	0.35	0.9900	294
1956	8,322.72	35.00	2.86	238.03	0.51	0.9854	8,201
1957	1,037.11	35.00	2.86	29.66	0.65	0.9814	1,018
1958	11,913.98	35.00	2.86	340.74	0.77	0.9780	11,652
1959	10,692.82	35.00	2.86	305.81	0.91	0.9740	10,415
1960	8,363.06	35.00	2.86	239.18	1.04	0.9703	8,115
1961	7,335.88	35.00	2.86	209.81	1.18	0.9663	7,089
1962	14,356.98	35.00	2.86	410.61	1.32	0.9623	13,816
1963	15,480.53	35.00	2.86	442.74	1.46	0.9583	14,835
1964	21,942.28	35.00	2.86	627.55	1.61	0.9540	20,933
1965	11,629.18	35.00	2.86	332.59	1.76	0.9497	11,044
1966	13,845.45	35.00	2.86	395.98	1.91	0.9454	13,090
1967	7,611.63	35.00	2.86	217.69	2.07	0.9409	7,161
1968	11,185.35	35.00	2.86	319.90	2.24	0.9360	10,469
1969	9,046.84	35.00	2.86	258.74	2.41	0.9311	8,424
1970	20,442.14	35.00	2.86	584.65	2.59	0.9260	18,929
1971	2,370.88	35.00	2.86	67.81	2.77	0.9209	2,183
1972	15,769.27	35.00	2.86	451.00	2.96	0.9154	14,436

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S3							
NET SALVAGE PERCENT.. 0							
1973	13,164.30	35.00	2.86	376.50	3.16	0.9097	11,976
1974	16,476.94	35.00	2.86	471.24	3.37	0.9037	14,890
1975	13,487.69	35.00	2.86	385.75	3.58	0.8977	12,108
1976	12,485.22	35.00	2.86	357.08	3.81	0.8911	11,126
1977	21,318.51	35.00	2.86	609.71	4.04	0.8846	18,858
1978	14,581.38	35.00	2.86	417.03	4.28	0.8777	12,798
1979	40,076.99	35.00	2.86	1,146.20	4.54	0.8703	34,879
1980	42,199.13	35.00	2.86	1,206.90	4.81	0.8626	36,400
1981	4,332.74	35.00	2.86	123.92	5.09	0.8546	3,703
1982	21,122.19	35.00	2.86	604.09	5.38	0.8463	17,875
1983	44,246.30	35.00	2.86	1,265.44	5.69	0.8374	37,053
1984	67,831.41	35.00	2.86	1,939.98	6.02	0.8280	56,164
1985	139,218.43	35.00	2.86	3,981.65	6.36	0.8183	113,921
1986	57,341.58	35.00	2.86	1,639.97	6.73	0.8077	46,315
1987	30,776.58	35.00	2.86	880.21	7.11	0.7969	24,525
1988	36,755.27	35.00	2.86	1,051.20	7.51	0.7854	28,869
1989	21,127.36	35.00	2.86	604.24	7.94	0.7731	16,334
1990	44,812.47	35.00	2.86	1,281.64	8.39	0.7603	34,070
1991	61,556.75	35.00	2.86	1,760.52	8.87	0.7466	45,956
1992	17,173.15	35.00	2.86	491.15	9.38	0.7320	12,571
1993	35,107.54	35.00	2.86	1,004.08	9.91	0.7169	25,167
1994	30,135.73	35.00	2.86	861.88	10.47	0.7009	21,121
1995	46,157.96	35.00	2.86	1,320.12	11.07	0.6837	31,559
1996	52,049.23	35.00	2.86	1,488.61	11.70	0.6657	34,650
1997	29,032.00	35.00	2.86	830.32	12.35	0.6471	18,788
1998	79,960.55	35.00	2.86	2,286.87	13.05	0.6271	50,146
1999	37,305.48	35.00	2.86	1,066.94	13.77	0.6066	22,628
2005	4,790,745.73	35.00	2.86	137,015.33	18.76	0.4640	2,222,906
2019	17,074.48	35.00	2.86	488.33	32.50	0.0714	1,220
	6,043,151.15			172,437.89			3,214,535

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.85

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S3							
NET SALVAGE PERCENT.. 0							
1957	19,403.44	35.00	2.86	554.94	0.65	0.9814	19,043
1958	30,263.25	35.00	2.86	865.53	0.77	0.9780	29,597
1959	20,806.32	35.00	2.86	595.06	0.91	0.9740	20,265
1960	13,103.55	35.00	2.86	374.76	1.04	0.9703	12,714
1961	13,147.96	35.00	2.86	376.03	1.18	0.9663	12,705
1962	23,176.98	35.00	2.86	662.86	1.32	0.9623	22,303
1963	22,973.28	35.00	2.86	657.04	1.46	0.9583	22,015
1964	43,536.55	35.00	2.86	1,245.15	1.61	0.9540	41,534
1965	27,507.82	35.00	2.86	786.72	1.76	0.9497	26,124
1966	23,700.70	35.00	2.86	677.84	1.91	0.9454	22,407
1967	16,971.10	35.00	2.86	485.37	2.07	0.9409	15,967
1968	22,877.30	35.00	2.86	654.29	2.24	0.9360	21,413
1969	37,649.72	35.00	2.86	1,076.78	2.41	0.9311	35,057
1970	25,537.88	35.00	2.86	730.38	2.59	0.9260	23,648
1971	26,212.83	35.00	2.86	749.69	2.77	0.9209	24,138
1972	35,941.14	35.00	2.86	1,027.92	2.96	0.9154	32,902
1973	44,032.52	35.00	2.86	1,259.33	3.16	0.9097	40,057
1974	36,560.23	35.00	2.86	1,045.62	3.37	0.9037	33,040
1975	39,181.92	35.00	2.86	1,120.60	3.58	0.8977	35,174
1976	22,738.21	35.00	2.86	650.31	3.81	0.8911	20,263
1977	54,812.93	35.00	2.86	1,567.65	4.04	0.8846	48,486
1978	59,196.40	35.00	2.86	1,693.02	4.28	0.8777	51,957
1979	57,336.18	35.00	2.86	1,639.81	4.54	0.8703	49,899
1980	46,605.86	35.00	2.86	1,332.93	4.81	0.8626	40,201
1981	78,922.79	35.00	2.86	2,257.19	5.09	0.8546	67,445
1982	46,116.22	35.00	2.86	1,318.92	5.38	0.8463	39,028
1983	173,573.93	35.00	2.86	4,964.21	5.69	0.8374	145,356
1984	224,147.56	35.00	2.86	6,410.62	6.02	0.8280	185,594
1985	208,330.29	35.00	2.86	5,958.25	6.36	0.8183	170,475
1986	311,689.86	35.00	2.86	8,914.33	6.73	0.8077	251,755
1987	573,407.16	35.00	2.86	16,399.44	7.11	0.7969	456,925
1988	261,552.72	35.00	2.86	7,480.41	7.51	0.7854	205,431
1989	100,909.27	35.00	2.86	2,886.01	7.94	0.7731	78,017
1990	334,492.87	35.00	2.86	9,566.50	8.39	0.7603	254,312
1991	380,695.62	35.00	2.86	10,887.89	8.87	0.7466	284,216
1992	593,937.88	35.00	2.86	16,986.62	9.38	0.7320	434,763
1993	307,410.80	35.00	2.86	8,791.95	9.91	0.7169	220,371
1994	740,297.99	35.00	2.86	21,172.52	10.47	0.7009	518,845
1995	977,457.95	35.00	2.86	27,955.30	11.07	0.6837	668,298
1996	534,086.03	35.00	2.86	15,274.86	11.70	0.6657	355,546
1997	447,272.51	35.00	2.86	12,791.99	12.35	0.6471	289,448

NATIONAL GRID
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ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S3							
NET SALVAGE PERCENT.. 0							
1998	326,004.80	35.00	2.86	9,323.74	13.05	0.6271	204,451
1999	327,489.06	35.00	2.86	9,366.19	13.77	0.6066	198,645
2000	525,743.26	35.00	2.86	15,036.26	14.53	0.5849	307,486
2001	381,070.30	35.00	2.86	10,898.61	15.32	0.5623	214,272
2004	1,569,909.13	35.00	2.86	44,899.40	17.86	0.4897	768,800
2016	167,258.40	35.00	2.86	4,783.59	29.50	0.1571	26,283
	10,355,050.47			296,154.43			7,046,671
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. 0							
1932	83.30	40.00				1.0000	83
1947	26.52	40.00				1.0000	27
1953	11,879.14	40.00				1.0000	11,879
1954	29,055.65	40.00	2.50	726.39	0.05	0.9988	29,019
1955	27,241.87	40.00	2.50	681.05	0.30	0.9925	27,038
1956	18,812.73	40.00	2.50	470.32	0.51	0.9873	18,573
1957	15,267.56	40.00	2.50	381.69	0.74	0.9815	14,985
1958	12,047.94	40.00	2.50	301.20	0.97	0.9758	11,756
1959	1,904.83	40.00	2.50	47.62	1.21	0.9698	1,847
1960	1,875.83	40.00	2.50	46.90	1.46	0.9635	1,807
1961	6,239.38	40.00	2.50	155.98	1.71	0.9573	5,973
1963	20,149.80	40.00	2.50	503.74	2.22	0.9445	19,031
1964	20,818.22	40.00	2.50	520.46	2.47	0.9383	19,533
1965	7,734.67	40.00	2.50	193.37	2.73	0.9318	7,207
1966	2,516.67	40.00	2.50	62.92	2.99	0.9253	2,329
1967	9,253.77	40.00	2.50	231.34	3.25	0.9188	8,502
1968	17,283.20	40.00	2.50	432.08	3.50	0.9125	15,771
1969	34,214.50	40.00	2.50	855.36	3.76	0.9060	30,998
1970	46,850.42	40.00	2.50	1,171.26	4.03	0.8993	42,130
1971	25,575.83	40.00	2.50	639.40	4.30	0.8925	22,826
1972	30,466.76	40.00	2.50	761.67	4.58	0.8855	26,978
1973	14,819.62	40.00	2.50	370.49	4.87	0.8783	13,015
1974	18,608.97	40.00	2.50	465.22	5.18	0.8705	16,199
1975	58.84	40.00	2.50	1.47	5.50	0.8625	51
1976	8,212.95	40.00	2.50	205.32	5.83	0.8543	7,016
1978	1,201.30	40.00	2.50	30.03	6.57	0.8358	1,004
1979	167,239.55	40.00	2.50	4,180.99	6.97	0.8258	138,098
1980	558,033.41	40.00	2.50	13,950.84	7.39	0.8153	454,937
1981	274,745.85	40.00	2.50	6,868.65	7.84	0.8040	220,896
1982	611,285.63	40.00	2.50	15,282.14	8.31	0.7923	484,291
1983	284,835.13	40.00	2.50	7,120.88	8.80	0.7800	222,171
1984	760,444.92	40.00	2.50	19,011.12	9.32	0.7670	583,261
1985	473,698.12	40.00	2.50	11,842.45	9.86	0.7535	356,932
1986	366,575.65	40.00	2.50	9,164.39	10.42	0.7395	271,083
1987	448,236.41	40.00	2.50	11,205.91	11.01	0.7248	324,859
1988	664,241.95	40.00	2.50	16,606.05	11.62	0.7095	471,280
1989	262,530.58	40.00	2.50	6,563.26	12.25	0.6938	182,131
1990	425,561.06	40.00	2.50	10,639.03	12.89	0.6778	288,424
1991	545,771.03	40.00	2.50	13,644.28	13.56	0.6610	360,755
1992	427,635.85	40.00	2.50	10,690.90	14.25	0.6438	275,291
1993	232,584.08	40.00	2.50	5,814.60	14.95	0.6263	145,656

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ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. 0							
1994	10,389.21	40.00	2.50	259.73	15.67	0.6083	6,319
1995	403,274.55	40.00	2.50	10,081.86	16.40	0.5900	237,932
1996	822,923.22	40.00	2.50	20,573.08	17.15	0.5713	470,095
1997	194,506.38	40.00	2.50	4,862.66	17.91	0.5523	107,416
1998	10,953.92	40.00	2.50	273.85	18.69	0.5328	5,836
1999	205.80	40.00	2.50	5.14	19.48	0.5130	106
	8,327,872.57			207,897.09			5,963,346
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							

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THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S1							
NET SALVAGE PERCENT.. -5							
1912	3,743.64	35.00				1.0000	3,931
1913	165.62	35.00				1.0000	174
1915	464.45	35.00				1.0000	488
1917	56.61	35.00				1.0000	59
1919	33.31	35.00				1.0000	35
1928	23,646.39	35.00				1.0000	24,829
1929	198,477.39	35.00				1.0000	208,401
1930	2,523.65	35.00				1.0000	2,650
1931	4,934.12	35.00				1.0000	5,181
1932	595.88	35.00				1.0000	626
1933	132.41	35.00				1.0000	139
1934	31.52	35.00				1.0000	33
1936	1,104.19	35.00				1.0000	1,159
1940	141.55	35.00				1.0000	149
1941	28.25	35.00				1.0000	30
1942	23.30	35.00				1.0000	24
1943	293.94	35.00				1.0000	309
1946	176.00	35.00				1.0000	185
1951	1,492.95	35.00				1.0000	1,568
1952	683.41	35.00	2.86	20.52	0.14	0.9960	715
1953	1,119.00	35.00	2.86	33.60	0.40	0.9886	1,162
1954	884.08	35.00	2.86	26.55	0.67	0.9809	911
1955	1,156.64	35.00	2.86	34.73	0.94	0.9731	1,182
1956	9,664.33	35.00	2.86	290.22	1.20	0.9657	9,800
1957	1,063.10	35.00	2.86	31.92	1.47	0.9580	1,069
1962	379.76	35.00	2.86	11.40	2.88	0.9177	366
1963	11.83	35.00	2.86	0.36	3.16	0.9097	11
1965	139,882.95	35.00	2.86	4,200.68	3.75	0.8929	131,141
1966	8,804.41	35.00	2.86	264.40	4.05	0.8843	8,175
1969	77.60	35.00	2.86	2.33	4.97	0.8580	70
1970	1,316.50	35.00	2.86	39.53	5.29	0.8489	1,173
1971	3,700.40	35.00	2.86	111.12	5.60	0.8400	3,264
1972	1,850.30	35.00	2.86	55.56	5.93	0.8306	1,614
1973	1,524.68	35.00	2.86	45.79	6.25	0.8214	1,315
1974	1,371.43	35.00	2.86	41.18	6.59	0.8117	1,169
1975	1,411.27	35.00	2.86	42.38	6.92	0.8023	1,189
1976	61,238.39	35.00	2.86	1,838.99	7.27	0.7923	50,944
1977	7,277.70	35.00	2.86	218.55	7.61	0.7826	5,980
1978	683.35	35.00	2.86	20.52	7.97	0.7723	554
1980	1,285.60	35.00	2.86	38.61	8.69	0.7517	1,015
1981	40,266.88	35.00	2.86	1,209.21	9.06	0.7411	31,336

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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S1							
NET SALVAGE PERCENT.. -5							
1982	28,189.44	35.00	2.86	846.53	9.44	0.7303	21,616
1983	621.74	35.00	2.86	18.67	9.83	0.7191	469
1984	4,793.89	35.00	2.86	143.96	10.22	0.7080	3,564
1985	8,261.38	35.00	2.86	248.09	10.62	0.6966	6,042
1986	236.02	35.00	2.86	7.09	11.03	0.6849	170
1987	191,528.14	35.00	2.86	5,751.59	11.45	0.6729	135,315
1988	41,039.81	35.00	2.86	1,232.43	11.87	0.6609	28,478
1989	104,239.43	35.00	2.86	3,130.31	12.31	0.6483	70,956
1991	11,015.22	35.00	2.86	330.79	13.21	0.6226	7,201
1992	19,738,918.59	35.00	2.86	592,759.73	13.67	0.6094	12,630,964
1993	752,603.74	35.00	2.86	22,600.69	14.15	0.5957	470,750
1994	393,250.48	35.00	2.86	11,809.31	14.64	0.5817	240,196
1995	385,141.49	35.00	2.86	11,565.80	15.14	0.5674	229,468
1996	1,146,718.27	35.00	2.86	34,435.95	15.65	0.5529	665,673
1997	81,345.55	35.00	2.86	2,442.81	16.18	0.5377	45,927
1998	70,382.43	35.00	2.86	2,113.58	16.72	0.5223	38,598
1999	107,261.68	35.00	2.86	3,221.07	17.28	0.5063	57,021
2000	33,467.89	35.00	2.86	1,005.04	17.85	0.4900	17,219
2001	214,817.21	35.00	2.86	6,450.96	18.43	0.4734	106,786
2002	145,010.48	35.00	2.86	4,354.66	19.04	0.4560	69,431
2003	63,480.98	35.00	2.86	1,906.33	19.66	0.4383	29,214
2004	162,886.38	35.00	2.86	4,891.48	20.30	0.4200	71,833
2005	898,600.05	35.00	2.86	26,984.96	20.96	0.4011	378,488
2006	622,810.55	35.00	2.86	18,703.00	21.64	0.3817	249,620
2007	198,311.84	35.00	2.86	5,955.30	22.34	0.3617	75,318
2008	4,859,190.20	35.00	2.86	145,921.48	23.06	0.3411	1,740,547
2009	1,498,176.88	35.00	2.86	44,990.25	23.81	0.3197	502,931
2010	3,398,436.51	35.00	2.86	102,055.05	24.57	0.2980	1,063,371
2011	1,026,678.15	35.00	2.86	30,831.14	25.36	0.2754	296,917
2012	1,572,689.92	35.00	2.86	47,227.88	26.18	0.2520	416,134
2013	2,236,144.90	35.00	2.86	67,151.43	27.01	0.2283	536,014
2014	1,049,419.55	35.00	2.86	31,514.07	27.88	0.2034	224,158
2015	1,117,138.46	35.00	2.86	33,547.67	28.76	0.1783	209,133
2016	956,010.15	35.00	2.86	28,708.98	29.67	0.1523	152,870
2017	1,575,874.16	35.00	2.86	47,323.50	30.60	0.1257	208,008
2018	4,768,635.90	35.00	2.86	143,202.14	31.55	0.0986	493,547

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S1							
NET SALVAGE PERCENT.. -5							
2019	8,013,970.82	35.00	2.86	240,659.54	32.52	0.0709	596,263
2020	3,413,683.44	35.00	2.86	102,512.91	33.51	0.0426	152,587
2021	2,523,827.15	35.00	2.86	75,790.53	34.50	0.0143	37,869
	63,938,527.65			1,912,924.85			22,784,791
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.99							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1916	145.75	35.00				1.0000	146
1924	23,123.25	35.00				1.0000	23,123
1925	27,275.19	35.00				1.0000	27,275
1926	6,669.49	35.00				1.0000	6,669
1927	3,934.74	35.00				1.0000	3,935
1928	8,146.78	35.00				1.0000	8,147
1929	1,478.96	35.00				1.0000	1,479
1930	861.79	35.00				1.0000	862
1931	1,774.65	35.00				1.0000	1,775
1932	8,055.31	35.00				1.0000	8,055
1933	303.57	35.00				1.0000	304
1934	86.19	35.00				1.0000	86
1935	2,053.34	35.00				1.0000	2,053
1936	249.88	35.00				1.0000	250
1937	244.63	35.00				1.0000	245
1938	29.89	35.00				1.0000	30
1939	269.55	35.00				1.0000	270
1940	220.23	35.00				1.0000	220
1941	291.03	35.00				1.0000	291
1942	47.43	35.00				1.0000	47
1943	12.60	35.00				1.0000	13
1945	633.92	35.00				1.0000	634
1946	661.28	35.00				1.0000	661
1947	41.53	35.00				1.0000	42
1949	1,441.52	35.00				1.0000	1,442
1950	233.99	35.00				1.0000	234
1951	1,953.10	35.00				1.0000	1,953
1953	216.47	35.00				1.0000	216
1954	12,097.53	35.00				1.0000	12,098
1955	22,161.43	35.00				1.0000	22,161
1956	13,419.73	35.00				1.0000	13,420
1957	42.30	35.00				1.0000	42
1958	9,060.15	35.00				1.0000	9,060
1959	2,605.00	35.00				1.0000	2,605
1960	2,565.10	35.00				1.0000	2,565
1961	7,019.04	35.00				1.0000	7,019
1962	20,869.61	35.00				1.0000	20,870
1963	2,348.04	35.00				1.0000	2,348
1964	124.56	35.00				1.0000	125
1965	13,747.81	35.00				1.0000	13,748
1966	114,662.63	35.00				1.0000	114,663

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 390.03 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1967	283.54	35.00				1.0000	284
1968	7,817.98	35.00				1.0000	7,818
1969	10,101.18	35.00				1.0000	10,101
1970	9,107.70	35.00				1.0000	9,108
1971	256.27	35.00				1.0000	256
1974	975.10	35.00				1.0000	975
1975	6,916.06	35.00				1.0000	6,916
1976	6,083.85	35.00				1.0000	6,084
1977	7,998.56	35.00				1.0000	7,999
1978	4,502.58	35.00				1.0000	4,503
1979	2,422.28	35.00				1.0000	2,422
1981	8,063.09	35.00				1.0000	8,063
1982	35,219.03	35.00				1.0000	35,219
1983	144,321.03	35.00				1.0000	144,321
1984	31,697.09	35.00				1.0000	31,697
1985	37,016.59	35.00				1.0000	37,017
1986	211,778.83	35.00				1.0000	211,779
1987	260,716.37	35.00	2.86	7,456.49	0.50	0.9857	256,991
1988	35,792.97	35.00	2.86	1,023.68	1.50	0.9571	34,259
1990	13,778.41	35.00	2.86	394.06	3.50	0.9000	12,401
1992	7,651.33	35.00	2.86	218.83	5.50	0.8429	6,449
1993	437.05	35.00	2.86	12.50	6.50	0.8143	356
1994	1,872.72	35.00	2.86	53.56	7.50	0.7857	1,471
1995	512.05	35.00	2.86	14.64	8.50	0.7571	388
1996	4,108.09	35.00	2.86	117.49	9.50	0.7286	2,993
1997	28,254.08	35.00	2.86	808.07	10.50	0.7000	19,778
1998	128,000.06	35.00	2.86	3,660.80	11.50	0.6714	85,943
2000	4,431.51	35.00	2.86	126.74	13.50	0.6143	2,722
2001	93,741.05	35.00	2.86	2,680.99	14.50	0.5857	54,905
2003	1,348.90	35.00	2.86	38.58	16.50	0.5286	713
2004	3,937.47	35.00	2.86	112.61	17.50	0.5000	1,969
2006	88,703.70	35.00	2.86	2,536.93	19.50	0.4429	39,283
2011	2,256.98	35.00	2.86	64.55	24.50	0.3000	677
2013	9,339.20	35.00	2.86	267.10	26.50	0.2429	2,268
2016	71,164.48	35.00	2.86	2,035.30	29.50	0.1571	11,183
2017	583,467.29	35.00	2.86	16,687.16	30.50	0.1286	75,016
2018	2,480,875.81	35.00	2.86	70,953.05	31.50	0.1000	248,088
	4,656,129.27			109,263.13			1,693,596

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.35

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 10-L1.5							
NET SALVAGE PERCENT.. +10							
2010	59,543.91	10.00	10.00	5,358.95	3.90	0.6100	32,690
2013	36,290.45	10.00	10.00	3,266.14	4.71	0.5290	17,278
	95,834.36			8,625.09			49,968
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 9.00							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 391.03 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2016	1,460,199.72	5.00				1.0000	1,460,200
2018	2,327,515.62	5.00	20.00	465,503.12	1.50	0.7000	1,629,261
2019	387,055.55	5.00	20.00	77,411.11	2.50	0.5000	193,528
2020	643,642.28	5.00	20.00	128,728.46	3.50	0.3000	193,093
2021	599,171.51	5.00	20.00	119,834.30	4.50	0.1000	59,917
	5,417,584.68			791,476.99			3,535,999
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 14.61							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2005	5,834.49	15.00				1.0000	5,834
2006	24,209.10	15.00				1.0000	24,209
2009	22,259.93	15.00	6.67	1,484.74	2.50	0.8333	18,550
2011	2,250.77	15.00	6.67	150.13	4.50	0.7000	1,576
2018	16,254.17	15.00	6.67	1,084.15	11.50	0.2333	3,793
	70,808.46			2,719.02			53,962
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.84							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 391.05 OFFICE FURNITURE AND EQUIPMENT - OTHER METRO

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2008	4,712,492.40	20.00	5.00	235,624.62	6.50	0.6750	3,180,932
2009	17,900.40	20.00	5.00	895.02	7.50	0.6250	11,188
2011	51,080.86	20.00	5.00	2,554.04	9.50	0.5250	26,817
2020	30,361.33	20.00	5.00	1,518.07	18.50	0.0750	2,277
	4,811,834.99			240,591.75			3,221,214
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 391.09 OFFICE FURNITURE AND EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 6-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	238,515.83	6.00				1.0000	238,516
1998	99,196.54	6.00				1.0000	99,197
1999	85,679.50	6.00				1.0000	85,680
2000	58,247.55	6.00				1.0000	58,248
2001	195,923.90	6.00				1.0000	195,924
2002	110,022.94	6.00				1.0000	110,023
2005	1,339.78	6.00				1.0000	1,340
2006	1,660.92	6.00				1.0000	1,661
2007	1,558.31	6.00				1.0000	1,558
2008	28,015.78	6.00				1.0000	28,016
2009	115,306.67	6.00				1.0000	115,307
2010	174,299.20	6.00				1.0000	174,299
2011	13,599.02	6.00				1.0000	13,599
2012	6,738.40	6.00				1.0000	6,738
2014	7,587.90	6.00				1.0000	7,588
2015	24,712.37	6.00				1.0000	24,712
2017	708,448.67	6.00	16.67	118,098.39	1.50	0.7500	531,337
2021	26,494.98	6.00	16.67	4,416.71	5.50	0.0833	2,208
	1,897,348.26			122,515.10			1,695,951
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.46							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	63,604.86	32.00	3.12	1,984.47	0.50	0.9844	62,611
1991	7,811.73	32.00	3.12	243.73	1.50	0.9531	7,446
1992	51,514.42	32.00	3.12	1,607.25	2.50	0.9219	47,490
1993	17,817.01	32.00	3.12	555.89	3.50	0.8906	15,868
1994	414,055.40	32.00	3.12	12,918.53	4.50	0.8594	355,831
1995	14,025.54	32.00	3.12	437.60	5.50	0.8281	11,615
1996	97,011.44	32.00	3.12	3,026.76	6.50	0.7969	77,306
1997	8,204.64	32.00	3.12	255.98	7.50	0.7656	6,282
1998	38,670.09	32.00	3.12	1,206.51	8.50	0.7344	28,399
1999	55,055.96	32.00	3.12	1,717.75	9.50	0.7031	38,711
2017	297,990.83	32.00	3.12	9,297.31	27.50	0.1406	41,903
	1,065,761.92			33,251.78			693,462
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	923,683.33	32.00	3.12	28,818.92	7.50	0.7656	707,190
1998	977,179.34	32.00	3.12	30,488.00	8.50	0.7344	717,621
1999	951,867.45	32.00	3.12	29,698.26	9.50	0.7031	669,277
2000	1,243,255.74	32.00	3.12	38,789.58	10.50	0.6719	835,319
2001	2,426,991.75	32.00	3.12	75,722.14	11.50	0.6406	1,554,779
2002	277,496.80	32.00	3.12	8,657.90	12.50	0.6094	169,101
2003	1,600,251.19	32.00	3.12	49,927.84	13.50	0.5781	925,137
2004	551,847.36	32.00	3.12	17,217.64	14.50	0.5469	301,794
2005	459,018.14	32.00	3.12	14,321.37	15.50	0.5156	236,679
2006	2,448,058.10	32.00	3.12	76,379.41	16.50	0.4844	1,185,790
2007	1,141,083.59	32.00	3.12	35,601.81	17.50	0.4531	517,048
2008	1,022,074.98	32.00	3.12	31,888.74	18.50	0.4219	431,193
2009	920,895.36	32.00	3.12	28,731.94	19.50	0.3906	359,720
2010	1,759,707.48	32.00	3.12	54,902.87	20.50	0.3594	632,404
2011	758,436.69	32.00	3.12	23,663.22	21.50	0.3281	248,858
2012	340,117.58	32.00	3.12	10,611.67	22.50	0.2969	100,974
2013	847,642.13	32.00	3.12	26,446.43	23.50	0.2656	225,151
2014	2,689,575.41	32.00	3.12	83,914.75	24.50	0.2344	630,383
2015	1,021,834.45	32.00	3.12	31,881.23	25.50	0.2031	207,555
2016	5,177,061.94	32.00	3.12	161,524.33	26.50	0.1719	889,833
2017	3,080,025.23	32.00	3.12	96,096.79	27.50	0.1406	433,113
2018	5,217,014.02	32.00	3.12	162,770.84	28.50	0.1094	570,637
2019	3,742,997.38	32.00	3.12	116,781.52	29.50	0.0781	292,403
2020	1,510,994.16	32.00	3.12	47,143.02	30.50	0.0469	70,835
2021	3,199,016.01	32.00	3.12	99,809.30	31.50	0.0156	49,969
	44,288,125.61			1,381,789.52			12,962,763

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 394.01 TOOLS, SHOP AND GARAGE EQUIPMENT - SHOP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	71,466.42	25.00	4.00	2,858.66	0.50	0.9800	70,037
1998	5,274.22	25.00	4.00	210.97	1.50	0.9400	4,958
2012	17,315.70	25.00	4.00	692.63	15.50	0.3800	6,580
	94,056.34			3,762.26			81,575

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.00

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 394.02 TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 33-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	32,601.46	33.00				1.0000	32,601
1988	36,304.26	33.00				1.0000	36,304
1989	159,097.55	33.00	3.03	4,820.66	0.50	0.9849	156,687
1990	90,713.00	33.00	3.03	2,748.60	1.50	0.9546	86,590
1991	125,367.90	33.00	3.03	3,798.65	2.50	0.9242	115,870
1992	60,962.24	33.00	3.03	1,847.16	3.50	0.8939	54,497
1993	44,294.75	33.00	3.03	1,342.13	4.50	0.8636	38,255
1994	118,691.90	33.00	3.03	3,596.36	5.50	0.8333	98,910
1995	149,342.07	33.00	3.03	4,525.06	6.50	0.8030	119,926
1996	84,155.87	33.00	3.03	2,549.92	7.50	0.7727	65,030
1997	84,354.56	33.00	3.03	2,555.94	8.50	0.7424	62,627
1998	36,003.52	33.00	3.03	1,090.91	9.50	0.7121	25,639
1999	143,551.20	33.00	3.03	4,349.60	10.50	0.6818	97,876
2000	207,083.95	33.00	3.03	6,274.64	11.50	0.6515	134,919
2001	830,941.71	33.00	3.03	25,177.53	12.50	0.6212	516,189
2002	819,725.26	33.00	3.03	24,837.68	13.50	0.5909	484,384
2004	2,890.84	33.00	3.03	87.59	15.50	0.5303	1,533
2010	29,940.63	33.00	3.03	907.20	21.50	0.3485	10,434
	3,056,022.67			90,509.63			2,138,271

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.96

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 394.03 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	1,645,883.08	20.00	5.00	82,294.15	2.50	0.8750	1,440,148
2005	742,113.62	20.00	5.00	37,105.68	3.50	0.8250	612,244
2018	66,541.20	20.00	5.00	3,327.06	16.50	0.1750	11,645
2019	20,476.86	20.00	5.00	1,023.84	17.50	0.1250	2,560
2020	187,278.34	20.00	5.00	9,363.92	18.50	0.0750	14,046
2021	535,254.11	20.00	5.00	26,762.71	19.50	0.0250	13,381
	3,197,547.21			159,877.36			2,094,024
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 30-SQUARE							
NET SALVAGE PERCENT.. 0							
1991	4,785.84	30.00				1.0000	4,786
1992	63,919.88	30.00	3.33	2,128.53	0.50	0.9833	62,854
1993	128,319.19	30.00	3.33	4,273.03	1.50	0.9500	121,903
1994	37,520.89	30.00	3.33	1,249.45	2.50	0.9167	34,394
1995	29,627.31	30.00	3.33	986.59	3.50	0.8833	26,171
1996	162,859.47	30.00	3.33	5,423.22	4.50	0.8500	138,431
1997	196,923.60	30.00	3.33	6,557.56	5.50	0.8167	160,822
1998	201,293.20	30.00	3.33	6,703.06	6.50	0.7833	157,679
1999	181,060.32	30.00	3.33	6,029.31	7.50	0.7500	135,795
2000	136,956.75	30.00	3.33	4,560.66	8.50	0.7167	98,153
2001	259,482.66	30.00	3.33	8,640.77	9.50	0.6833	177,312
2003	31,995.40	30.00	3.33	1,065.45	11.50	0.6167	19,731
2004	1,151.31	30.00	3.33	38.34	12.50	0.5833	672
2005	17,707.98	30.00	3.33	589.68	13.50	0.5500	9,739
2013	70,972.83	30.00	3.33	2,363.40	21.50	0.2833	20,109
	1,524,576.63			50,609.05			1,168,551
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.32							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2002	208,757.26	15.00				1.0000	208,757
2003	821,023.73	15.00				1.0000	821,024
2004	968,969.79	15.00				1.0000	968,970
2005	507,472.04	15.00				1.0000	507,472
2006	701,716.72	15.00				1.0000	701,717
2008	6,294,573.06	15.00	6.67	419,848.02	1.50	0.9000	5,665,116
2009	5,971,899.36	15.00	6.67	398,325.69	2.50	0.8333	4,976,563
2010	4,405,116.59	15.00	6.67	293,821.28	3.50	0.7667	3,377,271
2011	6,153,720.53	15.00	6.67	410,453.16	4.50	0.7000	4,307,604
2012	4,644,538.63	15.00	6.67	309,790.73	5.50	0.6333	2,941,526
2013	4,877,271.75	15.00	6.67	325,314.03	6.50	0.5667	2,763,804
2014	213,090.65	15.00	6.67	14,213.15	7.50	0.5000	106,545
2015	13,104.95	15.00	6.67	874.10	8.50	0.4333	5,679
2016	6,318,496.56	15.00	6.67	421,443.72	9.50	0.3667	2,316,803
2018	5,682,222.01	15.00	6.67	379,004.21	11.50	0.2333	1,325,833
2019	8,804,004.91	15.00	6.67	587,227.13	12.50	0.1667	1,467,363
2020	3,885,432.60	15.00	6.67	259,158.35	13.50	0.1000	388,543
2021	4,191,788.45	15.00	6.67	279,592.29	14.50	0.0333	139,712
	64,663,199.59			4,099,065.86			32,990,302
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.34							

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	283,123.70	35.00	2.86	8,097.34	0.50	0.9857	279,078
1988	390,722.12	35.00	2.86	11,174.65	1.50	0.9571	373,976
1989	414,773.73	35.00	2.86	11,862.53	2.50	0.9286	385,146
1990	192,877.77	35.00	2.86	5,516.30	3.50	0.9000	173,590
1991	229,430.35	35.00	2.86	6,561.71	4.50	0.8714	199,932
1992	1,250,165.32	35.00	2.86	35,754.73	5.50	0.8429	1,053,714
1993	324,085.22	35.00	2.86	9,268.84	6.50	0.8143	263,899
1994	334,058.51	35.00	2.86	9,554.07	7.50	0.7857	262,473
1995	61,645.00	35.00	2.86	1,763.05	8.50	0.7571	46,674
1996	223,899.49	35.00	2.86	6,403.53	9.50	0.7286	163,126
1997	133,665.43	35.00	2.86	3,822.83	10.50	0.7000	93,566
1998	93,224.87	35.00	2.86	2,666.23	11.50	0.6714	62,594
1999	389,269.77	35.00	2.86	11,133.12	12.50	0.6429	250,246
2000	449,349.16	35.00	2.86	12,851.39	13.50	0.6143	276,031
2001	600,112.45	35.00	2.86	17,163.22	14.50	0.5857	351,492
2002	1,265,076.90	35.00	2.86	36,181.20	15.50	0.5571	704,825
2004	35,771.24	35.00	2.86	1,023.06	17.50	0.5000	17,886
2005	69,401.77	35.00	2.86	1,984.89	18.50	0.4714	32,718
2006	712,273.90	35.00	2.86	20,371.03	19.50	0.4429	315,438
2007	936,893.56	35.00	2.86	26,795.16	20.50	0.4143	388,146
2008	1,041,739.05	35.00	2.86	29,793.74	21.50	0.3857	401,809
2009	659,639.08	35.00	2.86	18,865.68	22.50	0.3571	235,584
2010	994,191.71	35.00	2.86	28,433.88	23.50	0.3286	326,662
2011	848,816.39	35.00	2.86	24,276.15	24.50	0.3000	254,645
2012	105,241.31	35.00	2.86	3,009.90	25.50	0.2714	28,566
2013	477,274.79	35.00	2.86	13,650.06	26.50	0.2429	115,911
2014	848,468.72	35.00	2.86	24,266.21	27.50	0.2143	181,818
2015	593,156.69	35.00	2.86	16,964.28	28.50	0.1857	110,155
2016	116,277.82	35.00	2.86	3,325.55	29.50	0.1571	18,272
2017	275,321.57	35.00	2.86	7,874.20	30.50	0.1286	35,398
2018	23,849.29	35.00	2.86	682.09	31.50	0.1000	2,385
2019	347,876.40	35.00	2.86	9,949.27	32.50	0.0714	24,849
2021	22,588.02	35.00	2.86	646.02	34.50	0.0143	323
14,744,261.10				421,685.91	7,430,927		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86

Exhibit ____ (NWA-2)

Depreciation Study Report – KEDLI

KEYSPAN GAS EAST CORPORATION

LONG ISLAND, NEW YORK

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

KEYSPAN GAS EAST CORPORATION ("KEDLI")
Long Island, New York

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



**Gannett Fleming
Valuation and Rate Consultants, LLC**

Corporate Headquarters
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March 31, 2023

KEYSPAN GAS EAST CORPORATION ("KEDLI")
300 Erie Blvd W
Syracuse, NY 13202

Attention James Molloy
VP Regulatory & Pricing – Regulation and Pricing NY

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Keyspan Gas East Corporation ("KEDLI") as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink, appearing to read "Ned W. Allis", written over a light blue circular stamp.

NED W. ALLIS
Vice President

NWA:jmr
072314.000

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KEYSPAN GAS EAST CORPORATION (“KEDLI”)

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to the Keyspan Gas East Corporation (“KEDLI” or “Company”) request, Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to KEDLI’s gas plant as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life (“ASL”) procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

In general, depreciation expense has trended higher for gas plant in service. One of the primary drivers of the increase in depreciation is more negative net salvage for many accounts. These changes are the result of both trends in the data for more negative net salvage as well as that the Company’s current depreciation rates do not include a sufficient level of net salvage. One consideration related to service life estimates for gas utilities in New York is the impacts of greenhouse gas emissions reductions on gas assets, which could impact both the service lives of gas assets and the most appropriate depreciation method. The Company’s current average service lives for many accounts are at the upper end of the range of service lives seen throughout the industry for these types of assets. While this study does not recommend specific reductions in service lives resulting New York’s greenhouse gas emissions legislation, these considerations do

provide reasons to, at a minimum, limit any increases in service lives for many types of gas assets.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study. For the accounts included in the study, the study results set forth an annual depreciation expense of \$144,008,681 for gas plant when applied to depreciable plant balances for accounts studied as of December 31, 2021. Additionally, the study estimates a negative reserve imbalance (also referred to as “reserve deficiencies”) of \$595,014,505 for gas plant.

The results of the depreciation study are summarized at the functional level as follows:

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2021	ACCRUAL RATE	ACCRUAL AMOUNT	RESERVE IMBALANCE
GAS PLANT				
Production Plant	1,161,316.39	3.63	42,113	(1,528,797)
Other Storage Plant	113,710,294.24	4.34	4,936,054	8,689,934
Transmission Plant	512,570,613.84	2.38	12,188,991	(30,750,068)
Distribution Plant	4,317,894,523.25	2.51	1,127,641,701	(563,200,491)
General Plant	54,914,175.04	3.74	2,051,442	(3,109,194)
Amortized Plant	141,764,130.99	5.61	7,949,901	(5,115,889)
Leak-Prone Pipe	133,641,687.26	6.35	8,485,958	-
TOTAL GAS PLANT	5,275,656,741.01	2.73	144,008,681	(595,014,505)

PART I. INTRODUCTION

KEYSPAN GAS EAST CORPORATION (“KEDLI”)

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for The Keyspan Gas East Corporation (“KEDLI” or “Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2021. KEDLI a utility company located in Long Island, NY and provides gas service to more than 600,000 customers on Long Island. The depreciation rates and amounts recommended in this study are based on the straight line whole life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practices in the industry, including knowledge of service lives and net salvage estimates used for other utility companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation,

describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as the calculated accrued depreciation, reserve variations and composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates. Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The annual depreciation was calculated by the straight line method using the average service life procedure and the whole life basis. The calculations were based on original cost, attained ages, and estimates of service lives and net salvage. The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its use in this study. While the remaining life basis is more commonly used in jurisdictions in North America, the whole life basis has traditionally been used in New York. The whole life basis is recommended for this study.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industries, and comparisons of the service life and net salvage estimates from our studies of other utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility plant. Iowa-type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

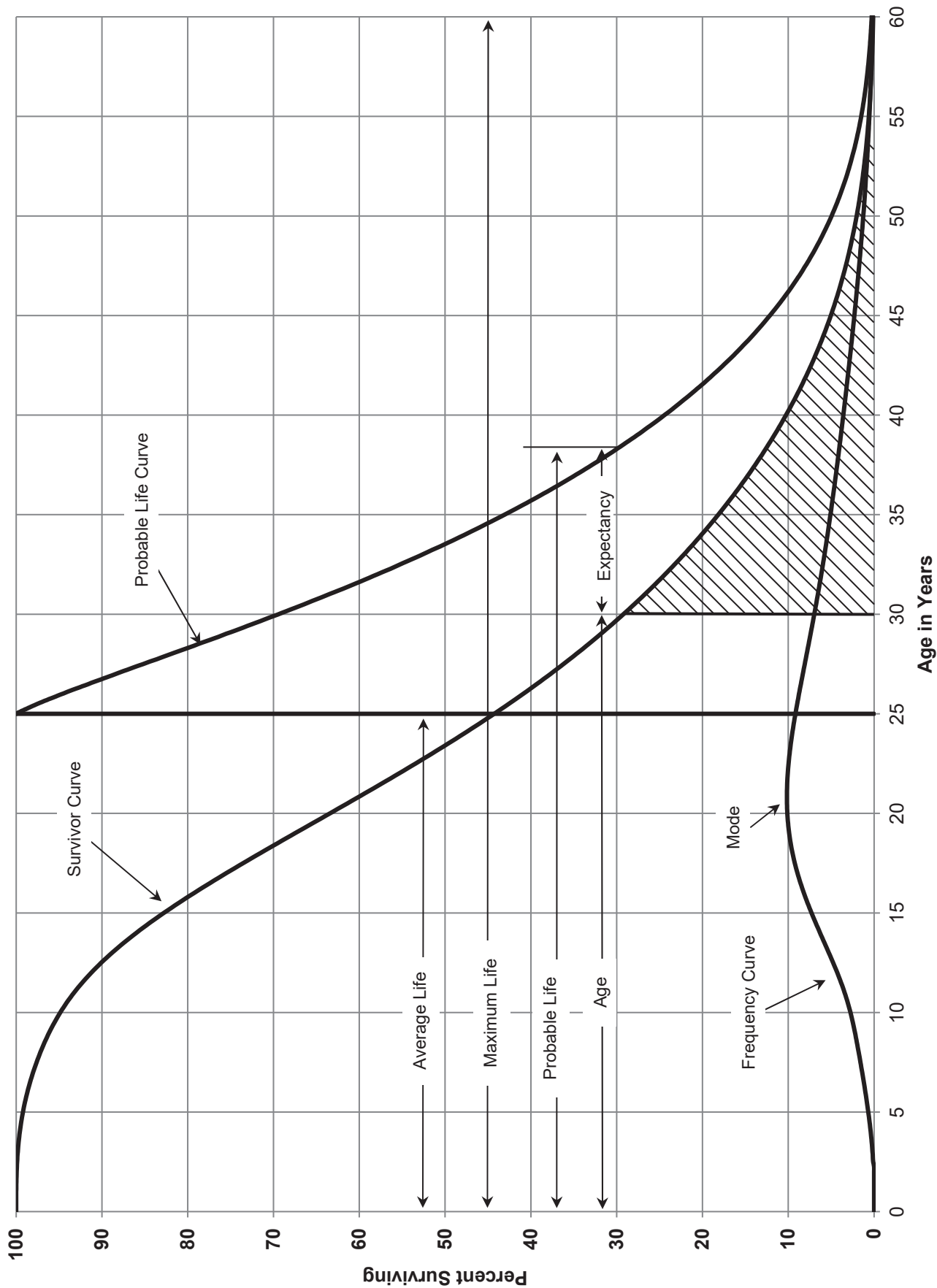


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

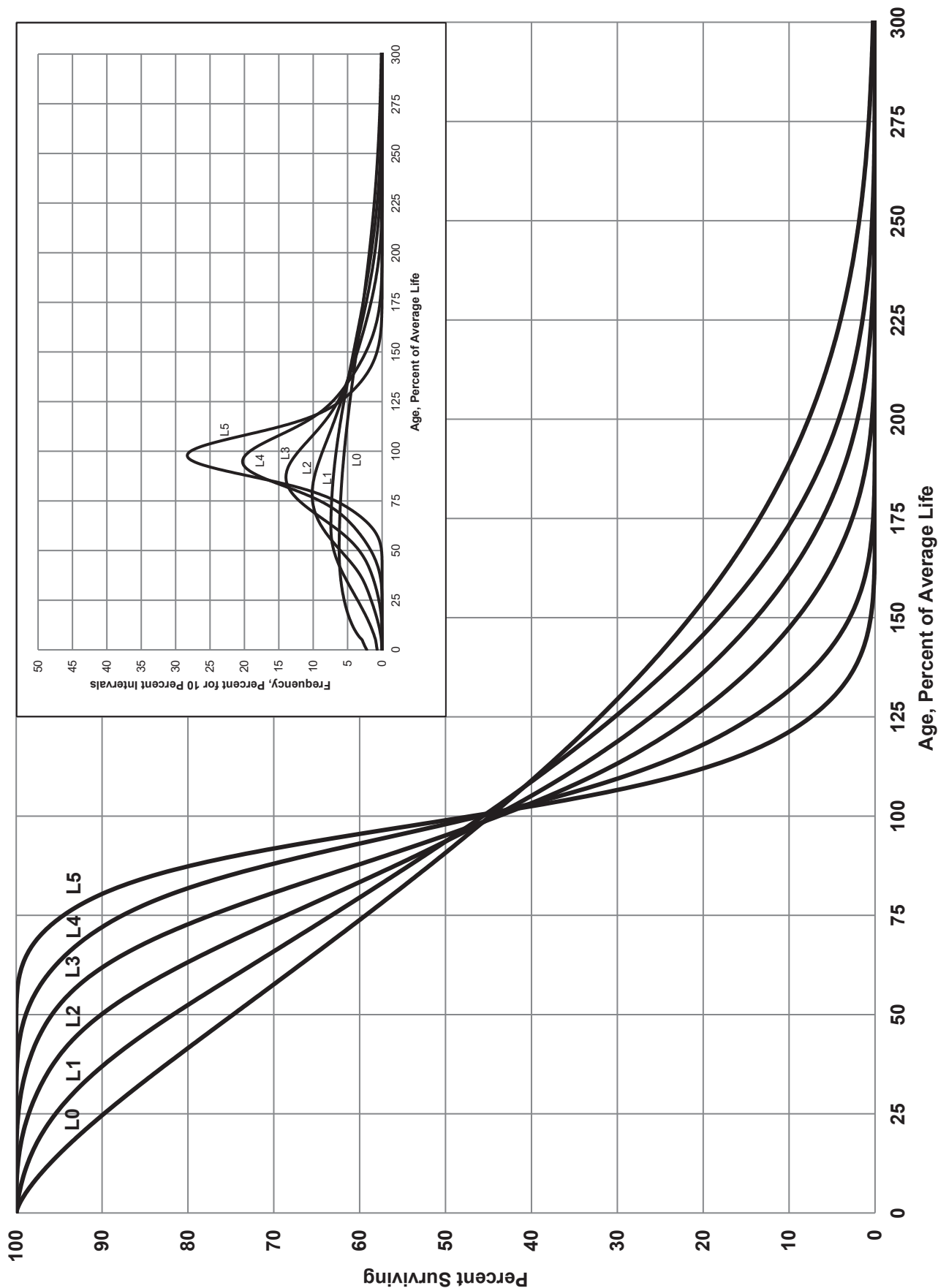


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

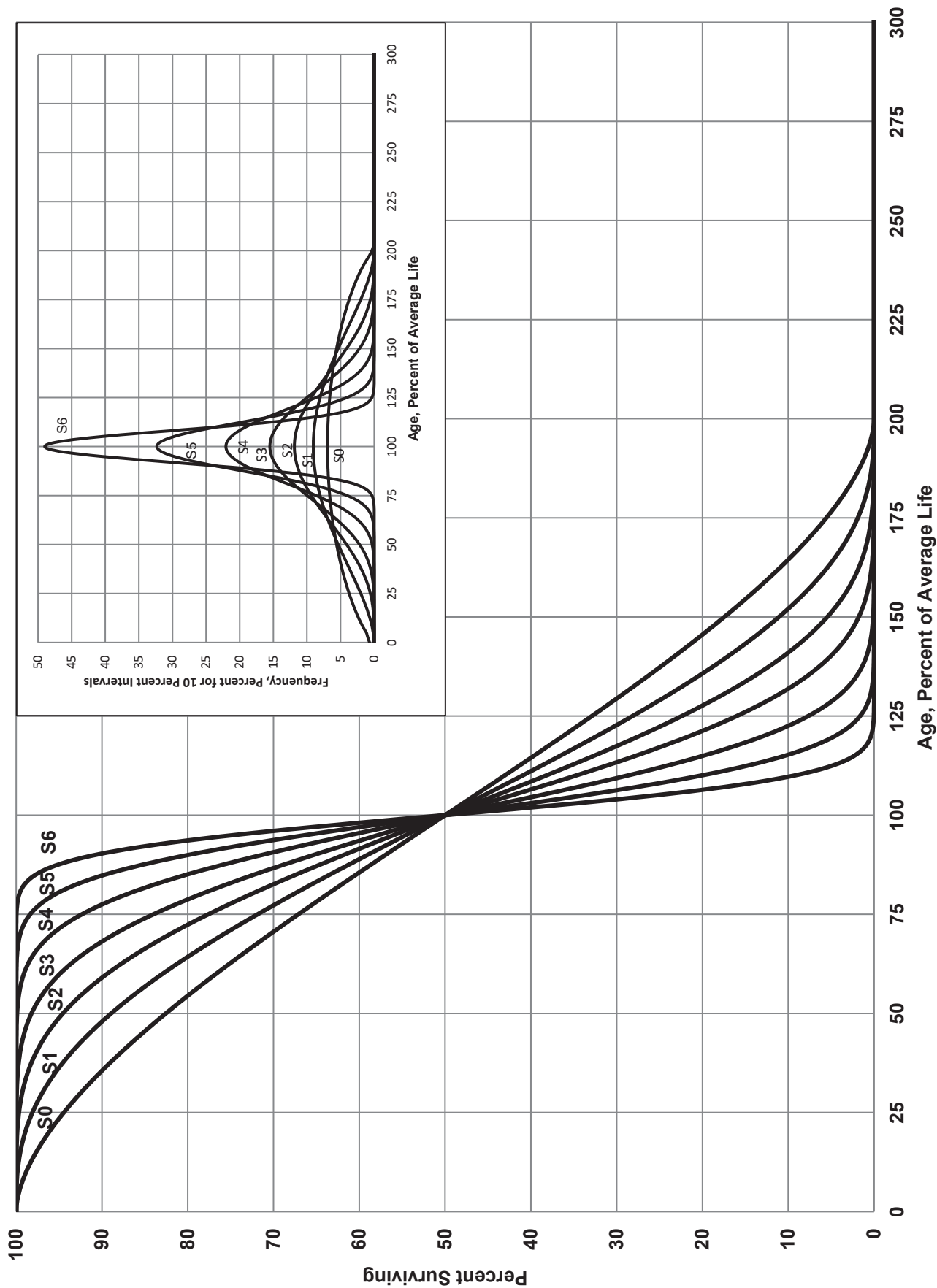


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

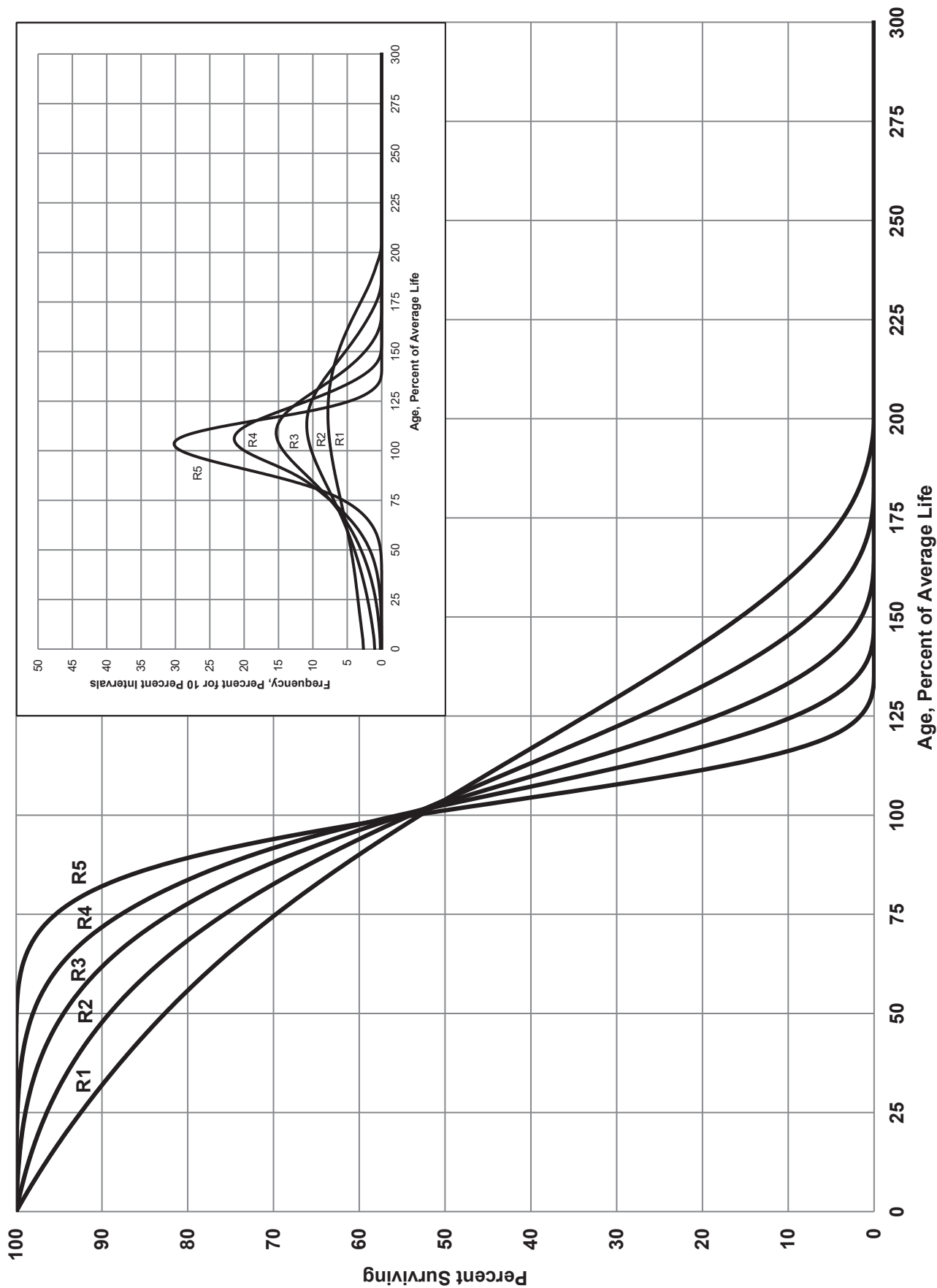


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

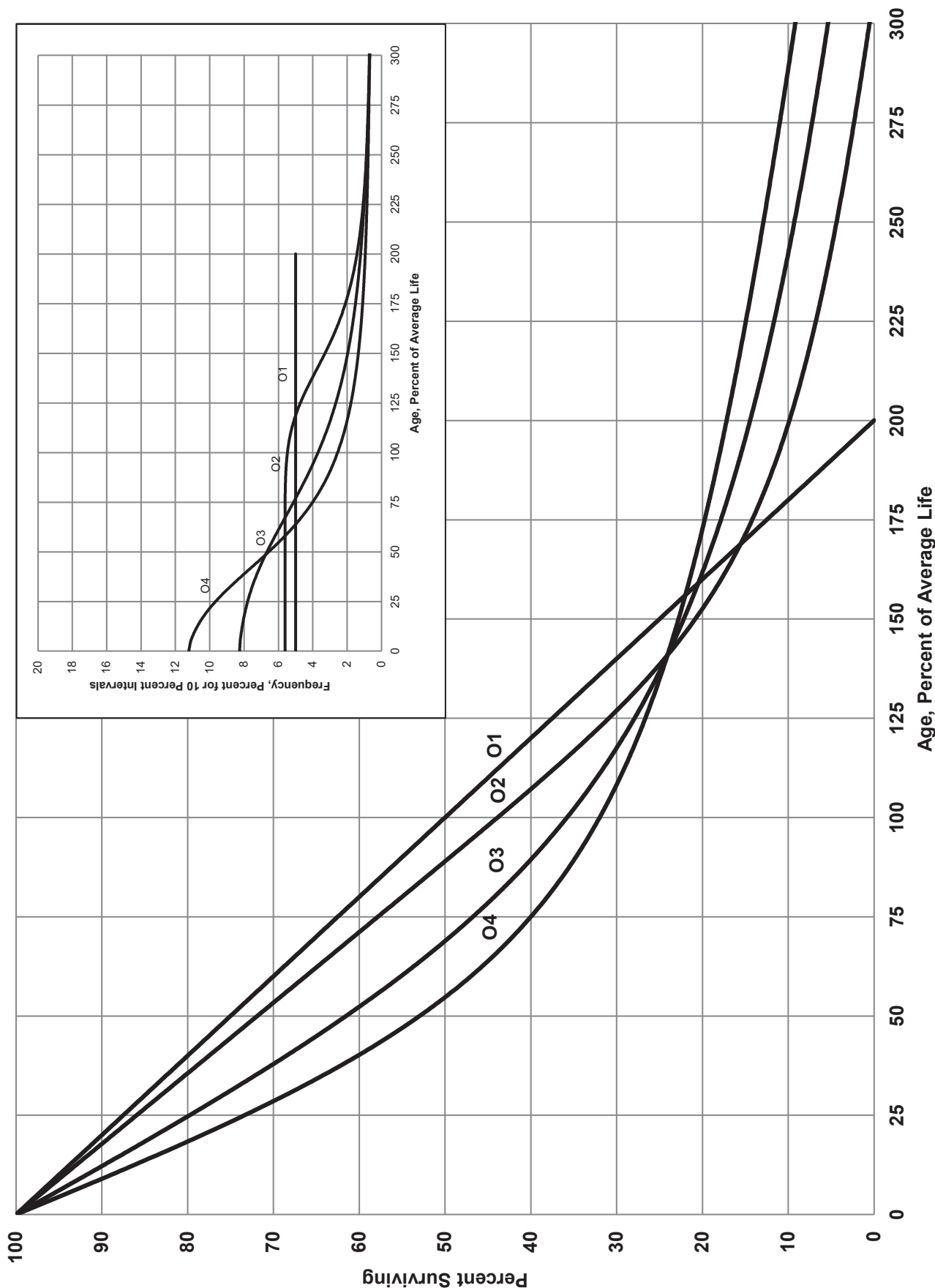


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021		Retirements, Thousands of Dollars										Placement Band 2007-2021	
Year		During Year										Total During	
Placed		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	22	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	22	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	16	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	19	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	16	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	18	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					7	14	16	17	19	19	20	143	4½-5½
2017						8	18	20	22	22	23	146	3½-4½
2018							9	20	22	22	25	150	2½-3½
2019								11	23	23	25	151	1½-2½
2020									11	11	24	153	½-1½
2021											13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021										Placement Band 2007-2021		
Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)		
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2014			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2015				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2016					660 ^a	653	639	623	628	609	3,789	4½-5½
2017						750 ^a	742	724	685	663	4,332	3½-4½
2018							850 ^a	841	821	799	4,955	2½-3½
2019								960 ^a	949	926	5,719	1½-2½
2020									1,080 ^a	1,069	6,579	½-1½
2021										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

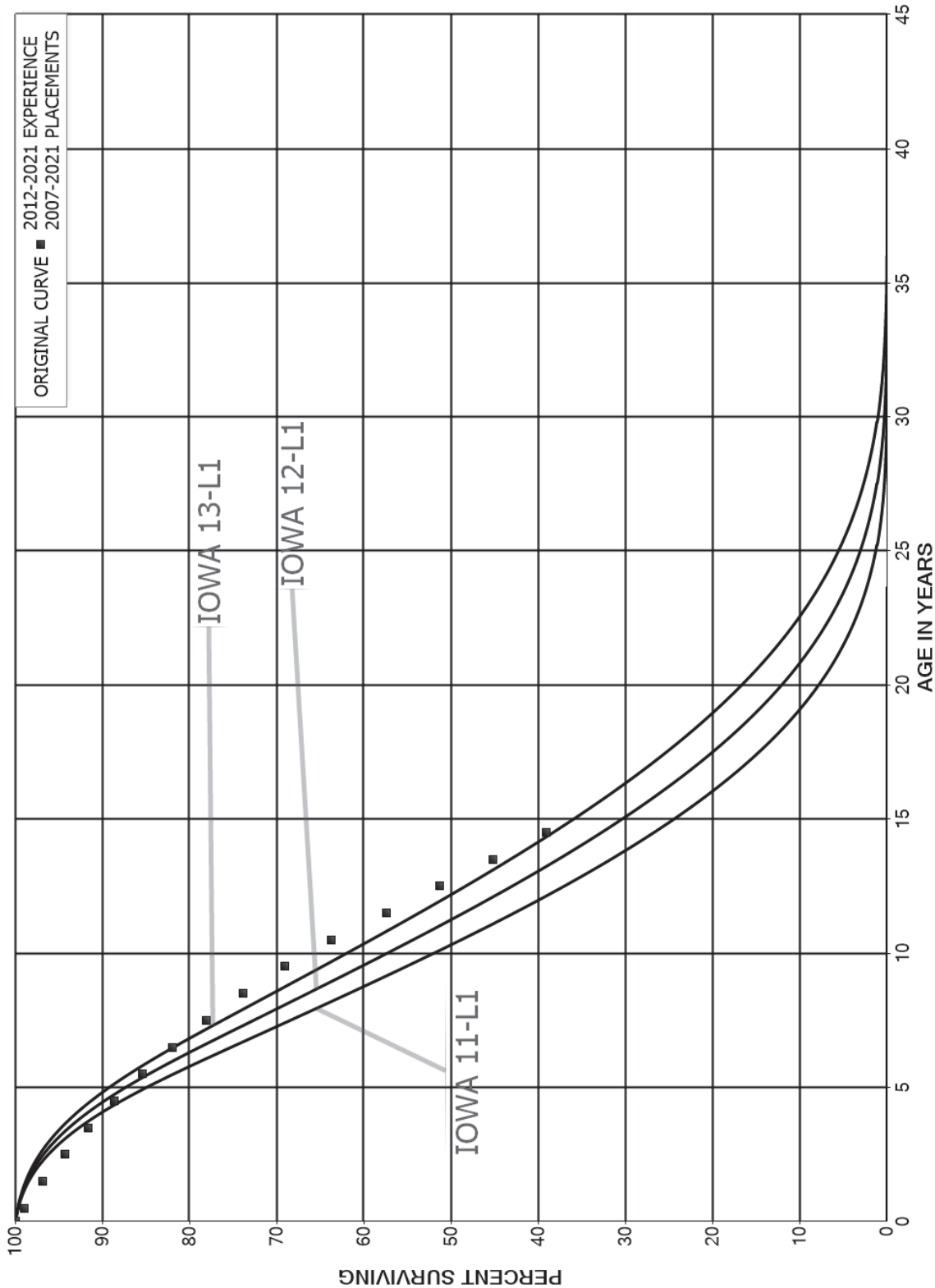


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

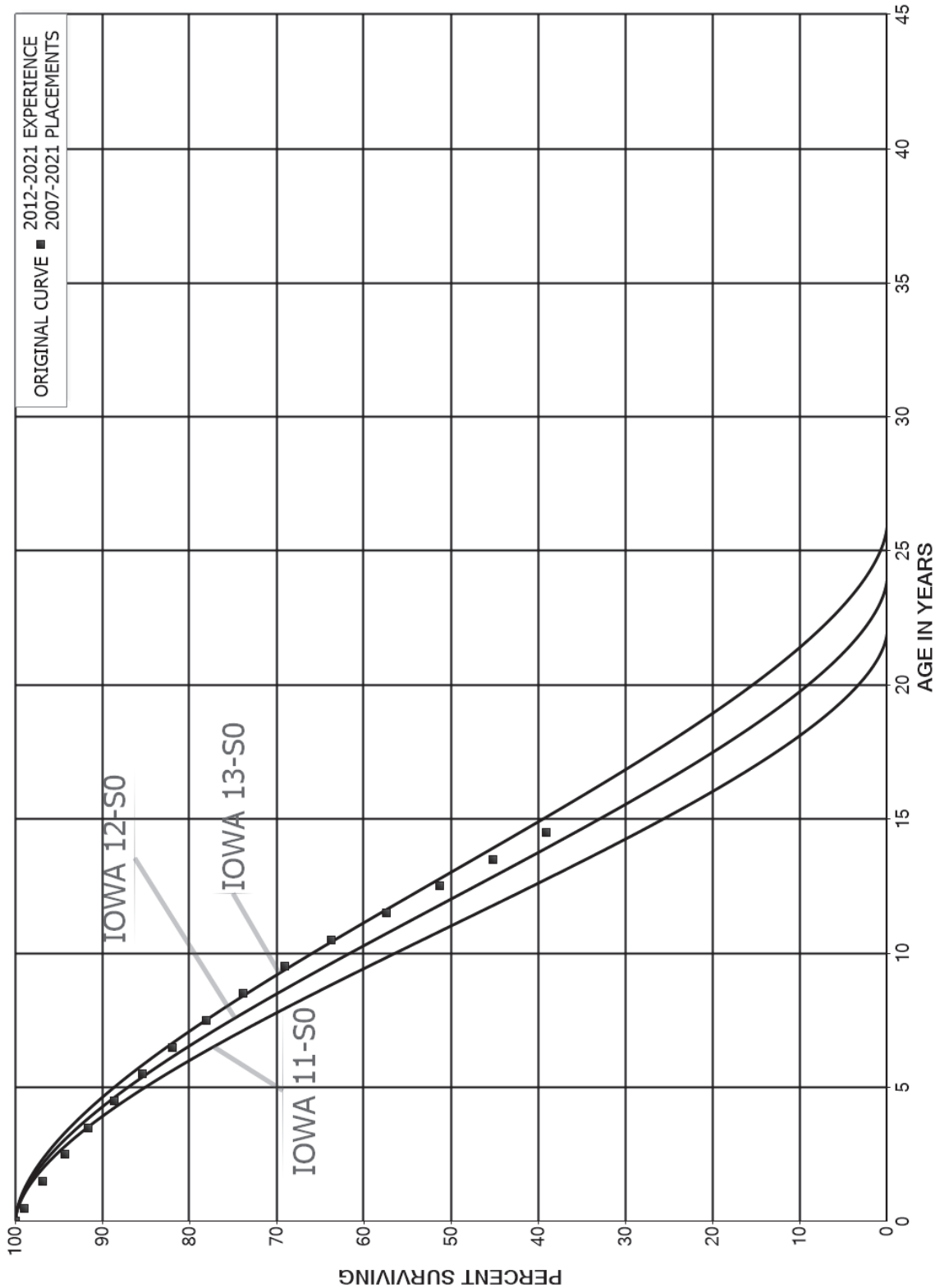


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

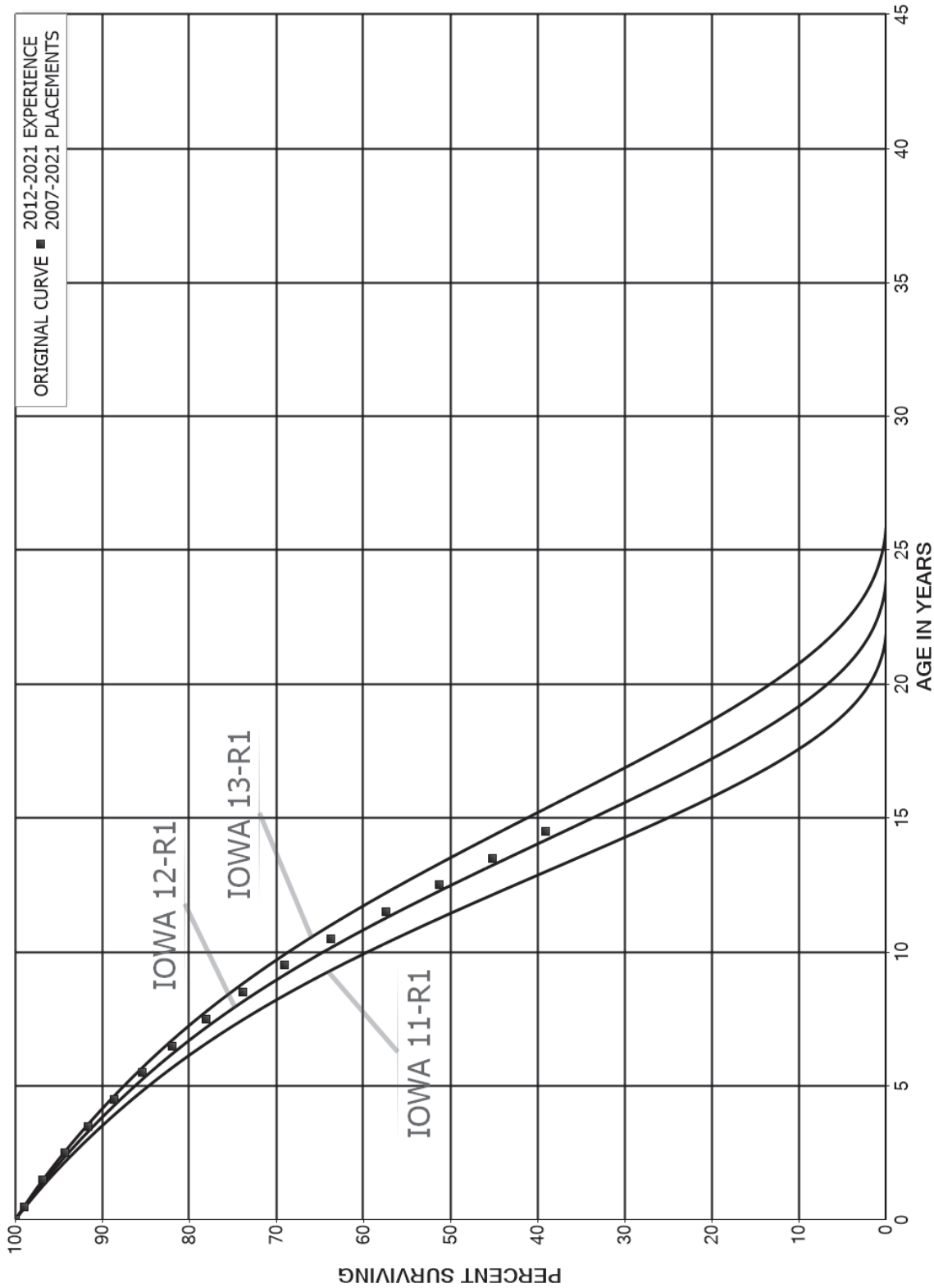
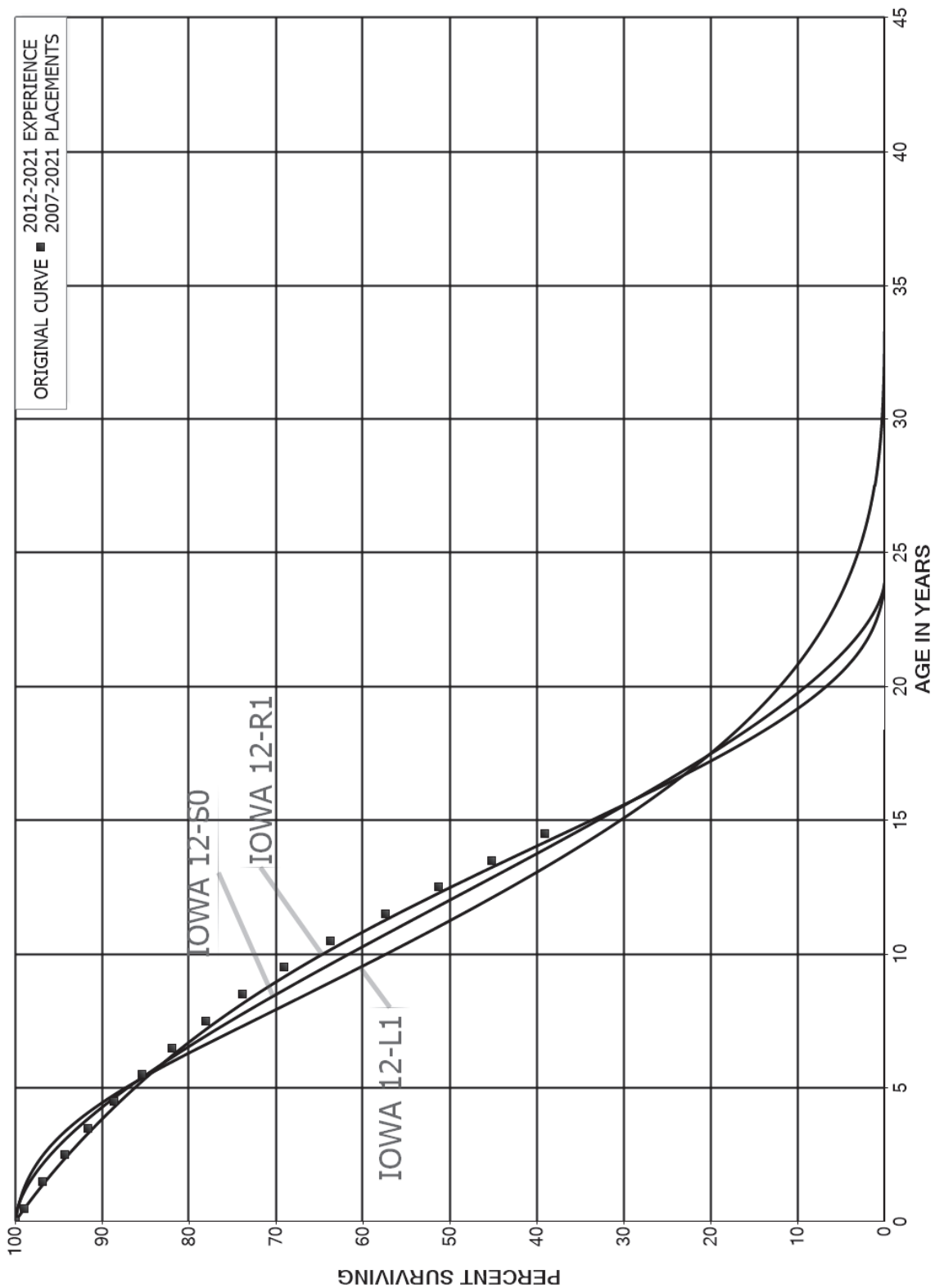


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

October 12, 2022

Holtsville LNG Plant
Holtsville LNG Plant Regulator Station
SL-41 Regulator Station
Greenlawn Main Replacement Project
Lake Success Main Replacement Project

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook, as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method contributed significantly towards the estimated survivor curves. These accounts represent approximately 81 percent of depreciable gas plant. Generally, the information external to the statistical analysis led to no significant departure from the indicated survivor curves

for the accounts listed below. The statistical support for the service life estimates is presented in Part VII. Service Life Statistics.

Transmission Plant

369.00 Measuring and Regulating Equipment

Distribution Plant

376.08 Mains – Steel
376.18 Mains – Plastic
380.01 Services – Steel
380.06 Services – Plastic
381.00 Meters
382.02 Meter Installations
383.00 House Regulators
384.00 House Regulator Installations

General Plant

390.00 Structures and Improvements
396.00 Power Operated Equipment

Accounts 376.08 and 376.18, which include steel and plastic mains, were studied together and combined to represent the largest gas plant account. This analysis for these steel and plastic mains subaccounts is used to illustrate the manner in which the study was conducted for the gas plant accounts in the preceding list. Aged plant accounting data have been compiled for most gas plant accounts for the years 2001 through 2021. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for the steel and plastic mains accounts is the 75-R2.5 and is based on informed judgment that incorporates the statistical indications for the period 2001 through 2021. This estimate is relatively similar to the current estimates for these accounts, which are the 75-h3.50 for plastic mains and the 80-h3.50 survivor curve

for steel mains. Retirements typically occur due to proactive replacements of pipe that is a higher risk for leaks, for capacity reasons, and relocations. Many retirements that occur for these accounts are a result of the targeted replacements due to higher concentrations of leaks in certain areas. An additional force of retirement has been storms that have caused damage across the system.

An additional consideration is the long-term impacts of greenhouse gas emissions reductions on gas assets, which could result in shorter service lives for some assets. While the study does not recommend specific reductions in service lives resulting from such emissions reductions, the Company's average service lives for these subaccounts are already 75 years or more, which is at the upper end of the range of service lives seen throughout the industry for these types of assets. In the context of the potential impacts on the gas system of greenhouse gas emissions legislation, and average service life beyond 75 years is unreasonable. Given all of those factors, the recommendation in this study is the 75-R2.5 survivor curve for these subaccounts.

Accounts 380.01 and 380.06, which include steel and plastic services, were studied together and combined to represent one of the largest gas plant accounts. The current estimate for these subaccounts is the 60-h2.00. This average service life is towards the upper end of the typical range of service lives in the gas utility industry for these types of assets. The statistical analyses of the historical data for this account indicates a shorter service life than the current estimate, which is one reason for the 50-R1 survivor curve recommended for these subaccounts. A 50-year average service life is in the range of service lives throughout the industry and the 50-R1 is a good fit of the historical data. Additionally, given the potential impacts on the gas system of greenhouse

gas reduction legislation, discussed above, a reduction in the average service lives for these subaccounts is reasonable.

Similar studies were performed for the remaining gas plant accounts. Each of the judgments for these accounts represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives and survivor curves used by other gas companies.

Life Span Property

Inasmuch as gas liquefied natural gas plant ("LNG") accounts consist of large facilities for which retirements are expected to occur concurrently at the end of the life span of the LNG facilities, the life span method was employed. The life span method is used in conjunction interim survivor curves which estimate the interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, as the rate of interim retirements differs from account to account.

The life span estimates for gas life span property were the result of considering experienced life spans of similar facilities, the age of surviving facilities, general operating characteristics of the facilities, and discussions with management personnel concerning the probable long-term outlook for the facilities. The interim survivor curves for the gas LNG accounts were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 2001 through 2021, as well as knowledge of interim survivor curve estimates for LNG property for other gas utilities.

The Holtsville LNG facility was place in service in 1971. The facility includes equipment for purifying, liquefying and vaporizing natural gas, as well as a tank for the

storage of liquefied natural gas with a capacity of 600 million standard cubic feet. Similar facilities in the industry typically have life spans in the 60 to 75 year range, which generally corresponds to the expected life of the LNG storage tanks. The probable retirement year estimated for this plant is 2041, which corresponds to a 70-year life span and is consistent with Company plans regarding the operation of this facility. Additionally, due to uncertainty regarding the long-term outlook for gas in New York, the estimated retirement date could need to be modified in future studies.

A summary of the year in service, life span and probable retirement year for each unit of life span property follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
GAS PLANT Holtsville LNG Plant	1971	2041	70

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based on informed judgment that incorporated the statistical analyses of historical data compiled for the years 2003 through 2021 for gas plant. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service - that is, all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data; expectations with respect to future removal requirements and markets for retired equipment and materials; and the net salvage estimates from studies for the Company and other gas utilities.

The analyses of historical cost of removal and salvage data are presented in Part VIII of this report for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the data periods available contributed toward the net salvage estimates for the seven gas plant accounts listed below. These accounts represent approximately 85 percent of the depreciable gas plant. For many of these accounts, the net salvage estimates recommended are conservative (that is, less

negative) when compared to the historical data, and in particular to the recent historical data.

GAS PLANT

Transmission and Distribution Plant

369.00	Measuring and Regulating Equipment
376.08	Mains – Steel
376.10	Mains – Cast Iron
376.18	Mains – Plastic
378.00	Measuring and Regulating Equipment
380.01	Services – Steel
380.06	Services – Plastic
381.00	Meters
382.02	Meter Installations

General Plant

390.00	Structures and Improvements
--------	-----------------------------

Accounts 380.01, 380.03 and 380.06, which include steel, copper and plastic services, were studied together and combined to represent one of the largest gas plant accounts. This analysis for the steel and plastic services accounts, will be used to illustrate the methods for estimating net salvage for gas plant. The net salvage estimate for this account is negative 50 percent which is based on informed judgment that incorporates the historical analysis of salvage percents as shown in the tabulation on pages VIII-21 and VIII-22 and the typical range of net salvage estimates used by other gas utilities for services. The historical indication for the period 2003 through 2021 is negative 71 percent. The historical data therefore provides support for an even more negative net salvage estimate than the proposed estimate.

Much of KEDLI's service territory is on Long Island. The costs for removing pipe in this area is significant. Costs continue to remain high due to factors such as permitting requirements, traffic control and other work retirements, congestion and the resultant challenges of working around other underground utility assets.

The Company's data which also indicate significant removal costs for retirements of assets in this account. Typical estimates for others in the industry for this account range as high as negative 100 percent and some companies have even more negative estimates. It should be expected that KEDLI would have a more negative net salvage for this account than many others in the industry due to the costs and processes involved in removing pipe in KEDLI's service area. While the historical data could support an estimate of negative 70 percent or higher, a more gradual change is recommended at this time. Based on an understanding of the historical data, information provided by the Company, and the range of estimates used by others, an estimate of negative 50 percent net salvage is recommended for this account.

Accounts 376.08, 376.10 and 376.18, which include steel, cast iron, and plastic mains, were studied together and combined to represent the largest gas plant account. The currently approved estimates for these subaccounts range from 0 percent for plastic mains to negative 14 percent for cast iron mains. The current net salvage estimates for these subaccounts are inadequate to be able to recover the proper amount of net salvage through depreciation rates. For the combined net salvage analysis, the historical data for the years 2003 through 2021 indicate a net salvage amount of negative 155 percent, and the most recent five-year average is negative 150 percent. These two net salvage percents are more negative than the typical range in the industry for assets of

this type. The study proposes negative 70 percent for these subaccounts, as this is well within what the data shows and is also towards the middle of the range typically seen for net salvage estimates across other companies in the industry. A move to negative 70 percent is a gradual change from the Company's currently approved estimates towards the much more negative net salvage amounts that the data is showing.

The net salvage estimates for the remaining gas plant accounts were estimated using the above-described process of historical indications, judgment, and reviewing the typical range of estimates used by other companies in the industry. The results of the net salvage analyses for each plant account are presented in account sequence in the Part VIII of this report.

Gas LNG plant accounts are life span property, meaning that they will experience both final retirements (that is, when an entire generating unit or facility is retired) as well as interim retirements (that is, those that occur prior to the final retirement of the generating unit or facility). The net salvage estimates for each of the life span accounts incorporate expectations for net salvage that will occur for both interim and final retirements. The net salvage estimates are based on knowledge of the types of facilities studied, estimates of both interim and terminal net salvage for other gas utilities, and a statistical analysis of historical net salvage data. It is also expected that, given the location of KEDLI's LNG facility, the net salvage for KEDLI's LNG facility could be higher than others in the industry.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Average Service Life Procedure

In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to ensure complete recovery of capital over the life

of the property. The adjustment of the annual accrual to correct such variances can be made. The depreciation study has identified a reserve imbalance (or “reserve variation”) of negative \$595,014,505 for gas plant as of December 31, 2021 based on the results of the updated service life and net salvage studies.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Summaries of the results of the study, as applied to the original cost of gas plant as of December 31, 2021, are present on pages VI-5 through VI-7 of this report. Tables 1 and 2 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve imbalance by account.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in Part VII of this report. For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in Part VIII of this report. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2021 are presented in account sequence in Part IX of this report. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the average service life, the

calculated annual rate and accrual, the remaining life, and the calculated accrued depreciation factor and amount.

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

GAS PLANT	ASSET		PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	CALCULATED ANNUAL ACCRUAL		CALCULATED ACCURED DEPRECIATION (8)
	(1)	(6)					(7)		
PRODUCTION PLANT									
305.00	STRUCTURES AND IMPROVEMENTS		30-R2	0		444,124.85	14,789	3.33	265,572
311.00	STRUCTURES		30-R2	0		203,612.66	6,780	3.33	98,177
320.00	PRODUCTION OTHER EQUIPMENT		25-R2	0		513,578.88	20,543	4.00	109,907
TOTAL PRODUCTION PLANT							42,113	3.63	473,656
OTHER STORAGE PLANT									
HOLTSVILLE LNG PLANT									
361.03	STRUCTURES AND IMPROVEMENTS	12-2041	60-R2	(10)		11,565,245.57	399,001	3.45	5,233,406
362.07	GAS HOLDERS	12-2041	60-S3	(20)		8,511,182.88	252,782	2.97	5,721,856
363.00	PURIFICATION EQUIPMENT	12-2041	40-R2	(10)		32,092.30	883	2.75	29,265
363.01	LIQUEFACTION EQUIPMENT	12-2041	40-R2	(20)		23,070,504.13	890,521	3.86	12,412,308
363.02	VAPORIZING EQUIPMENT	12-2041	35-R2.5	(10)		12,364,121.33	492,092	3.98	5,083,002
363.03	COMPRESSOR EQUIPMENT	12-2041	60-R3	(10)		3,499,527.45	92,388	2.64	2,146,484
363.04	MEASURING AND REGULATING EQUIPMENT	12-2041	30-S1	(5)		389,469.48	13,748	3.53	279,084
363.05	OTHER EQUIPMENT	12-2041	30-S1	(10)		4,404,446.38	181,023	4.11	2,743,786
TOTAL HOLTSVILLE LNG PLANT							2,322,438	3.64	33,649,191
363.04	CNG INJECTION SITES		20-R3	(5)		49,597,053.53	2,603,845	5.25	2,988,332
363.05	MEASURING AND REGULATING EQUIPMENT OTHER EQUIPMENT		20-R3	(5)		5,036.32	264	5.25	5,288
TOTAL CNG INJECTION SITES							2,604,110	5.25	2,993,620
361.03	MISCELLANEOUS OTHER STORAGE		30-R3	(5)		45,254.80	1,584	3.50	38,304
362.05	STRUCTURES AND IMPROVEMENTS		30-R3	(5)		9,637.77	337	3.50	10,119
363.05	GAS HOLDERS OTHER EQUIPMENT		30-R3	(5)		216,722.30	7,585	3.50	41,371
TOTAL MISCELLANEOUS OTHER STORAGE							9,507	3.50	89,794
TOTAL OTHER STORAGE PLANT							4,936,054	4.34	36,732,605
TRANSMISSION PLANT									
365.04	LAND RIGHTS		75-R3	0		75,944.49	1,010	1.33	47,599
366.00	STRUCTURES AND IMPROVEMENTS		40-R3	(20)		3,869,083.03	116,072	3.00	2,475,754
367.04	MAINS - CAST IRON		50-R2	(70)		256,822.38	8,732	3.40	390,067
367.09	MAINS - STEEL		75-R2.5	(70)		381,353,340.67	8,656,721	2.27	126,158,952
368.00	COMPRESSOR STATION EQUIPMENT		25-R1	(5)		989,824.43	41,573	4.20	744,515
369.00	MEASURING AND REGULATING EQUIPMENT		45-R3	(20)		126,025,598.84	3,364,883	2.67	46,203,321
TOTAL TRANSMISSION PLANT							12,188,991	2.38	176,020,208

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	CALCULATED ACCUMULATED DEPRECIATION (8)
DISTRIBUTION PLANT							
374.03		75-R3	(20)	1,145,764.60	18,332	1.60	189,349
375.00		40-R3	(20)	1,787,663.03	53,630	3.00	900,115
376.08		75-R2.5	(70)	290,887,287.33	6,603,141	2.27	138,585,220
376.10		50-R3	(70)	534,721.34	18,181	3.40	719,725
376.18		75-R2.5	(70)	2,557,235,527.63	58,049,246	2.27	534,273,737
377.00		28-R3	(5)	578,139.84	21,680	3.75	410,042
378.00		40-R3	(20)	100,088,676.64	3,002,660	3.00	40,621,360
380.01		50-R1	(50)	16,091,260.47	482,738	3.00	9,093,262
380.00/380.06		50-R1	(50)	1,157,766,722.81	34,733,002	3.00	341,944,941
381.00		35-S0	(5)	92,133,579.53	2,764,007	3.00	26,869,834
382.02		40-R2.5	(5)	89,596,642.49	2,356,392	2.63	27,117,443
383.00		40-R2.5	0	5,047,503.02	126,188	2.50	3,819,366
384.00		40-R2.5	0	5,001,034.52	125,026	2.50	3,097,307
TOTAL DISTRIBUTION PLANT				4,317,894,523.25	108,354,223	2.51	1,127,641,701
GENERAL PLANT							
390.00		30-R1.5	(10)	53,803,669.41	1,974,595	3.67	15,770,696
396.00		13-S4	10	1,110,505.63	76,847	6.92	522,380
TOTAL GENERAL PLANT				54,914,175.04	2,051,442	3.74	16,293,076
AMORTIZED PLANT							
391.00		26-SQ	0	6,268,144.62	241,324	3.85	3,045,408
391.04		15-SQ	0	54,345.32	3,625	6.67	43,863
391.08		8-SQ	0	8,820,933.18	1,102,617	12.50	3,379,404
394.00/394.03		32-SQ	0	42,702,522.25	1,336,589	3.13	13,176,741
395.00		36-SQ	0	6,102,149.71	189,640	2.78	4,201,008
397.00		15-SQ	0	9,495,531.98	633,352	6.67	3,745,686
397.55		15-SQ	0	64,979,281.58	4,334,118	6.67	28,799,649
398.00		26-SQ	0	3,341,222.35	128,637	3.85	1,183,373
TOTAL AMORTIZED PLANT				141,764,130.99	7,949,901	5.61	57,575,132
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE				5,142,015,053.75	135,522,724	2.64	1,414,736,378

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS, THEORETICAL RESERVE AND RESERVE VARIATION RELATED TO GAS PLANT AS OF DECEMBER 31, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	CALCULATED ACCUMULATED DEPRECIATION
	LEAK PRONE PIPE							
367.04	MAINS - CAST IRON	03-2045	SQUARE	(130)	251,190.23	54,076	21.53	
367.09	MAINS - STEEL	03-2045	SQUARE	(130)	4,861,674.74	114,163	2.35	
376.08	MAINS - STEEL	03-2045	SQUARE	(150)	41,895,728.27	3,765,026	8.99	
376.10	MAINS - CAST IRON	03-2045	SQUARE	(150)	3,410,886.37	1,086,640	31.86	
376.18	MAINS - PLASTIC	03-2045	SQUARE	(150)	34,139,493.45	1,514,541	4.44	
380.01	SERVICES - STEEL	03-2045	SQUARE	(50)	19,289,770.15	734,420	3.81	
380.03	SERVICES - COPPER	03-2045	SQUARE	(50)	1,495,871.69	59,720	3.99	
380.06	SERVICES - PLASTIC	03-2045	SQUARE	(50)	28,297,072.36	1,157,372	4.09	
	TOTAL LEAK PRONE PIPE				133,641,687.26	8,485,958	6.35	
	TOTAL DEPRECIABLE GAS PLANT				5,275,656,741.01	144,008,681	2.73	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
121.04	LAND FOR DISPOSAL				1,168,575.83			
121.05	STRUCTURES FOR DISPOSAL				83,945.10			
303.01	INTANGIBLE CAP SOFTWARE				51,994,543.00			
304.00	LAND LAND RIGHTS				1,694,704.02			
360.03	LAND LAND RIGHTS				1,333,866.71			
360.05	LAND LAND RIGHTS - FUTURE				88,911.07			
362.03	STATION EQUIPMENT - FUTURE				4,607.57			
365.03	LAND LAND RIGHTS				318,828.76			
363.60	AROS				3,278.72			
374.01	LAND LAND RIGHTS				671,882.77			
388.00	AROS				7,644,953.26			
389.00	LAND LAND RIGHTS				3,848,062.74			
390.05	STRUCTURES AND IMPROVEMENTS - OTHER				646,821.67			
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				69,502,981.22			
	TOTAL GAS PLANT				5,345,159,722.23			

NATIONAL GRID
KEYSPAN GAS EAST CORPORATIONTABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	CALCULATED ACCRUED DEPRECIATION (3)	BOOK DEPRECIATION RESERVE (4)	RESERVE IMBALANCE (5)=(4)-(3)
GAS PLANT				
PRODUCTION PLANT				
305.00 STRUCTURES AND IMPROVEMENTS	444,124.85	265,572	(961,850)	(1,227,422)
311.00 STRUCTURES	203,612.66	98,177	(197,822)	(295,999)
320.00 PRODUCTION OTHER EQUIPMENT	513,578.88	109,907	104,531	(5,376)
TOTAL PRODUCTION PLANT	1,161,316.39	473,656	(1,055,141)	(1,528,797)
OTHER STORAGE PLANT				
HOLTSVILLE LNG PLANT				
361.03 STRUCTURES AND IMPROVEMENTS	11,565,245.57	5,233,406	6,773,235	1,539,829
362.07 GAS HOLDERS	8,511,182.88	5,721,856	8,511,183	2,789,327
363.00 PURIFICATION EQUIPMENT	32,092.30	29,265	32,092	2,827
363.01 LIQUEFACTION EQUIPMENT	23,070,504.13	12,412,308	15,641,293	3,228,985
363.02 VAPORIZING EQUIPMENT	12,364,121.33	5,083,002	4,954,751	(128,251)
363.03 COMPRESSOR EQUIPMENT	3,499,527.45	2,146,484	3,499,527	1,353,043
363.04 MEASURING AND REGULATING EQUIPMENT	389,469.48	279,084	172,122	(106,962)
363.05 OTHER EQUIPMENT	4,404,446.38	2,743,786	4,486,405	1,742,619
TOTAL HOLTSVILLE LNG PLANT	63,836,589.52	33,649,191	44,070,610	10,421,419
CNG INJECTION SITES				
363.04 MEASURING AND REGULATING EQUIPMENT	49,597,053.53	2,988,332	1,843,023	(1,145,309)
363.05 OTHER EQUIPMENT	5,036.32	5,288	8,646	3,358
TOTAL CNG INJECTION SITES	49,602,089.85	2,993,620	1,851,669	(1,141,951)
GLENWOOD NATURAL GAS PLANT				
MISCELLANEOUS OTHER STORAGE				
361.03 STRUCTURES AND IMPROVEMENTS	45,254.80	38,304	49,574	11,270
362.05 GAS HOLDERS	9,637.77	10,119	(616,960)	(627,079)
363.05 OTHER EQUIPMENT	216,722.30	41,371	67,646	26,275
TOTAL MISCELLANEOUS OTHER STORAGE	271,614.87	89,794	(499,740)	(589,534)
TOTAL OTHER STORAGE PLANT	113,710,294.24	36,732,605	45,422,539	8,689,934
TRANSMISSION PLANT				
365.04 LAND RIGHTS	75,944.49	47,599	49,466	1,867
366.00 STRUCTURES AND IMPROVEMENTS	3,869,083.03	2,475,754	3,119,953	644,199
367.04 MAINS - CAST IRON	256,822.38	390,067	390,067	0
367.09 MAINS - STEEL	381,353,340.67	126,158,952	84,841,000	(41,317,952)
368.00 COMPRESSOR STATION EQUIPMENT	989,824.43	744,515	(2,386,837)	(3,131,352)
369.00 MEASURING AND REGULATING EQUIPMENT	126,025,588.84	46,203,321	59,256,491	13,053,170
TOTAL TRANSMISSION PLANT	512,570,613.84	176,020,208	145,270,140	(30,750,068)
DISTRIBUTION PLANT				
374.03 LAND RIGHTS	1,145,764.60	189,349	181,843	(7,506)
375.00 STRUCTURES AND IMPROVEMENTS	1,787,663.03	900,115	767,659	(132,456)
376.08 MAINS - STEEL	290,887,287.33	138,585,220	20,162,346	(118,422,874)
376.10 MAINS - CAST IRON	534,721.34	719,725	719,725	0
376.18 MAINS - PLASTIC	2,557,235,527.63	534,273,737	319,317,781	(214,955,956)
377.00 COMPRESSOR STATION EQUIPMENT	578,139.84	410,042	(161,931)	(571,973)
378.00 MEASURING AND REGULATING EQUIPMENT	100,088,676.64	40,621,360	49,256,990	8,635,630
380.01 SERVICES - STEEL	16,091,260.47	9,093,262	3,366,676	(5,726,586)
380.00/380.06 SERVICES - PLASTIC	1,157,766,722.81	341,944,941	126,734,570	(215,210,371)
381.00 METERS	92,133,579.53	26,869,834	16,577,019	(10,292,815)
382.02 METER INSTALLATIONS	89,596,642.49	27,117,443	19,430,905	(7,686,538)
383.00 HOUSES REGULATORS	5,047,503.02	3,819,366	5,047,503	1,228,137
384.00 HOUSE REGULATOR INSTALLATIONS	5,001,034.52	3,097,307	3,040,125	(57,182)
TOTAL DISTRIBUTION PLANT	4,317,894,523.25	1,127,641,701	564,441,210	(563,200,491)
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS	53,803,669.41	15,770,696	12,733,656	(3,037,040)
396.00 POWER OPERATED EQUIPMENT	1,110,505.63	522,380	450,226	(72,154)
TOTAL GENERAL PLANT	54,914,175.04	16,293,076	13,183,882	(3,109,194)
AMORTIZED PLANT				
391.00 OFFICE EQUIPMENT - FURNITURE	6,268,144.62	3,045,408	2,134,155	(911,253)
391.04 OFFICE EQUIPMENT - MACHINES	54,345.32	43,863	47,915	4,052
391.08 OFFICE EQUIPMENT - EDP	8,820,933.18	3,379,404	3,645,237	265,833
394.00/394.03 TOOLS, SHOP AND GARAGE EQUIPMENT	42,702,522.25	13,176,741	11,606,666	(1,570,075)
395.00 LABORATORY EQUIPMENT	6,102,149.71	4,201,008	3,852,649	(348,359)
397.00 COMMUNICATION EQUIPMENT	9,495,531.98	3,745,686	29,858,173	26,112,487
397.55 COMMUNICATION EQUIPMENT - ERTS	64,979,281.58	28,799,649	0	(28,799,649)
398.00 MISCELLANEOUS EQUIPMENT	3,341,222.35	1,183,373	1,314,449	131,076
TOTAL AMORTIZED PLANT	141,764,130.99	57,575,132	52,459,243	(5,115,889)
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE	5,142,015,053.75	1,414,736,378	819,721,873	(595,014,505)
LEAK PRONE PIPE				
367.04 MAINS - CAST IRON	251,190.23		(679,527)	
367.09 MAINS - STEEL	4,861,674.74		8,527,559	
376.08 MAINS - STEEL	41,895,728.27		17,202,468	
376.10 MAINS - CAST IRON	3,410,886.37		(16,737,162)	
376.18 MAINS - PLASTIC	34,139,493.45		50,135,661	
380.01 SERVICES - STEEL	19,289,770.15		11,859,394	
380.03 SERVICES - COPPER	1,495,871.69		855,320	
380.06 SERVICES - PLASTIC	28,297,072.36		15,536,704	
TOTAL LEAK PRONE PIPE	133,641,687.26		86,700,418	
TOTAL DEPRECIABLE GAS PLANT	5,275,656,741.01		906,422,291	

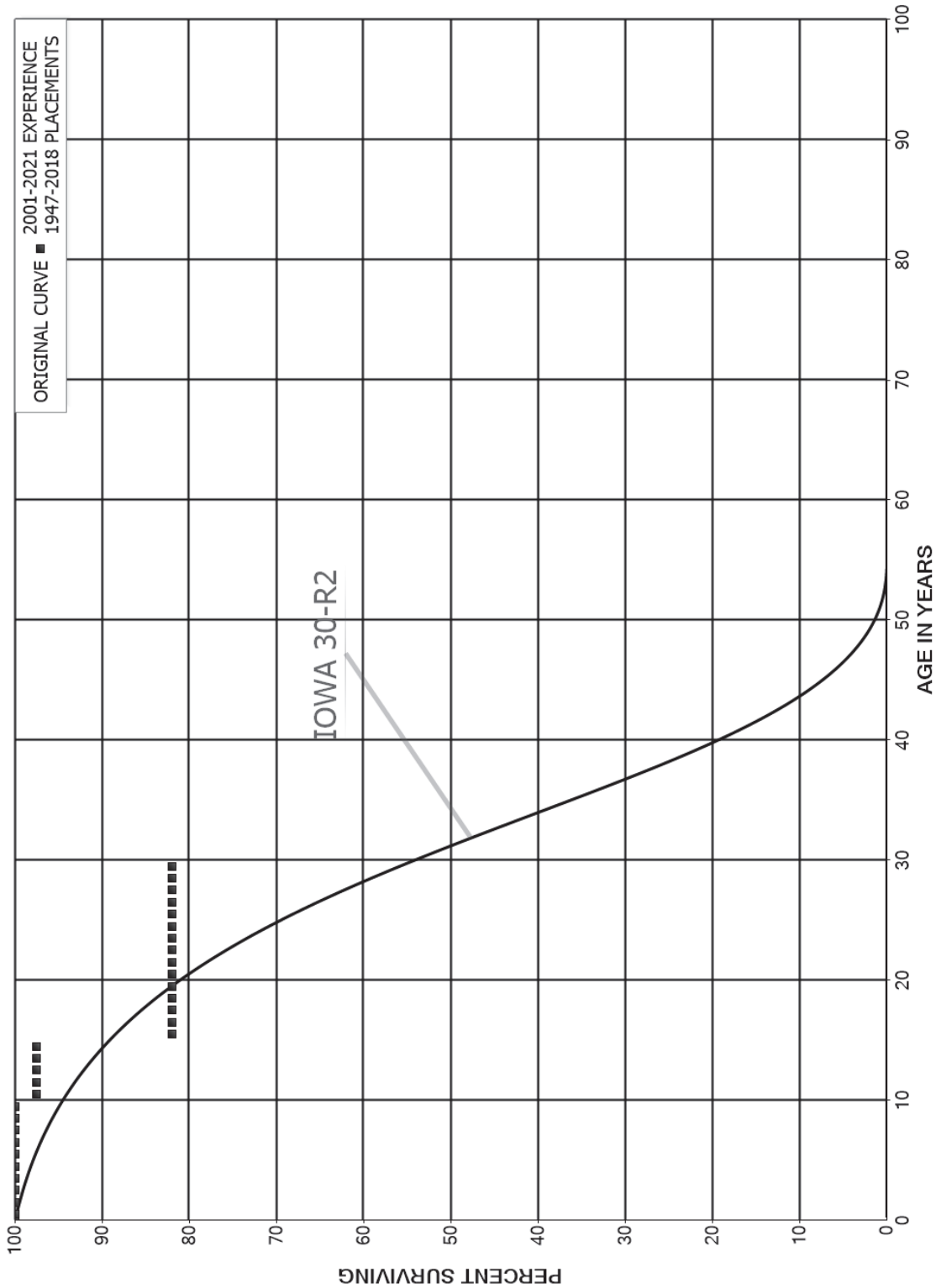
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK DEPRECIATION RESERVE
AS OF DECEMBER 31, 2021

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE	RESERVE IMBALANCE
(1)	(2)	(3)	(4)	(5)=(4)-(3)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				
121.04 LAND FOR DISPOSAL	1,168,575.83			
121.05 STRUCTURES FOR DISPOSAL	83,945.10		25,974	
303.01 INTANGIBLE CAP SOFTWARE	51,994,543.00		51,994,543	
304.00 LAND AND LAND RIGHTS	1,694,704.02			
307.00 OTHER POWER EQUIPMENT			(9,375)	
360.03 LAND AND LAND RIGHTS	1,333,866.71			
360.05 LAND AND LAND RIGHTS - FUTURE USE	88,911.07			
362.03 STATION EQUIPMENT - FUTURE USE	4,607.57		4,608	
363.60 ARO	3,278.72		6,107	
365.03 LAND AND LAND RIGHTS	318,828.76		256,436	
374.01 LAND AND LAND RIGHTS	671,882.77		120,543	
388.00 ARO	7,644,953.26		3,081,953	
389.00 LAND AND LAND RIGHTS	3,848,062.74		(405,434)	
390.05 STRUCTURES AND IMPROVEMENTS - OTHER	646,821.67		480,517	
391.07 OFFICE FURNITURE AND EQUIPMENT - LAPTOP COMPUTERS			647,937	
392.01 TRANSPORTATION EQUIPMENT - TRAILERS			(102,550)	
392.04 TRANSPORTATION EQUIPMENT - TRANSPORT VAN			(164,695)	
392.05 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS			(140,097)	
392.08 TRANSPORTATION EQUIPMENT - COMPRESSOR TRUCKS			138,292	
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	69,502,981.22		55,934,757	
TOTAL GAS PLANT	5,345,159,722.23		962,357,048	

PART VII. SERVICE LIFE STATISTICS

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	424,678		0.0000	1.0000	100.00
0.5	434,857		0.0000	1.0000	100.00
1.5	382,308		0.0000	1.0000	100.00
2.5	382,308		0.0000	1.0000	100.00
3.5	382,308		0.0000	1.0000	100.00
4.5	386,693		0.0000	1.0000	100.00
5.5	400,722		0.0000	1.0000	100.00
6.5	400,722		0.0000	1.0000	100.00
7.5	400,722		0.0000	1.0000	100.00
8.5	408,982		0.0000	1.0000	100.00
9.5	408,982	10,180	0.0249	0.9751	100.00
10.5	398,802		0.0000	1.0000	97.51
11.5	398,802		0.0000	1.0000	97.51
12.5	398,802		0.0000	1.0000	97.51
13.5	474,515		0.0000	1.0000	97.51
14.5	474,515	75,713	0.1596	0.8404	97.51
15.5	398,802		0.0000	1.0000	81.95
16.5	398,802		0.0000	1.0000	81.95
17.5	398,802		0.0000	1.0000	81.95
18.5	398,802		0.0000	1.0000	81.95
19.5	398,802		0.0000	1.0000	81.95
20.5	26,674		0.0000	1.0000	81.95
21.5	26,674		0.0000	1.0000	81.95
22.5	26,674		0.0000	1.0000	81.95
23.5	26,674		0.0000	1.0000	81.95
24.5	26,674		0.0000	1.0000	81.95
25.5	22,289		0.0000	1.0000	81.95
26.5	8,260		0.0000	1.0000	81.95
27.5	8,260		0.0000	1.0000	81.95
28.5	9,606		0.0000	1.0000	81.95
29.5	1,346		0.0000	1.0000	81.95
30.5	2,070		0.0000	1.0000	81.95
31.5	2,070		0.0000	1.0000	81.95
32.5	2,070		0.0000	1.0000	81.95
33.5	2,070		0.0000	1.0000	81.95
34.5	4,699		0.0000	1.0000	81.95
35.5	4,699		0.0000	1.0000	81.95
36.5	4,699		0.0000	1.0000	81.95
37.5	4,699		0.0000	1.0000	81.95
38.5	4,699		0.0000	1.0000	81.95

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

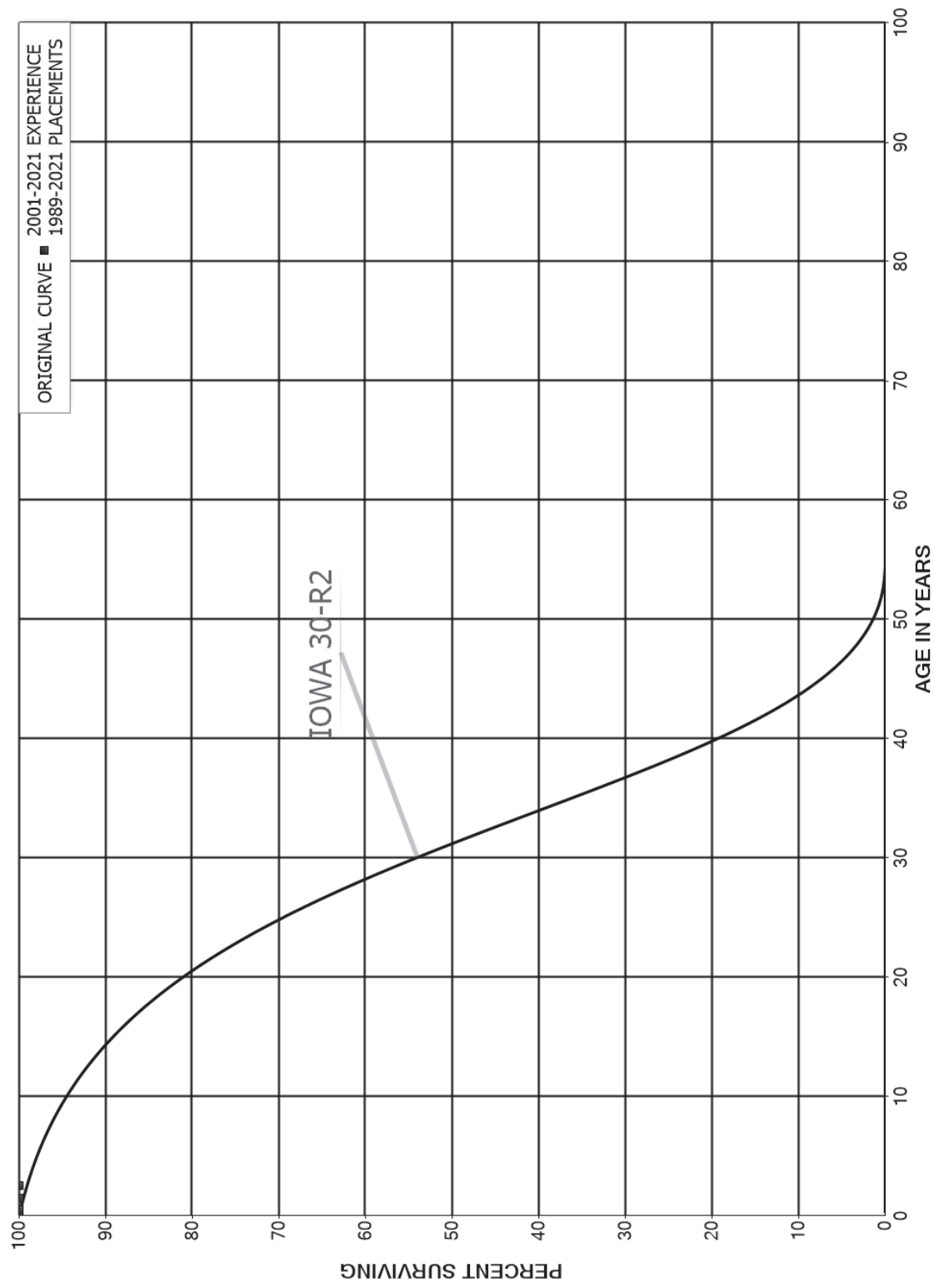
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,699		0.0000	1.0000	81.95
40.5	4,699		0.0000	1.0000	81.95
41.5	4,699		0.0000	1.0000	81.95
42.5	4,699		0.0000	1.0000	81.95
43.5	4,699		0.0000	1.0000	81.95
44.5	4,699		0.0000	1.0000	81.95
45.5	4,699		0.0000	1.0000	81.95
46.5	5,234		0.0000	1.0000	81.95
47.5	5,234		0.0000	1.0000	81.95
48.5	5,536		0.0000	1.0000	81.95
49.5	4,591		0.0000	1.0000	81.95
50.5	4,591		0.0000	1.0000	81.95
51.5	6,461		0.0000	1.0000	81.95
52.5	35,286		0.0000	1.0000	81.95
53.5	43,253		0.0000	1.0000	81.95
54.5	43,253		0.0000	1.0000	81.95
55.5	40,624		0.0000	1.0000	81.95
56.5	40,624		0.0000	1.0000	81.95
57.5	40,624		0.0000	1.0000	81.95
58.5	40,624		0.0000	1.0000	81.95
59.5	40,624		0.0000	1.0000	81.95
60.5	40,624		0.0000	1.0000	81.95
61.5	40,624		0.0000	1.0000	81.95
62.5	40,624		0.0000	1.0000	81.95
63.5	40,624		0.0000	1.0000	81.95
64.5	40,624		0.0000	1.0000	81.95
65.5	40,624		0.0000	1.0000	81.95
66.5	40,624		0.0000	1.0000	81.95
67.5	40,089		0.0000	1.0000	81.95
68.5	40,089		0.0000	1.0000	81.95
69.5	39,787		0.0000	1.0000	81.95
70.5	39,386		0.0000	1.0000	81.95
71.5	39,386		0.0000	1.0000	81.95
72.5	36,792		0.0000	1.0000	81.95
73.5	7,967		0.0000	1.0000	81.95
74.5					81.95

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 311.00 STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 311.00 STRUCTURES

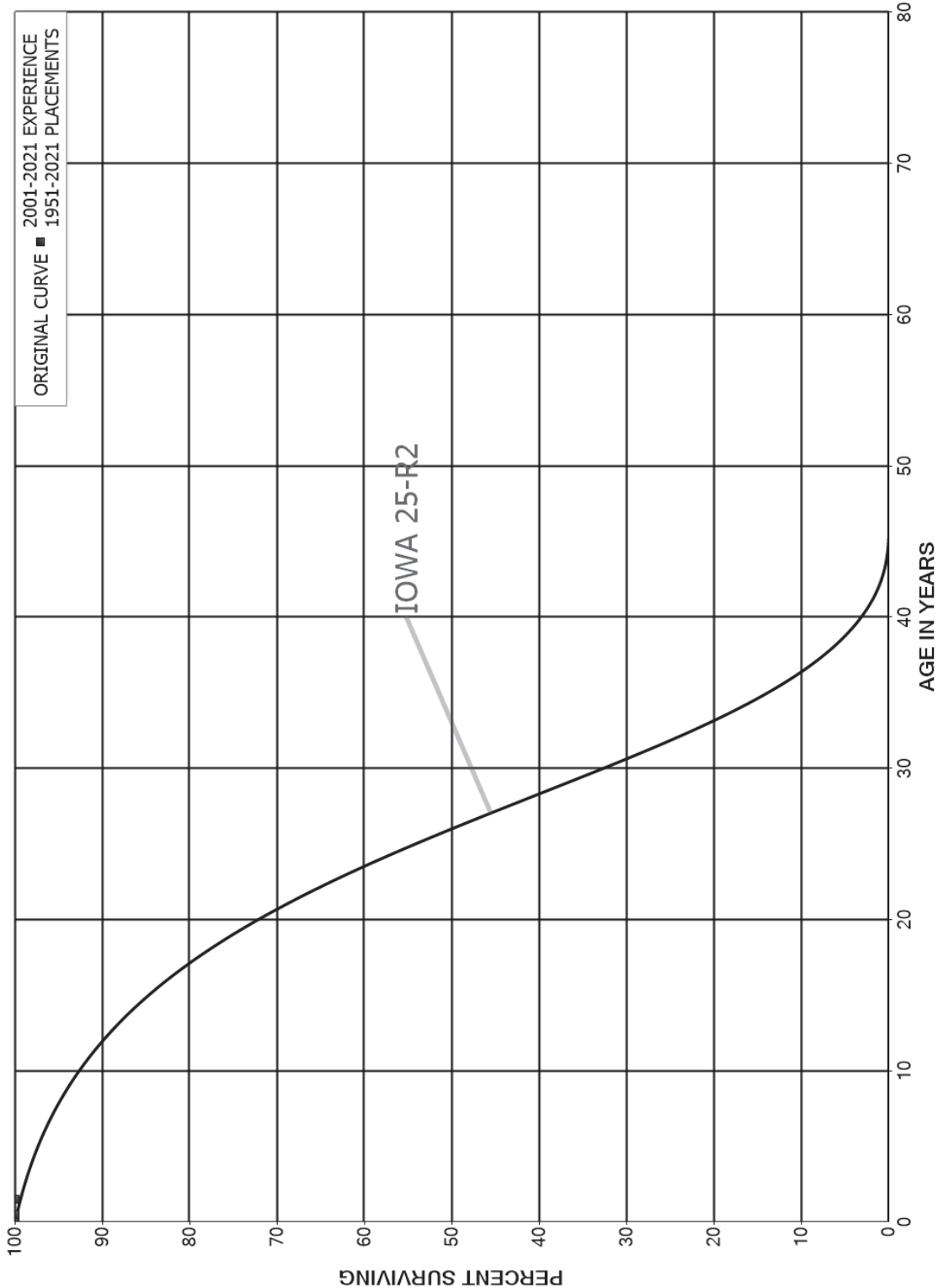
ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,419		0.0000	1.0000	100.00
0.5	34,316		0.0000	1.0000	100.00
1.5	34,316		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5	127,510		0.0000		
12.5	127,510		0.0000		
13.5	127,510		0.0000		
14.5	127,510		0.0000		
15.5	127,510		0.0000		
16.5	127,510		0.0000		
17.5	127,510		0.0000		
18.5	127,510		0.0000		
19.5	127,510		0.0000		
20.5	127,510		0.0000		
21.5	127,510		0.0000		
22.5	127,510		0.0000		
23.5	127,510		0.0000		
24.5	127,510		0.0000		
25.5	127,510		0.0000		
26.5	127,510		0.0000		
27.5	127,510		0.0000		
28.5	127,510		0.0000		
29.5	127,510		0.0000		
30.5	127,510		0.0000		
31.5	127,510		0.0000		
32.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 320.00 PRODUCTION OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 320.00 PRODUCTION OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	498,143		0.0000	1.0000	100.00
0.5	88,066		0.0000	1.0000	100.00
1.5					100.00
2.5					
3.5					
4.5					
5.5					
6.5	15,441		0.0000		
7.5	15,441	15,441	1.0000		
8.5	6,400		0.0000		
9.5	6,400	1,527	0.2387		
10.5	4,872		0.0000		
11.5	4,872		0.0000		
12.5	4,872		0.0000		
13.5	4,872		0.0000		
14.5	4,872		0.0000		
15.5	4,872		0.0000		
16.5	4,872		0.0000		
17.5	4,872		0.0000		
18.5	4,872		0.0000		
19.5	4,872		0.0000		
20.5	4,872		0.0000		
21.5	4,872		0.0000		
22.5	4,872		0.0000		
23.5	4,872		0.0000		
24.5	4,872		0.0000		
25.5	4,872		0.0000		
26.5	83,087		0.0000		
27.5	83,087		0.0000		
28.5	83,087		0.0000		
29.5	78,215		0.0000		
30.5	78,215		0.0000		
31.5	78,215		0.0000		
32.5	78,215		0.0000		
33.5	78,215		0.0000		
34.5	78,215		0.0000		
35.5	78,215		0.0000		
36.5	78,215		0.0000		
37.5	78,215		0.0000		
38.5	78,215		0.0000		

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 320.00 PRODUCTION OTHER EQUIPMENT

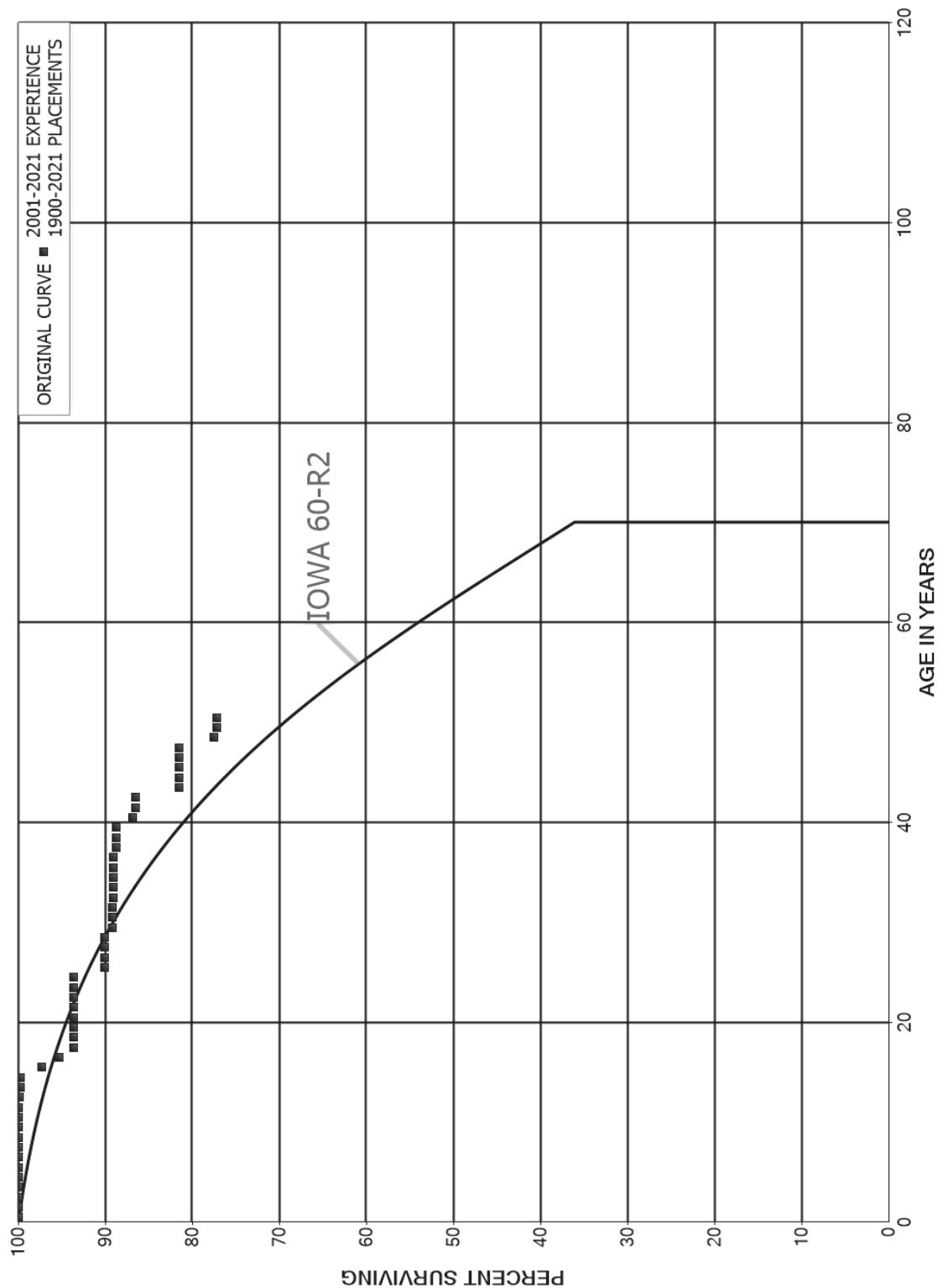
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	78,215		0.0000		
40.5	78,215		0.0000		
41.5	78,215		0.0000		
42.5	78,215		0.0000		
43.5	78,215		0.0000		
44.5	78,215		0.0000		
45.5	78,215		0.0000		
46.5	78,215		0.0000		
47.5					
48.5					
49.5	20,415		0.0000		
50.5	20,415		0.0000		
51.5	20,415		0.0000		
52.5	20,415		0.0000		
53.5	20,415		0.0000		
54.5	20,415		0.0000		
55.5	20,415		0.0000		
56.5	20,415		0.0000		
57.5	20,415		0.0000		
58.5	20,415		0.0000		
59.5	20,415		0.0000		
60.5	20,415		0.0000		
61.5	20,415		0.0000		
62.5	20,415		0.0000		
63.5	20,415		0.0000		
64.5	20,415		0.0000		
65.5	20,415		0.0000		
66.5	20,415		0.0000		
67.5	20,415		0.0000		
68.5	20,415		0.0000		
69.5	20,415		0.0000		
70.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - HOLTSTVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,512,315		0.0000	1.0000	100.00
0.5	6,359,635		0.0000	1.0000	100.00
1.5	6,450,588		0.0000	1.0000	100.00
2.5	6,624,009		0.0000	1.0000	100.00
3.5	6,404,309		0.0000	1.0000	100.00
4.5	5,831,340		0.0000	1.0000	100.00
5.5	4,477,100		0.0000	1.0000	100.00
6.5	4,477,100		0.0000	1.0000	100.00
7.5	3,782,442		0.0000	1.0000	100.00
8.5	3,455,973		0.0000	1.0000	100.00
9.5	3,062,986		0.0000	1.0000	100.00
10.5	3,691,705		0.0000	1.0000	100.00
11.5	3,546,868	5,532	0.0016	0.9984	100.00
12.5	3,509,520	3,283	0.0009	0.9991	99.84
13.5	3,264,977		0.0000	1.0000	99.75
14.5	2,761,112	67,539	0.0245	0.9755	99.75
15.5	3,315,573	68,188	0.0206	0.9794	97.31
16.5	3,186,977	57,248	0.0180	0.9820	95.31
17.5	3,214,837		0.0000	1.0000	93.60
18.5	3,198,240		0.0000	1.0000	93.60
19.5	2,900,756		0.0000	1.0000	93.60
20.5	2,900,756		0.0000	1.0000	93.60
21.5	2,889,459		0.0000	1.0000	93.60
22.5	2,734,659		0.0000	1.0000	93.60
23.5	2,672,370		0.0000	1.0000	93.60
24.5	2,225,517	84,578	0.0380	0.9620	93.60
25.5	2,142,041		0.0000	1.0000	90.04
26.5	1,985,407		0.0000	1.0000	90.04
27.5	1,985,407		0.0000	1.0000	90.04
28.5	1,908,440	19,085	0.0100	0.9900	90.04
29.5	3,696,574		0.0000	1.0000	89.14
30.5	3,493,207		0.0000	1.0000	89.14
31.5	2,854,846	3,485	0.0012	0.9988	89.14
32.5	2,851,360		0.0000	1.0000	89.03
33.5	2,851,360		0.0000	1.0000	89.03
34.5	2,803,775		0.0000	1.0000	89.03
35.5	2,583,382		0.0000	1.0000	89.03
36.5	1,959,947	5,791	0.0030	0.9970	89.03
37.5	1,954,156		0.0000	1.0000	88.77
38.5	1,823,305		0.0000	1.0000	88.77

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,823,305	38,630	0.0212	0.9788	88.77
40.5	1,784,675	8,169	0.0046	0.9954	86.89
41.5	1,776,506		0.0000	1.0000	86.49
42.5	1,775,636	103,312	0.0582	0.9418	86.49
43.5	1,672,324		0.0000	1.0000	81.46
44.5	1,648,933		0.0000	1.0000	81.46
45.5	1,648,933		0.0000	1.0000	81.46
46.5	1,647,832		0.0000	1.0000	81.46
47.5	1,647,832	79,985	0.0485	0.9515	81.46
48.5	1,567,847	6,206	0.0040	0.9960	77.50
49.5	1,561,641		0.0000	1.0000	77.20
50.5					77.20
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5					
106.5					
107.5	61,102		0.0000		
108.5	61,102		0.0000		
109.5	61,102		0.0000		
110.5	61,102		0.0000		
111.5	61,102		0.0000		
112.5	61,102		0.0000		
113.5	61,102		0.0000		
114.5	61,102		0.0000		
115.5	61,102		0.0000		
116.5	61,102		0.0000		
117.5	61,102		0.0000		
118.5	61,102		0.0000		

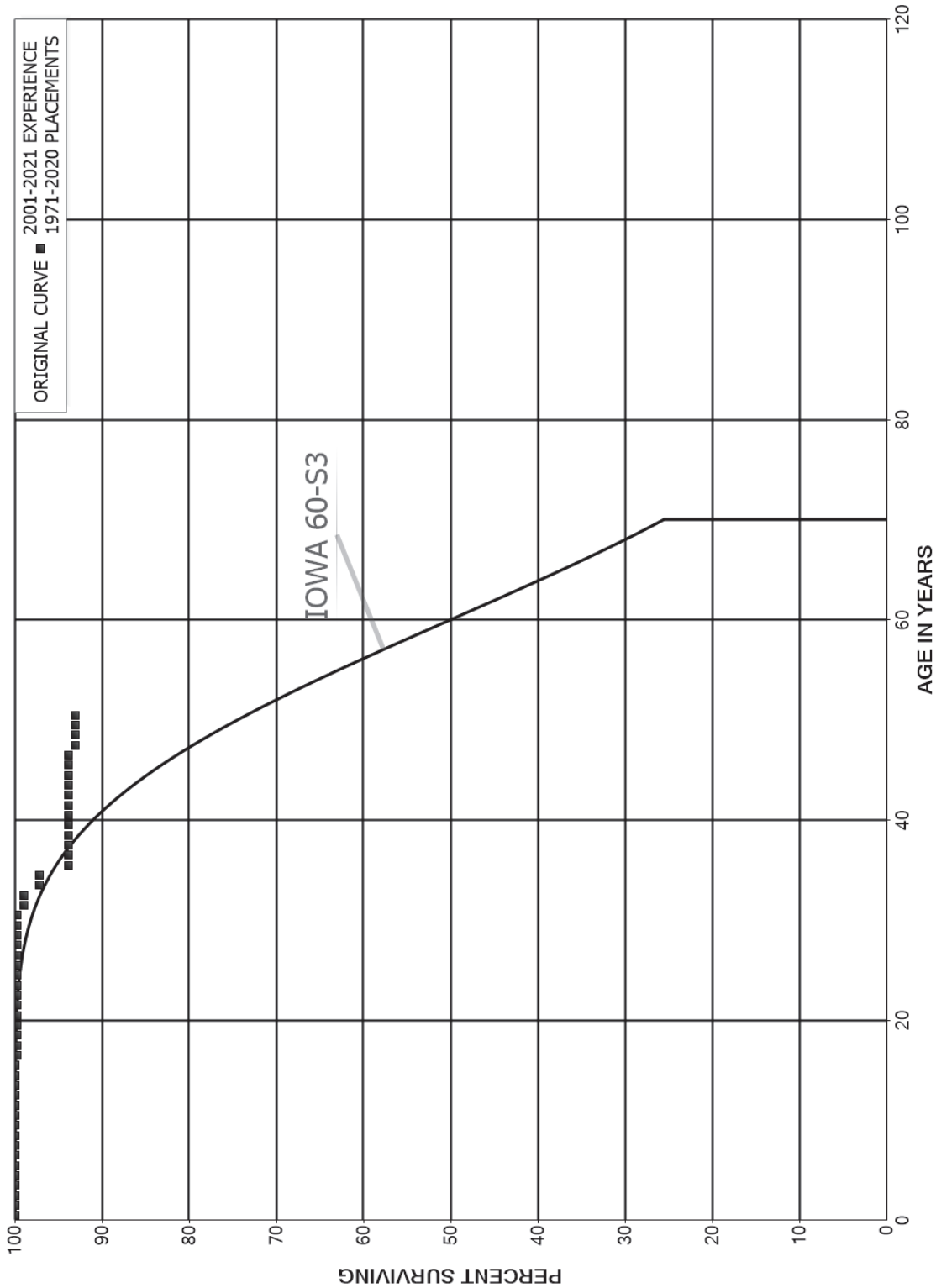
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	61,102		0.0000		
120.5	61,102		0.0000		
121.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 362.07 GAS HOLDERS - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.07 GAS HOLDERS - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,853,723		0.0000	1.0000	100.00
0.5	2,853,723		0.0000	1.0000	100.00
1.5	2,812,773		0.0000	1.0000	100.00
2.5	2,812,773		0.0000	1.0000	100.00
3.5	2,396,126		0.0000	1.0000	100.00
4.5	1,548,512		0.0000	1.0000	100.00
5.5	855,043		0.0000	1.0000	100.00
6.5	855,043		0.0000	1.0000	100.00
7.5	673,247		0.0000	1.0000	100.00
8.5	673,247		0.0000	1.0000	100.00
9.5	664,045		0.0000	1.0000	100.00
10.5	664,045		0.0000	1.0000	100.00
11.5	664,045		0.0000	1.0000	100.00
12.5	664,045		0.0000	1.0000	100.00
13.5	3,461,847		0.0000	1.0000	100.00
14.5	3,735,006		0.0000	1.0000	100.00
15.5	3,821,898	11,112	0.0029	0.9971	100.00
16.5	3,810,785		0.0000	1.0000	99.71
17.5	3,810,785		0.0000	1.0000	99.71
18.5	3,600,844		0.0000	1.0000	99.71
19.5	3,470,844		0.0000	1.0000	99.71
20.5	3,203,357		0.0000	1.0000	99.71
21.5	3,203,357		0.0000	1.0000	99.71
22.5	3,203,357		0.0000	1.0000	99.71
23.5	3,203,357		0.0000	1.0000	99.71
24.5	3,203,357		0.0000	1.0000	99.71
25.5	3,167,065		0.0000	1.0000	99.71
26.5	3,167,065		0.0000	1.0000	99.71
27.5	3,170,489		0.0000	1.0000	99.71
28.5	3,170,489		0.0000	1.0000	99.71
29.5	5,893,486		0.0000	1.0000	99.71
30.5	5,893,486	42,227	0.0072	0.9928	99.71
31.5	5,851,259		0.0000	1.0000	98.99
32.5	5,851,259	106,909	0.0183	0.9817	98.99
33.5	5,744,350		0.0000	1.0000	97.19
34.5	2,957,660	102,983	0.0348	0.9652	97.19
35.5	2,684,500		0.0000	1.0000	93.80
36.5	2,684,500		0.0000	1.0000	93.80
37.5	2,684,500		0.0000	1.0000	93.80
38.5	2,684,500		0.0000	1.0000	93.80

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.07 GAS HOLDERS - HOLTSVILLE LNG PLANT

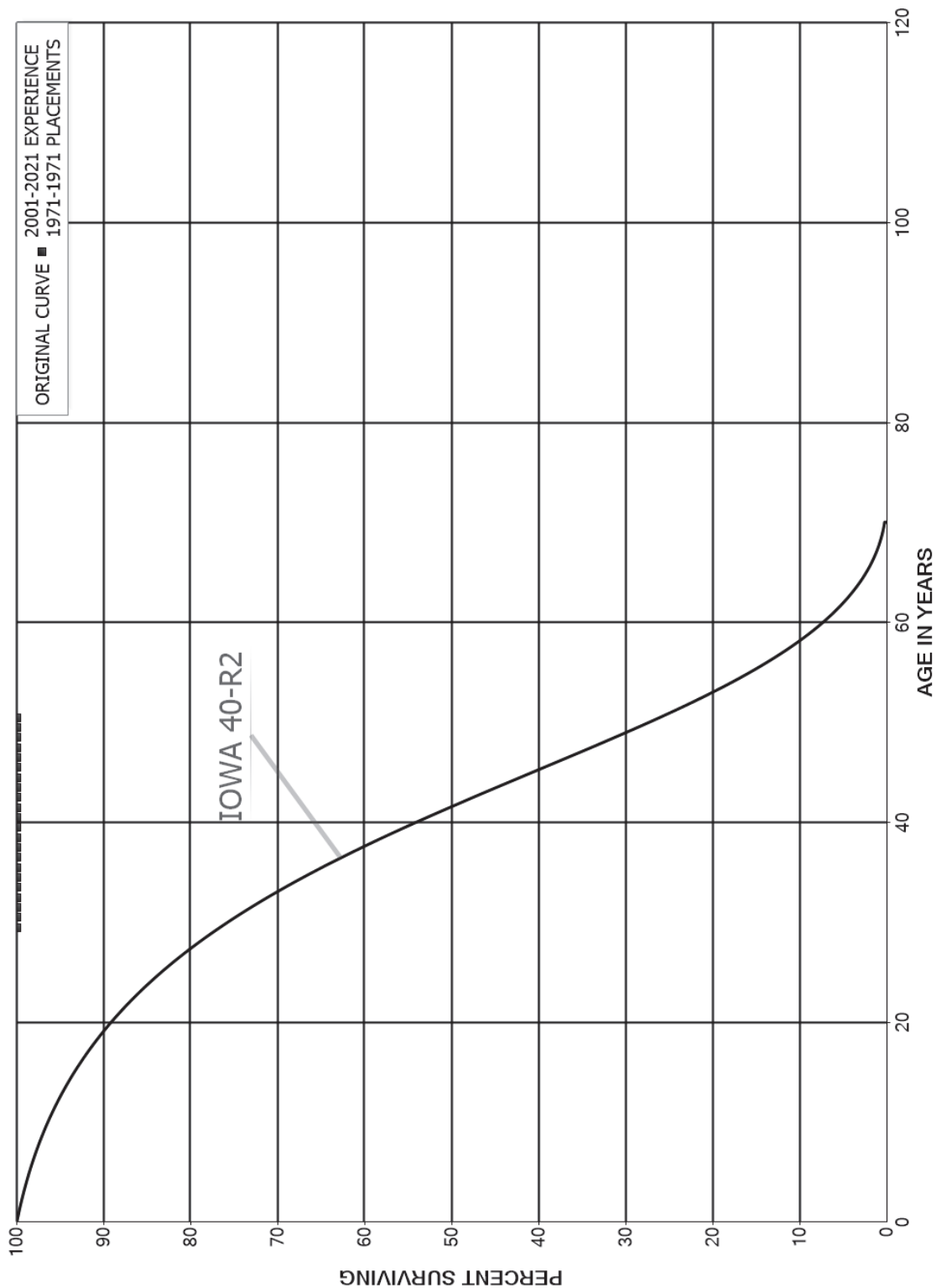
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,684,500		0.0000	1.0000	93.80
40.5	2,684,500		0.0000	1.0000	93.80
41.5	2,684,500		0.0000	1.0000	93.80
42.5	2,684,500		0.0000	1.0000	93.80
43.5	2,684,500		0.0000	1.0000	93.80
44.5	2,684,500		0.0000	1.0000	93.80
45.5	2,684,500		0.0000	1.0000	93.80
46.5	2,684,194	20,505	0.0076	0.9924	93.80
47.5	2,663,689		0.0000	1.0000	93.09
48.5	2,660,265		0.0000	1.0000	93.09
49.5	2,660,265		0.0000	1.0000	93.09
50.5					93.09

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.00 PURIFICATION EQUIPMENT - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.00 PURIFICATION EQUIPMENT - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-1971

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5	32,092		0.0000	1.0000	100.00
30.5	32,092		0.0000	1.0000	100.00
31.5	32,092		0.0000	1.0000	100.00
32.5	32,092		0.0000	1.0000	100.00
33.5	32,092		0.0000	1.0000	100.00
34.5	32,092		0.0000	1.0000	100.00
35.5	32,092		0.0000	1.0000	100.00
36.5	32,092		0.0000	1.0000	100.00
37.5	32,092		0.0000	1.0000	100.00
38.5	32,092		0.0000	1.0000	100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.00 PURIFICATION EQUIPMENT - HOLTSVILLE LNG PLANT

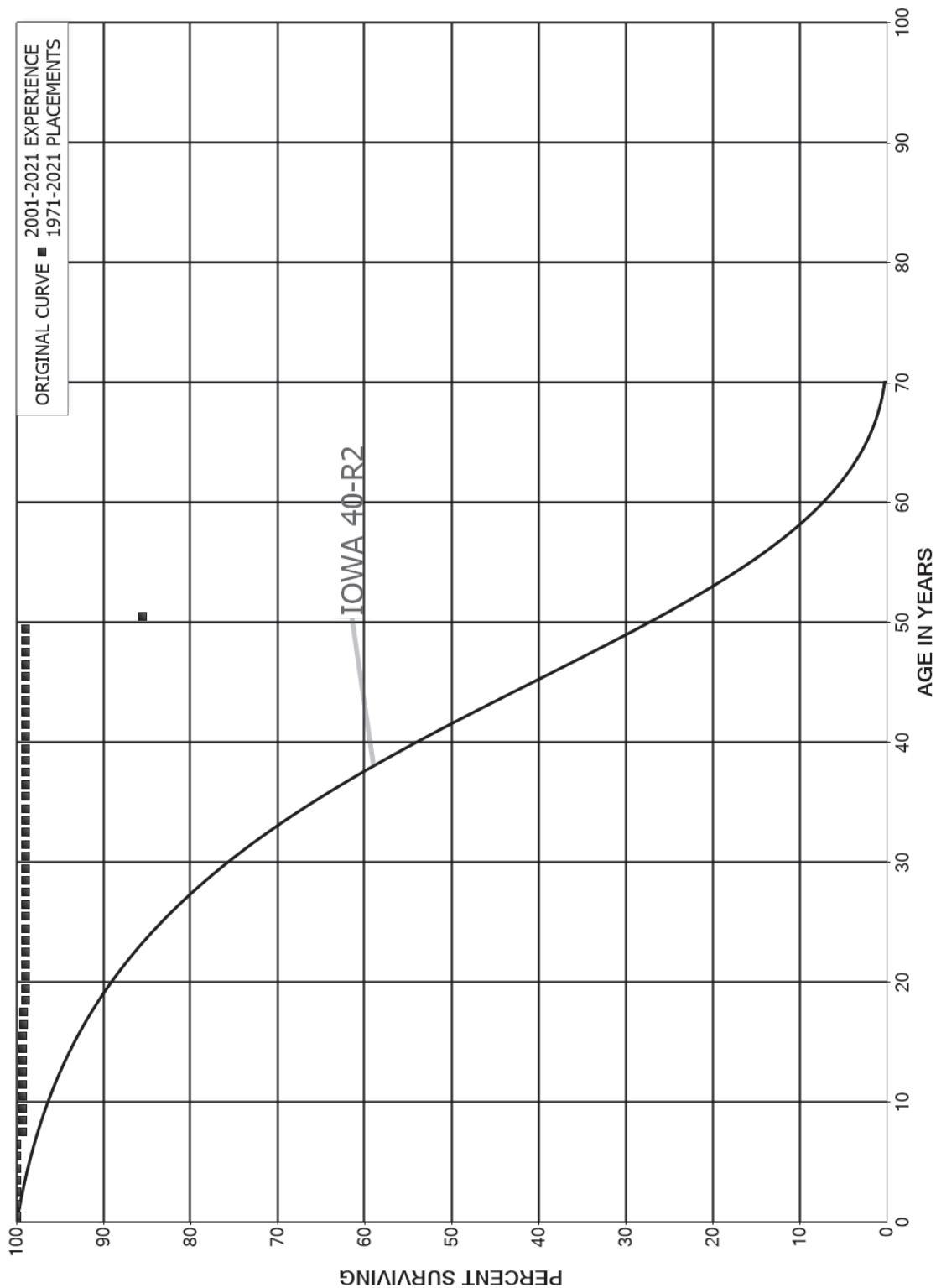
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-1971

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,092		0.0000	1.0000	100.00
40.5	32,092		0.0000	1.0000	100.00
41.5	32,092		0.0000	1.0000	100.00
42.5	32,092		0.0000	1.0000	100.00
43.5	32,092		0.0000	1.0000	100.00
44.5	32,092		0.0000	1.0000	100.00
45.5	32,092		0.0000	1.0000	100.00
46.5	32,092		0.0000	1.0000	100.00
47.5	32,092		0.0000	1.0000	100.00
48.5	32,092		0.0000	1.0000	100.00
49.5	32,092		0.0000	1.0000	100.00
50.5					100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,985,809		0.0000	1.0000	100.00
0.5	22,918,301		0.0000	1.0000	100.00
1.5	21,414,241	5,876	0.0003	0.9997	100.00
2.5	21,293,163		0.0000	1.0000	99.97
3.5	21,046,348		0.0000	1.0000	99.97
4.5	21,046,348	7,008	0.0003	0.9997	99.97
5.5	19,361,709		0.0000	1.0000	99.94
6.5	19,301,624	131,848	0.0068	0.9932	99.94
7.5	19,169,776		0.0000	1.0000	99.26
8.5	18,972,290		0.0000	1.0000	99.26
9.5	18,956,659		0.0000	1.0000	99.26
10.5	18,956,659		0.0000	1.0000	99.26
11.5	18,865,983		0.0000	1.0000	99.26
12.5	18,616,634		0.0000	1.0000	99.26
13.5	18,247,542		0.0000	1.0000	99.26
14.5	18,079,607		0.0000	1.0000	99.26
15.5	17,898,263	12,453	0.0007	0.9993	99.26
16.5	17,794,469		0.0000	1.0000	99.19
17.5	17,527,670	39,191	0.0022	0.9978	99.19
18.5	17,488,480		0.0000	1.0000	98.97
19.5	17,488,480		0.0000	1.0000	98.97
20.5	169,600		0.0000	1.0000	98.97
21.5	169,600		0.0000	1.0000	98.97
22.5	80,058		0.0000	1.0000	98.97
23.5	80,058		0.0000	1.0000	98.97
24.5	80,058		0.0000	1.0000	98.97
25.5	80,058		0.0000	1.0000	98.97
26.5	879		0.0000	1.0000	98.97
27.5	879		0.0000	1.0000	98.97
28.5	879		0.0000	1.0000	98.97
29.5	108,518		0.0000	1.0000	98.97
30.5	108,518		0.0000	1.0000	98.97
31.5	108,518		0.0000	1.0000	98.97
32.5	108,518		0.0000	1.0000	98.97
33.5	108,518		0.0000	1.0000	98.97
34.5	108,518		0.0000	1.0000	98.97
35.5	108,518		0.0000	1.0000	98.97
36.5	107,639		0.0000	1.0000	98.97
37.5	107,639		0.0000	1.0000	98.97
38.5	107,639		0.0000	1.0000	98.97

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT - HOLTSVILLE LNG PLANT

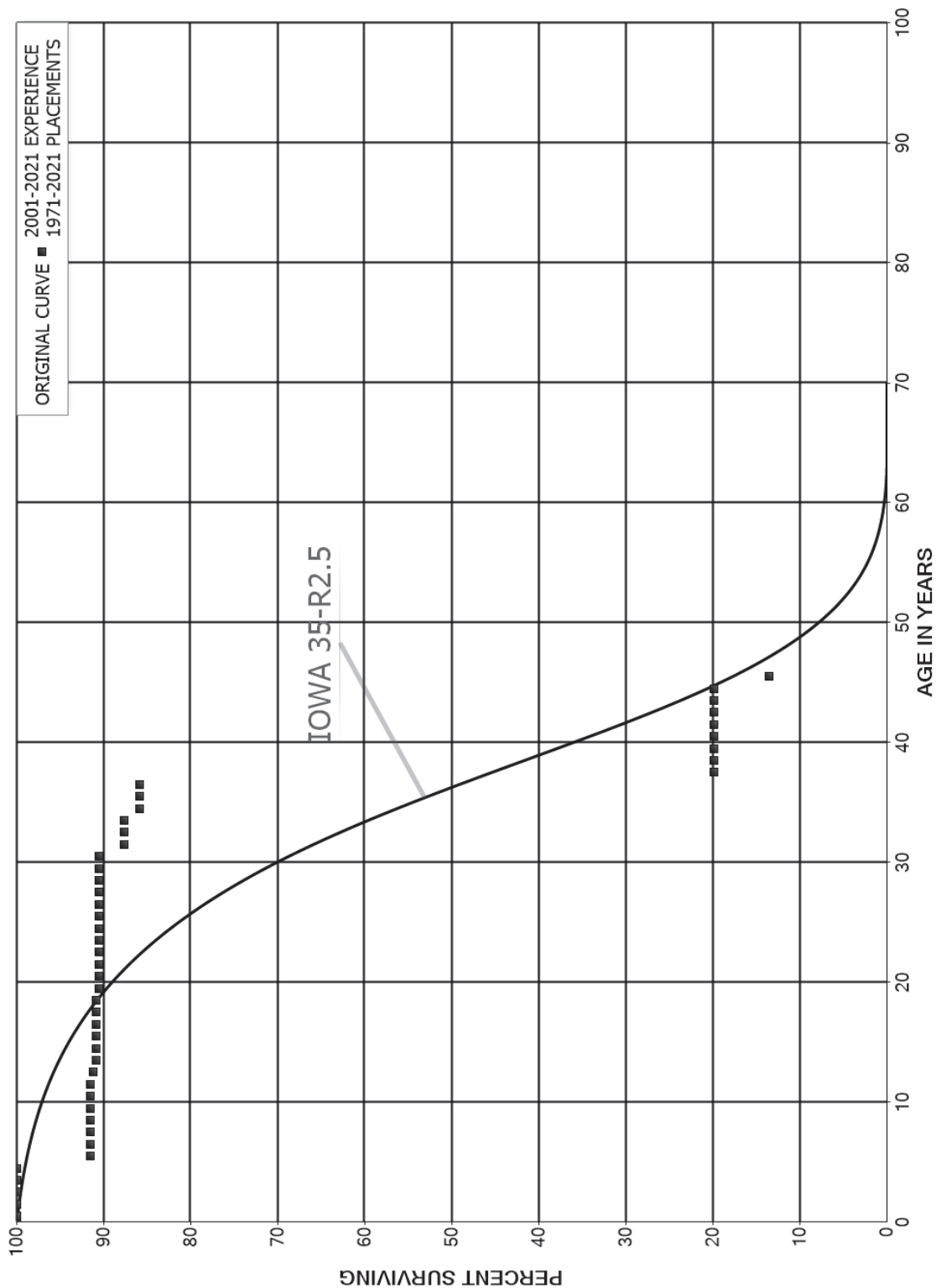
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	107,639		0.0000	1.0000	98.97
40.5	107,639		0.0000	1.0000	98.97
41.5	107,639		0.0000	1.0000	98.97
42.5	107,639		0.0000	1.0000	98.97
43.5	107,639		0.0000	1.0000	98.97
44.5	107,639		0.0000	1.0000	98.97
45.5	107,639		0.0000	1.0000	98.97
46.5	107,639		0.0000	1.0000	98.97
47.5	107,639		0.0000	1.0000	98.97
48.5	107,639		0.0000	1.0000	98.97
49.5	107,639	14,596	0.1356	0.8644	98.97
50.5					85.55

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.02 VAPORIZING EQUIPMENT - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.02 VAPORIZING EQUIPMENT - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,748,879		0.0000	1.0000	100.00
0.5	12,977,767		0.0000	1.0000	100.00
1.5	12,977,767		0.0000	1.0000	100.00
2.5	13,019,560		0.0000	1.0000	100.00
3.5	12,767,895		0.0000	1.0000	100.00
4.5	12,467,159	1,055,848	0.0847	0.9153	100.00
5.5	7,993,616		0.0000	1.0000	91.53
6.5	7,743,175		0.0000	1.0000	91.53
7.5	7,743,175		0.0000	1.0000	91.53
8.5	7,870,236		0.0000	1.0000	91.53
9.5	7,870,236		0.0000	1.0000	91.53
10.5	7,870,236		0.0000	1.0000	91.53
11.5	5,890,015	23,071	0.0039	0.9961	91.53
12.5	5,849,177	23,071	0.0039	0.9961	91.17
13.5	5,229,398		0.0000	1.0000	90.81
14.5	5,229,398		0.0000	1.0000	90.81
15.5	1,997,843		0.0000	1.0000	90.81
16.5	1,997,843		0.0000	1.0000	90.81
17.5	1,994,563		0.0000	1.0000	90.81
18.5	1,892,068	5,753	0.0030	0.9970	90.81
19.5	1,886,314		0.0000	1.0000	90.54
20.5	561,753		0.0000	1.0000	90.54
21.5	146,487		0.0000	1.0000	90.54
22.5	146,487		0.0000	1.0000	90.54
23.5	146,487		0.0000	1.0000	90.54
24.5	146,487		0.0000	1.0000	90.54
25.5	146,487		0.0000	1.0000	90.54
26.5	146,487		0.0000	1.0000	90.54
27.5	146,487		0.0000	1.0000	90.54
28.5	146,487		0.0000	1.0000	90.54
29.5	786,381		0.0000	1.0000	90.54
30.5	786,381	25,654	0.0326	0.9674	90.54
31.5	760,727		0.0000	1.0000	87.58
32.5	760,727		0.0000	1.0000	87.58
33.5	760,727	15,199	0.0200	0.9800	87.58
34.5	720,348		0.0000	1.0000	85.83
35.5	720,348		0.0000	1.0000	85.83
36.5	720,348	554,053	0.7691	0.2309	85.83
37.5	166,295		0.0000	1.0000	19.81
38.5	166,295		0.0000	1.0000	19.81

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.02 VAPORIZING EQUIPMENT - HOLTSVILLE LNG PLANT

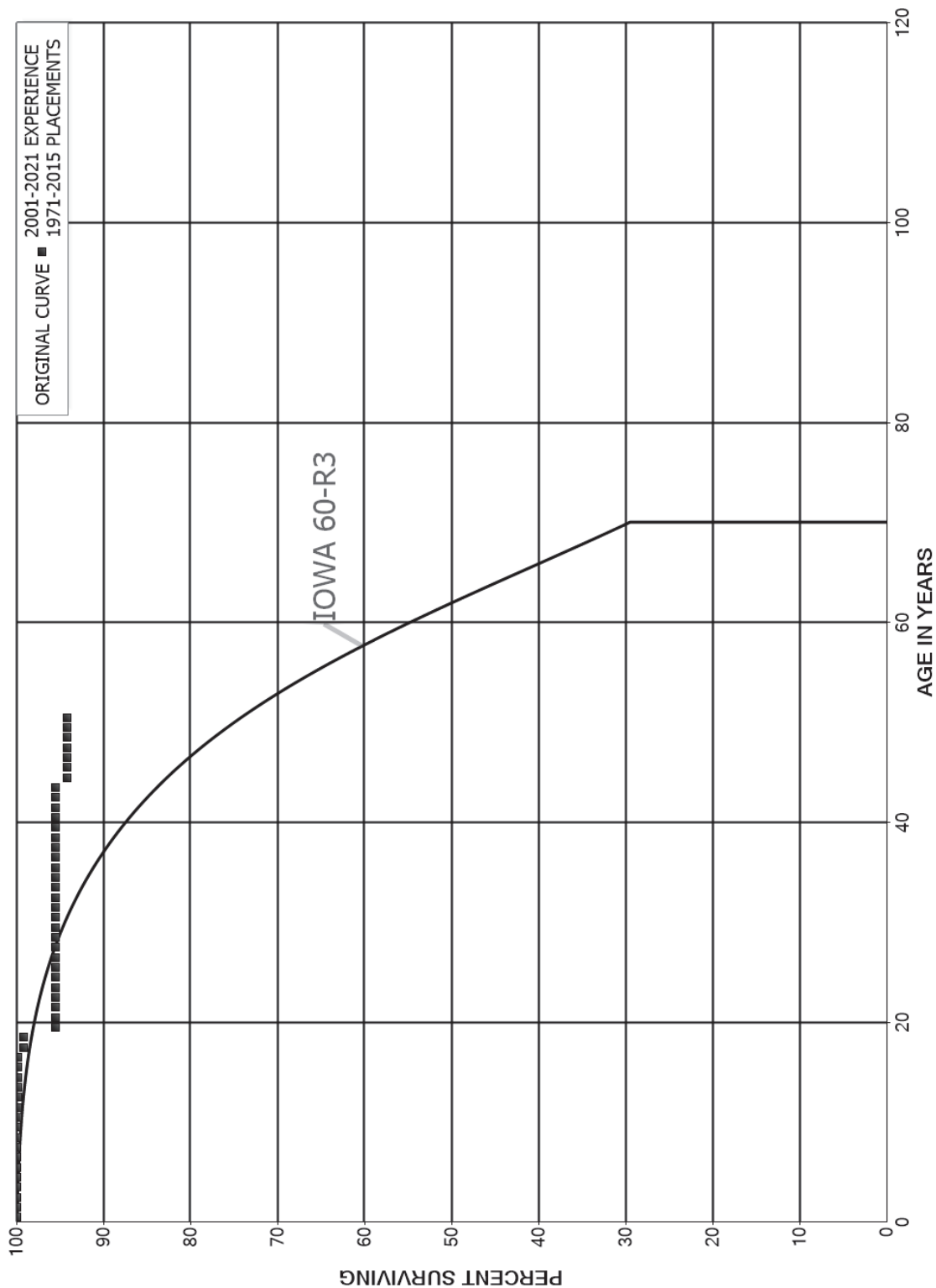
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	166,295		0.0000	1.0000	19.81
40.5	166,295		0.0000	1.0000	19.81
41.5	166,295		0.0000	1.0000	19.81
42.5	166,295		0.0000	1.0000	19.81
43.5	166,295		0.0000	1.0000	19.81
44.5	166,295	52,610	0.3164	0.6836	19.81
45.5	113,685		0.0000	1.0000	13.55
46.5	113,685		0.0000	1.0000	13.55
47.5	113,685		0.0000	1.0000	13.55
48.5	113,685		0.0000	1.0000	13.55
49.5	113,685		0.0000	1.0000	13.55
50.5					13.55

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.03 COMPRESSOR EQUIPMENT - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.03 COMPRESSOR EQUIPMENT - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2015

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	637,166		0.0000	1.0000	100.00
0.5	637,166		0.0000	1.0000	100.00
1.5	637,166		0.0000	1.0000	100.00
2.5	637,166		0.0000	1.0000	100.00
3.5	637,166		0.0000	1.0000	100.00
4.5	637,166		0.0000	1.0000	100.00
5.5	2,283,562		0.0000	1.0000	100.00
6.5	2,812,563		0.0000	1.0000	100.00
7.5	2,812,563		0.0000	1.0000	100.00
8.5	2,486,277		0.0000	1.0000	100.00
9.5	2,486,265	4,245	0.0017	0.9983	100.00
10.5	2,456,611		0.0000	1.0000	99.83
11.5	2,456,611		0.0000	1.0000	99.83
12.5	2,559,672		0.0000	1.0000	99.83
13.5	2,445,099		0.0000	1.0000	99.83
14.5	2,445,099		0.0000	1.0000	99.83
15.5	2,445,099		0.0000	1.0000	99.83
16.5	2,445,099	14,998	0.0061	0.9939	99.83
17.5	2,430,100		0.0000	1.0000	99.22
18.5	2,430,100	89,679	0.0369	0.9631	99.22
19.5	2,340,422		0.0000	1.0000	95.56
20.5	2,340,422		0.0000	1.0000	95.56
21.5	2,340,422		0.0000	1.0000	95.56
22.5	2,340,422		0.0000	1.0000	95.56
23.5	2,340,422		0.0000	1.0000	95.56
24.5	2,340,422		0.0000	1.0000	95.56
25.5	2,340,422		0.0000	1.0000	95.56
26.5	798,703		0.0000	1.0000	95.56
27.5	103,563		0.0000	1.0000	95.56
28.5	103,563		0.0000	1.0000	95.56
29.5	633,423		0.0000	1.0000	95.56
30.5	633,423		0.0000	1.0000	95.56
31.5	633,423		0.0000	1.0000	95.56
32.5	633,423		0.0000	1.0000	95.56
33.5	530,362		0.0000	1.0000	95.56
34.5	529,860		0.0000	1.0000	95.56
35.5	529,860		0.0000	1.0000	95.56
36.5	529,860		0.0000	1.0000	95.56
37.5	529,860		0.0000	1.0000	95.56
38.5	529,860		0.0000	1.0000	95.56

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.03 COMPRESSOR EQUIPMENT - HOLTSVILLE LNG PLANT

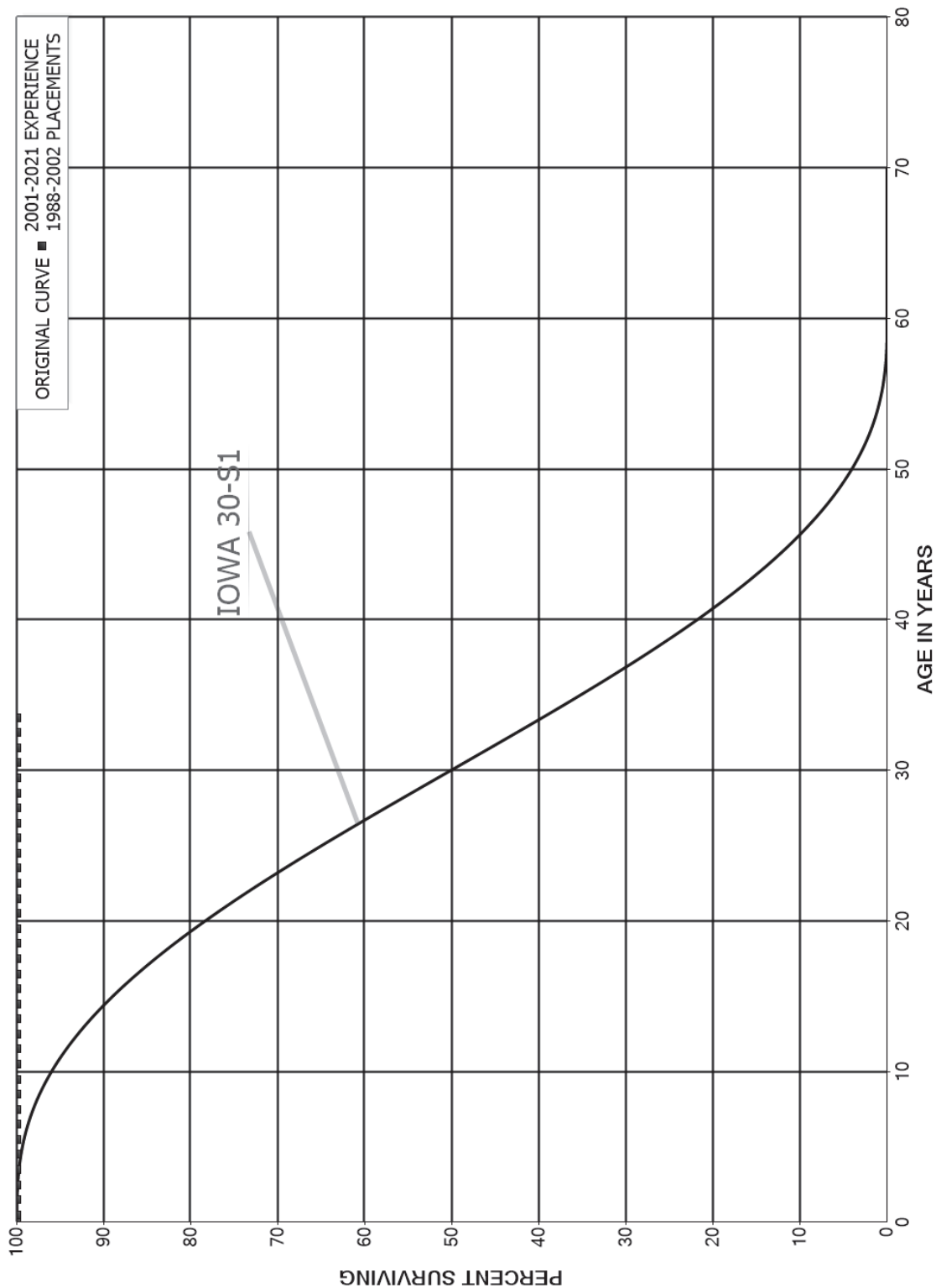
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2015

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	529,860		0.0000	1.0000	95.56
40.5	529,860		0.0000	1.0000	95.56
41.5	529,860		0.0000	1.0000	95.56
42.5	529,860		0.0000	1.0000	95.56
43.5	529,860	7,921	0.0149	0.9851	95.56
44.5	521,940		0.0000	1.0000	94.13
45.5	521,940		0.0000	1.0000	94.13
46.5	521,940		0.0000	1.0000	94.13
47.5	521,940		0.0000	1.0000	94.13
48.5	521,940		0.0000	1.0000	94.13
49.5	521,940		0.0000	1.0000	94.13
50.5					94.13

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - HOLTSVILLE ING PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - HOLTSVILLE LNG PLANT

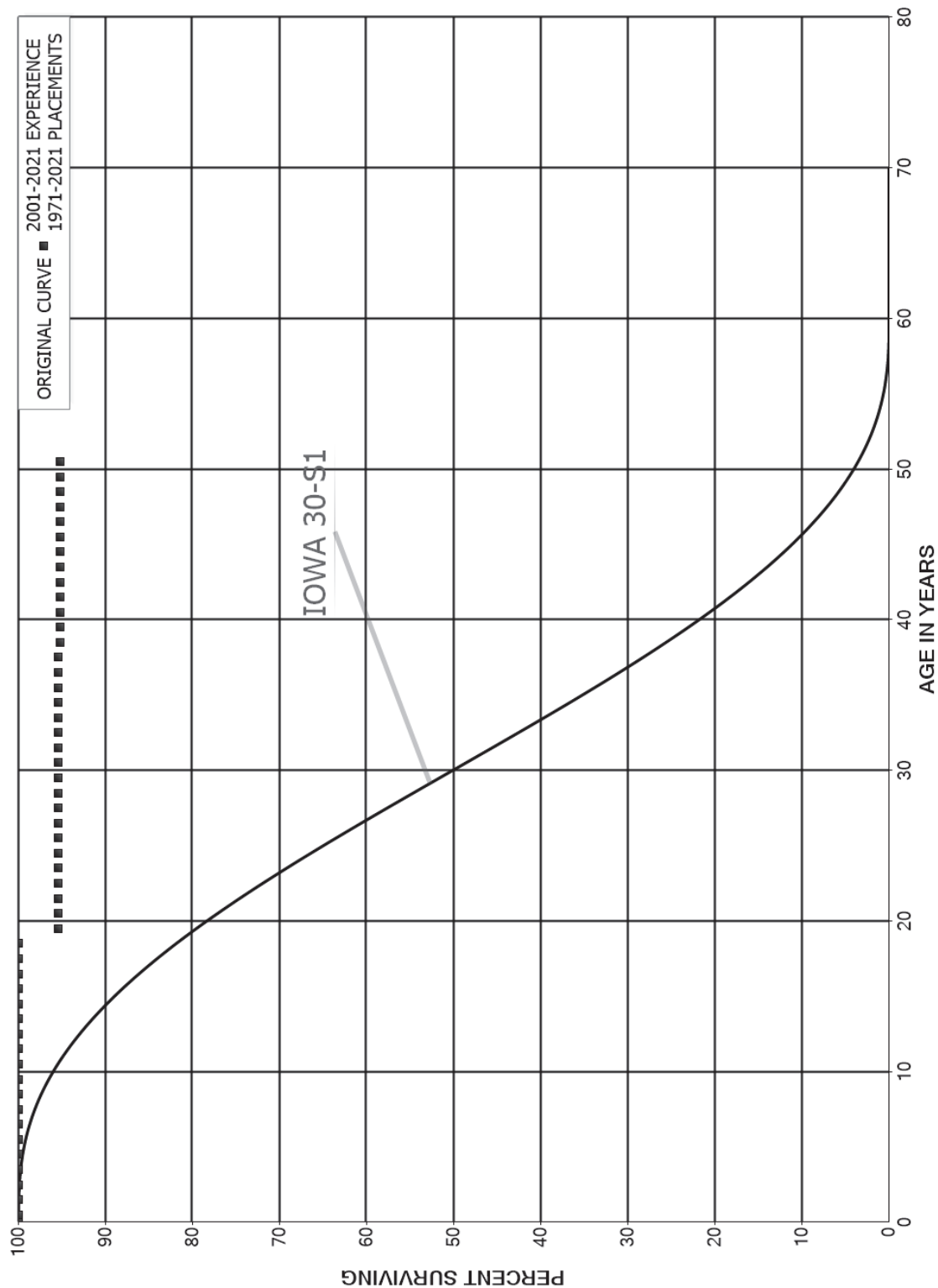
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2002

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,545		0.0000	1.0000	100.00
0.5	22,545		0.0000	1.0000	100.00
1.5	22,545		0.0000	1.0000	100.00
2.5	22,545		0.0000	1.0000	100.00
3.5	22,545		0.0000	1.0000	100.00
4.5	94,161		0.0000	1.0000	100.00
5.5	169,843		0.0000	1.0000	100.00
6.5	169,844		0.0000	1.0000	100.00
7.5	169,844		0.0000	1.0000	100.00
8.5	169,844		0.0000	1.0000	100.00
9.5	169,844		0.0000	1.0000	100.00
10.5	169,844		0.0000	1.0000	100.00
11.5	169,844		0.0000	1.0000	100.00
12.5	389,469		0.0000	1.0000	100.00
13.5	389,469		0.0000	1.0000	100.00
14.5	389,469		0.0000	1.0000	100.00
15.5	389,469		0.0000	1.0000	100.00
16.5	389,469		0.0000	1.0000	100.00
17.5	389,469		0.0000	1.0000	100.00
18.5	389,469		0.0000	1.0000	100.00
19.5	366,925		0.0000	1.0000	100.00
20.5	366,925		0.0000	1.0000	100.00
21.5	366,925		0.0000	1.0000	100.00
22.5	366,925		0.0000	1.0000	100.00
23.5	366,925		0.0000	1.0000	100.00
24.5	366,925		0.0000	1.0000	100.00
25.5	295,308		0.0000	1.0000	100.00
26.5	219,626		0.0000	1.0000	100.00
27.5	219,625		0.0000	1.0000	100.00
28.5	219,625		0.0000	1.0000	100.00
29.5	219,625		0.0000	1.0000	100.00
30.5	219,625		0.0000	1.0000	100.00
31.5	219,625		0.0000	1.0000	100.00
32.5	219,625		0.0000	1.0000	100.00
33.5					100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.05 OTHER EQUIPMENT - HOLTSVILLE LNG PLANT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT - HOLTSVILLE LNG PLANT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,330,238		0.0000	1.0000	100.00
0.5	1,270,069		0.0000	1.0000	100.00
1.5	1,358,135		0.0000	1.0000	100.00
2.5	1,481,210		0.0000	1.0000	100.00
3.5	1,062,708		0.0000	1.0000	100.00
4.5	421,034		0.0000	1.0000	100.00
5.5	1,810,891		0.0000	1.0000	100.00
6.5	1,810,891		0.0000	1.0000	100.00
7.5	1,852,533		0.0000	1.0000	100.00
8.5	1,855,386		0.0000	1.0000	100.00
9.5	1,917,833		0.0000	1.0000	100.00
10.5	2,001,331		0.0000	1.0000	100.00
11.5	1,935,548		0.0000	1.0000	100.00
12.5	1,935,548		0.0000	1.0000	100.00
13.5	2,104,793		0.0000	1.0000	100.00
14.5	2,106,342		0.0000	1.0000	100.00
15.5	2,115,645		0.0000	1.0000	100.00
16.5	2,162,257		0.0000	1.0000	100.00
17.5	2,200,457		0.0000	1.0000	100.00
18.5	2,140,542	98,262	0.0459	0.9541	100.00
19.5	2,042,279		0.0000	1.0000	95.41
20.5	2,042,279		0.0000	1.0000	95.41
21.5	2,016,513		0.0000	1.0000	95.41
22.5	2,018,605		0.0000	1.0000	95.41
23.5	1,896,971		0.0000	1.0000	95.41
24.5	1,878,254		0.0000	1.0000	95.41
25.5	1,773,849		0.0000	1.0000	95.41
26.5	463,625		0.0000	1.0000	95.41
27.5	465,065		0.0000	1.0000	95.41
28.5	426,234		0.0000	1.0000	95.41
29.5	1,361,181		0.0000	1.0000	95.41
30.5	1,317,364		0.0000	1.0000	95.41
31.5	1,233,867		0.0000	1.0000	95.41
32.5	1,211,582		0.0000	1.0000	95.41
33.5	1,211,582		0.0000	1.0000	95.41
34.5	1,042,338		0.0000	1.0000	95.41
35.5	1,040,789		0.0000	1.0000	95.41
36.5	1,031,486		0.0000	1.0000	95.41
37.5	984,873	2,812	0.0029	0.9971	95.41
38.5	943,862		0.0000	1.0000	95.14

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT - HOLTSVILLE LNG PLANT

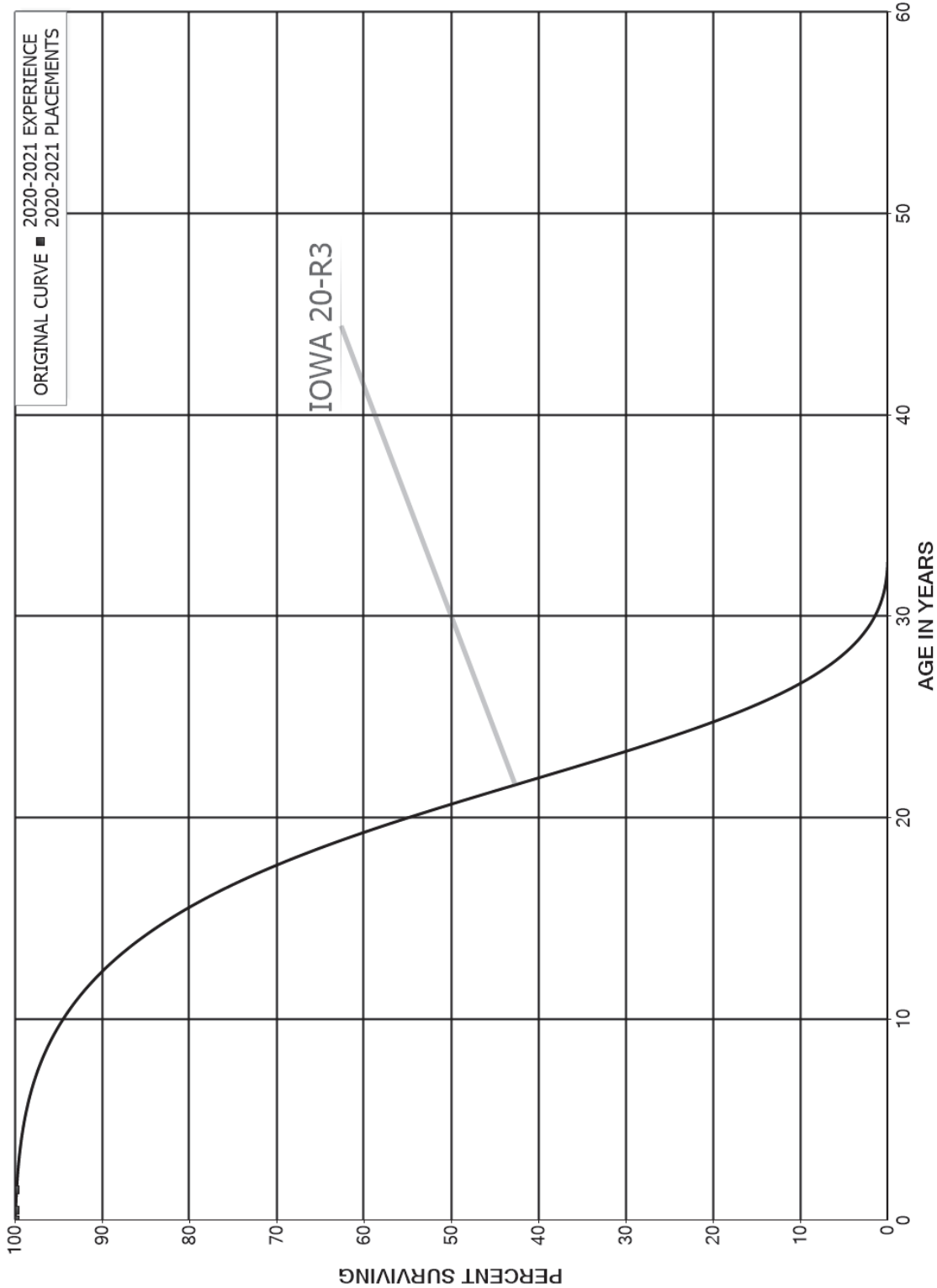
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	943,862		0.0000	1.0000	95.14
40.5	943,862		0.0000	1.0000	95.14
41.5	943,862		0.0000	1.0000	95.14
42.5	943,862		0.0000	1.0000	95.14
43.5	941,770		0.0000	1.0000	95.14
44.5	940,330		0.0000	1.0000	95.14
45.5	940,330		0.0000	1.0000	95.14
46.5	939,239		0.0000	1.0000	95.14
47.5	939,239		0.0000	1.0000	95.14
48.5	937,800		0.0000	1.0000	95.14
49.5	937,800		0.0000	1.0000	95.14
50.5					95.14

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - CNG INJECTION SITES
ORIGINAL AND SMOOTH SURVIVOR CURVES



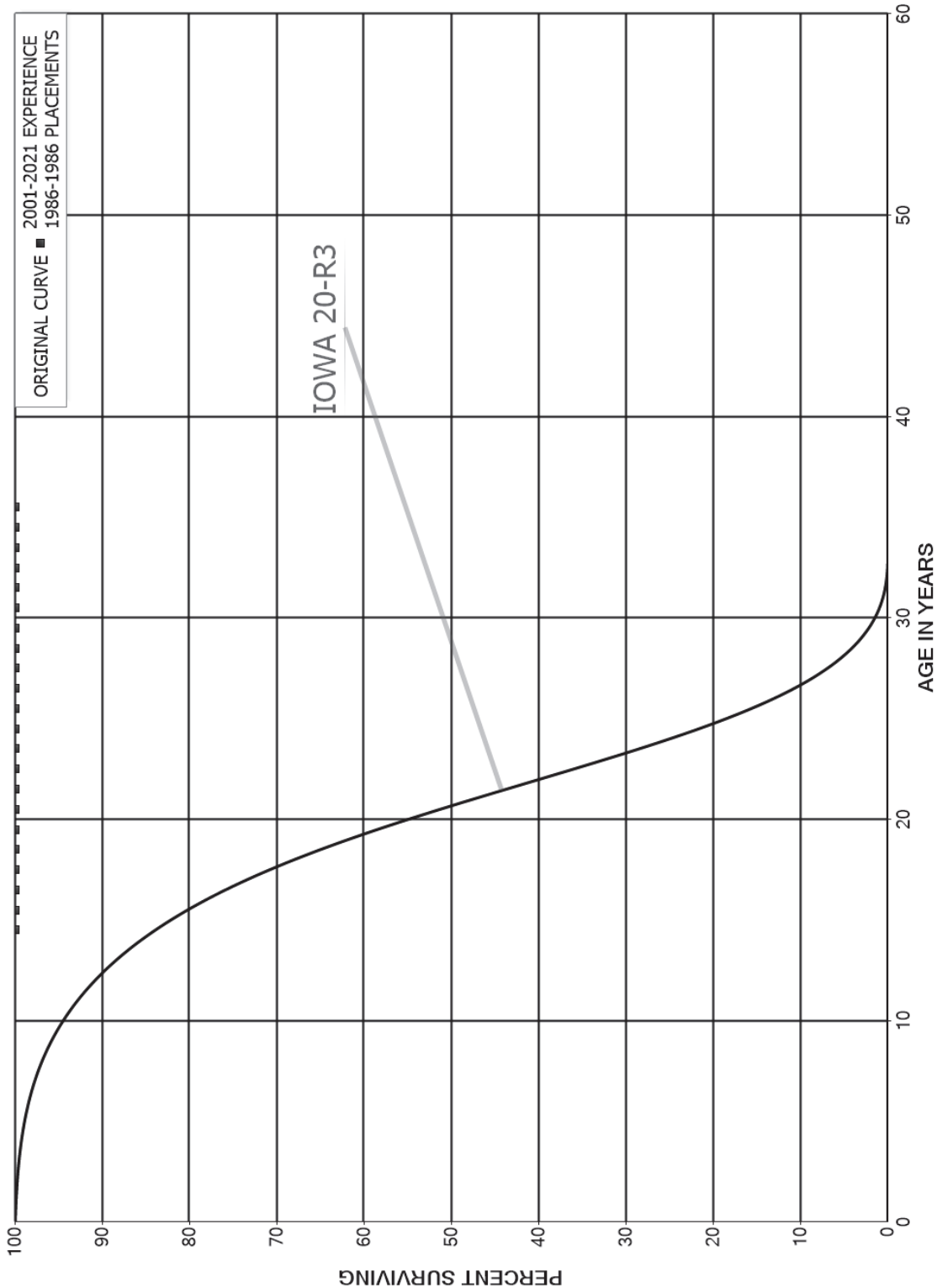
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT - CNG INJECTION SITES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021			EXPERIENCE BAND 2020-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,597,054		0.0000	1.0000	100.00
0.5	33,283,735		0.0000	1.0000	100.00
1.5					100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.05 OTHER EQUIPMENT - CNG INJECTION SITES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT - CNG INJECTION SITES

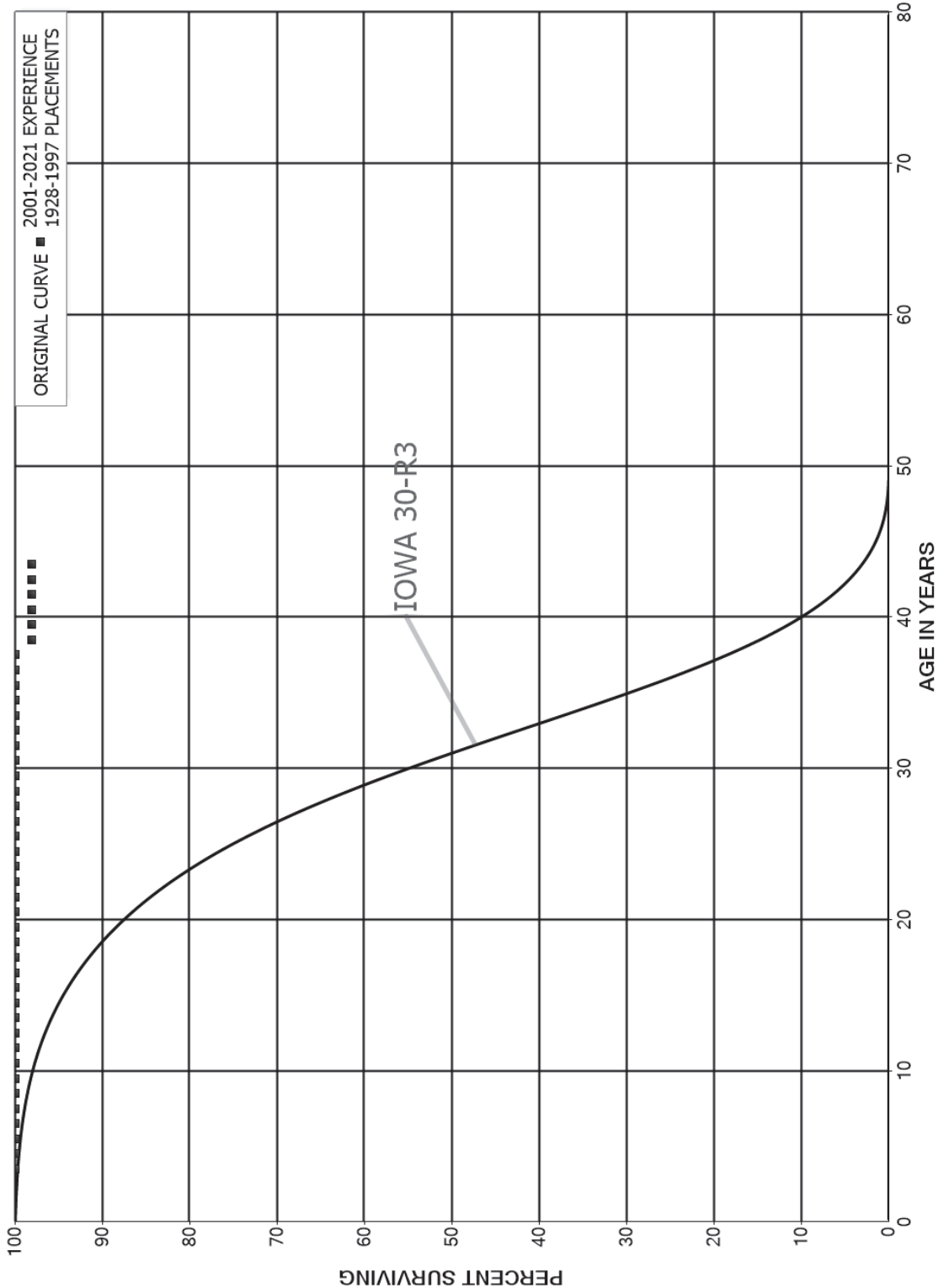
ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-1986

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5	5,036		0.0000	1.0000	100.00
15.5	5,036		0.0000	1.0000	100.00
16.5	5,036		0.0000	1.0000	100.00
17.5	5,036		0.0000	1.0000	100.00
18.5	5,036		0.0000	1.0000	100.00
19.5	5,036		0.0000	1.0000	100.00
20.5	5,036		0.0000	1.0000	100.00
21.5	5,036		0.0000	1.0000	100.00
22.5	5,036		0.0000	1.0000	100.00
23.5	5,036		0.0000	1.0000	100.00
24.5	5,036		0.0000	1.0000	100.00
25.5	5,036		0.0000	1.0000	100.00
26.5	5,036		0.0000	1.0000	100.00
27.5	5,036		0.0000	1.0000	100.00
28.5	5,036		0.0000	1.0000	100.00
29.5	5,036		0.0000	1.0000	100.00
30.5	5,036		0.0000	1.0000	100.00
31.5	5,036		0.0000	1.0000	100.00
32.5	5,036		0.0000	1.0000	100.00
33.5	5,036		0.0000	1.0000	100.00
34.5	5,036		0.0000	1.0000	100.00
35.5					100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-1997

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5	26,278		0.0000	1.0000	100.00
4.5	26,278		0.0000	1.0000	100.00
5.5	26,278		0.0000	1.0000	100.00
6.5	26,278		0.0000	1.0000	100.00
7.5	26,278		0.0000	1.0000	100.00
8.5	26,278		0.0000	1.0000	100.00
9.5	26,278		0.0000	1.0000	100.00
10.5	26,278		0.0000	1.0000	100.00
11.5	26,278		0.0000	1.0000	100.00
12.5	26,278		0.0000	1.0000	100.00
13.5	26,278		0.0000	1.0000	100.00
14.5	26,278		0.0000	1.0000	100.00
15.5	26,278		0.0000	1.0000	100.00
16.5	26,278		0.0000	1.0000	100.00
17.5	26,278		0.0000	1.0000	100.00
18.5	26,278		0.0000	1.0000	100.00
19.5	26,278		0.0000	1.0000	100.00
20.5	26,278		0.0000	1.0000	100.00
21.5	26,278		0.0000	1.0000	100.00
22.5	39,976		0.0000	1.0000	100.00
23.5	39,976		0.0000	1.0000	100.00
24.5	13,698		0.0000	1.0000	100.00
25.5	13,698		0.0000	1.0000	100.00
26.5	13,698		0.0000	1.0000	100.00
27.5	13,698		0.0000	1.0000	100.00
28.5	13,698		0.0000	1.0000	100.00
29.5	13,698		0.0000	1.0000	100.00
30.5	13,698		0.0000	1.0000	100.00
31.5	13,698		0.0000	1.0000	100.00
32.5	13,698		0.0000	1.0000	100.00
33.5	15,163		0.0000	1.0000	100.00
34.5	16,093		0.0000	1.0000	100.00
35.5	16,093		0.0000	1.0000	100.00
36.5	16,402		0.0000	1.0000	100.00
37.5	16,402	309	0.0189	0.9811	100.00
38.5	16,093		0.0000	1.0000	98.11

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-1997

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,093		0.0000	1.0000	98.11
40.5	16,093		0.0000	1.0000	98.11
41.5	16,093		0.0000	1.0000	98.11
42.5	16,093		0.0000	1.0000	98.11
43.5	2,395		0.0000	1.0000	98.11
44.5	3,252		0.0000	1.0000	98.11
45.5	3,252	857	0.2635	0.7365	98.11
46.5	2,395		0.0000	1.0000	72.26
47.5	3,604		0.0000	1.0000	72.26
48.5	3,604	1,209	0.3355	0.6645	72.26
49.5	2,878		0.0000	1.0000	48.02
50.5	2,878	483	0.1677	0.8323	48.02
51.5	2,599		0.0000	1.0000	39.96
52.5	2,599		0.0000	1.0000	39.96
53.5	2,599		0.0000	1.0000	39.96
54.5	1,134		0.0000	1.0000	39.96
55.5	204		0.0000	1.0000	39.96
56.5	204		0.0000	1.0000	39.96
57.5	204		0.0000	1.0000	39.96
58.5	204		0.0000	1.0000	39.96
59.5	204		0.0000	1.0000	39.96
60.5	204		0.0000	1.0000	39.96
61.5	204		0.0000	1.0000	39.96
62.5	204		0.0000	1.0000	39.96
63.5	204		0.0000	1.0000	39.96
64.5	643		0.0000	1.0000	39.96
65.5	1,242	439	0.3531	0.6469	39.96
66.5	803	599	0.7460	0.2540	25.85
67.5	415		0.0000	1.0000	6.57
68.5	2,166	44	0.0205	0.9795	6.57
69.5	3,139	1,751	0.5577	0.4423	6.43
70.5	1,529	1,017	0.6655	0.3345	2.84
71.5	875	140	0.1606	0.8394	0.95
72.5	3,043	363	0.1194	0.8806	0.80
73.5	2,680		0.0000	1.0000	0.70
74.5	2,680		0.0000	1.0000	0.70
75.5	2,680		0.0000	1.0000	0.70
76.5	2,680		0.0000	1.0000	0.70
77.5	2,680		0.0000	1.0000	0.70
78.5	2,680		0.0000	1.0000	0.70

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS OTHER STORAGE

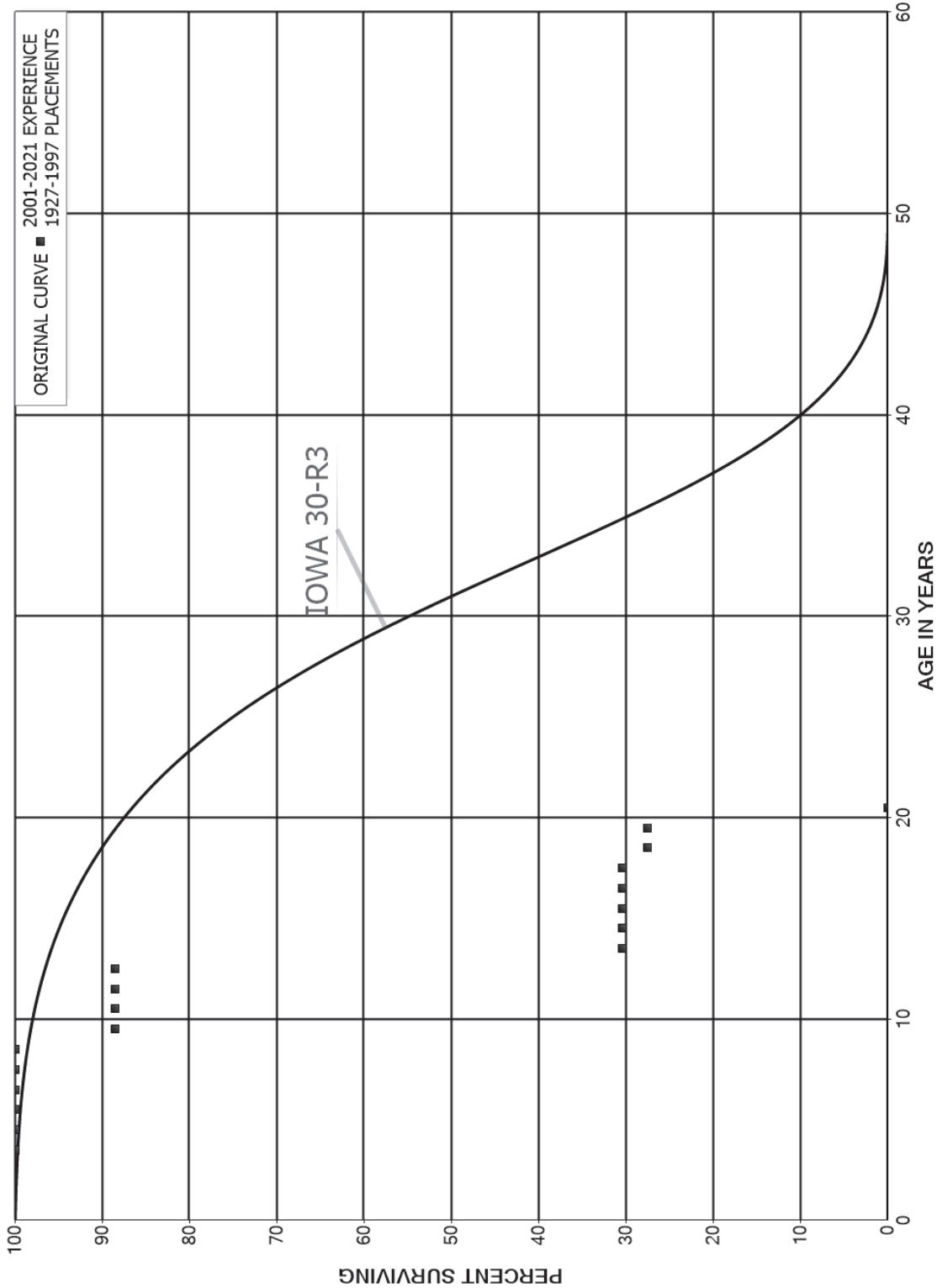
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-1997

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,680		0.0000	1.0000	0.70
80.5	2,680		0.0000	1.0000	0.70
81.5	2,680		0.0000	1.0000	0.70
82.5	2,680		0.0000	1.0000	0.70
83.5	2,680		0.0000	1.0000	0.70
84.5	2,680		0.0000	1.0000	0.70
85.5	2,680		0.0000	1.0000	0.70
86.5	2,680		0.0000	1.0000	0.70
87.5	2,680		0.0000	1.0000	0.70
88.5	2,513		0.0000	1.0000	0.70
89.5	2,513		0.0000	1.0000	0.70
90.5	2,513		0.0000	1.0000	0.70
91.5	2,513		0.0000	1.0000	0.70
92.5	2,513		0.0000	1.0000	0.70
93.5					0.70

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 362.05 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.05 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-1997

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5	43,270		0.0000	1.0000	100.00
4.5	43,270		0.0000	1.0000	100.00
5.5	43,270		0.0000	1.0000	100.00
6.5	43,270		0.0000	1.0000	100.00
7.5	103,247		0.0000	1.0000	100.00
8.5	103,247	11,921	0.1155	0.8845	100.00
9.5	91,325		0.0000	1.0000	88.45
10.5	91,325		0.0000	1.0000	88.45
11.5	91,325		0.0000	1.0000	88.45
12.5	91,325	59,976	0.6567	0.3433	88.45
13.5	31,349		0.0000	1.0000	30.36
14.5	329,894		0.0000	1.0000	30.36
15.5	329,894		0.0000	1.0000	30.36
16.5	329,894		0.0000	1.0000	30.36
17.5	329,894	31,349	0.0950	0.9050	30.36
18.5	298,545		0.0000	1.0000	27.48
19.5	298,545	298,545	1.0000		27.48
20.5	751		0.0000	1.0000	
21.5	751		0.0000		
22.5	10,000		0.0000		
23.5	10,000		0.0000		
24.5	10,000		0.0000		
25.5	10,000	751	0.0751		
26.5	9,249		0.0000		
27.5	9,249	5,447	0.5889		
28.5	3,802		0.0000		
29.5	3,802		0.0000		
30.5	3,802		0.0000		
31.5	3,802		0.0000		
32.5	3,802		0.0000		
33.5	3,802		0.0000		
34.5	3,802		0.0000		
35.5	3,802		0.0000		
36.5	4,473	3,802	0.8498		
37.5	672		0.0000		
38.5	672		0.0000		

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.05 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-1997 EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,357		0.0000		
40.5	10,491		0.0000		
41.5	10,491	672	0.0640		
42.5	10,177		0.0000		
43.5	10,177		0.0000		
44.5	11,285	843	0.0747		
45.5	10,443		0.0000		
46.5	10,443		0.0000		
47.5	10,443		0.0000		
48.5	10,443		0.0000		
49.5	10,443	657	0.0629		
50.5	9,786		0.0000		
51.5	9,786		0.0000		
52.5	9,786		0.0000		
53.5	9,909	843	0.0850		
54.5	9,066	1,436	0.1584		
55.5	7,630		0.0000		
56.5	7,630		0.0000		
57.5	7,630		0.0000		
58.5	7,630	123	0.0161		
59.5	7,533		0.0000		
60.5	7,533		0.0000		
61.5	834		0.0000		
62.5	834		0.0000		
63.5	477		0.0000		
64.5	477	26	0.0539		
65.5					
66.5					
67.5					
68.5	55,585		0.0000		
69.5	76,290		0.0000		
70.5	76,336		0.0000		
71.5	84,575		0.0000		
72.5	84,575		0.0000		
73.5	86,706	53,676	0.6191		
74.5	33,029	1,845	0.0559		
75.5	31,185	47	0.0015		
76.5	31,138	8,239	0.2646		
77.5	22,900		0.0000		
78.5	22,900		0.0000		

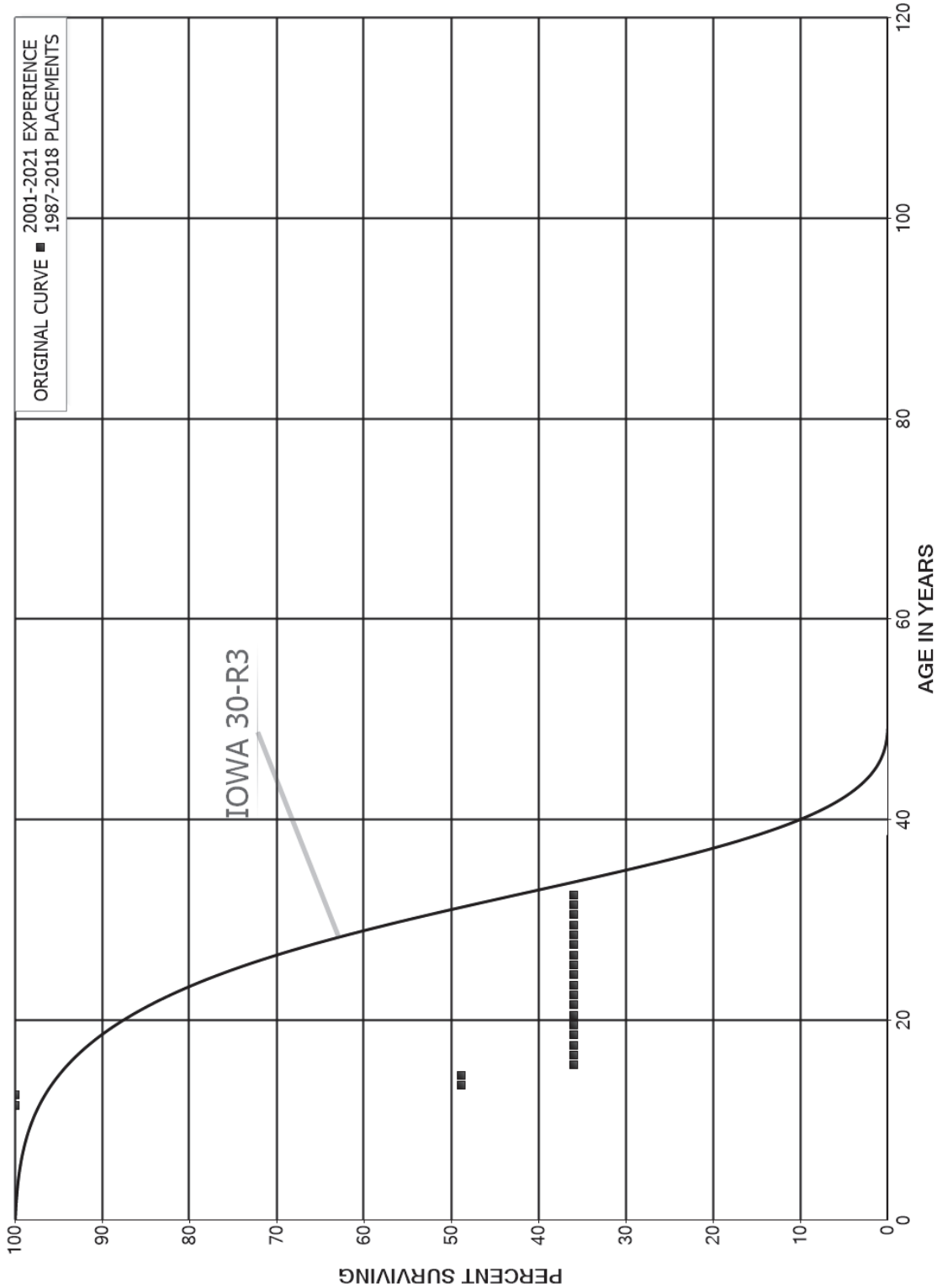
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.05 GAS HOLDERS - MISCELLANEOUS OTHER STORAGE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-1997			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,900		0.0000		
80.5	22,900		0.0000		
81.5	22,900		0.0000		
82.5	22,900	1,909	0.0834		
83.5	20,991	18,860	0.8985		
84.5	2,131		0.0000		
85.5	2,131		0.0000		
86.5	2,131		0.0000		
87.5	2,131		0.0000		
88.5	2,131		0.0000		
89.5	2,131		0.0000		
90.5	2,131		0.0000		
91.5	2,131		0.0000		
92.5	2,131		0.0000		
93.5	2,131		0.0000		
94.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 363.05 OTHER EQUIPMENT - MISCELLANEOUS OTHER STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT - MISCELLANEOUS OTHER STORAGE

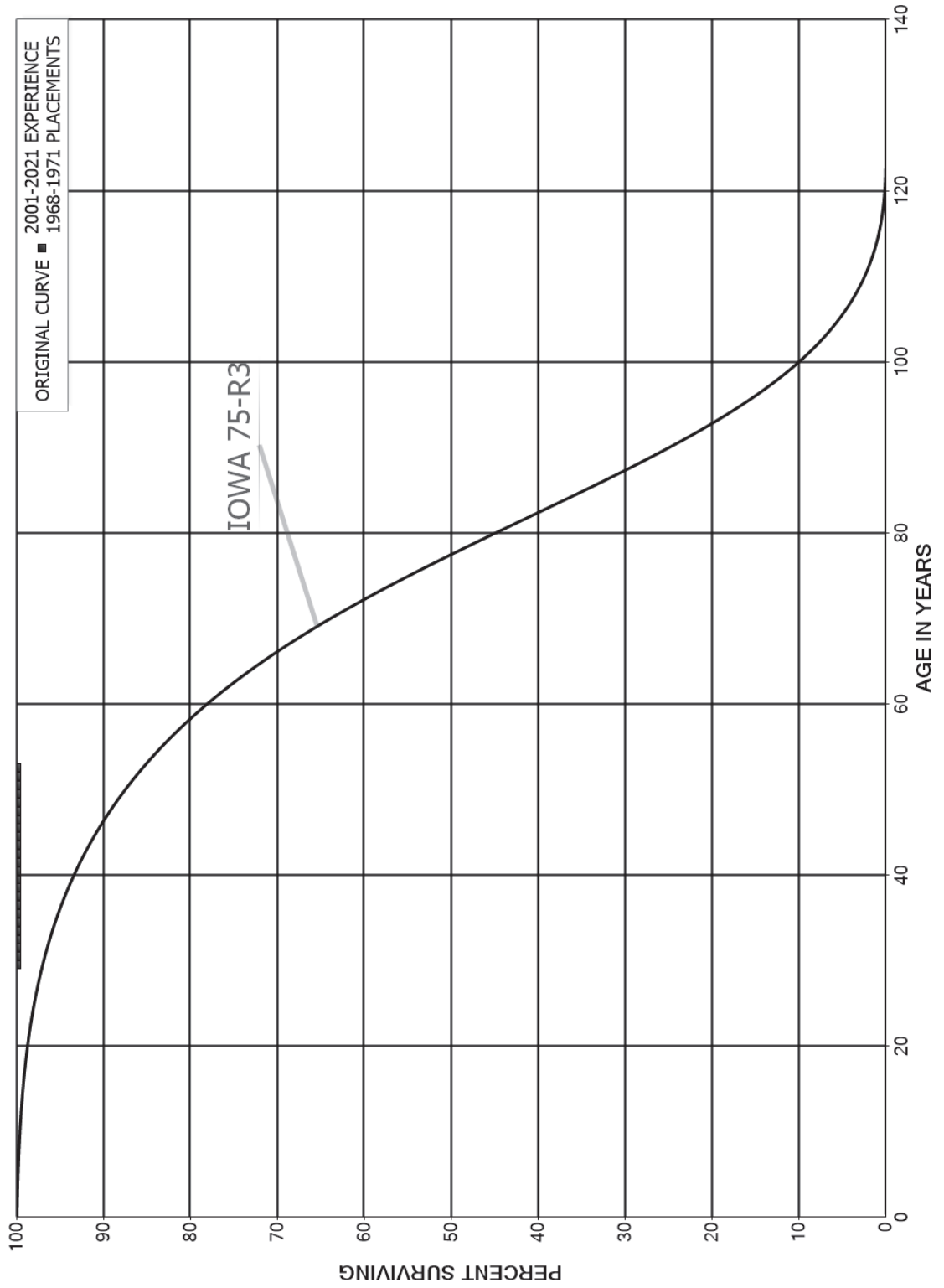
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2018

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	209,125		0.0000		
0.5	209,125		0.0000		
1.5	209,125		0.0000		
2.5	209,125		0.0000		
3.5	144,133		0.0000		
4.5	144,133		0.0000		
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5	15,540		0.0000	1.0000	100.00
12.5	15,540	7,943	0.5111	0.4889	100.00
13.5	10,323		0.0000	1.0000	48.89
14.5	10,323	2,725	0.2640	0.7360	48.89
15.5	7,598		0.0000	1.0000	35.98
16.5	7,598		0.0000	1.0000	35.98
17.5	7,598		0.0000	1.0000	35.98
18.5	7,598		0.0000	1.0000	35.98
19.5	7,598		0.0000	1.0000	35.98
20.5	7,598		0.0000	1.0000	35.98
21.5	7,598		0.0000	1.0000	35.98
22.5	7,598		0.0000	1.0000	35.98
23.5	7,598		0.0000	1.0000	35.98
24.5	7,598		0.0000	1.0000	35.98
25.5	7,598		0.0000	1.0000	35.98
26.5	7,598		0.0000	1.0000	35.98
27.5	7,598		0.0000	1.0000	35.98
28.5	7,598		0.0000	1.0000	35.98
29.5	7,598		0.0000	1.0000	35.98
30.5	7,598		0.0000	1.0000	35.98
31.5	7,598		0.0000	1.0000	35.98
32.5					35.98

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 365.04 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 365.04 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-1971

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5	438		0.0000	1.0000	100.00
30.5	438		0.0000	1.0000	100.00
31.5	438		0.0000	1.0000	100.00
32.5	75,944		0.0000	1.0000	100.00
33.5	75,944		0.0000	1.0000	100.00
34.5	75,944		0.0000	1.0000	100.00
35.5	75,944		0.0000	1.0000	100.00
36.5	75,944		0.0000	1.0000	100.00
37.5	75,944		0.0000	1.0000	100.00
38.5	75,944		0.0000	1.0000	100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 365.04 LAND RIGHTS

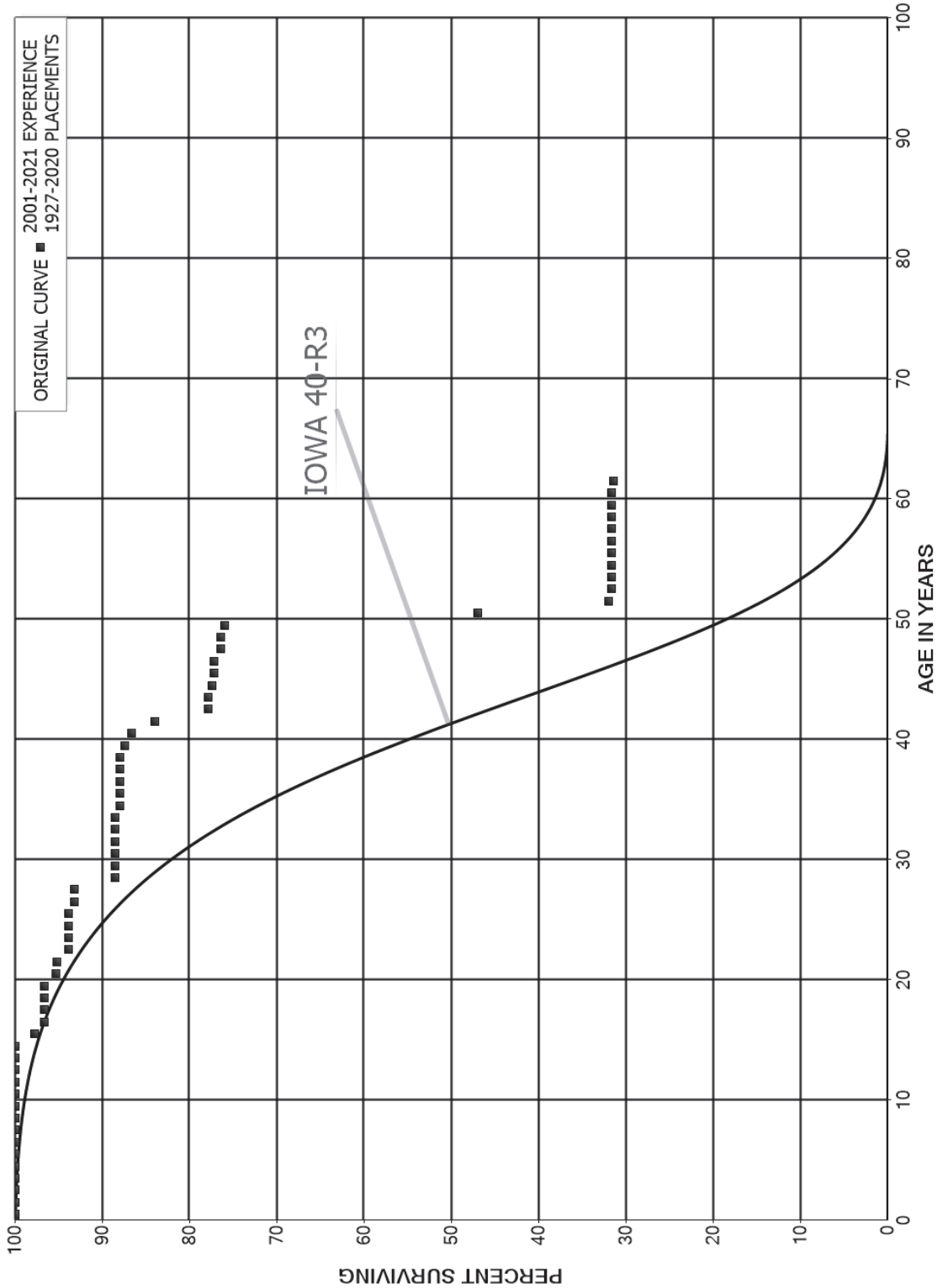
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-1971

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,944		0.0000	1.0000	100.00
40.5	75,944		0.0000	1.0000	100.00
41.5	75,944		0.0000	1.0000	100.00
42.5	75,944		0.0000	1.0000	100.00
43.5	75,944		0.0000	1.0000	100.00
44.5	75,944		0.0000	1.0000	100.00
45.5	75,944		0.0000	1.0000	100.00
46.5	75,944		0.0000	1.0000	100.00
47.5	75,944		0.0000	1.0000	100.00
48.5	75,944		0.0000	1.0000	100.00
49.5	75,944		0.0000	1.0000	100.00
50.5	75,506		0.0000	1.0000	100.00
51.5	75,506		0.0000	1.0000	100.00
52.5	75,506		0.0000	1.0000	100.00
53.5					100.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,565,688		0.0000	1.0000	100.00
0.5	1,591,496		0.0000	1.0000	100.00
1.5	1,504,042		0.0000	1.0000	100.00
2.5	1,762,472		0.0000	1.0000	100.00
3.5	1,750,370		0.0000	1.0000	100.00
4.5	1,694,955		0.0000	1.0000	100.00
5.5	1,927,150		0.0000	1.0000	100.00
6.5	2,094,503		0.0000	1.0000	100.00
7.5	2,558,699		0.0000	1.0000	100.00
8.5	2,610,487		0.0000	1.0000	100.00
9.5	2,610,487		0.0000	1.0000	100.00
10.5	2,590,307		0.0000	1.0000	100.00
11.5	2,537,942		0.0000	1.0000	100.00
12.5	2,537,942		0.0000	1.0000	100.00
13.5	2,537,942		0.0000	1.0000	100.00
14.5	2,812,142	62,608	0.0223	0.9777	100.00
15.5	2,685,096	31,880	0.0119	0.9881	97.77
16.5	2,815,462		0.0000	1.0000	96.61
17.5	2,815,462		0.0000	1.0000	96.61
18.5	2,845,900		0.0000	1.0000	96.61
19.5	2,845,900	38,733	0.0136	0.9864	96.61
20.5	1,992,635	1,855	0.0009	0.9991	95.30
21.5	1,993,806	28,834	0.0145	0.9855	95.21
22.5	1,974,987		0.0000	1.0000	93.83
23.5	1,742,572		0.0000	1.0000	93.83
24.5	1,747,318		0.0000	1.0000	93.83
25.5	1,744,654	11,234	0.0064	0.9936	93.83
26.5	1,458,882		0.0000	1.0000	93.23
27.5	1,268,396	64,669	0.0510	0.9490	93.23
28.5	536,524		0.0000	1.0000	88.47
29.5	490,887		0.0000	1.0000	88.47
30.5	493,347		0.0000	1.0000	88.47
31.5	462,221		0.0000	1.0000	88.47
32.5	571,851		0.0000	1.0000	88.47
33.5	571,851	3,718	0.0065	0.9935	88.47
34.5	569,023		0.0000	1.0000	87.90
35.5	357,433		0.0000	1.0000	87.90
36.5	356,417		0.0000	1.0000	87.90
37.5	211,874		0.0000	1.0000	87.90
38.5	218,566	1,288	0.0059	0.9941	87.90

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,863	1,743	0.0092	0.9908	87.38
40.5	360,340	11,156	0.0310	0.9690	86.58
41.5	362,538	26,236	0.0724	0.9276	83.90
42.5	338,051		0.0000	1.0000	77.82
43.5	339,976	1,925	0.0057	0.9943	77.82
44.5	313,072	1,035	0.0033	0.9967	77.38
45.5	307,652		0.0000	1.0000	77.13
46.5	310,041	3,059	0.0099	0.9901	77.13
47.5	305,833	94	0.0003	0.9997	76.37
48.5	327,948	1,792	0.0055	0.9945	76.34
49.5	516,687	197,458	0.3822	0.6178	75.93
50.5	462,511	147,748	0.3194	0.6806	46.91
51.5	312,303	2,769	0.0089	0.9911	31.92
52.5	309,795		0.0000	1.0000	31.64
53.5	208,359		0.0000	1.0000	31.64
54.5	208,359		0.0000	1.0000	31.64
55.5	207,469		0.0000	1.0000	31.64
56.5	207,469		0.0000	1.0000	31.64
57.5	207,469		0.0000	1.0000	31.64
58.5	189,864		0.0000	1.0000	31.64
59.5	184,838		0.0000	1.0000	31.64
60.5	184,082	1,749	0.0095	0.9905	31.64
61.5	23,520	1,069	0.0454	0.9546	31.34
62.5	22,409		0.0000	1.0000	29.92
63.5	22,409		0.0000	1.0000	29.92
64.5	22,409		0.0000	1.0000	29.92
65.5	22,409		0.0000	1.0000	29.92
66.5	22,048		0.0000	1.0000	29.92
67.5	22,048		0.0000	1.0000	29.92
68.5	21,919		0.0000	1.0000	29.92
69.5	3,733		0.0000	1.0000	29.92
70.5	3,733		0.0000	1.0000	29.92
71.5	3,500		0.0000	1.0000	29.92
72.5	4,252		0.0000	1.0000	29.92
73.5	5,524		0.0000	1.0000	29.92
74.5	2,366		0.0000	1.0000	29.92
75.5	2,366		0.0000	1.0000	29.92
76.5	2,366		0.0000	1.0000	29.92
77.5	2,366		0.0000	1.0000	29.92
78.5	2,366		0.0000	1.0000	29.92

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

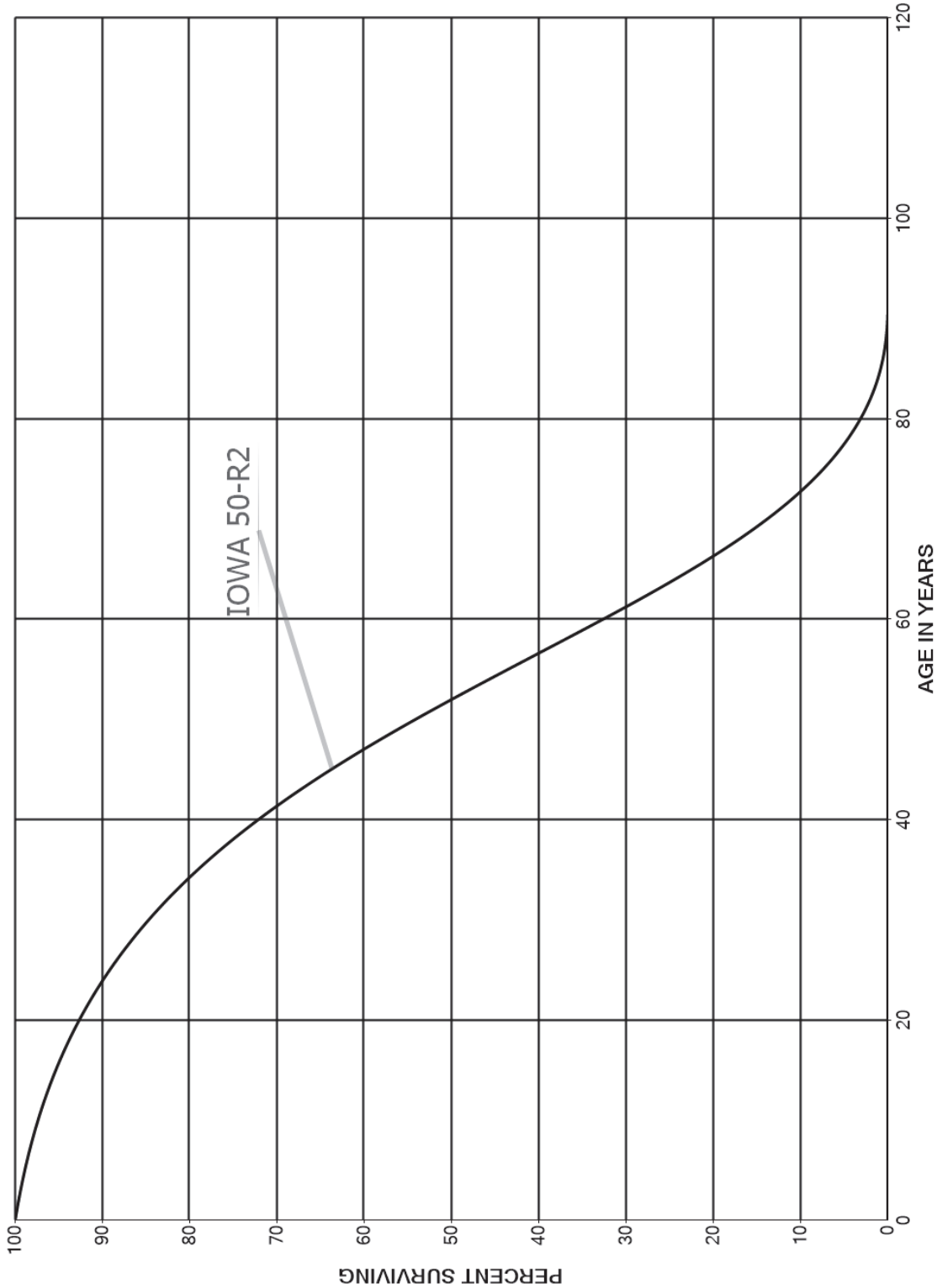
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020

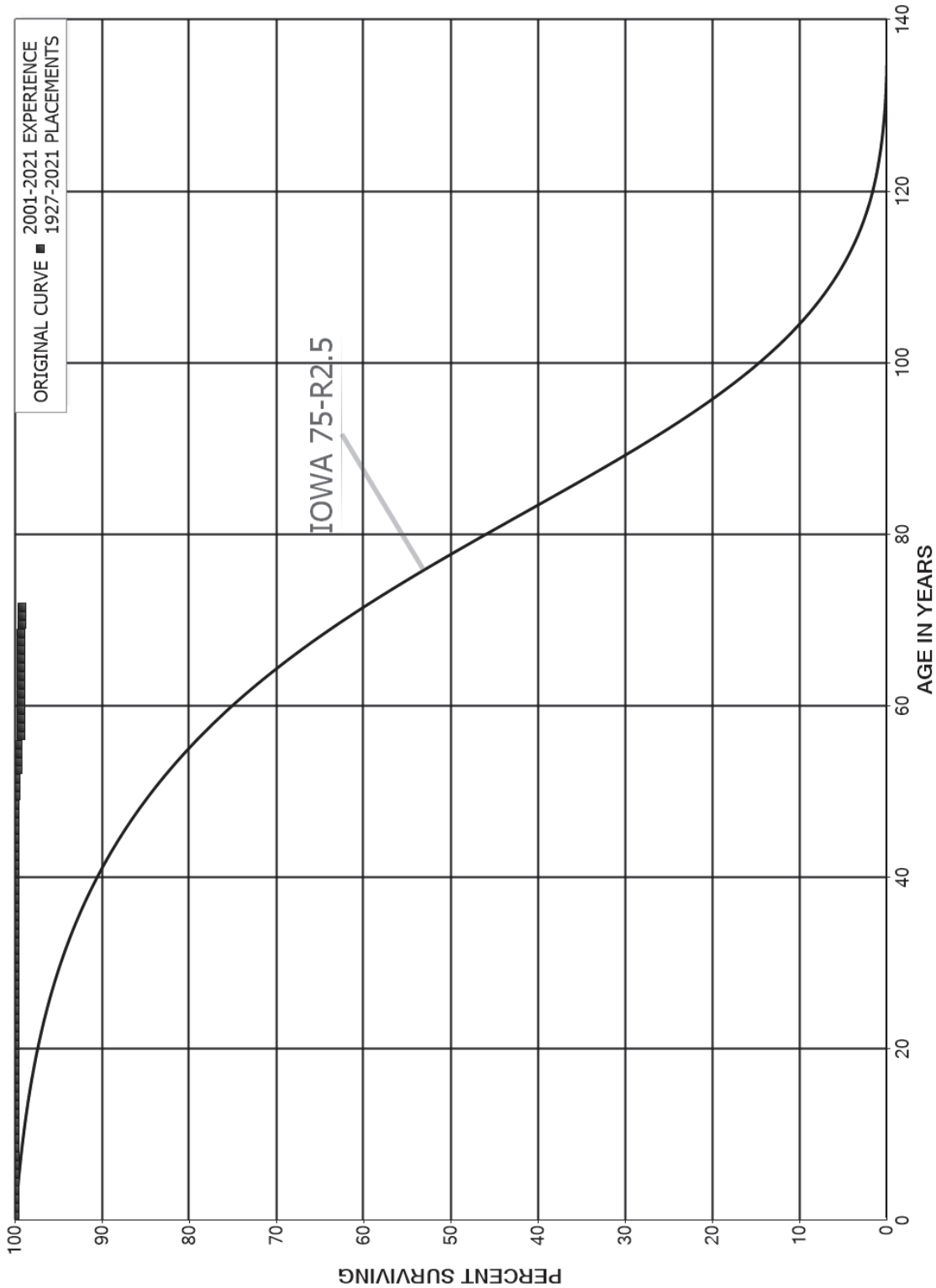
EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,366		0.0000	1.0000	29.92
80.5	2,366		0.0000	1.0000	29.92
81.5	2,366		0.0000	1.0000	29.92
82.5	2,024		0.0000	1.0000	29.92
83.5	2,024		0.0000	1.0000	29.92
84.5	2,024		0.0000	1.0000	29.92
85.5	2,024		0.0000	1.0000	29.92
86.5	2,024		0.0000	1.0000	29.92
87.5	2,024		0.0000	1.0000	29.92
88.5	2,024		0.0000	1.0000	29.92
89.5	2,024		0.0000	1.0000	29.92
90.5	2,024		0.0000	1.0000	29.92
91.5	2,024		0.0000	1.0000	29.92
92.5	2,024		0.0000	1.0000	29.92
93.5	1,273		0.0000	1.0000	29.92
94.5					29.92

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 367.04 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 367.09 MAINS - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 367.09 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	269,740,161		0.0000	1.0000	100.00
0.5	252,718,782		0.0000	1.0000	100.00
1.5	231,907,695		0.0000	1.0000	100.00
2.5	208,935,981		0.0000	1.0000	100.00
3.5	158,291,876		0.0000	1.0000	100.00
4.5	163,526,600		0.0000	1.0000	100.00
5.5	151,581,494		0.0000	1.0000	100.00
6.5	159,941,713		0.0000	1.0000	100.00
7.5	143,316,837		0.0000	1.0000	100.00
8.5	139,797,644		0.0000	1.0000	100.00
9.5	147,289,716		0.0000	1.0000	100.00
10.5	163,559,344		0.0000	1.0000	100.00
11.5	163,572,654		0.0000	1.0000	100.00
12.5	160,074,811		0.0000	1.0000	100.00
13.5	137,404,373		0.0000	1.0000	100.00
14.5	137,322,627		0.0000	1.0000	100.00
15.5	122,670,013		0.0000	1.0000	100.00
16.5	103,339,236		0.0000	1.0000	100.00
17.5	104,857,050		0.0000	1.0000	100.00
18.5	91,699,296		0.0000	1.0000	100.00
19.5	81,044,865		0.0000	1.0000	100.00
20.5	81,301,645		0.0000	1.0000	100.00
21.5	79,812,297		0.0000	1.0000	100.00
22.5	78,575,337		0.0000	1.0000	100.00
23.5	78,709,139		0.0000	1.0000	100.00
24.5	78,865,403		0.0000	1.0000	100.00
25.5	71,404,013		0.0000	1.0000	100.00
26.5	70,345,056		0.0000	1.0000	100.00
27.5	36,781,098	759	0.0000	1.0000	100.00
28.5	35,879,397	802	0.0000	1.0000	100.00
29.5	36,954,040		0.0000	1.0000	100.00
30.5	29,291,420		0.0000	1.0000	100.00
31.5	13,476,734		0.0000	1.0000	100.00
32.5	24,796,778		0.0000	1.0000	100.00
33.5	25,217,734		0.0000	1.0000	100.00
34.5	24,743,999	295	0.0000	1.0000	100.00
35.5	24,927,868		0.0000	1.0000	99.99
36.5	27,957,726		0.0000	1.0000	99.99
37.5	28,402,868		0.0000	1.0000	99.99
38.5	26,969,343		0.0000	1.0000	99.99

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 367.09 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,483,776		0.0000	1.0000	99.99
40.5	24,367,939		0.0000	1.0000	99.99
41.5	24,497,978		0.0000	1.0000	99.99
42.5	27,500,880		0.0000	1.0000	99.99
43.5	29,706,337		0.0000	1.0000	99.99
44.5	29,839,682		0.0000	1.0000	99.99
45.5	29,759,729	5,806	0.0002	0.9998	99.99
46.5	29,798,892	5,485	0.0002	0.9998	99.98
47.5	30,539,187	1,352	0.0000	1.0000	99.96
48.5	30,277,033	30,672	0.0010	0.9990	99.95
49.5	30,618,642		0.0000	1.0000	99.85
50.5	30,260,438	1,120	0.0000	1.0000	99.85
51.5	28,972,174	71,994	0.0025	0.9975	99.85
52.5	28,472,662		0.0000	1.0000	99.60
53.5	17,186,669		0.0000	1.0000	99.60
54.5	16,626,306		0.0000	1.0000	99.60
55.5	15,819,929	44,113	0.0028	0.9972	99.60
56.5	15,500,955		0.0000	1.0000	99.32
57.5	12,478,142		0.0000	1.0000	99.32
58.5	11,713,719		0.0000	1.0000	99.32
59.5	11,400,978		0.0000	1.0000	99.32
60.5	10,957,704	471	0.0000	1.0000	99.32
61.5	9,372,017		0.0000	1.0000	99.32
62.5	8,833,292		0.0000	1.0000	99.32
63.5	5,759,780	2,148	0.0004	0.9996	99.32
64.5	3,351,449		0.0000	1.0000	99.28
65.5	3,085,676	302	0.0001	0.9999	99.28
66.5	3,009,063		0.0000	1.0000	99.27
67.5	2,724,711	891	0.0003	0.9997	99.27
68.5	1,975,254	1,338	0.0007	0.9993	99.24
69.5	2,080,497		0.0000	1.0000	99.17
70.5	979,454		0.0000	1.0000	99.17
71.5	305,221		0.0000	1.0000	99.17
72.5	1,213,644		0.0000	1.0000	99.17
73.5	1,359,268		0.0000	1.0000	99.17
74.5	1,357,135		0.0000	1.0000	99.17
75.5	1,356,567		0.0000	1.0000	99.17
76.5	1,356,251	820	0.0006	0.9994	99.17
77.5	1,355,431		0.0000	1.0000	99.11
78.5	1,355,431		0.0000	1.0000	99.11

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 367.09 MAINS - STEEL

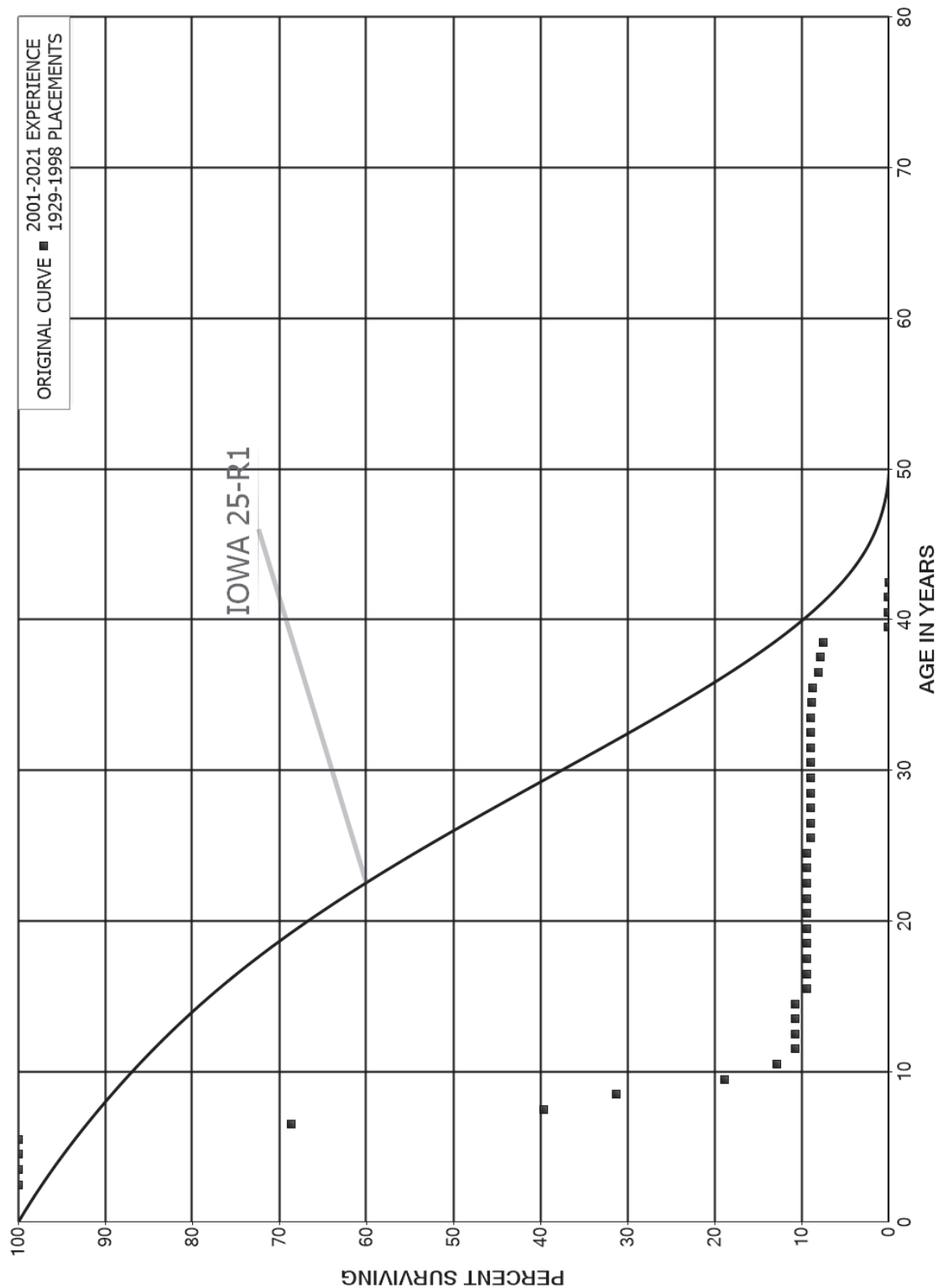
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,354,302		0.0000	1.0000	99.11
80.5	1,310,202	1,259	0.0010	0.9990	99.11
81.5	1,308,943		0.0000	1.0000	99.02
82.5	1,306,324	2,428	0.0019	0.9981	99.02
83.5	1,302,526		0.0000	1.0000	98.83
84.5	1,302,526		0.0000	1.0000	98.83
85.5	1,297,970	37	0.0000	1.0000	98.83
86.5	1,296,559		0.0000	1.0000	98.83
87.5	1,296,559		0.0000	1.0000	98.83
88.5	1,296,559		0.0000	1.0000	98.83
89.5	1,220,707		0.0000	1.0000	98.83
90.5	1,113,149		0.0000	1.0000	98.83
91.5	1,112,937		0.0000	1.0000	98.83
92.5	1,051,072		0.0000	1.0000	98.83
93.5	145,926		0.0000	1.0000	98.83
94.5					98.83

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-1998

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5					
1.5					
2.5	245,544		0.0000	1.0000	100.00
3.5	268,044		0.0000	1.0000	100.00
4.5	584,495		0.0000	1.0000	100.00
5.5	1,007,302	316,450	0.3142	0.6858	100.00
6.5	1,001,043	422,807	0.4224	0.5776	68.58
7.5	1,470,477	310,192	0.2109	0.7891	39.62
8.5	1,750,740	694,117	0.3965	0.6035	31.26
9.5	1,216,903	385,715	0.3170	0.6830	18.87
10.5	943,250	156,998	0.1664	0.8336	12.89
11.5	786,846		0.0000	1.0000	10.74
12.5	786,846		0.0000	1.0000	10.74
13.5	894,756		0.0000	1.0000	10.74
14.5	894,756	107,910	0.1206	0.8794	10.74
15.5	786,846		0.0000	1.0000	9.45
16.5	954,499		0.0000	1.0000	9.45
17.5	954,499	1	0.0000	1.0000	9.45
18.5	954,498		0.0000	1.0000	9.45
19.5	954,498		0.0000	1.0000	9.45
20.5	954,498		0.0000	1.0000	9.45
21.5	954,498		0.0000	1.0000	9.45
22.5	954,498		0.0000	1.0000	9.45
23.5	743,755		0.0000	1.0000	9.45
24.5	721,255	34,802	0.0483	0.9517	9.45
25.5	686,454		0.0000	1.0000	8.99
26.5	686,454		0.0000	1.0000	8.99
27.5	686,454		0.0000	1.0000	8.99
28.5	488,330		0.0000	1.0000	8.99
29.5	283,590		0.0000	1.0000	8.99
30.5	280,307		0.0000	1.0000	8.99
31.5	168,246		0.0000	1.0000	8.99
32.5	170,424		0.0000	1.0000	8.99
33.5	172,482	2,772	0.0161	0.9839	8.99
34.5	185,248	2,058	0.0111	0.9889	8.85
35.5	188,811	15,538	0.0823	0.9177	8.75
36.5	197,865	5,621	0.0284	0.9716	8.03
37.5	548,521	24,303	0.0443	0.9557	7.80
38.5	527,083	521,613	0.9896	0.0104	7.45

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-1998

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,342	2,866	0.4519	0.5481	0.08
40.5	1,003,168	368	0.0004	0.9996	0.04
41.5	1,005,942	992,050	0.9862	0.0138	0.04
42.5	13,892	1,901	0.1368	0.8632	0.00
43.5	11,991		0.0000	1.0000	0.00
44.5	12,530		0.0000	1.0000	0.00
45.5	12,530		0.0000	1.0000	0.00
46.5	12,530		0.0000	1.0000	0.00
47.5	13,536		0.0000	1.0000	0.00
48.5	13,536		0.0000	1.0000	0.00
49.5	13,536		0.0000	1.0000	0.00
50.5	13,536		0.0000	1.0000	0.00
51.5	14,306		0.0000	1.0000	0.00
52.5	14,306		0.0000	1.0000	0.00
53.5	14,425		0.0000	1.0000	0.00
54.5	14,425	119	0.0083	0.9917	0.00
55.5	14,306		0.0000	1.0000	0.00
56.5	14,306		0.0000	1.0000	0.00
57.5	14,017		0.0000	1.0000	0.00
58.5	11,702		0.0000	1.0000	0.00
59.5	11,702		0.0000	1.0000	0.00
60.5	11,198		0.0000	1.0000	0.00
61.5	3,556		0.0000	1.0000	0.00
62.5	2,314		0.0000	1.0000	0.00
63.5	2,314		0.0000	1.0000	0.00
64.5	2,314		0.0000	1.0000	0.00
65.5	1,776		0.0000	1.0000	0.00
66.5	1,776		0.0000	1.0000	0.00
67.5	1,776		0.0000	1.0000	0.00
68.5	770		0.0000	1.0000	0.00
69.5	23,697		0.0000	1.0000	0.00
70.5	23,697	1,906	0.0804	0.9196	0.00
71.5	33,654		0.0000	1.0000	0.00
72.5	32,884	11,864	0.3608	0.6392	0.00
73.5	21,021		0.0000	1.0000	0.00
74.5	21,021		0.0000	1.0000	0.00
75.5	21,021		0.0000	1.0000	0.00
76.5	21,021		0.0000	1.0000	0.00
77.5	21,021		0.0000	1.0000	0.00
78.5	21,021		0.0000	1.0000	0.00

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

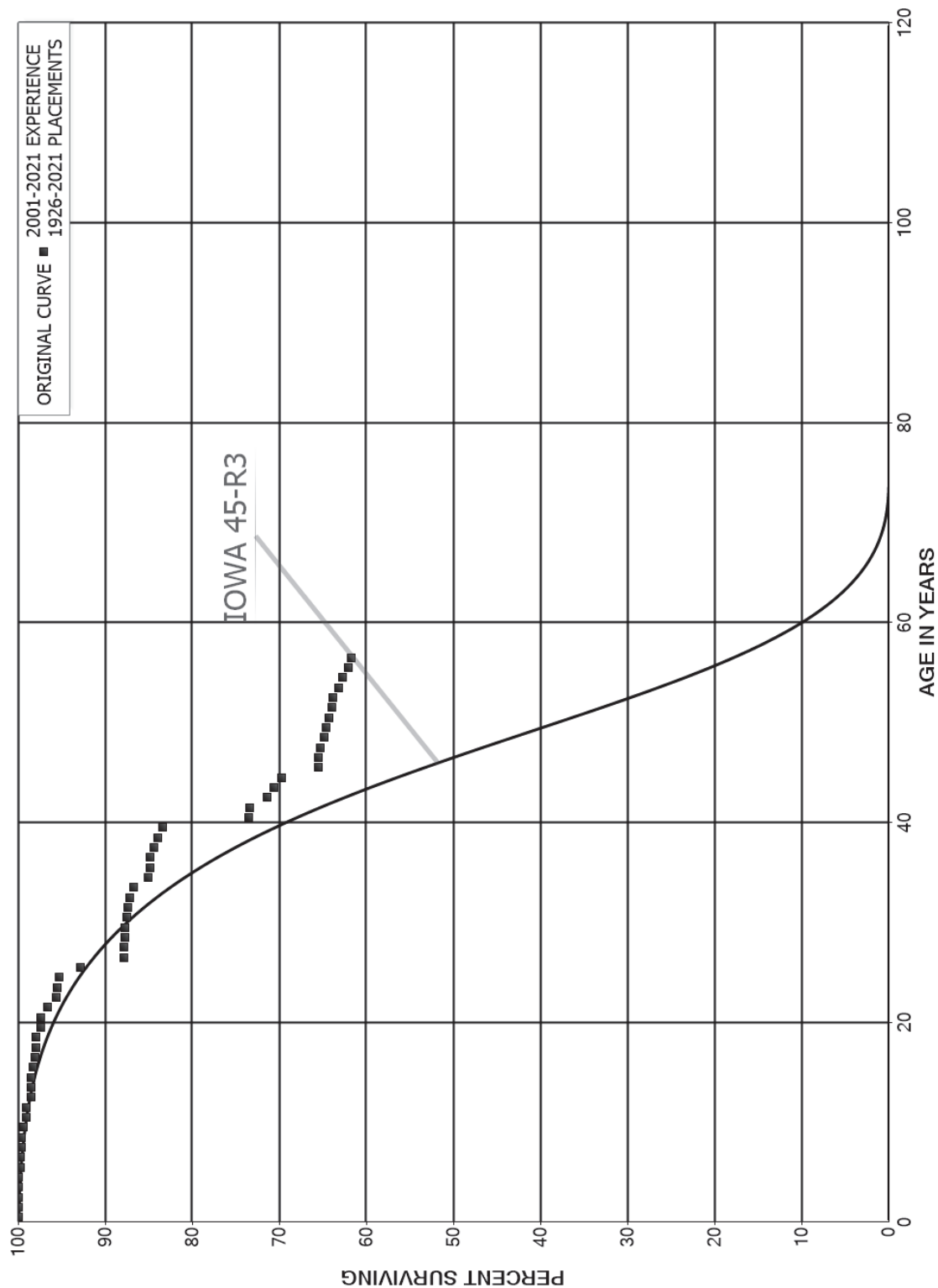
PLACEMENT BAND 1929-1998

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	21,021		0.0000	1.0000	0.00
80.5	21,021		0.0000	1.0000	0.00
81.5	21,021		0.0000	1.0000	0.00
82.5	21,021		0.0000	1.0000	0.00
83.5	21,021		0.0000	1.0000	0.00
84.5	21,021		0.0000	1.0000	0.00
85.5	21,021		0.0000	1.0000	0.00
86.5	21,021		0.0000	1.0000	0.00
87.5	21,021		0.0000	1.0000	0.00
88.5	21,021		0.0000	1.0000	0.00
89.5	21,021		0.0000	1.0000	0.00
90.5					0.00



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,616,694		0.0000	1.0000	100.00
0.5	89,991,137		0.0000	1.0000	100.00
1.5	98,579,719	9,032	0.0001	0.9999	100.00
2.5	86,727,086		0.0000	1.0000	99.99
3.5	79,959,187	25,904	0.0003	0.9997	99.99
4.5	78,537,302	180,259	0.0023	0.9977	99.96
5.5	76,821,877	42,933	0.0006	0.9994	99.73
6.5	80,010,972	26,428	0.0003	0.9997	99.67
7.5	78,354,994	21,989	0.0003	0.9997	99.64
8.5	73,571,106	126,820	0.0017	0.9983	99.61
9.5	76,876,188	290,053	0.0038	0.9962	99.44
10.5	73,564,353		0.0000	1.0000	99.07
11.5	71,913,685	384,401	0.0053	0.9947	99.07
12.5	66,900,663	43,066	0.0006	0.9994	98.54
13.5	58,041,951	11,350	0.0002	0.9998	98.47
14.5	52,547,835	100,068	0.0019	0.9981	98.45
15.5	50,330,612	122,533	0.0024	0.9976	98.27
16.5	50,440,253	10,063	0.0002	0.9998	98.03
17.5	45,475,934	49,484	0.0011	0.9989	98.01
18.5	39,857,498	194,480	0.0049	0.9951	97.90
19.5	38,790,074	14,518	0.0004	0.9996	97.42
20.5	34,073,800	281,927	0.0083	0.9917	97.39
21.5	28,311,614	274,199	0.0097	0.9903	96.58
22.5	21,443,359	27,267	0.0013	0.9987	95.65
23.5	20,171,084	51,740	0.0026	0.9974	95.52
24.5	19,488,317	510,513	0.0262	0.9738	95.28
25.5	18,451,919	990,055	0.0537	0.9463	92.78
26.5	17,309,002	429	0.0000	1.0000	87.80
27.5	14,039,930	16,776	0.0012	0.9988	87.80
28.5	10,196,960		0.0000	1.0000	87.70
29.5	9,844,025	20,337	0.0021	0.9979	87.70
30.5	5,097,102	8,354	0.0016	0.9984	87.52
31.5	4,442,637	11,449	0.0026	0.9974	87.37
32.5	5,672,848	30,716	0.0054	0.9946	87.15
33.5	4,775,510	86,632	0.0181	0.9819	86.68
34.5	3,859,838	9,998	0.0026	0.9974	85.10
35.5	3,854,267	3,453	0.0009	0.9991	84.88
36.5	3,814,668	17,829	0.0047	0.9953	84.81
37.5	3,192,877	18,566	0.0058	0.9942	84.41
38.5	3,266,004	19,804	0.0061	0.9939	83.92

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,279,847	389,085	0.1186	0.8814	83.41
40.5	3,014,833	5,783	0.0019	0.9981	73.52
41.5	3,067,818	84,632	0.0276	0.9724	73.37
42.5	3,083,865	31,114	0.0101	0.9899	71.35
43.5	3,241,539	39,404	0.0122	0.9878	70.63
44.5	3,154,271	193,837	0.0615	0.9385	69.77
45.5	2,925,931	459	0.0002	0.9998	65.48
46.5	2,885,277	7,828	0.0027	0.9973	65.47
47.5	2,774,208	17,972	0.0065	0.9935	65.30
48.5	2,766,435	13,075	0.0047	0.9953	64.87
49.5	2,715,331	13,638	0.0050	0.9950	64.57
50.5	2,570,700	11,871	0.0046	0.9954	64.24
51.5	2,386,116	5,763	0.0024	0.9976	63.95
52.5	2,348,085	24,311	0.0104	0.9896	63.79
53.5	1,326,992	7,826	0.0059	0.9941	63.13
54.5	1,249,981	14,603	0.0117	0.9883	62.76
55.5	1,193,330	5,463	0.0046	0.9954	62.03
56.5	906,860	40,500	0.0447	0.9553	61.74
57.5	783,440	3,704	0.0047	0.9953	58.98
58.5	651,336	8,349	0.0128	0.9872	58.71
59.5	581,249	1,094	0.0019	0.9981	57.95
60.5	437,567	7,234	0.0165	0.9835	57.84
61.5	343,924	6,447	0.0187	0.9813	56.89
62.5	280,333		0.0000	1.0000	55.82
63.5	245,766	1,653	0.0067	0.9933	55.82
64.5	183,847	1,331	0.0072	0.9928	55.45
65.5	170,728	1,403	0.0082	0.9918	55.04
66.5	165,193		0.0000	1.0000	54.59
67.5	127,851		0.0000	1.0000	54.59
68.5	71,124		0.0000	1.0000	54.59
69.5	27,808		0.0000	1.0000	54.59
70.5	13,171		0.0000	1.0000	54.59
71.5	3,184		0.0000	1.0000	54.59
72.5	5,293		0.0000	1.0000	54.59
73.5	5,416		0.0000	1.0000	54.59
74.5	14,738	62	0.0042	0.9958	54.59
75.5	14,676		0.0000	1.0000	54.36
76.5	14,676	249	0.0170	0.9830	54.36
77.5	14,426	125	0.0087	0.9913	53.44
78.5	14,301		0.0000	1.0000	52.97

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

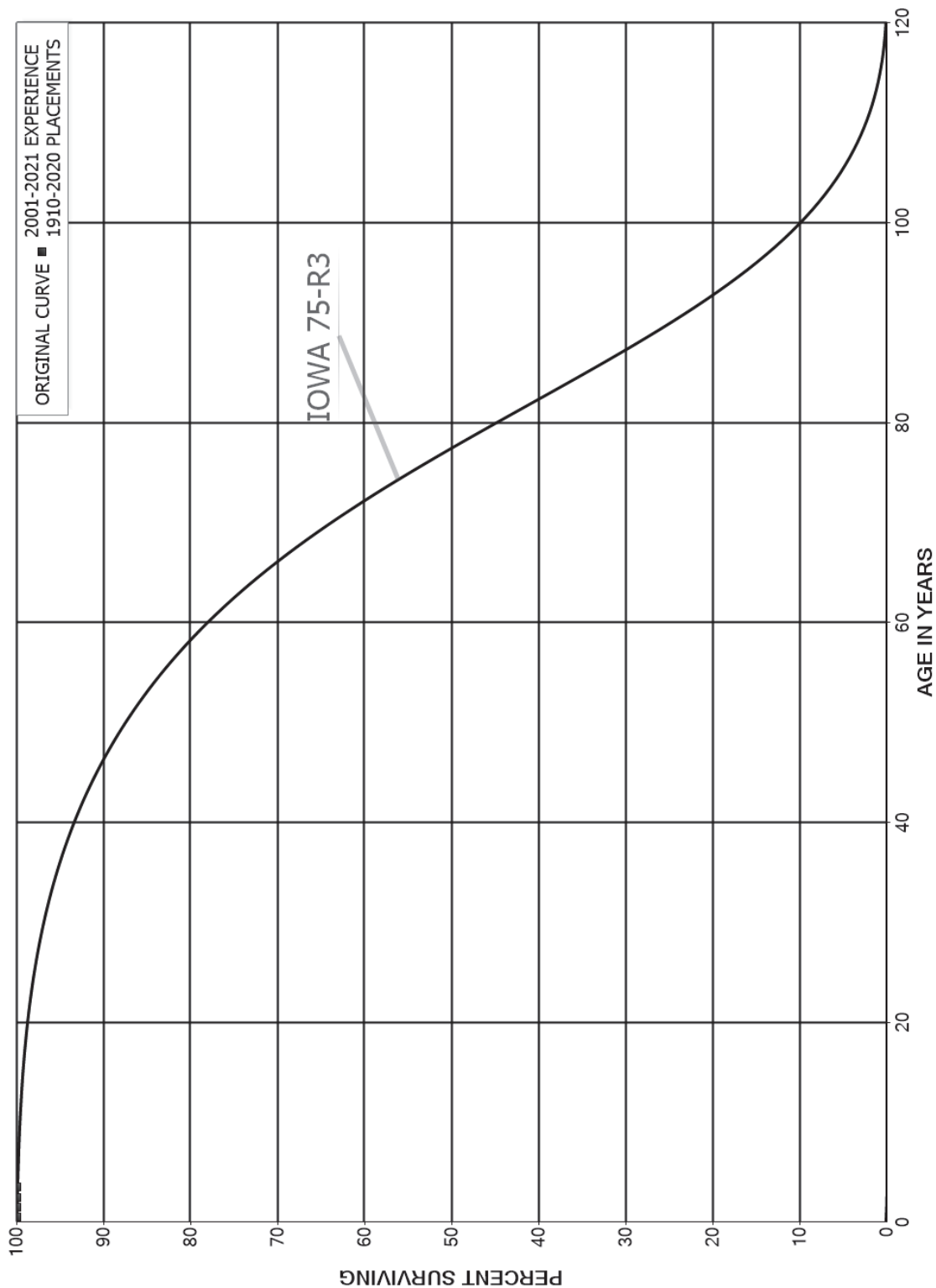
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,301		0.0000	1.0000	52.97
80.5	14,301		0.0000	1.0000	52.97
81.5	14,301		0.0000	1.0000	52.97
82.5	14,301		0.0000	1.0000	52.97
83.5	14,301		0.0000	1.0000	52.97
84.5	14,301		0.0000	1.0000	52.97
85.5	14,301		0.0000	1.0000	52.97
86.5	14,301		0.0000	1.0000	52.97
87.5	14,301	123	0.0086	0.9914	52.97
88.5	14,178		0.0000	1.0000	52.52
89.5	14,178		0.0000	1.0000	52.52
90.5	14,178		0.0000	1.0000	52.52
91.5	14,178		0.0000	1.0000	52.52
92.5	11,735		0.0000	1.0000	52.52
93.5	9,322		0.0000	1.0000	52.52
94.5	9,322		0.0000	1.0000	52.52
95.5					52.52

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 374.03 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 374.03 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	657,975		0.0000	1.0000	100.00
0.5	657,975		0.0000	1.0000	100.00
1.5	465,037		0.0000	1.0000	100.00
2.5	465,037		0.0000	1.0000	100.00
3.5					100.00
4.5					
5.5					
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5	1		0.0000		
25.5	1		0.0000		
26.5	1		0.0000		
27.5	856		0.0000		
28.5	856		0.0000		
29.5	856		0.0000		
30.5	856		0.0000		
31.5	2,557		0.0000		
32.5	2,557		0.0000		
33.5	2,557		0.0000		
34.5	8,152		0.0000		
35.5	8,152		0.0000		
36.5	49,380		0.0000		
37.5	50,155		0.0000		
38.5	50,155		0.0000		

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 374.03 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,155		0.0000		
40.5	50,155		0.0000		
41.5	51,331		0.0000		
42.5	52,681		0.0000		
43.5	79,555		0.0000		
44.5	79,555		0.0000		
45.5	79,554		0.0000		
46.5	79,554		0.0000		
47.5	79,554		0.0000		
48.5	78,699		0.0000		
49.5	79,349		0.0000		
50.5	79,349		0.0000		
51.5	79,349		0.0000		
52.5	77,648		0.0000		
53.5	77,648		0.0000		
54.5	77,664		0.0000		
55.5	72,178		0.0000		
56.5	72,192		0.0000		
57.5	30,985		0.0000		
58.5	30,505		0.0000		
59.5	31,551		0.0000		
60.5	31,742		0.0000		
61.5	32,010		0.0000		
62.5	30,890		0.0000		
63.5	29,642		0.0000		
64.5	3,197		0.0000		
65.5	3,378		0.0000		
66.5	3,479		0.0000		
67.5	3,616		0.0000		
68.5	3,652		0.0000		
69.5	4,614		0.0000		
70.5	5,554		0.0000		
71.5	5,608		0.0000		
72.5	6,164		0.0000		
73.5	48,517		0.0000		
74.5	62,183		0.0000		
75.5	70,279		0.0000		
76.5	73,258		0.0000		
77.5	74,250		0.0000		
78.5	74,230		0.0000		

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 374.03 LAND RIGHTS

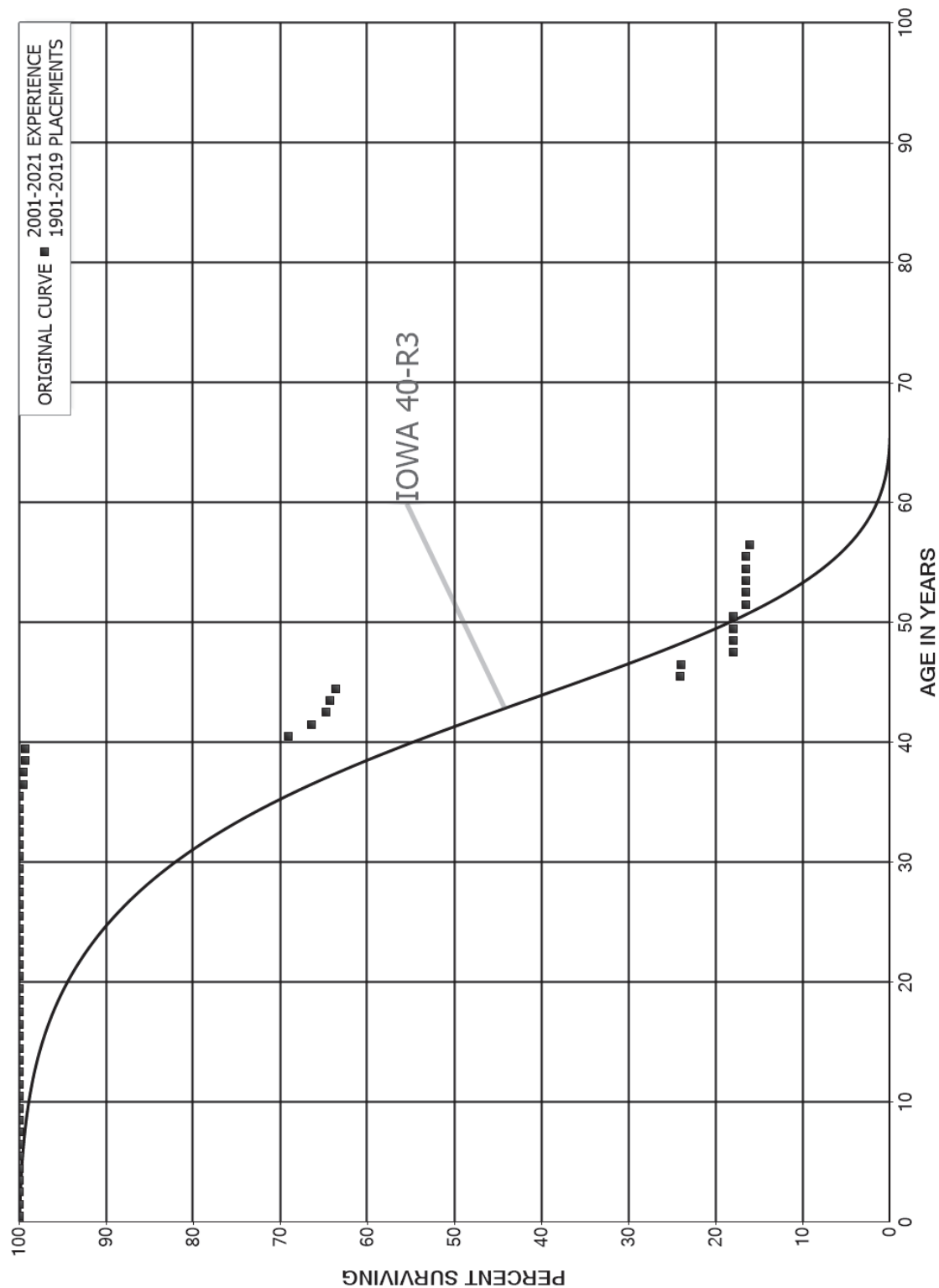
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,195		0.0000		
80.5	73,161		0.0000		
81.5	72,969		0.0000		
82.5	72,702		0.0000		
83.5	72,780		0.0000		
84.5	72,910		0.0000		
85.5	72,753		0.0000		
86.5	72,673		0.0000		
87.5	72,903		0.0000		
88.5	72,881		0.0000		
89.5	72,903		0.0000		
90.5	71,962		0.0000		
91.5	70,371		0.0000		
92.5	70,318		0.0000		
93.5	69,762		0.0000		
94.5	27,409		0.0000		
95.5	13,742		0.0000		
96.5	5,630		0.0000		
97.5	2,541		0.0000		
98.5	1,536		0.0000		
99.5	1,536		0.0000		
100.5	1,276		0.0000		
101.5	1,264		0.0000		
102.5	1,264		0.0000		
103.5	1,264		0.0000		
104.5	1,129		0.0000		
105.5	898		0.0000		
106.5	625		0.0000		
107.5	525		0.0000		
108.5	193		0.0000		
109.5	78		0.0000		
110.5	21		0.0000		
111.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	769,318		0.0000	1.0000	100.00
0.5	772,573		0.0000	1.0000	100.00
1.5	789,257		0.0000	1.0000	100.00
2.5	907,116		0.0000	1.0000	100.00
3.5	907,116		0.0000	1.0000	100.00
4.5	435,724		0.0000	1.0000	100.00
5.5	1,141,819		0.0000	1.0000	100.00
6.5	1,126,488		0.0000	1.0000	100.00
7.5	1,092,227		0.0000	1.0000	100.00
8.5	1,102,390		0.0000	1.0000	100.00
9.5	1,102,390		0.0000	1.0000	100.00
10.5	1,152,236		0.0000	1.0000	100.00
11.5	1,152,236		0.0000	1.0000	100.00
12.5	1,152,236		0.0000	1.0000	100.00
13.5	1,152,236		0.0000	1.0000	100.00
14.5	1,152,236		0.0000	1.0000	100.00
15.5	1,119,746		0.0000	1.0000	100.00
16.5	957,144		0.0000	1.0000	100.00
17.5	957,144		0.0000	1.0000	100.00
18.5	957,144		0.0000	1.0000	100.00
19.5	957,144		0.0000	1.0000	100.00
20.5	957,144		0.0000	1.0000	100.00
21.5	1,002,463		0.0000	1.0000	100.00
22.5	985,779		0.0000	1.0000	100.00
23.5	819,283		0.0000	1.0000	100.00
24.5	819,283		0.0000	1.0000	100.00
25.5	815,480		0.0000	1.0000	100.00
26.5	109,385		0.0000	1.0000	100.00
27.5	109,385		0.0000	1.0000	100.00
28.5	109,385		0.0000	1.0000	100.00
29.5	99,473		0.0000	1.0000	100.00
30.5	99,702		0.0000	1.0000	100.00
31.5	49,857		0.0000	1.0000	100.00
32.5	56,930		0.0000	1.0000	100.00
33.5	59,390		0.0000	1.0000	100.00
34.5	64,382		0.0000	1.0000	100.00
35.5	69,231	371	0.0054	0.9946	100.00
36.5	71,473		0.0000	1.0000	99.46
37.5	71,473	117	0.0016	0.9984	99.46
38.5	97,058		0.0000	1.0000	99.30

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,243	30,546	0.3047	0.6953	99.30
40.5	74,697	2,888	0.0387	0.9613	69.04
41.5	72,364	1,840	0.0254	0.9746	66.37
42.5	30,446	187	0.0061	0.9939	64.69
43.5	78,791	758	0.0096	0.9904	64.29
44.5	78,095	48,533	0.6215	0.3785	63.67
45.5	29,563	258	0.0087	0.9913	24.10
46.5	28,503	7,073	0.2482	0.7518	23.89
47.5	21,429		0.0000	1.0000	17.96
48.5	21,429		0.0000	1.0000	17.96
49.5	21,657	63	0.0029	0.9971	17.96
50.5	21,344	1,665	0.0780	0.9220	17.91
51.5	19,514		0.0000	1.0000	16.51
52.5	19,514		0.0000	1.0000	16.51
53.5	21,082		0.0000	1.0000	16.51
54.5	18,622		0.0000	1.0000	16.51
55.5	14,001	368	0.0263	0.9737	16.51
56.5	8,784	64	0.0073	0.9927	16.08
57.5	8,720		0.0000	1.0000	15.96
58.5	8,720	1,158	0.1328	0.8672	15.96
59.5	4,669		0.0000	1.0000	13.84
60.5	4,372		0.0000	1.0000	13.84
61.5	410		0.0000	1.0000	13.84
62.5	410		0.0000	1.0000	13.84
63.5	410		0.0000	1.0000	13.84
64.5	417		0.0000	1.0000	13.84
65.5	417		0.0000	1.0000	13.84
66.5	417		0.0000	1.0000	13.84
67.5	447	410	0.9174	0.0826	13.84
68.5	37		0.0000	1.0000	1.14
69.5	198	7	0.0352	0.9648	1.14
70.5	541		0.0000	1.0000	1.10
71.5	541		0.0000	1.0000	1.10
72.5	541	30	0.0554	0.9446	1.10
73.5	511		0.0000	1.0000	1.04
74.5	3,447	161	0.0467	0.9533	1.04
75.5	3,286		0.0000	1.0000	0.99
76.5	3,286		0.0000	1.0000	0.99
77.5	3,286		0.0000	1.0000	0.99
78.5	3,286		0.0000	1.0000	0.99

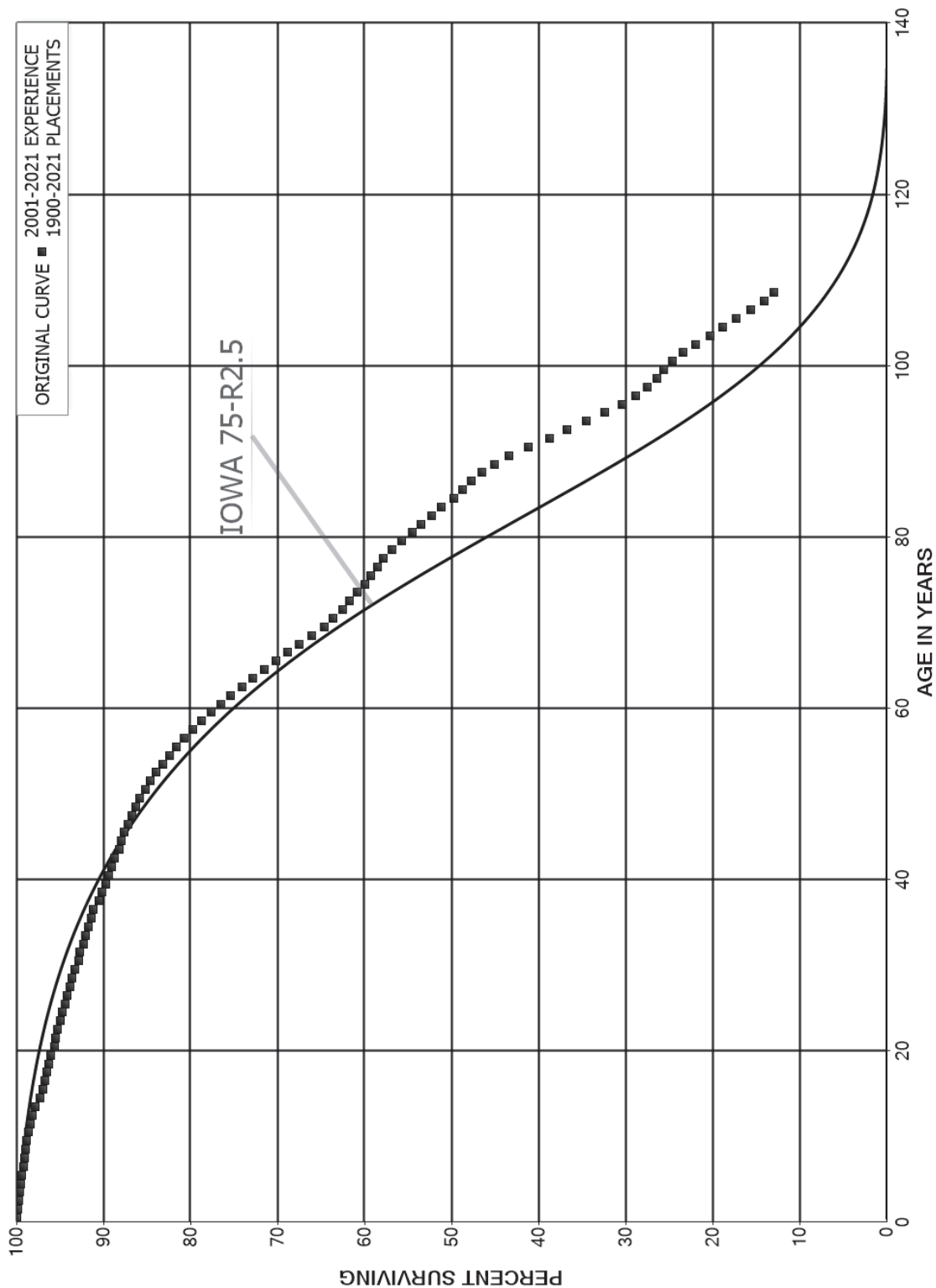
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019			EXPERIENCE BAND 2001-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,286	2,936	0.8935	0.1065	0.99	
80.5	350		0.0000	1.0000	0.11	
81.5	350		0.0000	1.0000	0.11	
82.5	415		0.0000	1.0000	0.11	
83.5	415		0.0000	1.0000	0.11	
84.5	415	350	0.8432	0.1568	0.11	
85.5	65		0.0000	1.0000	0.02	
86.5	65		0.0000	1.0000	0.02	
87.5	65	65	1.0000		0.02	
88.5						
89.5						
90.5						
91.5						
92.5						
93.5						
94.5						
95.5						
96.5						
97.5						
98.5						
99.5	2,955		0.0000			
100.5	2,955		0.0000			
101.5	2,955		0.0000			
102.5	2,955		0.0000			
103.5	2,955		0.0000			
104.5	2,955	2,955	1.0000			
105.5						

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNTS 376.08 AND 376.18 MAINS - STEEL AND PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,336,807,047	573,389	0.0002	0.9998	100.00
0.5	2,145,533,672	1,991,977	0.0009	0.9991	99.98
1.5	1,986,702,599	2,231,013	0.0011	0.9989	99.88
2.5	1,712,700,872	2,597,500	0.0015	0.9985	99.77
3.5	1,489,088,830	1,908,770	0.0013	0.9987	99.62
4.5	1,359,236,277	1,738,203	0.0013	0.9987	99.49
5.5	1,247,758,253	1,745,711	0.0014	0.9986	99.36
6.5	1,171,817,721	1,472,721	0.0013	0.9987	99.23
7.5	1,124,670,162	1,780,077	0.0016	0.9984	99.10
8.5	1,077,879,196	1,533,621	0.0014	0.9986	98.94
9.5	1,050,126,248	1,666,952	0.0016	0.9984	98.80
10.5	1,041,674,708	2,666,152	0.0026	0.9974	98.65
11.5	995,379,891	2,600,126	0.0026	0.9974	98.39
12.5	923,702,823	3,197,451	0.0035	0.9965	98.14
13.5	869,124,795	4,520,655	0.0052	0.9948	97.80
14.5	850,564,334	2,514,420	0.0030	0.9970	97.29
15.5	828,455,390	2,039,175	0.0025	0.9975	97.00
16.5	782,007,611	1,702,713	0.0022	0.9978	96.76
17.5	735,268,361	2,167,307	0.0029	0.9971	96.55
18.5	691,282,298	1,559,698	0.0023	0.9977	96.27
19.5	613,906,892	2,495,729	0.0041	0.9959	96.05
20.5	541,820,833	950,938	0.0018	0.9982	95.66
21.5	499,601,957	977,891	0.0020	0.9980	95.49
22.5	463,806,452	1,495,157	0.0032	0.9968	95.30
23.5	426,013,087	1,293,463	0.0030	0.9970	95.00
24.5	393,893,192	1,224,141	0.0031	0.9969	94.71
25.5	363,902,533	1,133,135	0.0031	0.9969	94.41
26.5	328,028,842	1,011,157	0.0031	0.9969	94.12
27.5	294,898,449	840,366	0.0028	0.9972	93.83
28.5	253,345,370	829,476	0.0033	0.9967	93.56
29.5	221,025,229	907,350	0.0041	0.9959	93.26
30.5	190,071,671	409,141	0.0022	0.9978	92.87
31.5	146,627,267	542,617	0.0037	0.9963	92.67
32.5	130,204,071	377,030	0.0029	0.9971	92.33
33.5	122,984,250	402,562	0.0033	0.9967	92.06
34.5	116,148,944	407,127	0.0035	0.9965	91.76
35.5	108,355,802	335,049	0.0031	0.9969	91.44
36.5	105,380,034	797,886	0.0076	0.9924	91.16
37.5	104,505,905	345,551	0.0033	0.9967	90.47
38.5	100,522,282	505,573	0.0050	0.9950	90.17

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,466,444	335,204	0.0035	0.9965	89.71
40.5	90,170,547	340,313	0.0038	0.9962	89.40
41.5	83,280,808	316,352	0.0038	0.9962	89.07
42.5	81,104,231	479,103	0.0059	0.9941	88.73
43.5	79,802,065	279,505	0.0035	0.9965	88.20
44.5	77,983,432	268,915	0.0034	0.9966	87.89
45.5	76,985,779	336,981	0.0044	0.9956	87.59
46.5	75,712,662	386,039	0.0051	0.9949	87.21
47.5	74,693,814	402,540	0.0054	0.9946	86.76
48.5	72,782,458	432,997	0.0059	0.9941	86.30
49.5	70,260,383	464,399	0.0066	0.9934	85.78
50.5	66,091,829	456,408	0.0069	0.9931	85.21
51.5	61,414,434	479,539	0.0078	0.9922	84.63
52.5	57,357,575	526,789	0.0092	0.9908	83.97
53.5	53,934,481	496,644	0.0092	0.9908	83.19
54.5	50,332,029	474,655	0.0094	0.9906	82.43
55.5	46,105,356	498,445	0.0108	0.9892	81.65
56.5	41,966,516	515,548	0.0123	0.9877	80.77
57.5	38,096,229	521,446	0.0137	0.9863	79.78
58.5	34,461,809	466,888	0.0135	0.9865	78.68
59.5	31,229,098	444,063	0.0142	0.9858	77.62
60.5	27,712,832	423,659	0.0153	0.9847	76.51
61.5	24,080,588	408,002	0.0169	0.9831	75.34
62.5	20,301,398	352,476	0.0174	0.9826	74.07
63.5	17,448,072	317,119	0.0182	0.9818	72.78
64.5	14,750,219	275,435	0.0187	0.9813	71.46
65.5	12,366,431	225,156	0.0182	0.9818	70.13
66.5	10,245,446	199,795	0.0195	0.9805	68.85
67.5	8,140,213	174,540	0.0214	0.9786	67.51
68.5	6,758,077	145,616	0.0215	0.9785	66.06
69.5	6,013,902	95,741	0.0159	0.9841	64.63
70.5	5,777,921	95,780	0.0166	0.9834	63.61
71.5	5,775,372	77,206	0.0134	0.9866	62.55
72.5	6,268,709	83,831	0.0134	0.9866	61.72
73.5	6,431,445	96,490	0.0150	0.9850	60.89
74.5	6,406,852	74,029	0.0116	0.9884	59.98
75.5	6,276,999	80,762	0.0129	0.9871	59.28
76.5	6,556,104	79,158	0.0121	0.9879	58.52
77.5	6,826,570	110,107	0.0161	0.9839	57.81
78.5	6,758,647	139,305	0.0206	0.9794	56.88

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08 AND 376.18 MAINS - STEEL AND PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,620,186	140,298	0.0212	0.9788	55.71
80.5	6,295,844	118,782	0.0189	0.9811	54.53
81.5	5,976,527	131,042	0.0219	0.9781	53.50
82.5	5,711,309	127,084	0.0223	0.9777	52.33
83.5	5,542,920	154,197	0.0278	0.9722	51.16
84.5	5,831,656	114,495	0.0196	0.9804	49.74
85.5	5,735,705	125,412	0.0219	0.9781	48.76
86.5	5,622,367	141,237	0.0251	0.9749	47.70
87.5	5,504,019	163,331	0.0297	0.9703	46.50
88.5	5,406,846	209,923	0.0388	0.9612	45.12
89.5	4,769,284	235,620	0.0494	0.9506	43.37
90.5	4,249,028	257,003	0.0605	0.9395	41.22
91.5	3,749,050	197,458	0.0527	0.9473	38.73
92.5	3,213,487	189,530	0.0590	0.9410	36.69
93.5	2,545,599	159,134	0.0625	0.9375	34.53
94.5	2,048,286	128,027	0.0625	0.9375	32.37
95.5	1,589,729	78,589	0.0494	0.9506	30.35
96.5	1,341,151	62,001	0.0462	0.9538	28.85
97.5	1,099,362	45,612	0.0415	0.9585	27.51
98.5	887,033	24,002	0.0271	0.9729	26.37
99.5	888,397	35,602	0.0401	0.9599	25.66
100.5	804,477	40,104	0.0499	0.9501	24.63
101.5	753,539	47,945	0.0636	0.9364	23.40
102.5	696,002	51,379	0.0738	0.9262	21.91
103.5	642,999	46,660	0.0726	0.9274	20.29
104.5	568,041	47,898	0.0843	0.9157	18.82
105.5	216,677	20,026	0.0924	0.9076	17.23
106.5	140,128	14,430	0.1030	0.8970	15.64
107.5	113,425	8,838	0.0779	0.9221	14.03
108.5	93,170	5,648	0.0606	0.9394	12.94
109.5	64,065	3,850	0.0601	0.9399	12.15
110.5	57,927	1,403	0.0242	0.9758	11.42
111.5	51,477	1,227	0.0238	0.9762	11.15
112.5	48,937	1,093	0.0223	0.9777	10.88
113.5	46,495	7,496	0.1612	0.8388	10.64
114.5	38,162	8,113	0.2126	0.7874	8.92
115.5	30,049	490	0.0163	0.9837	7.03
116.5	48,230	1,578	0.0327	0.9673	6.91
117.5	46,606	3,188	0.0684	0.9316	6.68
118.5	43,418	132	0.0030	0.9970	6.23

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08 AND 376.18 MAINS - STEEL AND PLASTIC

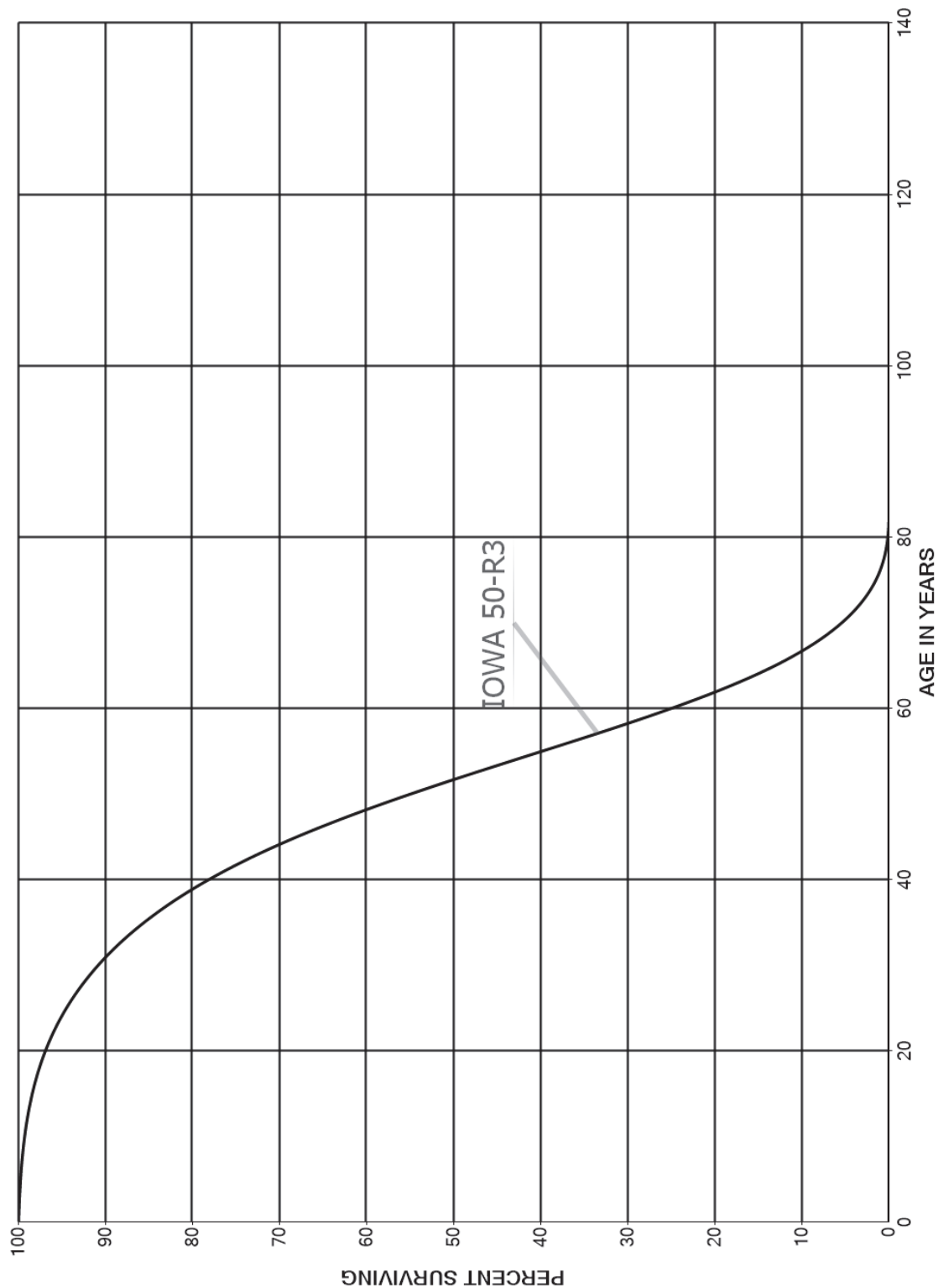
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

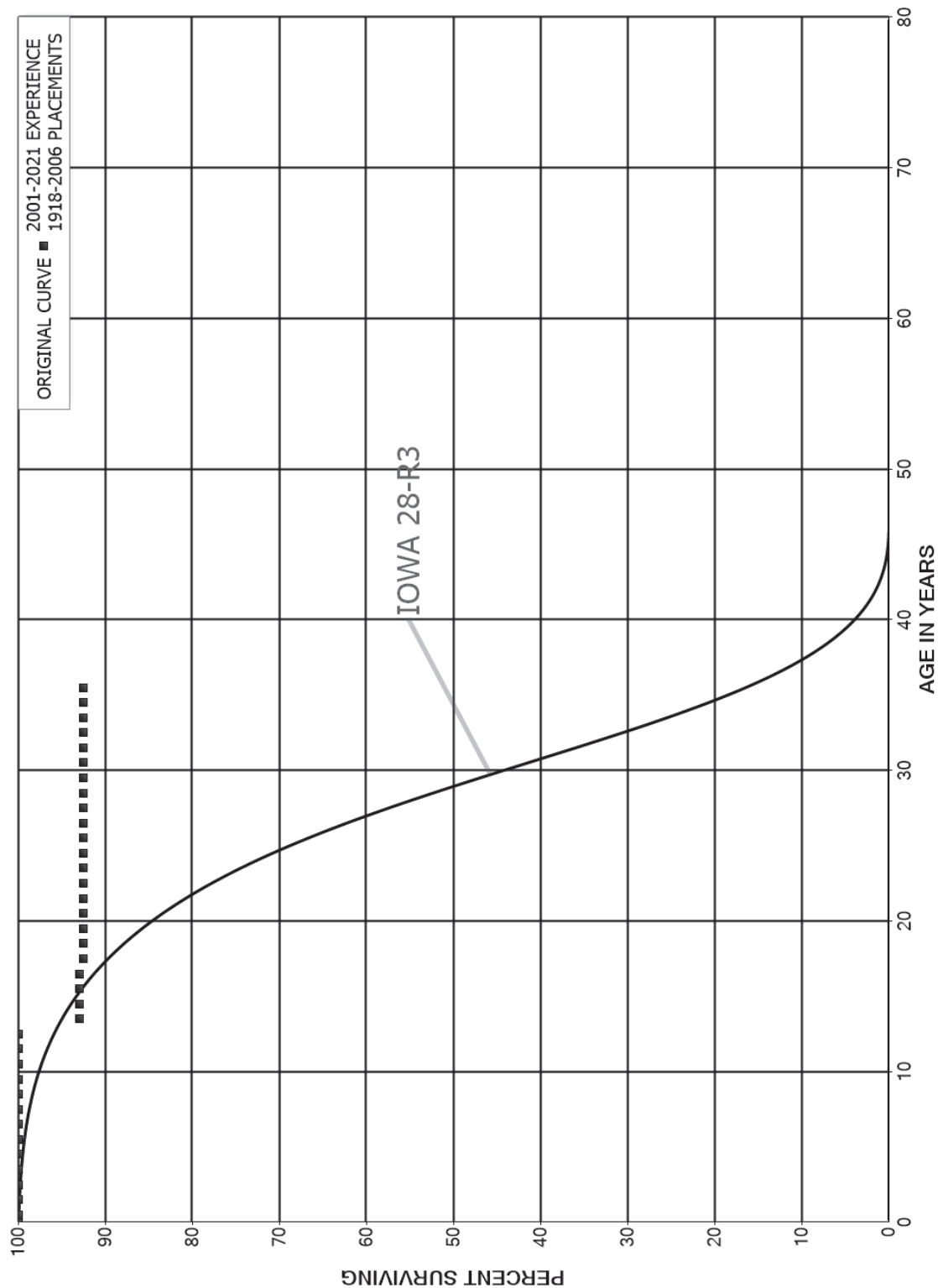
EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	43,286	694	0.0160	0.9840	6.21
120.5	18,421		0.0000	1.0000	6.11
121.5					6.11

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 376.10 MAINS - CAST IRON
SMOOTH SURVIVOR CURVE



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2006

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	464,519		0.0000	1.0000	100.00
0.5	464,519		0.0000	1.0000	100.00
1.5	464,519		0.0000	1.0000	100.00
2.5	464,519		0.0000	1.0000	100.00
3.5	464,519		0.0000	1.0000	100.00
4.5	464,519		0.0000	1.0000	100.00
5.5	464,519		0.0000	1.0000	100.00
6.5	464,519		0.0000	1.0000	100.00
7.5	464,519		0.0000	1.0000	100.00
8.5	464,519		0.0000	1.0000	100.00
9.5	464,519		0.0000	1.0000	100.00
10.5	464,519		0.0000	1.0000	100.00
11.5	464,519		0.0000	1.0000	100.00
12.5	464,519	32,727	0.0705	0.9295	100.00
13.5	431,793		0.0000	1.0000	92.95
14.5	578,140		0.0000	1.0000	92.95
15.5	528,394		0.0000	1.0000	92.95
16.5	528,394	2,617	0.0050	0.9950	92.95
17.5	525,777		0.0000	1.0000	92.49
18.5	525,777		0.0000	1.0000	92.49
19.5	146,347		0.0000	1.0000	92.49
20.5	146,347		0.0000	1.0000	92.49
21.5	146,347		0.0000	1.0000	92.49
22.5	146,347		0.0000	1.0000	92.49
23.5	146,347		0.0000	1.0000	92.49
24.5	146,347		0.0000	1.0000	92.49
25.5	146,347		0.0000	1.0000	92.49
26.5	146,347		0.0000	1.0000	92.49
27.5	146,347		0.0000	1.0000	92.49
28.5	146,347		0.0000	1.0000	92.49
29.5	146,347		0.0000	1.0000	92.49
30.5	146,347		0.0000	1.0000	92.49
31.5	146,347		0.0000	1.0000	92.49
32.5	146,347		0.0000	1.0000	92.49
33.5	146,347		0.0000	1.0000	92.49
34.5	146,347		0.0000	1.0000	92.49
35.5					92.49
36.5					
37.5					
38.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2006

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5	1,033		0.0000		
46.5	1,033		0.0000		
47.5	1,033		0.0000		
48.5	1,033		0.0000		
49.5	1,033		0.0000		
50.5	1,033	457	0.4420		
51.5	577		0.0000		
52.5	577		0.0000		
53.5	7,027		0.0000		
54.5	7,027		0.0000		
55.5	7,027		0.0000		
56.5	7,027		0.0000		
57.5	7,027		0.0000		
58.5	7,027	4,016	0.5716		
59.5	3,010	577	0.1915		
60.5	2,434		0.0000		
61.5	2,434		0.0000		
62.5	2,434		0.0000		
63.5	2,434		0.0000		
64.5	2,434		0.0000		
65.5	2,434		0.0000		
66.5	2,434		0.0000		
67.5	2,434	2,434	1.0000		
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5	43		0.0000		
75.5	43		0.0000		
76.5	43		0.0000		
77.5	43		0.0000		
78.5	43		0.0000		

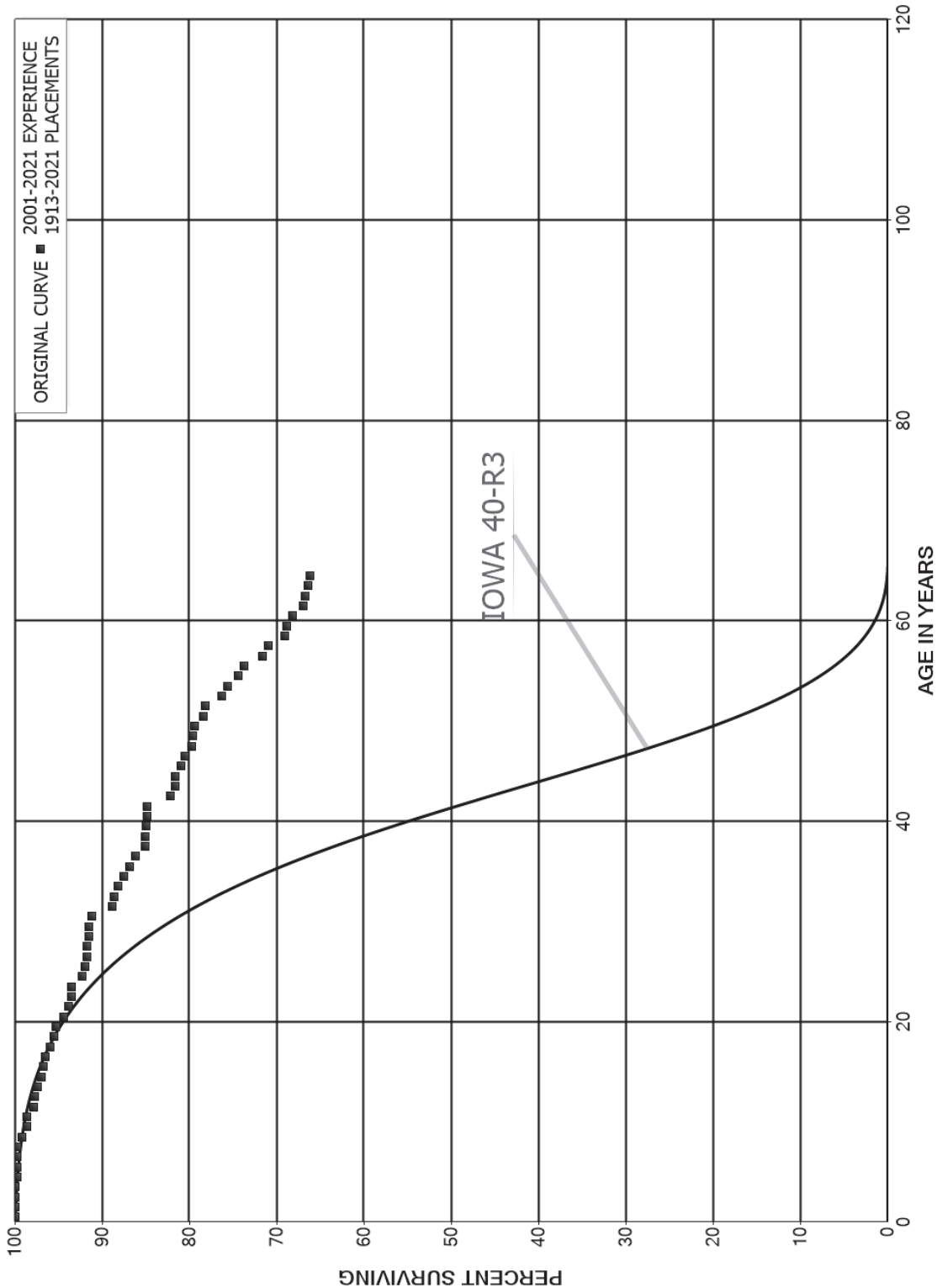
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2006			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	43	43	1.0000		
80.5					
81.5					
82.5	558		0.0000		
83.5	558		0.0000		
84.5	558		0.0000		
85.5	558		0.0000		
86.5	558		0.0000		
87.5	558	558	1.0000		
88.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,974,588		0.0000	1.0000	100.00
0.5	69,840,914		0.0000	1.0000	100.00
1.5	70,935,938	63,535	0.0009	0.9991	100.00
2.5	59,578,140	2,746	0.0000	1.0000	99.91
3.5	56,570,121	75,088	0.0013	0.9987	99.91
4.5	56,148,290	28,470	0.0005	0.9995	99.77
5.5	54,604,435	13,012	0.0002	0.9998	99.72
6.5	54,824,169	6,089	0.0001	0.9999	99.70
7.5	55,435,680	262,118	0.0047	0.9953	99.69
8.5	59,967,505	339,695	0.0057	0.9943	99.22
9.5	60,479,877	42,496	0.0007	0.9993	98.65
10.5	52,750,121	393,470	0.0075	0.9925	98.59
11.5	50,930,028	40,769	0.0008	0.9992	97.85
12.5	51,193,112	170,759	0.0033	0.9967	97.77
13.5	49,746,933	264,111	0.0053	0.9947	97.45
14.5	48,952,855	123,519	0.0025	0.9975	96.93
15.5	47,049,617	80,893	0.0017	0.9983	96.68
16.5	47,109,771	300,752	0.0064	0.9936	96.52
17.5	45,392,793	191,517	0.0042	0.9958	95.90
18.5	43,466,917	74,671	0.0017	0.9983	95.50
19.5	38,254,087	360,935	0.0094	0.9906	95.33
20.5	31,423,755	186,594	0.0059	0.9941	94.43
21.5	28,454,338	104,186	0.0037	0.9963	93.87
22.5	26,294,647	10,434	0.0004	0.9996	93.53
23.5	22,987,407	306,662	0.0133	0.9867	93.49
24.5	20,434,227	74,802	0.0037	0.9963	92.24
25.5	17,286,423	31,746	0.0018	0.9982	91.91
26.5	15,529,116	1,834	0.0001	0.9999	91.74
27.5	12,268,185	35,688	0.0029	0.9971	91.73
28.5	9,330,314	776	0.0001	0.9999	91.46
29.5	5,517,691	18,999	0.0034	0.9966	91.45
30.5	3,794,045	94,085	0.0248	0.9752	91.14
31.5	3,069,243	9,433	0.0031	0.9969	88.88
32.5	2,919,786	15,154	0.0052	0.9948	88.60
33.5	2,558,409	18,626	0.0073	0.9927	88.14
34.5	2,589,046	19,875	0.0077	0.9923	87.50
35.5	2,425,270	19,370	0.0080	0.9920	86.83
36.5	2,396,367	29,358	0.0123	0.9877	86.14
37.5	2,243,534	660	0.0003	0.9997	85.08
38.5	2,223,314	3,887	0.0017	0.9983	85.06

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,146,178	1,743	0.0008	0.9992	84.91
40.5	1,560,327	776	0.0005	0.9995	84.84
41.5	1,505,433	46,396	0.0308	0.9692	84.80
42.5	1,523,719	11,041	0.0072	0.9928	82.18
43.5	1,490,616		0.0000	1.0000	81.59
44.5	1,475,903	11,749	0.0080	0.9920	81.59
45.5	1,248,608	6,471	0.0052	0.9948	80.94
46.5	1,117,166	10,271	0.0092	0.9908	80.52
47.5	1,119,171	2,996	0.0027	0.9973	79.78
48.5	1,068,137	2,978	0.0028	0.9972	79.57
49.5	977,688	12,249	0.0125	0.9875	79.34
50.5	961,573	1,502	0.0016	0.9984	78.35
51.5	789,091	19,829	0.0251	0.9749	78.23
52.5	749,944	6,576	0.0088	0.9912	76.26
53.5	696,383	11,292	0.0162	0.9838	75.59
54.5	662,516	5,321	0.0080	0.9920	74.37
55.5	608,949	17,643	0.0290	0.9710	73.77
56.5	536,183	5,212	0.0097	0.9903	71.63
57.5	515,237	13,890	0.0270	0.9730	70.94
58.5	483,208	1,297	0.0027	0.9973	69.02
59.5	461,486	4,580	0.0099	0.9901	68.84
60.5	427,511	7,915	0.0185	0.9815	68.16
61.5	368,481	1,128	0.0031	0.9969	66.89
62.5	276,090	1,419	0.0051	0.9949	66.69
63.5	188,118	408	0.0022	0.9978	66.35
64.5	125,204	2,281	0.0182	0.9818	66.20
65.5	95,226	198	0.0021	0.9979	65.00
66.5	73,070	15	0.0002	0.9998	64.86
67.5	41,096		0.0000	1.0000	64.85
68.5	18,593	456	0.0245	0.9755	64.85
69.5	16,206		0.0000	1.0000	63.26
70.5	7,562		0.0000	1.0000	63.26
71.5	8,162		0.0000	1.0000	63.26
72.5	7,978		0.0000	1.0000	63.26
73.5	8,381		0.0000	1.0000	63.26
74.5	8,702		0.0000	1.0000	63.26
75.5	9,500	60	0.0064	0.9936	63.26
76.5	9,953		0.0000	1.0000	62.86
77.5	12,975		0.0000	1.0000	62.86
78.5	13,841	37	0.0027	0.9973	62.86

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

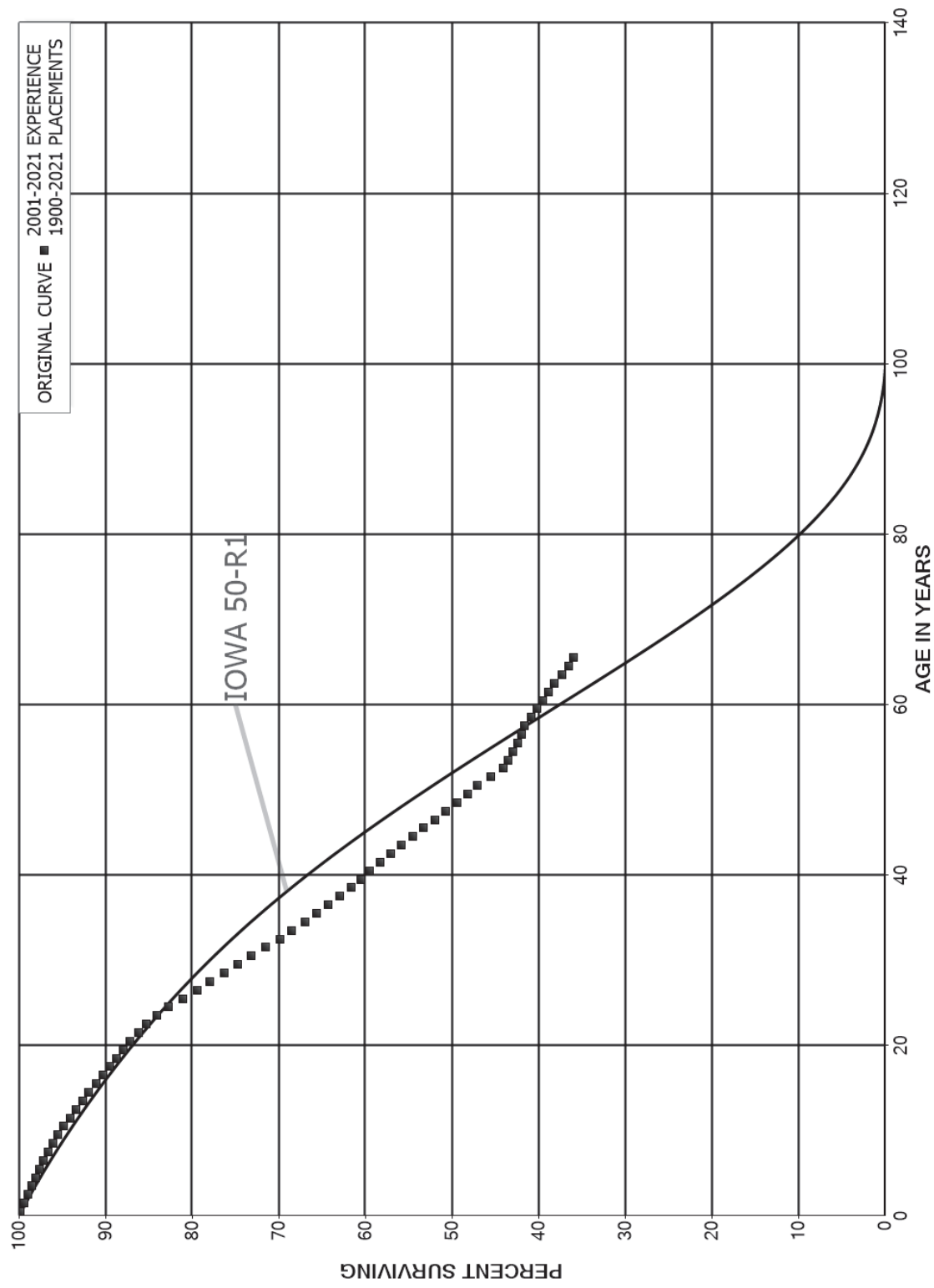
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,883	45	0.0032	0.9968	62.69
80.5	13,838		0.0000	1.0000	62.49
81.5	13,838		0.0000	1.0000	62.49
82.5	13,838		0.0000	1.0000	62.49
83.5	13,411	3,381	0.2521	0.7479	62.49
84.5	10,030		0.0000	1.0000	46.73
85.5	10,012	410	0.0409	0.9591	46.73
86.5	9,516	205	0.0215	0.9785	44.82
87.5	9,324		0.0000	1.0000	43.85
88.5	9,214	239	0.0260	0.9740	43.85
89.5	8,800	402	0.0456	0.9544	42.72
90.5	8,377		0.0000	1.0000	40.77
91.5	8,299		0.0000	1.0000	40.77
92.5	8,108		0.0000	1.0000	40.77
93.5	6,864		0.0000	1.0000	40.77
94.5	5,298		0.0000	1.0000	40.77
95.5	5,217		0.0000	1.0000	40.77
96.5	4,501		0.0000	1.0000	40.77
97.5	3,987		0.0000	1.0000	40.77
98.5	966		0.0000	1.0000	40.77
99.5	99		0.0000	1.0000	40.77
100.5	20		0.0000	1.0000	40.77
101.5	20		0.0000	1.0000	40.77
102.5	20		0.0000	1.0000	40.77
103.5	20		0.0000	1.0000	40.77
104.5	20		0.0000	1.0000	40.77
105.5	20		0.0000	1.0000	40.77
106.5	20		0.0000	1.0000	40.77
107.5	13		0.0000	1.0000	40.77
108.5					40.77

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	936,440,733	1,449,279	0.0015	0.9985	100.00
0.5	893,205,592	3,636,152	0.0041	0.9959	99.85
1.5	864,416,920	4,246,828	0.0049	0.9951	99.44
2.5	821,217,556	3,572,733	0.0044	0.9956	98.95
3.5	784,986,381	3,584,332	0.0046	0.9954	98.52
4.5	760,473,176	3,301,131	0.0043	0.9957	98.07
5.5	745,258,680	3,722,167	0.0050	0.9950	97.64
6.5	717,512,659	3,664,100	0.0051	0.9949	97.16
7.5	729,687,291	4,440,316	0.0061	0.9939	96.66
8.5	709,576,719	4,125,314	0.0058	0.9942	96.07
9.5	697,014,670	5,037,561	0.0072	0.9928	95.51
10.5	676,214,700	5,019,056	0.0074	0.9926	94.82
11.5	646,192,100	4,816,350	0.0075	0.9925	94.12
12.5	603,660,105	4,907,882	0.0081	0.9919	93.42
13.5	572,424,219	4,051,238	0.0071	0.9929	92.66
14.5	563,738,918	5,700,020	0.0101	0.9899	92.00
15.5	533,571,833	4,399,838	0.0082	0.9918	91.07
16.5	507,790,533	4,569,798	0.0090	0.9910	90.32
17.5	478,033,539	4,128,085	0.0086	0.9914	89.51
18.5	444,720,730	3,912,919	0.0088	0.9912	88.74
19.5	414,544,274	3,515,970	0.0085	0.9915	87.95
20.5	372,219,373	4,246,369	0.0114	0.9886	87.21
21.5	351,125,899	3,887,662	0.0111	0.9889	86.21
22.5	333,019,372	4,628,400	0.0139	0.9861	85.26
23.5	314,567,819	5,253,572	0.0167	0.9833	84.07
24.5	295,110,011	5,707,741	0.0193	0.9807	82.67
25.5	273,577,030	5,567,882	0.0204	0.9796	81.07
26.5	250,770,310	4,793,452	0.0191	0.9809	79.42
27.5	226,022,854	4,676,148	0.0207	0.9793	77.90
28.5	167,735,434	3,353,631	0.0200	0.9800	76.29
29.5	133,658,492	2,895,260	0.0217	0.9783	74.77
30.5	108,453,416	2,494,407	0.0230	0.9770	73.15
31.5	86,271,157	1,905,534	0.0221	0.9779	71.46
32.5	75,181,889	1,520,348	0.0202	0.9798	69.89
33.5	66,062,599	1,432,687	0.0217	0.9783	68.47
34.5	58,141,256	1,223,650	0.0210	0.9790	66.99
35.5	52,565,152	1,055,357	0.0201	0.9799	65.58
36.5	49,739,516	1,038,798	0.0209	0.9791	64.26
37.5	47,696,236	963,118	0.0202	0.9798	62.92
38.5	45,880,266	830,687	0.0181	0.9819	61.65

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,681,034	769,772	0.0176	0.9824	60.53
40.5	41,048,544	781,081	0.0190	0.9810	59.47
41.5	37,578,935	799,038	0.0213	0.9787	58.33
42.5	34,251,448	775,004	0.0226	0.9774	57.09
43.5	32,960,110	761,341	0.0231	0.9769	55.80
44.5	32,124,546	714,672	0.0222	0.9778	54.51
45.5	30,982,734	768,457	0.0248	0.9752	53.30
46.5	29,794,077	723,874	0.0243	0.9757	51.98
47.5	28,671,333	738,059	0.0257	0.9743	50.72
48.5	27,274,239	661,019	0.0242	0.9758	49.41
49.5	25,263,921	598,722	0.0237	0.9763	48.21
50.5	22,979,363	762,764	0.0332	0.9668	47.07
51.5	21,345,967	671,280	0.0314	0.9686	45.51
52.5	19,741,608	248,700	0.0126	0.9874	44.08
53.5	18,416,101	238,048	0.0129	0.9871	43.52
54.5	17,278,218	205,332	0.0119	0.9881	42.96
55.5	15,623,154	181,240	0.0116	0.9884	42.45
56.5	14,037,126	131,659	0.0094	0.9906	41.96
57.5	12,178,574	205,223	0.0169	0.9831	41.56
58.5	10,706,999	170,307	0.0159	0.9841	40.86
59.5	9,096,548	149,108	0.0164	0.9836	40.21
60.5	7,592,095	145,581	0.0192	0.9808	39.55
61.5	6,470,190	110,686	0.0171	0.9829	38.79
62.5	5,090,908	114,889	0.0226	0.9774	38.13
63.5	4,684,941	91,843	0.0196	0.9804	37.27
64.5	4,289,026	68,454	0.0160	0.9840	36.54
65.5	3,860,842	49,040	0.0127	0.9873	35.96
66.5	3,433,066	37,060	0.0108	0.9892	35.50
67.5	3,075,385	37,113	0.0121	0.9879	35.12
68.5	2,543,011	41,604	0.0164	0.9836	34.69
69.5	2,082,822	33,584	0.0161	0.9839	34.12
70.5	1,845,555	31,683	0.0172	0.9828	33.57
71.5	1,679,342	22,858	0.0136	0.9864	33.00
72.5	1,479,317	22,661	0.0153	0.9847	32.55
73.5	1,878,800	32,232	0.0172	0.9828	32.05
74.5	1,644,510	29,226	0.0178	0.9822	31.50
75.5	1,474,445	46,744	0.0317	0.9683	30.94
76.5	1,419,455	23,307	0.0164	0.9836	29.96
77.5	1,400,522	28,146	0.0201	0.9799	29.47
78.5	1,367,624	23,643	0.0173	0.9827	28.88

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES

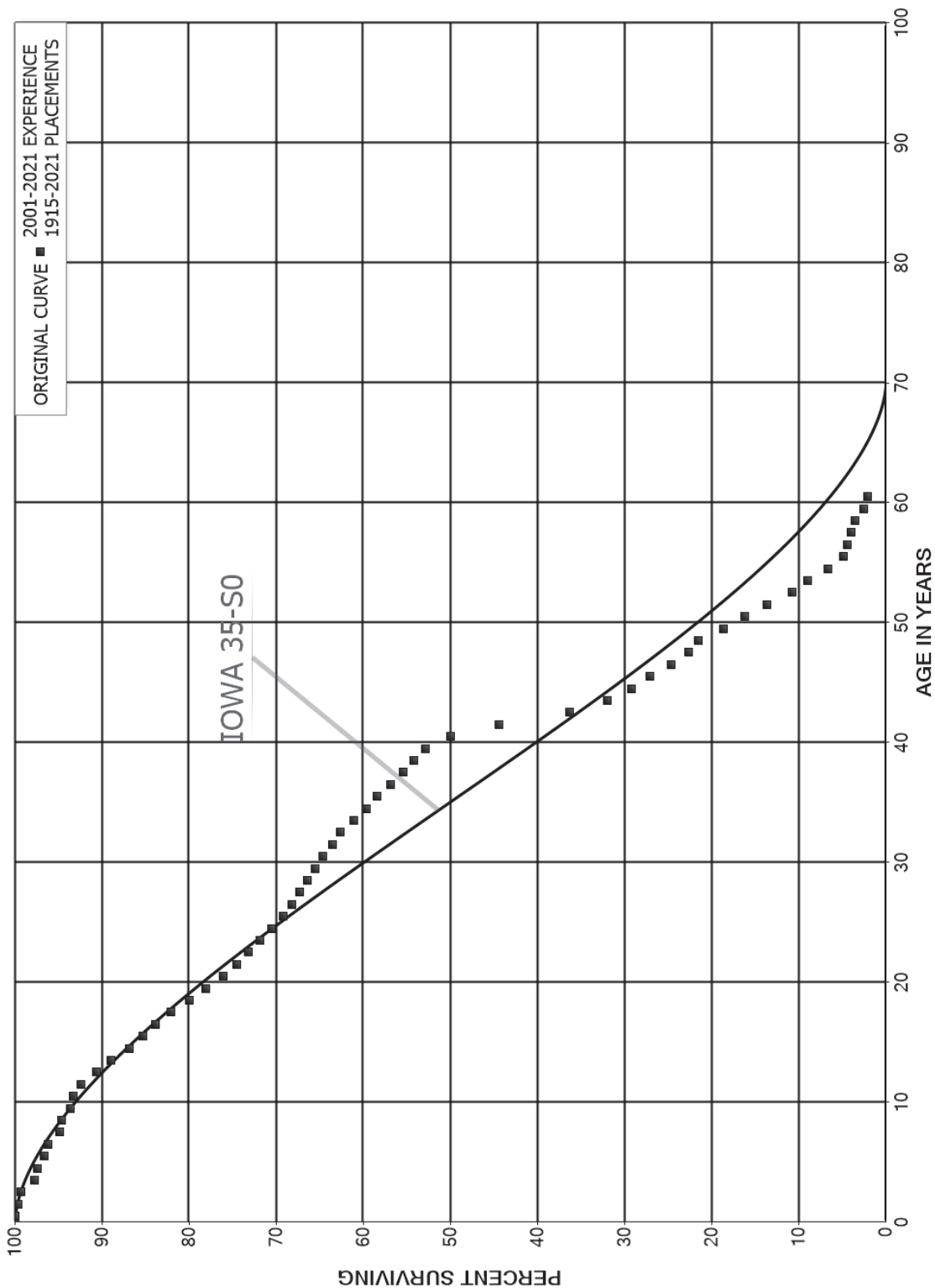
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,305,937	13,462	0.0103	0.9897	28.38
80.5	1,207,229	16,067	0.0133	0.9867	28.08
81.5	1,153,513	12,588	0.0109	0.9891	27.71
82.5	1,106,963	13,357	0.0121	0.9879	27.41
83.5	1,063,157	21,004	0.0198	0.9802	27.08
84.5	996,436	50,179	0.0504	0.9496	26.54
85.5	920,865	9,187	0.0100	0.9900	25.21
86.5	899,938	18,705	0.0208	0.9792	24.95
87.5	871,324	17,024	0.0195	0.9805	24.44
88.5	841,725	26,519	0.0315	0.9685	23.96
89.5	797,008	26,858	0.0337	0.9663	23.20
90.5	730,241	10,406	0.0143	0.9857	22.42
91.5	686,248	13,000	0.0189	0.9811	22.10
92.5	636,739	5,419	0.0085	0.9915	21.68
93.5	596,349	5,082	0.0085	0.9915	21.50
94.5	81,637	1,861	0.0228	0.9772	21.32
95.5	73,499	2,036	0.0277	0.9723	20.83
96.5	59,970	1,155	0.0193	0.9807	20.25
97.5	49,659	1,330	0.0268	0.9732	19.86
98.5	37,219	669	0.0180	0.9820	19.33
99.5	33,077	1,033	0.0312	0.9688	18.98
100.5	28,877	615	0.0213	0.9787	18.39
101.5	26,034	5,140	0.1974	0.8026	18.00
102.5	19,566	1,736	0.0887	0.9113	14.44
103.5	17,224	421	0.0244	0.9756	13.16
104.5	16,043	315	0.0196	0.9804	12.84
105.5	14,454	216	0.0150	0.9850	12.59
106.5	12,944	534	0.0413	0.9587	12.40
107.5	11,442	130	0.0114	0.9886	11.89
108.5	9,815	882	0.0899	0.9101	11.75
109.5	7,436	120	0.0161	0.9839	10.70
110.5	6,281	2,894	0.4607	0.5393	10.53
111.5	2,712	541	0.1995	0.8005	5.68
112.5	4,987	121	0.0243	0.9757	4.54
113.5	4,865	3,021	0.6209	0.3791	4.43
114.5	1,845	12	0.0066	0.9934	1.68
115.5	1,833	11	0.0060	0.9940	1.67
116.5					1.66

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,109,379	43,656	0.0007	0.9993	100.00
0.5	61,052,223	190,082	0.0031	0.9969	99.93
1.5	56,878,572	214,667	0.0038	0.9962	99.62
2.5	54,299,974	818,603	0.0151	0.9849	99.25
3.5	53,993,696	207,173	0.0038	0.9962	97.75
4.5	51,016,680	374,667	0.0073	0.9927	97.38
5.5	48,704,806	256,136	0.0053	0.9947	96.66
6.5	47,830,316	655,495	0.0137	0.9863	96.15
7.5	44,010,156	103,607	0.0024	0.9976	94.84
8.5	46,691,103	471,143	0.0101	0.9899	94.61
9.5	47,263,587	178,166	0.0038	0.9962	93.66
10.5	50,084,174	510,971	0.0102	0.9898	93.30
11.5	48,810,299	935,326	0.0192	0.9808	92.35
12.5	46,386,508	820,103	0.0177	0.9823	90.58
13.5	41,866,577	1,002,177	0.0239	0.9761	88.98
14.5	41,951,180	733,511	0.0175	0.9825	86.85
15.5	40,924,837	718,185	0.0175	0.9825	85.33
16.5	39,281,340	812,702	0.0207	0.9793	83.84
17.5	38,121,117	1,013,226	0.0266	0.9734	82.10
18.5	33,655,140	777,138	0.0231	0.9769	79.92
19.5	31,896,397	828,461	0.0260	0.9740	78.07
20.5	31,491,332	637,352	0.0202	0.9798	76.05
21.5	31,397,211	541,947	0.0173	0.9827	74.51
22.5	30,434,240	559,467	0.0184	0.9816	73.22
23.5	28,838,816	566,817	0.0197	0.9803	71.87
24.5	25,849,456	484,902	0.0188	0.9812	70.46
25.5	23,020,632	332,110	0.0144	0.9856	69.14
26.5	21,558,024	288,049	0.0134	0.9866	68.14
27.5	19,630,801	248,378	0.0127	0.9873	67.23
28.5	16,621,749	207,422	0.0125	0.9875	66.38
29.5	13,959,859	210,727	0.0151	0.9849	65.55
30.5	11,052,353	177,032	0.0160	0.9840	64.56
31.5	9,081,875	137,377	0.0151	0.9849	63.53
32.5	8,160,491	200,032	0.0245	0.9755	62.57
33.5	7,535,162	169,217	0.0225	0.9775	61.03
34.5	7,138,553	150,405	0.0211	0.9789	59.66
35.5	6,460,918	168,315	0.0261	0.9739	58.41
36.5	5,866,095	155,760	0.0266	0.9734	56.89
37.5	5,477,182	123,799	0.0226	0.9774	55.37
38.5	5,205,536	126,990	0.0244	0.9756	54.12

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,949,859	263,239	0.0532	0.9468	52.80
40.5	4,539,541	512,833	0.1130	0.8870	49.99
41.5	4,030,723	727,849	0.1806	0.8194	44.35
42.5	3,302,874	394,242	0.1194	0.8806	36.34
43.5	2,926,486	255,929	0.0875	0.9125	32.00
44.5	2,716,210	203,106	0.0748	0.9252	29.20
45.5	2,552,360	230,885	0.0905	0.9095	27.02
46.5	2,321,476	182,265	0.0785	0.9215	24.57
47.5	2,167,408	112,569	0.0519	0.9481	22.65
48.5	2,100,110	283,790	0.1351	0.8649	21.47
49.5	1,839,571	238,237	0.1295	0.8705	18.57
50.5	1,619,129	252,301	0.1558	0.8442	16.16
51.5	1,391,298	298,824	0.2148	0.7852	13.64
52.5	1,114,803	186,617	0.1674	0.8326	10.71
53.5	956,621	251,652	0.2631	0.7369	8.92
54.5	751,781	197,988	0.2634	0.7366	6.57
55.5	559,371	57,228	0.1023	0.8977	4.84
56.5	507,592	48,879	0.0963	0.9037	4.35
57.5	462,720	51,541	0.1114	0.8886	3.93
58.5	416,449	111,508	0.2678	0.7322	3.49
59.5	316,329	61,989	0.1960	0.8040	2.56
60.5	260,258	1,864	0.0072	0.9928	2.06
61.5	264,031	27,234	0.1031	0.8969	2.04
62.5	239,152	30,408	0.1271	0.8729	1.83
63.5	215,076	21,334	0.0992	0.9008	1.60
64.5	193,742	48,597	0.2508	0.7492	1.44
65.5	145,146	37,291	0.2569	0.7431	1.08
66.5	109,085	17,016	0.1560	0.8440	0.80
67.5	94,611	20,376	0.2154	0.7846	0.68
68.5	74,943	37,130	0.4954	0.5046	0.53
69.5	42,417	5,997	0.1414	0.8586	0.27
70.5	39,095	12,362	0.3162	0.6838	0.23
71.5	30,830	11,201	0.3633	0.6367	0.16
72.5	21,131	5,408	0.2559	0.7441	0.10
73.5	18,382	2,770	0.1507	0.8493	0.07
74.5	16,517	943	0.0571	0.9429	0.06
75.5	15,574	2,384	0.1531	0.8469	0.06
76.5	13,190	3,437	0.2606	0.7394	0.05
77.5	9,752	3,836	0.3933	0.6067	0.04
78.5	6,133	3,729	0.6079	0.3921	0.02

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

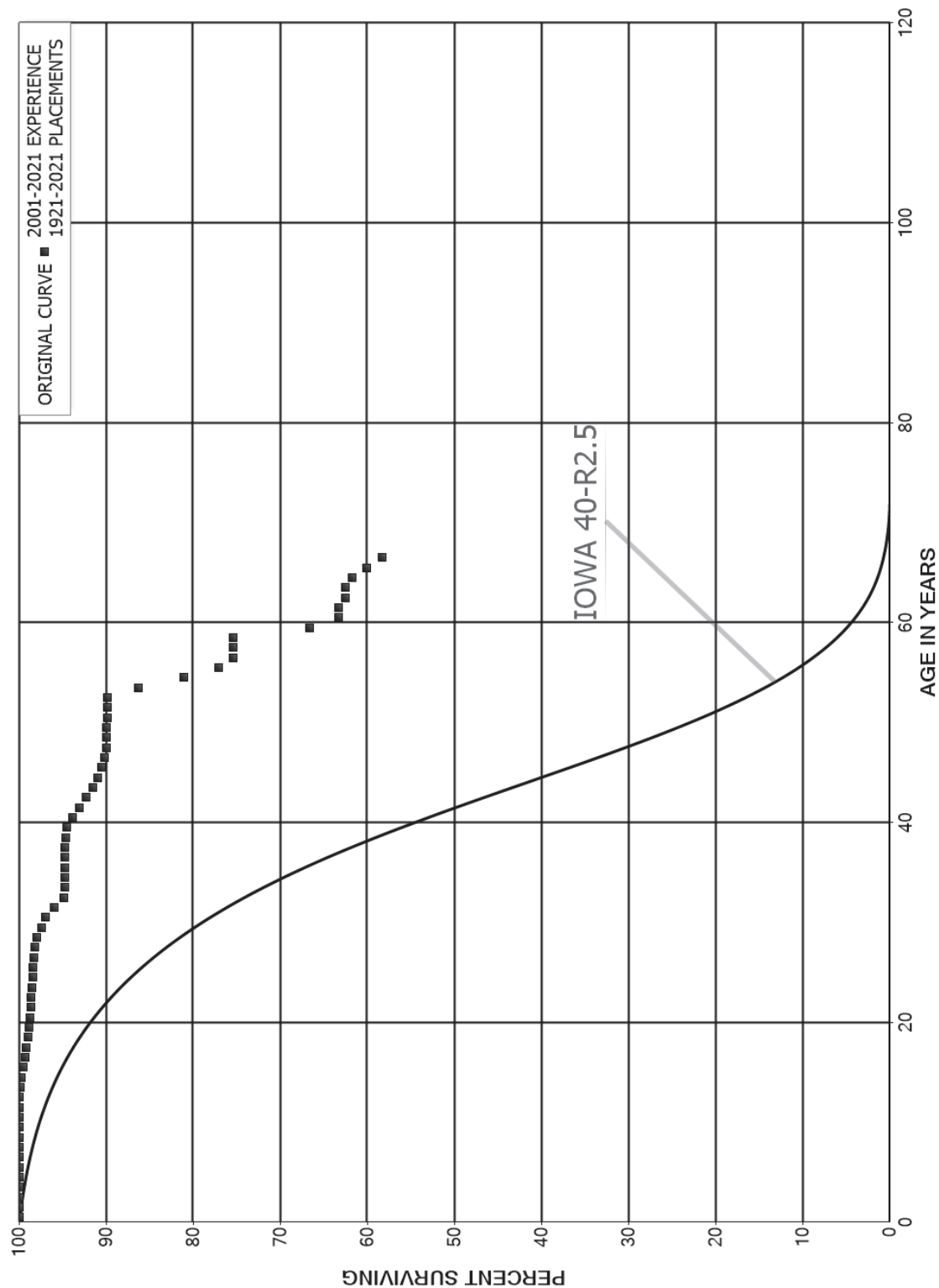
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,379	1,490	0.4411	0.5589	0.01
80.5	2,287	633	0.2767	0.7233	0.00
81.5	1,901	64	0.0339	0.9661	0.00
82.5	1,837	403	0.2197	0.7803	0.00
83.5	1,433	0	0.0000	1.0000	0.00
84.5	1,433	706	0.4927	0.5073	0.00
85.5	974	81	0.0836	0.9164	0.00
86.5	892	399	0.4472	0.5528	0.00
87.5	493	247	0.4999	0.5001	0.00
88.5	247		0.0000	1.0000	0.00
89.5	247	41	0.1667	0.8333	0.00
90.5	206	193	0.9400	0.0600	0.00
91.5	12	12	1.0000		0.00
92.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNTS 382.02, 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 382.02, 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,880,509		0.0000	1.0000	100.00
0.5	57,980,076		0.0000	1.0000	100.00
1.5	61,858,360		0.0000	1.0000	100.00
2.5	59,595,041		0.0000	1.0000	100.00
3.5	56,275,897		0.0000	1.0000	100.00
4.5	54,615,263		0.0000	1.0000	100.00
5.5	52,097,570		0.0000	1.0000	100.00
6.5	49,180,029		0.0000	1.0000	100.00
7.5	42,929,454		0.0000	1.0000	100.00
8.5	44,756,413		0.0000	1.0000	100.00
9.5	45,204,766		0.0000	1.0000	100.00
10.5	34,554,748		0.0000	1.0000	100.00
11.5	35,725,753	23,849	0.0007	0.9993	100.00
12.5	36,497,863	46,208	0.0013	0.9987	99.93
13.5	37,264,809	49,741	0.0013	0.9987	99.81
14.5	38,025,422	59,257	0.0016	0.9984	99.67
15.5	38,370,991	71,365	0.0019	0.9981	99.52
16.5	38,736,979	68,154	0.0018	0.9982	99.33
17.5	36,700,337	64,125	0.0017	0.9983	99.16
18.5	35,120,160	47,644	0.0014	0.9986	98.99
19.5	33,700,805	35,522	0.0011	0.9989	98.85
20.5	32,035,641	30,457	0.0010	0.9990	98.75
21.5	32,209,979	24,829	0.0008	0.9992	98.65
22.5	25,169,235	15,523	0.0006	0.9994	98.58
23.5	23,975,250	16,360	0.0007	0.9993	98.52
24.5	21,439,046	14,262	0.0007	0.9993	98.45
25.5	18,044,833	15,387	0.0009	0.9991	98.38
26.5	15,497,562	26,394	0.0017	0.9983	98.30
27.5	12,865,698	27,298	0.0021	0.9979	98.13
28.5	11,064,184	60,756	0.0055	0.9945	97.92
29.5	9,554,894	38,173	0.0040	0.9960	97.39
30.5	8,760,035	94,611	0.0108	0.9892	97.00
31.5	7,696,586	85,486	0.0111	0.9889	95.95
32.5	6,765,407	14,194	0.0021	0.9979	94.88
33.5	6,252,855		0.0000	1.0000	94.68
34.5	5,715,335		0.0000	1.0000	94.68
35.5	5,054,300		0.0000	1.0000	94.68
36.5	4,676,291		0.0000	1.0000	94.68
37.5	4,393,618	1,713	0.0004	0.9996	94.68
38.5	4,317,015	8,239	0.0019	0.9981	94.65

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 382.02, 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,271,046	26,615	0.0062	0.9938	94.47
40.5	4,109,843	36,247	0.0088	0.9912	93.88
41.5	3,875,970	33,916	0.0088	0.9912	93.05
42.5	3,739,171	31,286	0.0084	0.9916	92.24
43.5	3,757,499	22,714	0.0060	0.9940	91.46
44.5	3,811,751	17,209	0.0045	0.9955	90.91
45.5	3,915,243	15,559	0.0040	0.9960	90.50
46.5	3,953,376	7,439	0.0019	0.9981	90.14
47.5	3,952,489	1,039	0.0003	0.9997	89.97
48.5	3,845,218	1,552	0.0004	0.9996	89.95
49.5	3,769,234	1,355	0.0004	0.9996	89.91
50.5	3,465,907	1,123	0.0003	0.9997	89.88
51.5	3,203,876	277	0.0001	0.9999	89.85
52.5	2,928,421	117,406	0.0401	0.9599	89.84
53.5	2,694,157	161,601	0.0600	0.9400	86.24
54.5	2,467,367	123,189	0.0499	0.9501	81.07
55.5	2,234,852	46,063	0.0206	0.9794	77.02
56.5	2,115,373	76	0.0000	1.0000	75.43
57.5	2,039,652	51	0.0000	1.0000	75.43
58.5	1,934,837	226,555	0.1171	0.8829	75.43
59.5	1,672,275	84,330	0.0504	0.9496	66.60
60.5	1,479,289	50	0.0000	1.0000	63.24
61.5	1,384,063	16,729	0.0121	0.9879	63.24
62.5	1,254,793	22	0.0000	1.0000	62.47
63.5	1,155,325	14,221	0.0123	0.9877	62.47
64.5	1,058,011	28,731	0.0272	0.9728	61.70
65.5	908,760	27,152	0.0299	0.9701	60.03
66.5	726,738	22	0.0000	1.0000	58.23
67.5	748,415	9,819	0.0131	0.9869	58.23
68.5	641,439	11,251	0.0175	0.9825	57.47
69.5	559,984	5,490	0.0098	0.9902	56.46
70.5	491,952	4,556	0.0093	0.9907	55.90
71.5	449,501	7,018	0.0156	0.9844	55.39
72.5	407,905	5,054	0.0124	0.9876	54.52
73.5	359,517	5,077	0.0141	0.9859	53.85
74.5	314,413	15,014	0.0478	0.9522	53.09
75.5	273,492	1,675	0.0061	0.9939	50.55
76.5	266,467	2,570	0.0096	0.9904	50.24
77.5	260,761	2,824	0.0108	0.9892	49.76
78.5	251,782	3,603	0.0143	0.9857	49.22

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 382.02, 383.00 AND 384.00 METER INSTALLATIONS, HOUSE REGULATORS, AND
HOUSE REGULATOR INSTALLATIONS

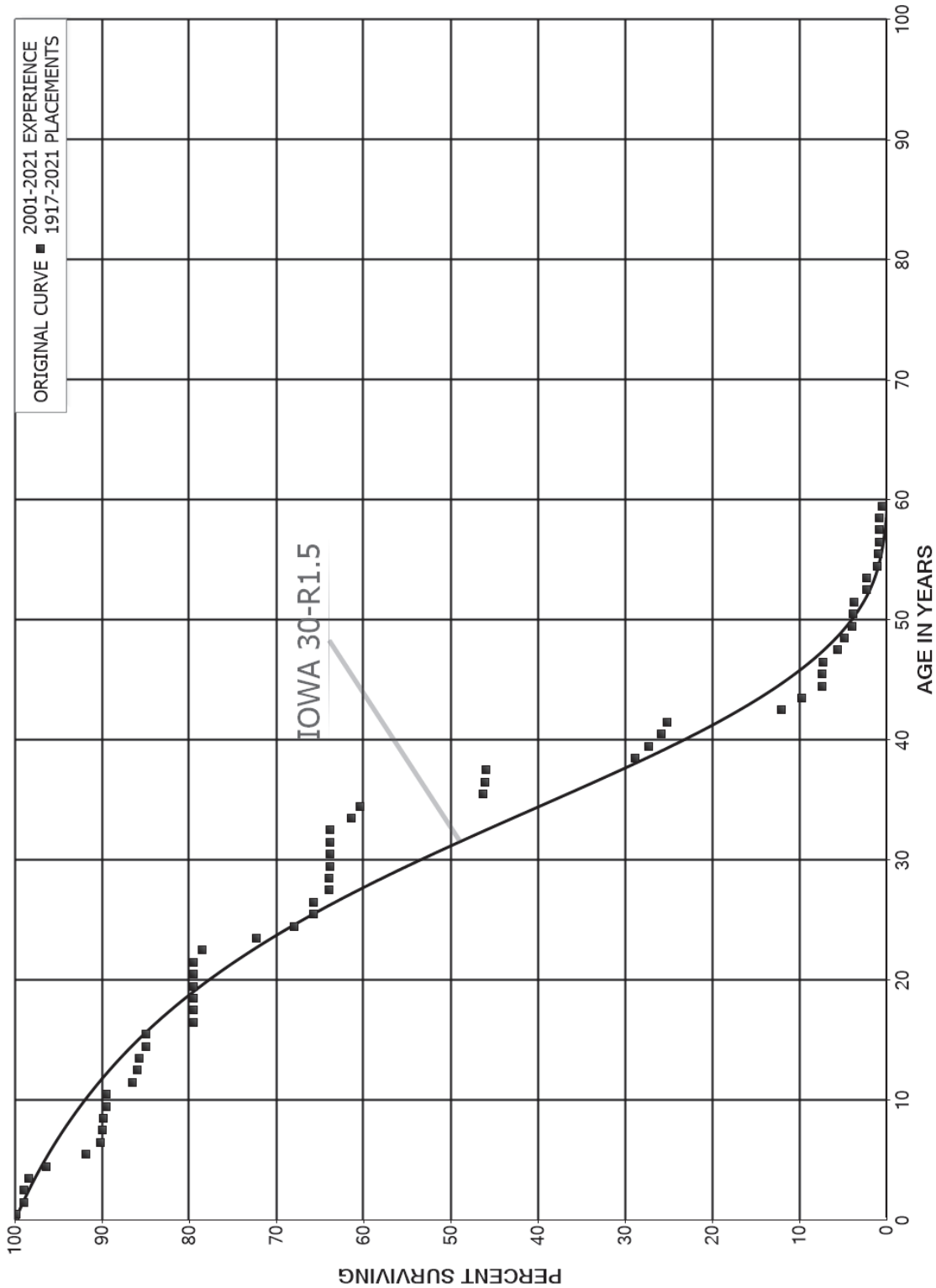
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	233,899	3,978	0.0170	0.9830	48.51
80.5	208,657	2,985	0.0143	0.9857	47.69
81.5	178,762	1,554	0.0087	0.9913	47.01
82.5	152,408	909	0.0060	0.9940	46.60
83.5	135,796	4,587	0.0338	0.9662	46.32
84.5	130,680	762	0.0058	0.9942	44.76
85.5	129,918		0.0000	1.0000	44.49
86.5	129,918	694	0.0053	0.9947	44.49
87.5	129,224	1,375	0.0106	0.9894	44.26
88.5	4,737	427	0.0902	0.9098	43.79
89.5	4,310	2,541	0.5896	0.4104	39.84
90.5	1,769	1,557	0.8804	0.1196	16.35
91.5	211	211	1.0000		1.95
92.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,757,759	66,230	0.0011	0.9989	100.00
0.5	60,239,853	553,292	0.0092	0.9908	99.89
1.5	60,521,667		0.0000	1.0000	98.97
2.5	45,369,924	270,558	0.0060	0.9940	98.97
3.5	43,945,036	897,811	0.0204	0.9796	98.38
4.5	41,637,343	1,949,867	0.0468	0.9532	96.37
5.5	39,639,054	733,491	0.0185	0.9815	91.86
6.5	31,839,964	71,829	0.0023	0.9977	90.16
7.5	31,875,915	58,058	0.0018	0.9982	89.95
8.5	31,793,625	88,403	0.0028	0.9972	89.79
9.5	31,743,525	25,375	0.0008	0.9992	89.54
10.5	30,959,527	1,020,919	0.0330	0.9670	89.47
11.5	28,690,500	202,731	0.0071	0.9929	86.52
12.5	28,487,769	58,418	0.0021	0.9979	85.91
13.5	26,999,160	240,378	0.0089	0.9911	85.73
14.5	13,936,834		0.0000	1.0000	84.97
15.5	13,396,254	854,012	0.0638	0.9362	84.97
16.5	1,032,181		0.0000	1.0000	79.55
17.5	1,038,372		0.0000	1.0000	79.55
18.5	1,077,692		0.0000	1.0000	79.55
19.5	994,093		0.0000	1.0000	79.55
20.5	681,047		0.0000	1.0000	79.55
21.5	489,300	6,190	0.0127	0.9873	79.55
22.5	492,004	39,320	0.0799	0.9201	78.54
23.5	452,683	26,689	0.0590	0.9410	72.27
24.5	398,521	13,115	0.0329	0.9671	68.01
25.5	360,890	441	0.0012	0.9988	65.77
26.5	343,960	9,346	0.0272	0.9728	65.69
27.5	330,236		0.0000	1.0000	63.90
28.5	347,118	224	0.0006	0.9994	63.90
29.5	347,006		0.0000	1.0000	63.86
30.5	305,214		0.0000	1.0000	63.86
31.5	305,801		0.0000	1.0000	63.86
32.5	306,275	11,943	0.0390	0.9610	63.86
33.5	359,591	5,498	0.0153	0.9847	61.37
34.5	106,790	24,947	0.2336	0.7664	60.43
35.5	96,692	586	0.0061	0.9939	46.32
36.5	155,058	475	0.0031	0.9969	46.03
37.5	175,906	65,178	0.3705	0.6295	45.89
38.5	124,826	7,152	0.0573	0.9427	28.89

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,882	6,591	0.0496	0.9504	27.23
40.5	126,557	3,295	0.0260	0.9740	25.88
41.5	123,263	64,410	0.5225	0.4775	25.21
42.5	71,970	14,128	0.1963	0.8037	12.04
43.5	66,022	15,209	0.2304	0.7696	9.67
44.5	53,896	266	0.0049	0.9951	7.45
45.5	56,274	1,011	0.0180	0.9820	7.41
46.5	56,874	13,316	0.2341	0.7659	7.28
47.5	61,915	8,120	0.1312	0.8688	5.57
48.5	53,795	9,956	0.1851	0.8149	4.84
49.5	67,123	2,356	0.0351	0.9649	3.95
50.5	66,887	526	0.0079	0.9921	3.81
51.5	68,575	26,135	0.3811	0.6189	3.78
52.5	43,786		0.0000	1.0000	2.34
53.5	43,786	23,283	0.5317	0.4683	2.34
54.5	20,554	2,120	0.1032	0.8968	1.09
55.5	18,434	1,783	0.0967	0.9033	0.98
56.5	21,201	1,407	0.0663	0.9337	0.89
57.5	9,135	374	0.0410	0.9590	0.83
58.5	8,761	2,644	0.3018	0.6982	0.79
59.5	6,269	1,136	0.1812	0.8188	0.55
60.5	6,402	4,550	0.7108	0.2892	0.45
61.5	65,463		0.0000	1.0000	0.13
62.5	65,463		0.0000	1.0000	0.13
63.5	65,463	52	0.0008	0.9992	0.13
64.5	65,411	1,269	0.0194	0.9806	0.13
65.5	65,304	58,763	0.8998	0.1002	0.13
66.5	6,541		0.0000	1.0000	0.01
67.5	7,092		0.0000	1.0000	0.01
68.5	99,586		0.0000	1.0000	0.01
69.5	99,586	3,700	0.0372	0.9628	0.01
70.5	95,886		0.0000	1.0000	0.01
71.5	95,886	551	0.0057	0.9943	0.01
72.5	94,904	88,893	0.9367	0.0633	0.01
73.5	7,213		0.0000	1.0000	0.00
74.5	62,899	4,849	0.0771	0.9229	0.00
75.5	58,050		0.0000	1.0000	0.00
76.5	62,886	2,082	0.0331	0.9669	0.00
77.5	60,804	1,202	0.0198	0.9802	0.00
78.5	59,602	53,603	0.8994	0.1006	0.00

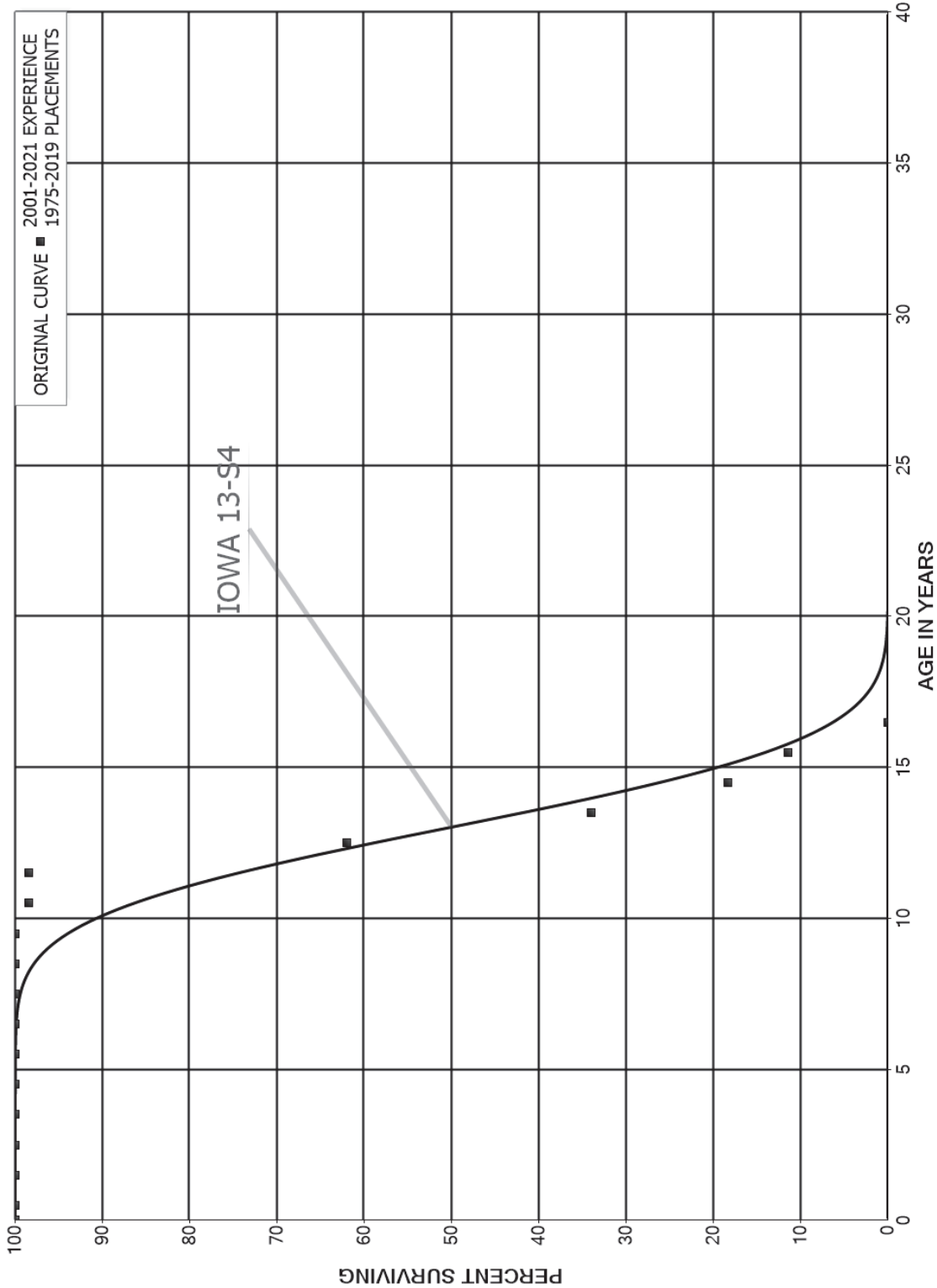
NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021			EXPERIENCE BAND 2001-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,998		0.0000	1.0000	0.00
80.5	5,998	4,836	0.8063	0.1937	0.00
81.5	1,162		0.0000	1.0000	0.00
82.5	1,162		0.0000	1.0000	0.00
83.5	1,242		0.0000	1.0000	0.00
84.5	1,242		0.0000	1.0000	0.00
85.5	1,242		0.0000	1.0000	0.00
86.5	80		0.0000	1.0000	0.00
87.5	80		0.0000	1.0000	0.00
88.5	80	80	1.0000		0.00
89.5					

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2019

EXPERIENCE BAND 2001-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,221,364		0.0000	1.0000	100.00
0.5	1,221,364		0.0000	1.0000	100.00
1.5	1,221,364		0.0000	1.0000	100.00
2.5	862,930		0.0000	1.0000	100.00
3.5	797,849		0.0000	1.0000	100.00
4.5	797,849		0.0000	1.0000	100.00
5.5	797,849		0.0000	1.0000	100.00
6.5	797,849		0.0000	1.0000	100.00
7.5	797,849		0.0000	1.0000	100.00
8.5	800,718		0.0000	1.0000	100.00
9.5	178,258	2,869	0.0161	0.9839	100.00
10.5	175,389		0.0000	1.0000	98.39
11.5	163,624	60,554	0.3701	0.6299	98.39
12.5	111,274	50,305	0.4521	0.5479	61.98
13.5	60,970	28,147	0.4617	0.5383	33.96
14.5	32,822	12,386	0.3774	0.6226	18.28
15.5	20,436	20,436	1.0000		11.38
16.5					
17.5	23,380		0.0000		
18.5	32,619		0.0000		
19.5	32,619		0.0000		
20.5	32,619	32,619	1.0000		
21.5					
22.5					
23.5	1,949		0.0000		
24.5	1,949		0.0000		
25.5	4,111		0.0000		
26.5	4,111	1,949	0.4740		
27.5	2,162		0.0000		
28.5	2,162	2,162	1.0000		
29.5					

PART VIII. NET SALVAGE STATISTICS

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	10,180		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
TOTAL	10,180		0		0		0
THREE-YEAR MOVING AVERAGES							
10-12	3,393		0		0		0
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							
19-21							
FIVE-YEAR AVERAGE							
17-21							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	3,485		0		0		0
2004							
2005	67,539		0		0		0
2006							
2007							
2008	108,627		0		0		0
2009		269				269-	
2010							
2011	44,162	2,481	6		0	2,481-	6-
2012	27,254		0		0		0
2013							
2014	142,302	53,081	37		0	53,081-	37-
2015							
2016		73,302				73,302-	
2017							
2018	3,283		0		0		0
2019	79,985		0		0		0
2020	6,206		0		0		0
2021	68,188		0		0		0
TOTAL	551,031	129,133	23		0	129,133-	23-

THREE-YEAR MOVING AVERAGES

03-05	23,675		0		0		0
04-06	22,513		0		0		0
05-07	22,513		0		0		0
06-08	36,209		0		0		0
07-09	36,209	90	0		0	90-	0
08-10	36,209	90	0		0	90-	0
09-11	14,721	917	6		0	917-	6-
10-12	23,805	827	3		0	827-	3-
11-13	23,805	827	3		0	827-	3-
12-14	56,519	17,694	31		0	17,694-	31-
13-15	47,434	17,694	37		0	17,694-	37-
14-16	47,434	42,127	89		0	42,127-	89-
15-17		24,434				24,434-	
16-18	1,094	24,434			0	24,434-	
17-19	27,756		0		0		0

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	29,825		0		0		0
19-21	51,460		0		0		0
FIVE-YEAR AVERAGE							
17-21	31,532		0		0		0

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 362.05 AND 362.07 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	11,112		0		0		0
2004							
2005							
2006	442,767		0		0		0
2007		104,921				104,921-	
2008							
2009							
2010							
2011		37,480				37,480-	
2012							
2013							
2014							
2015	58,198	4,026	7		0	4,026-	7-
2016							
2017							
2018	127,414	233,019	183		0	233,019-	183-
2019		232,200				232,200-	
2020							
2021	102,983	207	0		0	207-	0
TOTAL	742,475	611,853	82		0	611,853-	82-

THREE-YEAR MOVING AVERAGES

03-05	3,704		0		0		0
04-06	147,589		0		0		0
05-07	147,589	34,974	24		0	34,974-	24-
06-08	147,589	34,974	24		0	34,974-	24-
07-09		34,974				34,974-	
08-10							
09-11		12,493				12,493-	
10-12		12,493				12,493-	
11-13		12,493				12,493-	
12-14							
13-15	19,399	1,342	7		0	1,342-	7-
14-16	19,399	1,342	7		0	1,342-	7-
15-17	19,399	1,342	7		0	1,342-	7-
16-18	42,471	77,673	183		0	77,673-	183-
17-19	42,471	155,073	365		0	155,073-	365-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 362.05 AND 362.07 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	42,471	155,073	365		0	155,073-	365-
19-21	34,328	77,469	226		0	77,469-	226-
FIVE-YEAR AVERAGE							
17-21	46,080	93,085	202		0	93,085-	202-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.01 LIQUEFACTION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	131,848	21,528	16		0	21,528-	16-
2009							
2010							
2011		112				112-	
2012							
2013							
2014	7,008	3,038	43		0	3,038-	43-
2015							
2016							
2017							
2018	24,303	48,924	201		0	48,924-	201-
2019	20,764		0		0		0
2020							
2021	27,049		0		0		0
TOTAL	210,972	73,602	35		0	73,602-	35-

THREE-YEAR MOVING AVERAGES

08-10	43,949	7,176	16		0	7,176-	16-
09-11		37				37-	
10-12		37				37-	
11-13		37				37-	
12-14	2,336	1,013	43		0	1,013-	43-
13-15	2,336	1,013	43		0	1,013-	43-
14-16	2,336	1,013	43		0	1,013-	43-
15-17							
16-18	8,101	16,308	201		0	16,308-	201-
17-19	15,022	16,308	109		0	16,308-	109-
18-20	15,022	16,308	109		0	16,308-	109-
19-21	15,938		0		0		0

FIVE-YEAR AVERAGE

17-21	14,423	9,785	68		0	9,785-	68-
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NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.02 VAPORIZING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	15,199		0		0		0
2006							
2007							
2008	554,053	69,340	13		0	69,340-	13-
2009							
2010							
2011	1,061,601	99,318	9		0	99,318-	9-
2012							
2013							
2014							
2015							
2016	52,610	6,432	12		0	6,432-	12-
2017							
2018	23,071		0		0		0
2019	23,071		0		0		0
2020							
2021							
TOTAL	1,729,605	175,090	10		0	175,090-	10-

THREE-YEAR MOVING AVERAGES

05-07	5,066		0		0		0
06-08	184,684	23,113	13		0	23,113-	13-
07-09	184,684	23,113	13		0	23,113-	13-
08-10	184,684	23,113	13		0	23,113-	13-
09-11	353,867	33,106	9		0	33,106-	9-
10-12	353,867	33,106	9		0	33,106-	9-
11-13	353,867	33,106	9		0	33,106-	9-
12-14							
13-15							
14-16	17,537	2,144	12		0	2,144-	12-
15-17	17,537	2,144	12		0	2,144-	12-
16-18	25,227	2,144	8		0	2,144-	8-
17-19	15,380		0		0		0
18-20	15,380		0		0		0
19-21	7,690		0		0		0

FIVE-YEAR AVERAGE

17-21	9,228		0		0		0
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NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.03 COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	14,998		0		0		0
2013							
2014	89,679	4,803	5		0	4,803-	5-
2015	7,921	3,777	48		0	3,777-	48-
2016							
2017							
2018							
2019							
2020							
2021							
TOTAL	112,598	8,580	8		0	8,580-	8-

THREE-YEAR MOVING AVERAGES

12-14	34,892	1,601	5		0	1,601-	5-
13-15	32,533	2,860	9		0	2,860-	9-
14-16	32,533	2,860	9		0	2,860-	9-
15-17	2,640	1,259	48		0	1,259-	48-
16-18							
17-19							
18-20							
19-21							

FIVE-YEAR AVERAGE

17-21

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	21,442		0		0		0
2011		3,053				3,053-	
2012							
2013							
2014	79,632	4,265	5		0	4,265-	5-
2015							
2016							
2017							
2018							
2019		8,958				8,958-	
2020							
2021							
TOTAL	101,074	16,276	16		0	16,276-	16-
THREE-YEAR MOVING AVERAGES							
10-12	7,147	1,018	14		0	1,018-	14-
11-13		1,018				1,018-	
12-14	26,544	1,422	5		0	1,422-	5-
13-15	26,544	1,422	5		0	1,422-	5-
14-16	26,544	1,422	5		0	1,422-	5-
15-17							
16-18							
17-19		2,986				2,986-	
18-20		2,986				2,986-	
19-21		2,986				2,986-	
FIVE-YEAR AVERAGE							
17-21		1,792				1,792-	

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	48,144		0		0		0
2011							
2012							
2013							
2014							
2015	12,041	526	4		0	526-	4-
2016							
2017							
2018							
2019	13,081	110,161	842		0	110,161-	842-
2020							
2021	88,838		0		0		0
TOTAL	162,104	110,687	68		0	110,687-	68-
THREE-YEAR MOVING AVERAGES							
10-12	16,048		0		0		0
11-13							
12-14							
13-15	4,014	175	4		0	175-	4-
14-16	4,014	175	4		0	175-	4-
15-17	4,014	175	4		0	175-	4-
16-18							
17-19	4,360	36,720	842		0	36,720-	842-
18-20	4,360	36,720	842		0	36,720-	842-
19-21	33,973	36,720	108		0	36,720-	108-
FIVE-YEAR AVERAGE							
17-21	20,384	22,032	108		0	22,032-	108-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION
ACCOUNTS 367.04 AND 367.09 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	295		0		0		0
2009	2,078	495,178			0	495,178-	
2010	70,801	28,802	41		0	28,802-	41-
2011	3,494	13,963	400		0	13,963-	400-
2012	897	1,061	118		0	1,061-	118-
2013							
2014	5,842	3,090	53		0	3,090-	53-
2015	7,081		0		0		0
2016	1,089	30,447			0	30,447-	
2017	33,065	19,643	59		0	19,643-	59-
2018							
2019	351	18,964			0	18,964-	
2020	44,952	64,883	144		0	64,883-	144-
2021	2,148	1,850	86		0	1,850-	86-
TOTAL	172,092	677,881	394		0	677,881-	394-

THREE-YEAR MOVING AVERAGES

08-10	24,391	174,660	716		0	174,660-	716-
09-11	25,458	179,314	704		0	179,314-	704-
10-12	25,064	14,609	58		0	14,609-	58-
11-13	1,464	5,008	342		0	5,008-	342-
12-14	2,246	1,384	62		0	1,384-	62-
13-15	4,308	1,030	24		0	1,030-	24-
14-16	4,671	11,179	239		0	11,179-	239-
15-17	13,745	16,697	121		0	16,697-	121-
16-18	11,385	16,697	147		0	16,697-	147-
17-19	11,138	12,869	116		0	12,869-	116-
18-20	15,101	27,949	185		0	27,949-	185-
19-21	15,817	28,566	181		0	28,566-	181-

FIVE-YEAR AVERAGE

17-21	16,103	21,068	131		0	21,068-	131-
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NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	213,108		0		0		0
2004							
2005							
2006	2,046		0		0		0
2007		485				485-	
2008	435,966		0		0		0
2009		5,032				5,032-	
2010	2,684		0		0		0
2011	115,692	2,394	2		0	2,394-	2-
2012		6,945				6,945-	
2013							
2014	71,925	12,499	17		0	12,499-	17-
2015	880,839	109,970	12		0	109,970-	12-
2016	737,561	17,585	2		0	17,585-	2-
2017	130,846	276,523	211		0	276,523-	211-
2018	94,360	89,438	95		0	89,438-	95-
2019	1,039,568	382,989	37		0	382,989-	37-
2020	197,108	36,586	19		0	36,586-	19-
2021	139,229	518,102	372		0	518,102-	372-
TOTAL	4,060,931	1,458,548	36		0	1,458,548-	36-

THREE-YEAR MOVING AVERAGES

03-05	71,036		0		0		0
04-06	682		0		0		0
05-07	682	162	24		0	162-	24-
06-08	146,004	162	0		0	162-	0
07-09	145,322	1,839	1		0	1,839-	1-
08-10	146,216	1,677	1		0	1,677-	1-
09-11	39,459	2,475	6		0	2,475-	6-
10-12	39,459	3,113	8		0	3,113-	8-
11-13	38,564	3,113	8		0	3,113-	8-
12-14	23,975	6,481	27		0	6,481-	27-
13-15	317,588	40,823	13		0	40,823-	13-
14-16	563,442	46,685	8		0	46,685-	8-
15-17	583,082	134,693	23		0	134,693-	23-
16-18	320,922	127,849	40		0	127,849-	40-
17-19	421,591	249,650	59		0	249,650-	59-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	443,678	169,671	38		0	169,671-	38-
19-21	458,635	312,559	68		0	312,559-	68-
FIVE-YEAR AVERAGE							
17-21	320,222	260,728	81		0	260,728-	81-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	8,755		0		0		0
2007		2,075				2,075-	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	9,638	4,026	42		0	4,026-	42-
2016							
2017							
2018							
2019	7,738	38,456	497		0	38,456-	497-
2020							
2021							
TOTAL	26,131	44,556	171		0	44,556-	171-
THREE-YEAR MOVING AVERAGES							
06-08	2,918	692	24		0	692-	24-
07-09		692				692-	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	3,213	1,342	42		0	1,342-	42-
14-16	3,213	1,342	42		0	1,342-	42-
15-17	3,213	1,342	42		0	1,342-	42-
16-18							
17-19	2,579	12,819	497		0	12,819-	497-
18-20	2,579	12,819	497		0	12,819-	497-
19-21	2,579	12,819	497		0	12,819-	497-
FIVE-YEAR AVERAGE							
17-21	1,548	7,691	497		0	7,691-	497-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08, 376.10 AND 376.18 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	51,907		0		0		0
2004	408,360		0		0		0
2005	1,731,689		0		0		0
2006	326,364	512,549	157		0	512,549-	157-
2007	887,685	437,744	49		0	437,744-	49-
2008	2,123,814	2,796,445	132		0	2,796,445-	132-
2009	2,202,967	3,566,636	162		0	3,566,636-	162-
2010	1,015,426	4,179,218	412		0	4,179,218-	412-
2011	2,360,512	10,445,327	443		0	10,445,327-	443-
2012	1,675,541	7,223,068	431		0	7,223,068-	431-
2013	419	2,193,923			0	2,193,923-	
2014	2,184,943	911,696	42		0	911,696-	42-
2015	4,748,718	6,579,318	139		0	6,579,318-	139-
2016	5,491,601	2,308,006	42		0	2,308,006-	42-
2017	4,621,073	4,090,550	89		0	4,090,550-	89-
2018	3,174,867	21,618,660	681	165,664	5	21,452,996-	676-
2019	13,712,327	20,174,847	147		0	20,174,847-	147-
2020	18,284,154	16,799,146	92		0	16,799,146-	92-
2021	10,458,170	13,050,228	125		0	13,050,228-	125-
TOTAL	75,460,534	116,887,363	155	165,664	0	116,721,699-	155-

THREE-YEAR MOVING AVERAGES

03-05	730,652		0		0		0
04-06	822,137	170,850	21		0	170,850-	21-
05-07	981,912	316,764	32		0	316,764-	32-
06-08	1,112,621	1,248,913	112		0	1,248,913-	112-
07-09	1,738,155	2,266,942	130		0	2,266,942-	130-
08-10	1,780,735	3,514,100	197		0	3,514,100-	197-
09-11	1,859,635	6,063,727	326		0	6,063,727-	326-
10-12	1,683,826	7,282,538	432		0	7,282,538-	432-
11-13	1,345,490	6,620,773	492		0	6,620,773-	492-
12-14	1,286,968	3,442,896	268		0	3,442,896-	268-
13-15	2,311,360	3,228,312	140		0	3,228,312-	140-
14-16	4,141,754	3,266,340	79		0	3,266,340-	79-
15-17	4,953,797	4,325,958	87		0	4,325,958-	87-
16-18	4,429,180	9,339,072	211	55,221	1	9,283,851-	210-
17-19	7,169,422	15,294,686	213	55,221	1	15,239,465-	213-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 376.08, 376.10 AND 376.18 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	11,723,783	19,530,884	167	55,221	0	19,475,663-	166-
19-21	14,151,550	16,674,741	118		0	16,674,741-	118-
FIVE-YEAR AVERAGE							
17-21	10,050,118	15,146,686	151	33,133	0	15,113,554-	150-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	5,074		0		0		0
2007		1,202				1,202-	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	3,010	4,026	134		0	4,026-	134-
2016							
2017							
2018							
2019	32,727	12,011	37		0	12,011-	37-
2020							
2021							
TOTAL	40,811	17,239	42		0	17,239-	42-
THREE-YEAR MOVING AVERAGES							
06-08	1,691	401	24		0	401-	24-
07-09		401				401-	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	1,003	1,342	134		0	1,342-	134-
14-16	1,003	1,342	134		0	1,342-	134-
15-17	1,003	1,342	134		0	1,342-	134-
16-18							
17-19	10,909	4,004	37		0	4,004-	37-
18-20	10,909	4,004	37		0	4,004-	37-
19-21	10,909	4,004	37		0	4,004-	37-
FIVE-YEAR AVERAGE							
17-21	6,545	2,402	37		0	2,402-	37-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	11,583		0		0		0
2004	8,604		0		0		0
2005							
2006	2,112		0		0		0
2007		501				501-	
2008							
2009							
2010							
2011	110,177	273	0		0	273-	0
2012	6,363	7,484	118		0	7,484-	118-
2013							
2014	488,988		0		0		0
2015	1,244,504	36,594	3		0	36,594-	3-
2016	116,871	26,717	23		0	26,717-	23-
2017	223,792	97,280	43		0	97,280-	43-
2018	72,550	51,524	71		0	51,524-	71-
2019	1,005,089	477,232	47		0	477,232-	47-
2020	421,846	6,144	1		0	6,144-	1-
2021	279,738	38,683	14		0	38,683-	14-
TOTAL	3,992,218	742,431	19		0	742,431-	19-

THREE-YEAR MOVING AVERAGES

03-05	6,729		0		0		0
04-06	3,572		0		0		0
05-07	704	167	24		0	167-	24-
06-08	704	167	24		0	167-	24-
07-09		167				167-	
08-10							
09-11	36,726	91	0		0	91-	0
10-12	38,847	2,586	7		0	2,586-	7-
11-13	38,847	2,586	7		0	2,586-	7-
12-14	165,117	2,495	2		0	2,495-	2-
13-15	577,831	12,198	2		0	12,198-	2-
14-16	616,788	21,104	3		0	21,104-	3-
15-17	528,389	53,530	10		0	53,530-	10-
16-18	137,738	58,507	42		0	58,507-	42-
17-19	433,810	208,679	48		0	208,679-	48-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	499,828	178,300	36		0	178,300-	36-
19-21	568,891	174,020	31		0	174,020-	31-
FIVE-YEAR AVERAGE							
17-21	400,603	134,173	33		0	134,173-	33-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,084,880		0		0		0
2004	2,036,789		0		0		0
2005	2,386,347		0		0		0
2006	1,337,054	1,181,681	88		0	1,181,681-	88-
2007	1,124,936	1,422,895	126		0	1,422,895-	126-
2008	1,984,739	4,352,207	219		0	4,352,207-	219-
2009	1,126,479	8,616,483	765		0	8,616,483-	765-
2010	845,940	5,956,084	704		0	5,956,084-	704-
2011	4,130,032	6,752,456	163		0	6,752,456-	163-
2012	4,513,809	5,920,930	131		0	5,920,930-	131-
2013	526,949	5,150,239	977		0	5,150,239-	977-
2014	16,219,640	9,903,302	61		0	9,903,302-	61-
2015	10,988,719	5,894,063	54		0	5,894,063-	54-
2016	12,567,599	8,256,327	66		0	8,256,327-	66-
2017	6,129,571	7,194,553	117		0	7,194,553-	117-
2018	21,832,365	9,456,784	43	77,959	0	9,378,825-	43-
2019	27,648,746	12,179,801	44		0	12,179,801-	44-
2020	16,669,749	9,541,534	57		0	9,541,534-	57-
2021	19,790,922	7,273,861	37		0	7,273,861-	37-
TOTAL	152,945,267	109,053,200	71	77,959	0	108,975,241-	71-

THREE-YEAR MOVING AVERAGES

03-05	1,836,005		0		0		0
04-06	1,920,063	393,894	21		0	393,894-	21-
05-07	1,616,112	868,192	54		0	868,192-	54-
06-08	1,482,243	2,318,928	156		0	2,318,928-	156-
07-09	1,412,051	4,797,195	340		0	4,797,195-	340-
08-10	1,319,053	6,308,258	478		0	6,308,258-	478-
09-11	2,034,151	7,108,341	349		0	7,108,341-	349-
10-12	3,163,261	6,209,823	196		0	6,209,823-	196-
11-13	3,056,930	5,941,208	194		0	5,941,208-	194-
12-14	7,086,800	6,991,490	99		0	6,991,490-	99-
13-15	9,245,103	6,982,535	76		0	6,982,535-	76-
14-16	13,258,653	8,017,897	60		0	8,017,897-	60-
15-17	9,895,296	7,114,981	72		0	7,114,981-	72-
16-18	13,509,845	8,302,555	61	25,986	0	8,276,568-	61-
17-19	18,536,894	9,610,380	52	25,986	0	9,584,393-	52-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNTS 380.01, 380.03 AND 380.06 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	22,050,287	10,392,706	47	25,986	0	10,366,720-	47-
19-21	21,369,806	9,665,065	45		0	9,665,065-	45-
FIVE-YEAR AVERAGE							
17-21	18,414,271	9,129,307	50	15,592	0	9,113,715-	49-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	3,873,787		0		0		0
2005	893,449		0		0		0
2006	833,085		0		0		0
2007	747,962		0		0		0
2008	934,479		0		0		0
2009	1,191,181		0		0		0
2010	898,011	111,991	12		0	111,991-	12-
2011	716,680	67,298	9		0	67,298-	9-
2012	657,345	14,388-	2-		0	14,388	2
2013	1,213,592	385,174	32		0	385,174-	32-
2014		391,533				391,533-	
2015	6,829,442	259,780	4		0	259,780-	4-
2016		247,275				247,275-	
2017		95,788				95,788-	
2018		7,911-				7,911	
2019		38,311				38,311-	
2020		12,122-				12,122	
2021	3,583,339	74,088	2		0	74,088-	2-
TOTAL	22,372,352	1,636,816	7		0	1,636,816-	7-

THREE-YEAR MOVING AVERAGES

04-06	1,866,774		0		0		0
05-07	824,832		0		0		0
06-08	838,509		0		0		0
07-09	957,874		0		0		0
08-10	1,007,891	37,330	4		0	37,330-	4-
09-11	935,291	59,763	6		0	59,763-	6-
10-12	757,345	54,967	7		0	54,967-	7-
11-13	862,539	146,028	17		0	146,028-	17-
12-14	623,645	254,106	41		0	254,106-	41-
13-15	2,681,011	345,495	13		0	345,495-	13-
14-16	2,276,481	299,529	13		0	299,529-	13-
15-17	2,276,481	200,948	9		0	200,948-	9-
16-18		111,717				111,717-	
17-19		42,063				42,063-	

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20		6,093				6,093-	
19-21	1,194,446	33,426	3		0	33,426-	3-
FIVE-YEAR AVERAGE							
17-21	716,668	37,631	5		0	37,631-	5-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 382.02 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	501,201	2,879	1		0	2,879-	1-
2012	432,035	465	0		0	465-	0
2013	207,790	3,155	2		0	3,155-	2-
2014		78,338-				78,338	
2015		160,210				160,210-	
2016		1,457,197				1,457,197-	
2017		116,618				116,618-	
2018		151,639				151,639-	
2019		97,612				97,612-	
2020		108,432				108,432-	
2021	936,583	81,964	9		0	81,964-	9-
TOTAL	2,077,610	2,101,834	101		0	2,101,834-	101-

THREE-YEAR MOVING AVERAGES

11-13	380,342	2,166	1		0	2,166-	1-
12-14	213,275	24,906-	12-		0	24,906	12
13-15	69,263	28,342	41		0	28,342-	41-
14-16		513,023				513,023-	
15-17		578,008				578,008-	
16-18		575,152				575,152-	
17-19		121,957				121,957-	
18-20		119,228				119,228-	
19-21	312,194	96,003	31		0	96,003-	31-

FIVE-YEAR AVERAGE

17-21	187,317	111,253	59		0	111,253-	59-
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NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,356		0		0		0
2004							
2005	6,935,960		0		0		0
2006	141,016	8,918	6		0	8,918-	6-
2007	110,287-	1,439	1-		0	1,439-	1
2008							
2009		5				5-	
2010		75,137				75,137-	
2011							
2012							
2013							
2014	59,735	14,053	24		0	14,053-	24-
2015	18,205	1,866	10		0	1,866-	10-
2016	556,595	3,306	1		0	3,306-	1-
2017	4,098	585,998			0	585,998-	
2018	23,260	36,524	157		0	36,524-	157-
2019	7,729		0		0		0
2020	77,634	19,045	25		0	19,045-	25-
2021							
TOTAL	7,716,300	746,291	10		0	746,291-	10-

THREE-YEAR MOVING AVERAGES

03-05	2,312,772		0		0		0
04-06	2,358,992	2,973	0		0	2,973-	0
05-07	2,322,230	3,453	0		0	3,453-	0
06-08	10,243	3,453	34		0	3,453-	34-
07-09	36,762-	481	1-		0	481-	1
08-10		25,047				25,047-	
09-11		25,047				25,047-	
10-12		25,046				25,046-	
11-13							
12-14	19,912	4,684	24		0	4,684-	24-
13-15	25,980	5,306	20		0	5,306-	20-
14-16	211,511	6,408	3		0	6,408-	3-
15-17	192,966	197,057	102		0	197,057-	102-
16-18	194,651	208,609	107		0	208,609-	107-
17-19	11,696	207,507			0	207,507-	

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	36,208	18,523	51		0	18,523-	51-
19-21	28,454	6,348	22		0	6,348-	22-
FIVE-YEAR AVERAGE							
17-21	22,544	128,313	569		0	128,313-	569-

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	27,169		0		0		0
2004	60,312		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020	3,177		0		0		0
2021	107,682		0		0		0
TOTAL	198,340		0		0		0

THREE-YEAR MOVING AVERAGES

03-05	29,160		0		0		0
04-06	20,104		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,059		0		0		0
19-21	36,953		0		0		0
FIVE-YEAR AVERAGE							
17-21	22,172		0		0		0

PART IX. DETAILED DEPRECIATION CALCULATIONS

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 305.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R2							
NET SALVAGE PERCENT.. 0							
1947	7,966.99	30.00				1.0000	7,967
1948	28,824.73	30.00				1.0000	28,825
1949	2,593.99	30.00				1.0000	2,594
1951	401.12	30.00				1.0000	401
1952	302.18	30.00				1.0000	302
1954	535.00	30.00				1.0000	535
1966	2,628.59	30.00	3.33	87.53	0.15	0.9950	2,615
1970	723.75	30.00	3.33	24.10	1.10	0.9633	697
1972	1,346.30	30.00	3.33	44.83	1.66	0.9447	1,272
1992	8,259.52	30.00	3.33	275.04	8.54	0.7153	5,908
1995	14,029.44	30.00	3.33	467.18	10.09	0.6637	9,311
1996	4,384.75	30.00	3.33	146.01	10.64	0.6453	2,830
2001	372,128.49	30.00	3.33	12,391.88	13.69	0.5437	202,315
	444,124.85			13,436.57			265,572

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.03

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 311.00 STRUCTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R2							
NET SALVAGE PERCENT.. 0							
1989	127,509.63	30.00	3.33	4,246.07	7.17	0.7610	97,035
2021	76,103.03	30.00	3.33	2,534.23	29.55	0.0150	1,142
	203,612.66			6,780.30			98,177
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 320.00 PRODUCTION OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R2							
NET SALVAGE PERCENT.. 0							
1951	20,415.10	25.00				1.0000	20,415
1974	78,215.18	25.00				1.0000	78,215
1992	4,872.30	25.00	4.00	194.89	5.01	0.7996	3,896
2021	410,076.30	25.00	4.00	16,403.05	24.55	0.0180	7,381
	513,578.88			16,597.94			109,907
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.23							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 60-R2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1900	61,102.28	60.00				1.0000	67,213
1971	1,561,641.12	55.73	1.79	30,748.71	15.35	0.7246	1,244,653
1975	1,101.40	54.17	1.85	22.41	16.03	0.7041	853
1977	23,390.62	53.29	1.88	483.72	16.35	0.6932	17,836
1979	870.11	52.33	1.91	18.28	16.64	0.6820	653
1983	130,850.73	50.20	1.99	2,864.32	17.17	0.6580	94,705
1985	623,435.79	49.04	2.04	13,989.90	17.40	0.6452	442,458
1986	220,392.67	48.43	2.06	4,994.10	17.51	0.6385	154,781
1987	47,585.03	47.81	2.09	1,093.98	17.62	0.6315	33,053
1990	638,361.32	45.86	2.18	15,307.90	17.92	0.6093	427,814
1991	203,367.57	45.18	2.21	4,943.87	18.01	0.6014	134,529
1993	76,966.85	43.77	2.28	1,930.33	18.18	0.5847	49,499
1995	156,633.20	42.32	2.36	4,066.20	18.34	0.5666	97,630
1997	446,853.56	40.82	2.45	12,042.70	18.48	0.5473	269,009
1998	85,679.48	40.05	2.50	2,356.19	18.55	0.5368	50,595
1999	154,799.27	39.27	2.55	4,342.12	18.61	0.5261	89,584
2000	12,167.49	38.48	2.60	347.99	18.68	0.5146	6,887
2002	297,484.31	36.87	2.71	8,868.01	18.79	0.4904	160,465
2003	16,597.12	36.05	2.77	505.71	18.85	0.4771	8,711
2004	149,405.77	35.22	2.84	4,667.44	18.90	0.4634	76,153
2005	60,407.24	34.38	2.91	1,933.64	18.95	0.4488	29,823
2006	1,435.93	33.54	2.98	47.07	19.00	0.4335	685
2007	724,257.90	32.68	3.06	24,378.52	19.05	0.4171	332,273
2008	288,845.38	31.82	3.14	9,976.72	19.09	0.4001	127,111
2009	31,815.22	30.95	3.23	1,130.39	19.13	0.3819	13,366
2010	144,836.99	30.07	3.33	5,305.38	19.18	0.3622	57,698
2011	77,181.94	29.19	3.43	2,912.07	19.22	0.3416	28,998
2012	614,612.34	28.30	3.53	23,865.40	19.25	0.3198	216,202
2013	326,469.59	27.40	3.65	13,107.75	19.29	0.2960	106,295
2014	771,624.38	26.49	3.78	32,084.14	19.32	0.2707	229,741
2016	1,510,873.52	24.67	4.05	67,309.42	19.39	0.2140	355,709
2017	572,968.92	23.75	4.21	26,534.19	19.42	0.1823	114,910
2018	705,543.19	22.82	4.38	33,993.07	19.45	0.1477	114,614
2019	538,912.30	21.89	4.57	27,091.12	19.48	0.1101	65,268
2020	121,927.21	20.95	4.77	6,397.52	19.50	0.0692	9,282
2021	164,847.83	20.01	5.00	9,066.63	19.53	0.0240	4,350
	11,565,245.57			398,726.91			5,233,406

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.07 GAS HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 60-S3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
1971	2,660,264.93	57.94	1.73	55,227.10	13.30	0.7705	2,459,521
1973	3,424.00	57.40	1.74	71.49	13.84	0.7589	3,118
1975	306.39	56.78	1.76	6.47	14.38	0.7467	275
1986	170,176.11	51.56	1.94	3,961.70	17.11	0.6682	136,444
1987	2,786,690.18	50.93	1.96	65,542.95	17.33	0.6597	2,206,156
1996	36,597.87	44.26	2.26	992.53	18.91	0.5728	25,154
2001	267,487.26	39.91	2.51	8,056.72	19.44	0.5129	164,633
2002	130,000.00	39.00	2.56	3,993.60	19.52	0.4995	77,920
2003	209,941.32	38.08	2.63	6,625.75	19.59	0.4856	122,327
2006	20,018.12	35.26	2.84	682.22	19.76	0.4396	10,560
2012	9,202.53	29.43	3.40	375.46	19.93	0.3228	3,565
2014	181,795.90	27.46	3.64	7,940.84	19.96	0.2731	59,583
2016	693,468.71	25.48	3.92	32,620.77	19.98	0.2159	179,631
2017	884,212.42	24.48	4.08	43,291.04	19.98	0.1838	195,043
2018	416,646.99	23.49	4.26	21,298.99	19.99	0.1490	74,496
2020	40,950.15	21.49	4.65	2,285.02	19.99	0.0698	3,430
8,511,182.88				252,972.65	5,721,856		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.97							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 40-R2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1971	32,092.30	40.00	2.50	882.54	6.84	0.8290	29,265
	32,092.30			882.54			29,265
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.75							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.01 LIQUIFICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 40-R2							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -20							
1971	93,043.50	40.00	2.50	2,791.30	6.84	0.8290	92,560
1985	878.78	39.36	2.54	26.79	11.80	0.7002	738
1995	79,179.38	36.97	2.70	2,565.41	15.08	0.5921	56,259
1999	89,541.84	35.29	2.83	3,040.84	16.12	0.5432	58,368
2001	17,318,879.64	34.29	2.92	606,853.54	16.57	0.5168	10,739,853
2004	266,798.33	32.59	3.07	9,828.85	17.16	0.4735	151,582
2005	91,341.31	31.98	3.13	3,430.78	17.34	0.4578	50,178
2006	182,222.06	31.34	3.19	6,975.46	17.51	0.4413	96,495
2007	167,935.03	30.68	3.26	6,569.62	17.67	0.4241	85,455
2008	369,092.29	30.00	3.33	14,748.93	17.82	0.4060	179,822
2009	249,349.04	29.30	3.41	10,203.36	17.96	0.3870	115,807
2010	90,676.47	28.58	3.50	3,808.41	18.09	0.3670	39,938
2012	15,630.68	27.08	3.69	692.13	18.33	0.3231	6,061
2013	197,486.11	26.31	3.80	9,005.37	18.44	0.2991	70,889
2015	60,084.97	24.72	4.05	2,920.13	18.65	0.2456	17,705
2016	1,756,810.22	23.90	4.18	88,121.60	18.74	0.2159	455,154
2018	246,814.58	22.22	4.50	13,327.99	18.91	0.1490	44,119
2019	115,202.96	21.36	4.68	6,469.80	18.99	0.1110	15,340
2020	1,593,601.11	20.49	4.88	93,321.28	19.06	0.0698	133,461
2021	85,935.83	19.61	5.10	5,259.27	19.13	0.0245	2,524
23,070,504.13				889,960.86	12,412,308		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.86

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.02 VAPORIZING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1971	113,684.74	35.00	2.86	3,576.52	3.58	0.8977	112,262
1987	25,179.64	34.93	2.86	792.15	8.47	0.7575	20,981
1992	121,307.63	34.67	2.88	3,843.03	10.79	0.6888	91,910
2000	415,265.93	33.21	3.01	13,749.45	14.52	0.5628	257,074
2001	1,324,561.15	32.89	3.04	44,293.32	14.93	0.5461	795,619
2003	102,495.72	32.13	3.11	3,506.38	15.68	0.5120	57,723
2004	3,279.11	31.70	3.15	113.62	16.02	0.4946	1,784
2006	3,231,555.88	30.72	3.26	115,883.59	16.65	0.4580	1,628,093
2008	621,887.76	29.60	3.38	23,121.79	17.19	0.4193	286,806
2009	17,767.07	28.99	3.45	674.26	17.43	0.3988	7,793
2010	1,980,220.67	28.34	3.53	76,891.97	17.66	0.3769	820,871
2015	250,539.35	24.72	4.05	11,161.53	18.54	0.2500	68,898
2016	3,417,695.21	23.93	4.18	157,145.63	18.68	0.2194	824,789
2017	300,736.04	23.11	4.33	14,324.06	18.81	0.1861	61,554
2018	251,665.27	22.28	4.49	12,429.75	18.92	0.1508	41,749
2021	186,280.16	19.70	5.08	10,409.34	19.21	0.0249	5,096
12,364,121.33				491,916.39	5,083,002		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.98							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.03 COMPRESSOR EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 60-R3							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1971	521,939.57	57.74	1.73	9,932.51	14.22	0.7537	432,736
1987	501.44	50.02	2.00	11.03	17.76	0.6449	356
1988	103,061.35	49.34	2.03	2,301.36	17.90	0.6372	72,239
1994	695,139.77	44.90	2.23	17,051.78	18.58	0.5862	448,232
1995	1,541,719.02	44.11	2.27	38,496.72	18.67	0.5767	978,088
2008	115,075.00	32.78	3.05	3,860.77	19.50	0.4051	51,282
2011	25,408.88	29.98	3.34	933.52	19.61	0.3459	9,668
2012	11.96	29.04	3.44	0.45	19.65	0.3234	4
2013	330,531.50	28.09	3.56	12,943.61	19.68	0.2994	108,854
2015	166,138.96	26.18	3.82	6,981.16	19.73	0.2464	45,025
	3,499,527.45			92,512.91			2,146,484
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.64							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.04 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE LNG PLANT							
INTERIM SURVIVOR CURVE.. IOWA 30-S1							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -5							
1988	219,625.06	29.98	3.34	7,702.25	8.17	0.7275	167,761
1994	1.00	29.75	3.36	0.04	10.28	0.6545	1
1995	75,681.96	29.67	3.37	2,678.01	10.62	0.6421	51,022
1996	71,616.85	29.58	3.38	2,541.68	10.96	0.6295	47,335
2002	22,544.61	28.61	3.50	828.51	12.94	0.5477	12,965
	389,469.48			13,750.49			279,084
CNG INJECTION SITES							
SURVIVOR CURVE.. IOWA 20-R3							
NET SALVAGE PERCENT.. -5							
2020	33,283,734.69	20.00	5.00	1,747,396.07	18.53	0.0735	2,568,672
2021	16,313,318.84	20.00	5.00	856,449.24	19.51	0.0245	419,660
	49,597,053.53			2,603,845.31			2,988,332
	49,986,523.01			2,617,595.80			3,267,416
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.24							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
HOLTSVILLE							
INTERIM SURVIVOR CURVE.. IOWA 30-S1							
PROBABLE RETIREMENT YEAR.. 12-2041							
NET SALVAGE PERCENT.. -10							
1971	937,799.53	30.00	3.33	34,351.60	2.61	0.9130	941,832
1973	1,439.88	30.00	3.33	52.74	3.19	0.8937	1,415
1975	1,090.22	30.00	3.33	39.93	3.80	0.8733	1,047
1977	1,440.56	30.00	3.33	52.77	4.42	0.8527	1,351
1978	2,092.19	30.00	3.33	76.64	4.74	0.8420	1,938
1983	38,199.14	30.00	3.33	1,399.23	6.40	0.7867	33,055
1984	46,612.80	30.00	3.33	1,707.43	6.75	0.7750	39,737
1985	9,302.67	30.00	3.33	340.76	7.10	0.7633	7,811
1986	1,548.88	29.99	3.33	56.74	7.46	0.7513	1,280
1987	169,244.73	29.99	3.33	6,199.43	7.82	0.7393	137,626
1989	22,284.27	29.96	3.34	818.72	8.53	0.7153	17,534
1990	83,497.13	29.94	3.34	3,067.68	8.88	0.7034	64,606
1991	43,816.90	29.91	3.34	1,609.83	9.24	0.6911	33,309
1992	2,853.12	29.87	3.35	105.14	9.59	0.6789	2,131
1993	41,642.75	29.82	3.35	1,534.54	9.93	0.6670	30,553
1995	1,310,223.83	29.67	3.37	48,570.00	10.62	0.6421	925,367
1996	105,495.19	29.58	3.38	3,922.31	10.96	0.6295	73,048
1997	18,716.42	29.47	3.39	697.94	11.29	0.6169	12,701
1998	123,074.95	29.34	3.41	4,616.54	11.63	0.6036	81,718
2000	25,766.44	29.02	3.45	977.84	12.29	0.5765	16,340
2003	59,914.93	28.37	3.52	2,319.91	13.26	0.5326	35,102
2010	88,066.49	25.90	3.86	3,739.30	15.47	0.4027	39,011
2017	747,169.16	21.98	4.55	37,395.82	17.57	0.2006	164,903
2018	437,218.39	21.30	4.69	22,556.10	17.85	0.1620	77,898
2021	85,935.81	19.11	5.23	4,943.89	18.61	0.0262	2,473
	4,404,446.38			181,152.83			2,743,786

CNG INJECTION SITES
SURVIVOR CURVE.. IOWA 20-R3
NET SALVAGE PERCENT.. -5

1986	5,036.32	20.00				1.0000	5,288
	5,036.32						5,288

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 361.03 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MISCELLANEOUS OTHER STORAGE							
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -5							
1928	2,512.76	30.00				1.0000	2,638
1933	166.89	30.00				1.0000	175
1949	204.07	30.00				1.0000	214
1966	930.19	30.00				1.0000	977
1967	1,464.72	30.00				1.0000	1,538
1978	13,697.80	30.00	3.33	478.94	1.76	0.9413	13,539
1997	26,278.37	30.00	3.33	918.82	9.10	0.6967	19,223
	45,254.80			1,397.76			38,304
	11,610,500.37			400,124.67			5,271,710
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.45							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 362.05 GAS HOLDERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MISCELLANEOUS OTHER STORAGE							
SURVIVOR CURVE.. IOWA 30-R3							
NET SALVAGE PERCENT.. -5							
1927	2,130.69	30.00				1.0000	2,237
1956	451.18	30.00				1.0000	474
1958	357.43	30.00				1.0000	375
1960	6,698.47	30.00				1.0000	7,033
	9,637.77						10,119
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 363.05 OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
MISCELLANEOUS OTHER STORAGE SURVIVOR CURVE.. IOWA 30-R3 NET SALVAGE PERCENT.. -5							
1989	7,597.62	30.00	3.33	265.65	4.98	0.8340	6,653
2016	144,132.62	30.00	3.33	5,039.60	24.66	0.1780	26,938
2018	64,992.06	30.00	3.33	2,272.45	26.58	0.1140	7,780
	216,722.30			7,577.70			41,371
	4,626,205.00			188,730.53			2,790,445
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.08							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 365.04 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. 0							
1968	75,506.27	75.00	1.33	1,004.23	27.98	0.6269	47,337
1971	438.22	75.00	1.33	5.83	30.15	0.5980	262
	75,944.49			1,010.06			47,599
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.33							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
1927	1,272.56	40.00				1.0000	1,527
1928	751.32	40.00				1.0000	902
1939	342.60	40.00				1.0000	411
1947	3,157.79	40.00				1.0000	3,789
1950	233.09	40.00				1.0000	280
1952	18,185.54	40.00				1.0000	21,823
1953	129.38	40.00				1.0000	155
1955	360.95	40.00	2.50	10.83	0.30	0.9925	430
1959	41.39	40.00	2.50	1.24	1.21	0.9698	48
1960	159,155.56	40.00	2.50	4,774.67	1.46	0.9635	184,016
1961	756.28	40.00	2.50	22.69	1.71	0.9573	869
1962	5,026.07	40.00	2.50	150.78	1.96	0.9510	5,736
1963	17,605.01	40.00	2.50	528.15	2.22	0.9445	19,954
1966	890.18	40.00	2.50	26.71	2.99	0.9253	988
1968	104,593.74	40.00	2.50	3,137.81	3.50	0.9125	114,530
1970	2,460.80	40.00	2.50	73.82	4.03	0.8993	2,655
1971	6,149.81	40.00	2.50	184.49	4.30	0.8925	6,586
1972	686.07	40.00	2.50	20.58	4.58	0.8855	729
1973	4,009.63	40.00	2.50	120.29	4.87	0.8783	4,226
1974	2,085.10	40.00	2.50	62.55	5.18	0.8705	2,178
1975	764.00	40.00	2.50	22.92	5.50	0.8625	791
1976	4,745.98	40.00	2.50	142.38	5.83	0.8543	4,865
1977	26,014.81	40.00	2.50	780.44	6.19	0.8453	26,387
1982	30,438.63	40.00	2.50	913.16	8.31	0.7923	28,938
1984	162,245.55	40.00	2.50	4,867.37	9.32	0.7670	149,331
1985	1,016.00	40.00	2.50	30.48	9.86	0.7535	919
1986	211,590.82	40.00	2.50	6,347.72	10.42	0.7395	187,766
1990	31,125.99	40.00	2.50	933.78	12.89	0.6778	25,315
1992	51,787.44	40.00	2.50	1,553.62	14.25	0.6438	40,006
1993	667,888.53	40.00	2.50	20,036.66	14.95	0.6263	501,918
1994	194,495.73	40.00	2.50	5,834.87	15.67	0.6083	141,962
1995	277,039.63	40.00	2.50	8,311.19	16.40	0.5900	196,144
1996	3,427.84	40.00	2.50	102.84	17.15	0.5713	2,350
1998	258,430.04	40.00	2.50	7,752.90	18.69	0.5328	165,214
2000	25,808.26	40.00	2.50	774.25	20.29	0.4928	15,260
2001	814,531.80	40.00	2.50	24,435.95	21.10	0.4725	461,840
2006	65,453.43	40.00	2.50	1,963.60	25.37	0.3658	28,728
2010	65,453.43	40.00	2.50	1,963.60	28.98	0.2755	21,639
2014	267,945.16	40.00	2.50	8,038.35	32.72	0.1820	58,519
2015	124,475.39	40.00	2.50	3,734.26	33.68	0.1580	23,601
2016	44,844.74	40.00	2.50	1,345.34	34.64	0.1340	7,211

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 366.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
2017	58,842.82	40.00	2.50	1,765.28	35.60	0.1100	7,767
2018	12,102.06	40.00	2.50	363.06	36.57	0.0858	1,245
2020	140,722.08	40.00	2.50	4,221.66	38.53	0.0368	6,206
	3,869,083.03			115,350.29			2,475,754
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.98							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 367.04 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R2							
NET SALVAGE PERCENT.. -70							
1929	26,569.27	50.00	2.00	903.36	0.25	0.9950	44,942
1943	2,848.88	50.00	2.00	96.86	3.91	0.9218	4,464
1950	227,404.23	50.00	2.00	7,731.74	5.94	0.8812	340,661
	256,822.38			8,731.96			390,067
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.40							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 367.09 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1928	391,020.31	75.00	1.33	8,840.97	11.28	0.8496	564,758
1929	693.96	75.00	1.33	15.69	11.56	0.8459	998
1950	734,501.90	75.00	1.33	16,607.09	19.60	0.7387	922,343
1951	1,006,826.18	75.00	1.33	22,764.34	20.10	0.7320	1,252,894
1952	942.54	75.00	1.33	21.31	20.62	0.7251	1,162
1953	611,015.27	75.00	1.33	13,815.06	21.15	0.7180	745,805
1954	24,794.33	75.00	1.33	560.60	21.69	0.7108	29,960
1955	58,168.03	75.00	1.33	1,315.18	22.24	0.7035	69,563
1956	118,278.39	75.00	1.33	2,674.27	22.80	0.6960	139,947
1957	2,048,138.06	75.00	1.33	46,308.40	23.37	0.6884	2,396,895
1958	2,714,657.84	75.00	1.33	61,378.41	23.95	0.6807	3,141,236
1959	130,683.43	75.00	1.33	2,954.75	24.54	0.6728	149,470
1960	1,186,929.33	75.00	1.33	26,836.47	25.14	0.6648	1,341,420
1962	10,947.18	75.00	1.33	247.52	26.37	0.6484	12,067
1963	3,298.48	75.00	1.33	74.58	27.00	0.6400	3,589
1964	2,944,942.41	75.00	1.33	66,585.15	27.64	0.6315	3,161,393
1965	274,860.23	75.00	1.33	6,214.59	28.29	0.6228	291,011
1966	806,693.80	75.00	1.33	18,239.35	28.95	0.6140	842,027
1967	560,930.66	75.00	1.33	12,682.64	29.61	0.6052	577,108
1968	11,288,125.26	75.00	1.33	255,224.51	30.28	0.5963	11,442,310
1969	427,820.36	75.00	1.33	9,673.02	30.96	0.5872	427,067
1970	1,287,590.08	75.00	1.33	29,112.41	31.65	0.5780	1,265,186
1971	1,094,302.59	75.00	1.33	24,742.18	32.35	0.5687	1,057,905
1972	731,506.16	75.00	1.33	16,539.35	33.05	0.5593	695,561
1973	261,779.09	75.00	1.33	5,918.83	33.76	0.5499	244,706
1974	79,457.09	75.00	1.33	1,796.52	34.48	0.5403	72,978
1975	239,383.48	75.00	1.33	5,412.46	35.21	0.5305	215,900
1976	156,263.72	75.00	1.33	3,533.12	35.94	0.5208	138,350
1977	133,802.68	75.00	1.33	3,025.28	36.68	0.5109	116,218
1978	207,429.22	75.00	1.33	4,689.97	37.43	0.5009	176,643
1979	141,410.33	75.00	1.33	3,197.29	38.18	0.4909	118,018
1980	410,527.17	75.00	1.33	9,282.02	38.94	0.4808	335,548
1981	1,703,744.01	75.00	1.33	38,521.65	39.70	0.4707	1,363,232
1982	2,928,841.86	75.00	1.33	66,221.11	40.48	0.4603	2,291,699
1983	1,790,367.41	75.00	1.33	40,480.21	41.26	0.4499	1,369,235
1984	320,671.95	75.00	1.33	7,250.39	42.04	0.4395	239,574
1985	37,068.41	75.00	1.33	838.12	42.83	0.4289	27,030
1986	90,761.13	75.00	1.33	2,052.11	43.63	0.4183	64,537
1987	1,280,429.16	75.00	1.33	28,950.50	44.43	0.4076	887,235
1988	139,974.34	75.00	1.33	3,164.82	45.24	0.3968	94,421

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 367.09 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1989	13,309.10	75.00	1.33	300.92	46.05	0.3860	8,733
1990	16,242,505.85	75.00	1.33	367,243.06	46.87	0.3751	10,356,530
1991	8,950,210.95	75.00	1.33	202,364.27	47.70	0.3640	5,538,391
1992	18,856.48	75.00	1.33	426.35	48.53	0.3529	11,314
1993	1,632,448.31	75.00	1.33	36,909.66	49.37	0.3417	948,356
1994	33,826,032.07	75.00	1.33	764,806.59	50.21	0.3305	19,006,881
1995	1,138,414.13	75.00	1.33	25,739.54	51.05	0.3193	618,001
1996	7,700,773.01	75.00	1.33	174,114.48	51.91	0.3079	4,030,423
1999	1,444,389.98	75.00	1.33	32,657.66	54.49	0.2735	671,495
2000	1,630,757.68	75.00	1.33	36,871.43	55.36	0.2619	725,979
2001	153,747.01	75.00	1.33	3,476.22	56.24	0.2501	65,376
2002	12,358,175.05	75.00	1.33	279,418.34	57.11	0.2385	5,011,252
2003	16,087,398.86	75.00	1.33	363,736.09	58.00	0.2267	6,199,102
2004	272,553.50	75.00	1.33	6,162.43	58.89	0.2148	99,526
2005	19,652,208.19	75.00	1.33	444,336.43	59.78	0.2029	6,779,638
2006	14,689,682.40	75.00	1.33	332,133.72	60.68	0.1909	4,767,992
2007	172,506.97	75.00	1.33	3,900.38	61.58	0.1789	52,473
2008	23,950,866.67	75.00	1.33	541,529.10	62.48	0.1669	6,796,801
2009	3,637,817.37	75.00	1.33	82,251.05	63.39	0.1548	957,328
2012	1,458,139.56	75.00	1.33	32,968.54	66.13	0.1183	293,172
2013	4,138,740.60	75.00	1.33	93,576.92	67.05	0.1060	745,801
2014	18,257,324.94	75.00	1.33	412,798.12	67.98	0.0936	2,905,106
2015	25,465,812.89	75.00	1.33	575,782.03	68.90	0.0813	3,520,929
2016	13,083,519.68	75.00	1.33	295,818.38	69.84	0.0688	1,530,248
2017	2,466,049.82	75.00	1.33	55,757.39	70.77	0.0564	236,445
2018	52,101,866.24	75.00	1.33	1,178,023.20	71.70	0.0440	3,897,220
2019	22,977,036.75	75.00	1.33	519,510.80	72.64	0.0315	1,229,248
2020	20,800,482.91	75.00	1.33	470,298.92	73.58	0.0189	669,380
2021	18,652,135.87	75.00	1.33	421,724.79	74.53	0.0063	198,813

381,353,340.67 8,622,399.05 126,158,952

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.26

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 368.00 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL--		EXP. (6)	--ACCRUED DEPREC.--	
			RATE (4)	AMOUNT (5)		FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 25-R1							
NET SALVAGE PERCENT.. -5							
1931	21,020.69	25.00				1.0000	22,072
1949	770.14	25.00				1.0000	809
1953	1,005.85	25.00				1.0000	1,056
1956	538.45	25.00				1.0000	565
1959	1,241.06	25.00				1.0000	1,303
1960	7,642.02	25.00				1.0000	8,024
1961	504.16	25.00				1.0000	529
1963	2,315.46	25.00				1.0000	2,431
1964	288.76	25.00				1.0000	303
1984	167,652.07	25.00	4.00	7,041.39	4.06	0.8376	147,447
1989	593.67	25.00	4.00	24.93	5.90	0.7640	476
1990	112,061.32	25.00	4.00	4,706.58	6.29	0.7484	88,060
1991	3,283.28	25.00	4.00	137.90	6.70	0.7320	2,524
1992	204,739.74	25.00	4.00	8,599.07	7.13	0.7148	153,665
1993	198,123.56	25.00	4.00	8,321.19	7.56	0.6976	145,122
1997	22,500.00	25.00	4.00	945.00	9.43	0.6228	14,714
1998	245,544.20	25.00	4.00	10,312.86	9.93	0.6028	155,415
	989,824.43			40,088.92			744,515

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.05

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -20							
1926	9,321.95	45.00				1.0000	11,186
1928	2,412.62	45.00				1.0000	2,895
1929	2,443.62	45.00				1.0000	2,932
1949	428.94	45.00	2.22	11.43	0.85	0.9811	505
1950	12,680.20	45.00	2.22	337.80	1.08	0.9760	14,851
1951	14,636.08	45.00	2.22	389.91	1.32	0.9707	17,048
1952	43,378.96	45.00	2.22	1,155.62	1.56	0.9653	50,250
1953	56,726.77	45.00	2.22	1,511.20	1.81	0.9598	65,334
1954	37,341.86	45.00	2.22	994.79	2.07	0.9540	42,749
1955	4,132.31	45.00	2.22	110.08	2.32	0.9484	4,703
1956	11,787.58	45.00	2.22	314.02	2.57	0.9429	13,337
1957	60,265.94	45.00	2.22	1,605.48	2.83	0.9371	67,771
1958	34,567.68	45.00	2.22	920.88	3.09	0.9313	38,633
1959	57,144.40	45.00	2.22	1,522.33	3.35	0.9256	63,469
1960	86,408.50	45.00	2.22	2,301.92	3.60	0.9200	95,395
1961	142,588.09	45.00	2.22	3,798.55	3.86	0.9142	156,428
1962	61,737.59	45.00	2.22	1,644.69	4.12	0.9084	67,302
1963	128,400.21	45.00	2.22	3,420.58	4.38	0.9027	139,084
1964	82,918.91	45.00	2.22	2,208.96	4.65	0.8967	89,221
1965	281,007.82	45.00	2.22	7,486.05	4.92	0.8907	300,342
1966	42,047.65	45.00	2.22	1,120.15	5.21	0.8842	44,615
1967	69,185.43	45.00	2.22	1,843.10	5.50	0.8778	72,876
1968	996,781.39	45.00	2.22	26,554.26	5.80	0.8711	1,041,967
1969	32,269.07	45.00	2.22	859.65	6.12	0.8640	33,457
1970	174,055.43	45.00	2.22	4,636.84	6.46	0.8564	178,882
1971	145,019.03	45.00	2.22	3,863.31	6.81	0.8487	147,688
1972	53,813.17	45.00	2.22	1,433.58	7.18	0.8404	54,272
1973	33,180.16	45.00	2.22	883.92	7.56	0.8320	33,127
1974	174,357.81	45.00	2.22	4,644.89	7.97	0.8229	172,173
1975	82,768.30	45.00	2.22	2,204.95	8.40	0.8133	80,782
1976	39,115.96	45.00	2.22	1,042.05	8.85	0.8033	37,708
1977	63,118.82	45.00	2.22	1,681.49	9.32	0.7929	60,056
1978	65,034.84	45.00	2.22	1,732.53	9.81	0.7820	61,029
1979	7,618.28	45.00	2.22	202.95	10.32	0.7707	7,045
1980	31,152.04	45.00	2.22	829.89	10.85	0.7589	28,369
1981	65,334.82	45.00	2.22	1,740.52	11.41	0.7464	58,522
1982	120,661.74	45.00	2.22	3,214.43	11.98	0.7338	106,247
1983	4,494.12	45.00	2.22	119.72	12.57	0.7207	3,887
1984	738,111.08	45.00	2.22	19,663.28	13.19	0.7069	626,116
1985	125,094.58	45.00	2.22	3,332.52	13.82	0.6929	104,012
1986	306,776.50	45.00	2.22	8,172.53	14.46	0.6787	249,840

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 369.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -20							
1987	874,963.63	45.00	2.22	23,309.03	15.13	0.6638	696,940
1988	942,384.67	45.00	2.22	25,105.13	15.81	0.6487	733,556
1989	171,780.66	45.00	2.22	4,576.24	16.51	0.6331	130,507
1990	681,644.78	45.00	2.22	18,159.02	17.22	0.6173	504,960
1991	4,914,535.28	45.00	2.22	130,923.22	17.94	0.6013	3,546,309
1992	506,464.92	45.00	2.22	13,492.23	18.68	0.5849	355,472
1993	3,880,007.37	45.00	2.22	103,363.40	19.44	0.5680	2,644,613
1994	3,311,027.63	45.00	2.22	88,205.78	20.20	0.5511	2,189,689
1995	348,621.83	45.00	2.22	9,287.29	20.98	0.5338	223,305
1996	626,468.76	45.00	2.22	16,689.13	21.77	0.5162	388,075
1997	702,583.06	45.00	2.22	18,716.81	22.57	0.4984	420,235
1998	1,310,463.56	45.00	2.22	34,910.75	23.38	0.4804	755,519
1999	6,660,563.73	45.00	2.22	177,437.42	24.21	0.4620	3,692,617
2000	5,487,876.98	45.00	2.22	146,197.04	25.04	0.4436	2,921,043
2001	4,751,588.28	45.00	2.22	126,582.31	25.89	0.4247	2,421,428
2002	984,888.90	45.00	2.22	26,237.44	26.74	0.4058	479,578
2003	5,745,863.46	45.00	2.22	153,069.80	27.61	0.3864	2,664,518
2004	4,960,110.59	45.00	2.22	132,137.35	28.49	0.3669	2,183,778
2005	513,059.77	45.00	2.22	13,667.91	29.37	0.3473	213,841
2006	2,272,835.83	45.00	2.22	60,548.35	30.27	0.3273	892,761
2007	6,216,810.42	45.00	2.22	165,615.83	31.17	0.3073	2,292,735
2008	9,808,501.52	45.00	2.22	261,298.48	32.08	0.2871	3,379,343
2009	5,150,296.06	45.00	2.22	137,203.89	33.00	0.2667	1,648,115
2010	1,822,448.24	45.00	2.22	48,550.02	33.93	0.2460	537,987
2011	2,793,252.51	45.00	2.22	74,412.25	34.86	0.2253	755,284
2012	2,261,481.79	45.00	2.22	60,245.87	35.81	0.2042	554,208
2013	2,977,678.89	45.00	2.22	79,325.37	36.75	0.1833	655,077
2014	3,611,826.93	45.00	2.22	96,219.07	37.71	0.1620	702,139
2015	5,219,246.20	45.00	2.22	139,040.72	38.67	0.1407	881,030
2016	2,544,806.86	45.00	2.22	67,793.65	39.63	0.1193	364,406
2017	2,292,232.37	45.00	2.22	61,065.07	40.60	0.0978	268,961
2018	7,688,679.55	45.00	2.22	204,826.42	41.57	0.0762	703,237
2019	13,413,192.62	45.00	2.22	357,327.45	42.55	0.0544	876,257
2020	10,632.28	45.00	2.22	283.24	43.53	0.0327	417
2021	6,066,458.66	45.00	2.22	161,610.46	44.51	0.0109	79,276
	126,025,598.84			3,356,944.29			46,203,321

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.66

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 374.03 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -20							
1910	20.50	75.00	1.33	0.33	3.69	0.9508	23
1911	57.84	75.00	1.33	0.92	3.95	0.9473	66
1912	114.72	75.00	1.33	1.83	4.21	0.9439	130
1913	332.11	75.00	1.33	5.30	4.46	0.9405	375
1914	100.26	75.00	1.33	1.60	4.72	0.9371	113
1915	272.83	75.00	1.33	4.35	4.98	0.9336	306
1916	231.09	75.00	1.33	3.69	5.23	0.9303	258
1917	135.07	75.00	1.33	2.16	5.49	0.9268	150
1920	12.04	75.00	1.33	0.19	6.26	0.9165	13
1921	259.58	75.00	1.33	4.14	6.52	0.9131	284
1923	1,005.36	75.00	1.33	16.05	7.04	0.9061	1,093
1924	3,088.95	75.00	1.33	49.30	7.31	0.9025	3,345
1925	8,111.88	75.00	1.33	129.47	7.57	0.8991	8,752
1926	13,666.87	75.00	1.33	218.12	7.84	0.8955	14,686
1927	42,352.89	75.00	1.33	675.95	8.12	0.8917	45,321
1928	555.81	75.00	1.33	8.87	8.39	0.8881	592
1929	53.47	75.00	1.33	0.85	8.68	0.8843	57
1930	1,590.69	75.00	1.33	25.39	8.97	0.8804	1,681
1931	961.87	75.00	1.33	15.35	9.26	0.8765	1,012
1932	35.83	75.00	1.33	0.57	9.57	0.8724	38
1933	136.86	75.00	1.33	2.18	9.88	0.8683	143
1934	101.24	75.00	1.33	1.62	10.20	0.8640	105
1935	181.11	75.00	1.33	2.89	10.53	0.8596	187
1936	429.47	75.00	1.33	6.85	10.87	0.8551	441
1937	101.50	75.00	1.33	1.62	11.22	0.8504	104
1938	56.08	75.00	1.33	0.90	11.59	0.8455	57
1939	267.58	75.00	1.33	4.27	11.96	0.8405	270
1940	191.73	75.00	1.33	3.06	12.34	0.8355	192
1941	1,045.73	75.00	1.33	16.69	12.74	0.8301	1,042
1942	295.00	75.00	1.33	4.71	13.14	0.8248	292
1943	20.16	75.00	1.33	0.32	13.56	0.8192	20
1944	13.75	75.00	1.33	0.22	14.00	0.8133	13
1945	109.75	75.00	1.33	1.75	14.44	0.8075	106
1946	16.00	75.00	1.33	0.26	14.90	0.8013	15
1951	650.00	75.00	1.33	10.37	17.37	0.7684	599
1957	26,874.37	75.00	1.33	428.91	20.75	0.7233	23,327
1958	1,350.00	75.00	1.33	21.55	21.36	0.7152	1,159
1959	1,175.79	75.00	1.33	18.77	21.98	0.7069	997
1963	775.00	75.00	1.33	12.37	24.55	0.6727	626
1964	41,227.57	75.00	1.33	657.99	25.22	0.6637	32,837
1966	5,595.17	75.00	1.33	89.30	26.58	0.6456	4,335

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 374.03 LAND RIGHTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R3							
NET SALVAGE PERCENT.. -20							
1969	1,701.10	75.00	1.33	27.15	28.70	0.6173	1,260
1973	855.15	75.00	1.33	13.65	31.64	0.5781	593
1976	1.00	75.00	1.33	0.02	33.92	0.5477	1
2018	465,036.55	75.00	1.33	7,421.98	71.56	0.0459	25,597
2019	275,182.18	75.00	1.33	4,391.91	72.54	0.0328	10,831
2020	249,415.10	75.00	1.33	3,980.66	73.52	0.0197	5,905
	1,145,764.60			18,286.40			189,349
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.60							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
1960	3,961.33	40.00	2.50	118.84	1.46	0.9635	4,580
1961	297.40	40.00	2.50	8.92	1.71	0.9573	342
1962	2,893.31	40.00	2.50	86.80	1.96	0.9510	3,302
1965	4,849.03	40.00	2.50	145.47	2.73	0.9318	5,422
1966	4,621.17	40.00	2.50	138.64	2.99	0.9253	5,131
1967	2,459.77	40.00	2.50	73.79	3.25	0.9188	2,712
1970	229.03	40.00	2.50	6.87	4.03	0.8993	247
1971	250.96	40.00	2.50	7.53	4.30	0.8925	269
1975	802.44	40.00	2.50	24.07	5.50	0.8625	831
1979	40,836.71	40.00	2.50	1,225.10	6.97	0.8258	40,465
1990	49,845.56	40.00	2.50	1,495.37	12.89	0.6778	40,539
1992	10,162.94	40.00	2.50	304.89	14.25	0.6438	7,851
1995	706,094.69	40.00	2.50	21,182.84	16.40	0.5900	499,915
1996	4,605.12	40.00	2.50	138.15	17.15	0.5713	3,157
1998	166,496.69	40.00	2.50	4,994.90	18.69	0.5328	106,441
1999	16,684.04	40.00	2.50	500.52	19.48	0.5130	10,271
2000	3,255.00	40.00	2.50	97.65	20.29	0.4928	1,925
2005	162,601.79	40.00	2.50	4,878.05	24.49	0.3878	75,659
2006	32,489.84	40.00	2.50	974.70	25.37	0.3658	14,260
2014	34,260.33	40.00	2.50	1,027.81	32.72	0.1820	7,482
2015	15,331.51	40.00	2.50	459.95	33.68	0.1580	2,907
2017	475,996.89	40.00	2.50	14,279.91	35.60	0.1100	62,832
2019	48,637.48	40.00	2.50	1,459.12	37.55	0.0613	3,575
	1,787,663.03			53,629.89			900,115
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 376.08 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1923	158.40	75.00	1.33	3.58	9.96	0.8672	234
1933	343.41	75.00	1.33	7.76	12.75	0.8300	485
1947	1,187.89	75.00	1.33	26.86	18.15	0.7580	1,531
1948	499.93	75.00	1.33	11.30	18.62	0.7517	639
1949	1,198.10	75.00	1.33	27.09	19.11	0.7452	1,518
1950	23,182.36	75.00	1.33	524.15	19.60	0.7387	29,111
1951	2,828.91	75.00	1.33	63.96	20.10	0.7320	3,520
1952	10,628.06	75.00	1.33	240.30	20.62	0.7251	13,100
1953	3,438.61	75.00	1.33	77.75	21.15	0.7180	4,197
1954	6,755.95	75.00	1.33	152.75	21.69	0.7108	8,164
1956	32,425.36	75.00	1.33	733.14	22.80	0.6960	38,366
1957	11,926.31	75.00	1.33	269.65	23.37	0.6884	13,957
1960	3,916.64	75.00	1.33	88.56	25.14	0.6648	4,426
1964	79.69	75.00	1.33	1.80	27.64	0.6315	86
1965	3,673,670.05	75.00	1.33	83,061.68	28.29	0.6228	3,889,535
1966	3,802,457.49	75.00	1.33	85,973.56	28.95	0.6140	3,969,005
1967	3,665,383.84	75.00	1.33	82,874.33	29.61	0.6052	3,771,094
1968	3,573,981.33	75.00	1.33	80,807.72	30.28	0.5963	3,622,798
1969	4,054,743.49	75.00	1.33	91,677.75	30.96	0.5872	4,047,607
1970	3,908,048.70	75.00	1.33	88,360.98	31.65	0.5780	3,840,049
1971	3,206,266.66	75.00	1.33	72,493.69	32.35	0.5687	3,099,623
1972	1,914,874.67	75.00	1.33	43,295.32	33.05	0.5593	1,820,780
1973	2,113,369.94	75.00	1.33	47,783.29	33.76	0.5499	1,975,534
1974	1,731,720.66	75.00	1.33	39,154.20	34.48	0.5403	1,590,514
1975	2,671,730.62	75.00	1.33	60,407.83	35.21	0.5305	2,409,637
1976	2,504,194.54	75.00	1.33	56,619.84	35.94	0.5208	2,217,114
1977	2,708,648.99	75.00	1.33	61,242.55	36.68	0.5109	2,352,681
1978	2,456,233.18	75.00	1.33	55,535.43	37.43	0.5009	2,091,682
1979	2,117,509.95	75.00	1.33	47,876.90	38.18	0.4909	1,767,234
1980	4,662,430.73	75.00	1.33	105,417.56	38.94	0.4808	3,810,884
1981	4,979,581.03	75.00	1.33	112,588.33	39.70	0.4707	3,984,357
1982	3,131,685.30	75.00	1.33	70,807.40	40.48	0.4603	2,450,415
1983	3,046,492.61	75.00	1.33	68,881.20	41.26	0.4499	2,329,894
1984	1,407,623.58	75.00	1.33	31,826.37	42.04	0.4395	1,051,634
1985	1,162,959.82	75.00	1.33	26,294.52	42.83	0.4289	848,008
1986	3,125,585.54	75.00	1.33	70,669.49	43.63	0.4183	2,222,476
1987	1,460,430.74	75.00	1.33	33,020.34	44.43	0.4076	1,011,962
1988	1,292,044.94	75.00	1.33	29,213.14	45.24	0.3968	871,562
1989	2,869,254.01	75.00	1.33	64,873.83	46.05	0.3860	1,882,804
1990	12,764,766.26	75.00	1.33	288,611.37	46.87	0.3751	8,139,057

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 376.08 MAINS - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1991	3,835,904.33	75.00	1.33	86,729.80	47.70	0.3640	2,373,658
1992	7,151,896.59	75.00	1.33	161,704.38	48.53	0.3529	4,291,002
1993	15,356,348.72	75.00	1.33	347,207.04	49.37	0.3417	8,921,133
1994	5,766,973.72	75.00	1.33	130,391.28	50.21	0.3305	3,240,468
1995	9,366,042.90	75.00	1.33	211,766.23	51.05	0.3193	5,084,459
1996	3,042,536.46	75.00	1.33	68,791.75	51.91	0.3079	1,592,400
1997	6,252,044.27	75.00	1.33	141,358.72	52.76	0.2965	3,151,662
1998	13,533,295.22	75.00	1.33	305,987.80	53.62	0.2851	6,558,492
1999	5,310,093.43	75.00	1.33	120,061.21	54.49	0.2735	2,468,657
2000	13,163,874.15	75.00	1.33	297,635.19	55.36	0.2619	5,860,280
2001	2,527,725.21	75.00	1.33	57,151.87	56.24	0.2501	1,074,842
2002	7,438,939.81	75.00	1.33	168,194.43	57.11	0.2385	3,016,498
2003	1,046,784.05	75.00	1.33	23,667.79	58.00	0.2267	403,367
2004	5,895,786.00	75.00	1.33	133,303.72	58.89	0.2148	2,152,905
2005	3,729,275.53	75.00	1.33	84,318.92	59.78	0.2029	1,286,529
2006	1,754,519.35	75.00	1.33	39,669.68	60.68	0.1909	569,484
2007	4,697,823.79	75.00	1.33	106,217.80	61.58	0.1789	1,428,989
2008	3,182,720.69	75.00	1.33	71,961.31	62.48	0.1669	903,196
2009	7,837,715.18	75.00	1.33	177,210.74	63.39	0.1548	2,062,573
2010	1,844,001.44	75.00	1.33	41,692.87	64.30	0.1427	447,242
2011	4,228,796.08	75.00	1.33	95,613.08	65.21	0.1305	938,374
2012	2,743,394.65	75.00	1.33	62,028.15	66.13	0.1183	551,584
2013	1,480,655.47	75.00	1.33	33,477.62	67.05	0.1060	266,814
2014	22,944,412.45	75.00	1.33	518,773.17	67.98	0.0936	3,650,915
2015	16,865,260.33	75.00	1.33	381,323.54	68.90	0.0813	2,331,808
2016	5,096,416.55	75.00	1.33	115,229.98	69.84	0.0688	596,077
2017	5,043,838.87	75.00	1.33	114,041.20	70.77	0.0564	483,603
2018	19,383,157.77	75.00	1.33	438,253.20	71.70	0.0440	1,449,860
2019	3,891,157.69	75.00	1.33	87,979.08	72.64	0.0315	208,173
2020	354,197.42	75.00	1.33	8,008.40	73.58	0.0189	11,398
2021	2,017,440.92	75.00	1.33	45,614.34	74.53	0.0063	21,504

290,887,287.33

6,576,961.56

138,585,220

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.26

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 376.10 MAINS - CAST IRON

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -70							
1901	1,516.88	50.00				1.0000	2,579
1911	721.13	50.00				1.0000	1,226
1912	1,642.46	50.00				1.0000	2,792
1913	6,642.72	50.00				1.0000	11,293
1914	6,209.17	50.00				1.0000	10,556
1916	3,393.62	50.00				1.0000	5,769
1917	1,045.74	50.00				1.0000	1,778
1918	744.15	50.00				1.0000	1,265
1921	555.85	50.00				1.0000	945
1922	4,389.86	50.00				1.0000	7,463
1923	51,020.24	50.00				1.0000	86,734
1924	2,925.33	50.00				1.0000	4,973
1925	6,368.73	50.00				1.0000	10,827
1926	5.31	50.00				1.0000	9
1927	4,499.83	50.00				1.0000	7,650
1928	3,568.57	50.00				1.0000	6,067
1930	163.53	50.00				1.0000	278
1931	1,474.07	50.00				1.0000	2,506
1933	227.87	50.00				1.0000	387
1934	148.33	50.00				1.0000	252
1939	1,340.92	50.00	2.00	45.59	0.52	0.9896	2,256
1941	714.18	50.00	2.00	24.28	0.96	0.9808	1,191
1946	216.87	50.00	2.00	7.37	2.17	0.9566	353
1974	65,309.43	50.00	2.00	2,220.52	11.32	0.7736	85,890
1975	92,390.32	50.00	2.00	3,141.27	11.85	0.7630	119,839
1976	123,305.67	50.00	2.00	4,192.39	12.39	0.7522	157,676
1977	28,488.12	50.00	2.00	968.60	12.96	0.7408	35,877
1978	60,769.21	50.00	2.00	2,066.15	13.54	0.7292	75,332
1979	33,273.86	50.00	2.00	1,131.31	14.14	0.7172	40,569
1980	29,371.75	50.00	2.00	998.64	14.75	0.7050	35,202
2019	2,277.62	50.00	2.00	77.44	47.54	0.0492	191
	534,721.34			14,873.56			719,725

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.78

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 376.18 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
1985	5,449,578.59	75.00	1.33	123,214.97	42.83	0.4289	3,973,729
1986	8,432,371.62	75.00	1.33	190,655.92	43.63	0.4183	5,995,914
1987	9,365,853.21	75.00	1.33	211,761.94	44.43	0.4076	6,489,787
1988	9,673,080.63	75.00	1.33	218,708.35	45.24	0.3968	6,525,073
1989	17,000,918.07	75.00	1.33	384,390.76	46.05	0.3860	11,156,002
1990	34,753,082.57	75.00	1.33	785,767.20	46.87	0.3751	22,159,226
1991	31,314,384.92	75.00	1.33	708,018.24	47.70	0.3640	19,377,341
1992	29,081,465.71	75.00	1.33	657,531.94	48.53	0.3529	17,448,327
1993	28,397,881.05	75.00	1.33	642,076.09	49.37	0.3417	16,497,493
1994	29,503,977.52	75.00	1.33	667,084.93	50.21	0.3305	16,578,314
1995	28,765,796.13	75.00	1.33	650,394.65	51.05	0.3193	15,615,829
1996	29,207,724.17	75.00	1.33	660,386.64	51.91	0.3079	15,286,709
1997	27,856,662.54	75.00	1.33	629,839.14	52.76	0.2965	14,042,571
1998	27,252,017.39	75.00	1.33	616,168.11	53.62	0.2851	13,206,845
1999	33,796,078.52	75.00	1.33	764,129.34	54.49	0.2735	15,711,763
2000	33,896,716.95	75.00	1.33	766,404.77	55.36	0.2619	15,090,107
2001	78,506,250.01	75.00	1.33	1,775,026.31	56.24	0.2501	33,382,506
2002	78,950,615.13	75.00	1.33	1,785,073.41	57.11	0.2385	32,014,553
2003	48,666,998.22	75.00	1.33	1,100,360.83	58.00	0.2267	18,753,292
2004	47,356,387.71	75.00	1.33	1,070,727.93	58.89	0.2148	17,292,659
2005	44,518,450.83	75.00	1.33	1,006,562.17	59.78	0.2029	15,358,020
2006	24,732,731.27	75.00	1.33	559,207.05	60.68	0.1909	8,027,775
2007	21,412,908.26	75.00	1.33	484,145.86	61.58	0.1789	6,513,400
2008	59,426,592.25	75.00	1.33	1,343,635.25	62.48	0.1669	16,864,138
2009	72,576,864.61	75.00	1.33	1,640,962.91	63.39	0.1548	19,099,328
2010	62,028,906.94	75.00	1.33	1,402,473.59	64.30	0.1427	15,044,429
2011	51,563,059.96	75.00	1.33	1,165,840.79	65.21	0.1305	11,441,895
2012	59,611,917.30	75.00	1.33	1,347,825.45	66.13	0.1183	11,985,512
2013	80,720,773.90	75.00	1.33	1,825,096.70	67.05	0.1060	14,545,883
2014	67,383,611.07	75.00	1.33	1,523,543.45	67.98	0.0936	10,722,080
2015	95,368,895.95	75.00	1.33	2,156,290.74	68.90	0.0813	13,185,799
2016	145,035,106.48	75.00	1.33	3,279,243.76	69.84	0.0688	16,963,306
2017	155,734,274.53	75.00	1.33	3,521,151.95	70.77	0.0564	14,931,802
2018	234,752,515.71	75.00	1.33	5,307,754.38	71.70	0.0440	17,559,488

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 376.18 MAINS - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R2.5							
NET SALVAGE PERCENT.. -70							
2019	308,908,893.95	75.00	1.33	6,984,430.09	72.64	0.0315	16,526,317
2020	197,784,885.10	75.00	1.33	4,471,916.25	73.58	0.0189	6,364,915
2021	238,447,298.86	75.00	1.33	5,391,293.43	74.53	0.0063	2,541,610
2,557,235,527.63				57,819,095.29		534,273,737	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.26							

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ACCOUNT 377.00 COMPRESSOR STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 28-R3							
NET SALVAGE PERCENT.. -5							
1986	146,347.20	28.00	3.57	5,485.82	2.97	0.8939	137,365
2002	379,429.87	28.00	3.57	14,222.93	10.79	0.6146	244,873
2006	52,362.77	28.00	3.57	1,962.82	13.84	0.5057	27,804
	578,139.84			21,671.57			410,042
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.75							

NATIONAL GRID
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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
1913	12.72	40.00				1.0000	15
1914	7.53	40.00				1.0000	9
1921	79.11	40.00				1.0000	95
1922	866.66	40.00				1.0000	1,040
1923	3,021.09	40.00				1.0000	3,625
1924	514.29	40.00				1.0000	617
1925	715.34	40.00				1.0000	858
1926	81.37	40.00				1.0000	98
1927	1,566.09	40.00				1.0000	1,879
1928	1,244.20	40.00				1.0000	1,493
1929	190.14	40.00				1.0000	228
1930	78.45	40.00				1.0000	94
1931	21.56	40.00				1.0000	26
1932	174.68	40.00				1.0000	210
1933	109.40	40.00				1.0000	131
1935	94.03	40.00				1.0000	113
1936	17.86	40.00				1.0000	21
1938	427.35	40.00				1.0000	513
1946	523.85	40.00				1.0000	629
1948	1,162.89	40.00				1.0000	1,395
1949	1,428.69	40.00				1.0000	1,714
1951	8,721.71	40.00				1.0000	10,466
1952	5,334.96	40.00				1.0000	6,402
1953	22,677.75	40.00				1.0000	27,213
1954	32,068.78	40.00	2.50	962.06	0.05	0.9988	38,434
1955	21,957.62	40.00	2.50	658.73	0.30	0.9925	26,152
1956	27,834.93	40.00	2.50	835.05	0.51	0.9873	32,976
1957	62,561.85	40.00	2.50	1,876.86	0.74	0.9815	73,685
1958	86,553.57	40.00	2.50	2,596.61	0.97	0.9758	101,346
1959	92,097.85	40.00	2.50	2,762.94	1.21	0.9698	107,174
1960	51,114.98	40.00	2.50	1,533.45	1.46	0.9635	59,099
1961	29,395.54	40.00	2.50	881.87	1.71	0.9573	33,767
1962	20,425.05	40.00	2.50	612.75	1.96	0.9510	23,309
1963	18,199.21	40.00	2.50	545.98	2.22	0.9445	20,627
1964	15,733.92	40.00	2.50	472.02	2.47	0.9383	17,715
1965	55,122.32	40.00	2.50	1,653.67	2.73	0.9318	61,632
1966	48,246.49	40.00	2.50	1,447.39	2.99	0.9253	53,568
1967	23,099.05	40.00	2.50	692.97	3.25	0.9188	25,467
1968	46,985.19	40.00	2.50	1,409.56	3.50	0.9125	51,449
1969	20,713.91	40.00	2.50	621.42	3.76	0.9060	22,520
1970	172,844.69	40.00	2.50	5,185.34	4.03	0.8993	186,517

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ACCOUNT 378.00 MEASURING AND REGULATING EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
1971	5,535.57	40.00	2.50	166.07	4.30	0.8925	5,929
1972	96,192.70	40.00	2.50	2,885.78	4.58	0.8855	102,214
1973	53,372.35	40.00	2.50	1,601.17	4.87	0.8783	56,249
1974	11,870.43	40.00	2.50	356.11	5.18	0.8705	12,400
1975	167,797.18	40.00	2.50	5,033.92	5.50	0.8625	173,670
1976	239,500.82	40.00	2.50	7,185.02	5.83	0.8543	245,512
1977	46,892.94	40.00	2.50	1,406.79	6.19	0.8453	47,564
1978	105,707.16	40.00	2.50	3,171.21	6.57	0.8358	106,014
1979	30,669.49	40.00	2.50	920.08	6.97	0.8258	30,390
1980	175,418.49	40.00	2.50	5,262.55	7.39	0.8153	171,612
1981	637,330.00	40.00	2.50	19,119.90	7.84	0.8040	614,896
1982	105,703.97	40.00	2.50	3,171.12	8.31	0.7923	100,493
1983	48,573.92	40.00	2.50	1,457.22	8.80	0.7800	45,465
1984	145,826.04	40.00	2.50	4,374.78	9.32	0.7670	134,218
1985	44,426.24	40.00	2.50	1,332.79	9.86	0.7535	40,170
1986	200,193.25	40.00	2.50	6,005.80	10.42	0.7395	177,651
1988	370,727.47	40.00	2.50	11,121.82	11.62	0.7095	315,637
1989	206,556.68	40.00	2.50	6,196.70	12.25	0.6938	171,958
1990	656,360.14	40.00	2.50	19,690.80	12.89	0.6778	533,818
1991	1,884,490.38	40.00	2.50	56,534.71	13.56	0.6610	1,494,778
1992	3,817,382.07	40.00	2.50	114,521.46	14.25	0.6438	2,948,928
1993	3,020,074.49	40.00	2.50	90,602.23	14.95	0.6263	2,269,586
1994	3,330,615.75	40.00	2.50	99,918.47	15.67	0.6083	2,431,016
1995	1,739,759.98	40.00	2.50	52,192.80	16.40	0.5900	1,231,750
1996	3,244,629.67	40.00	2.50	97,338.89	17.15	0.5713	2,224,194
1997	2,498,709.48	40.00	2.50	74,961.28	17.91	0.5523	1,655,895
1998	3,371,724.62	40.00	2.50	101,151.74	18.69	0.5328	2,155,544
1999	2,179,040.04	40.00	2.50	65,371.20	19.48	0.5130	1,341,417
2000	2,821,664.49	40.00	2.50	84,649.93	20.29	0.4928	1,668,450
2001	6,656,904.95	40.00	2.50	199,707.15	21.10	0.4725	3,774,465
2002	5,797,627.86	40.00	2.50	173,928.84	21.93	0.4518	3,142,894
2003	1,852,909.01	40.00	2.50	55,587.27	22.78	0.4305	957,213
2004	1,479,309.79	40.00	2.50	44,379.29	23.63	0.4093	726,489
2005	29,976.28	40.00	2.50	899.29	24.49	0.3878	13,948
2006	1,842,447.16	40.00	2.50	55,273.41	25.37	0.3658	808,650
2007	302,891.24	40.00	2.50	9,086.74	26.26	0.3435	124,852
2008	1,275,419.80	40.00	2.50	38,262.59	27.15	0.3213	491,674
2009	572,033.82	40.00	2.50	17,161.01	28.06	0.2985	204,903
2010	1,642,103.59	40.00	2.50	49,263.11	28.98	0.2755	542,879
2011	4,186,180.71	40.00	2.50	125,585.42	29.90	0.2525	1,268,413
2012	1,362,791.82	40.00	2.50	40,883.75	30.83	0.2293	374,904

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CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R3							
NET SALVAGE PERCENT.. -20							
2013	725,160.26	40.00	2.50	21,754.81	31.77	0.2058	179,042
2014	2,619,360.22	40.00	2.50	78,580.81	32.72	0.1820	572,068
2015	5,327,485.71	40.00	2.50	159,824.57	33.68	0.1580	1,010,091
2016	4,279,416.47	40.00	2.50	128,382.49	34.64	0.1340	688,130
2017	3,631,724.59	40.00	2.50	108,951.74	35.60	0.1100	479,388
2018	5,632,864.81	40.00	2.50	168,985.94	36.57	0.0858	579,622
2019	15,102,832.67	40.00	2.50	453,084.98	37.55	0.0613	1,110,058
2020	559,605.47	40.00	2.50	16,788.16	38.53	0.0368	24,679
2021	3,078,857.93	40.00	2.50	92,365.74	39.51	0.0123	45,259
	100,088,676.64			3,001,188.12			40,621,360
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

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ACCOUNT 380.01 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -50							
1971	995,134.20	50.00	2.00	29,854.03	18.12	0.6376	951,746
1972	485,938.27	50.00	2.00	14,578.15	18.61	0.6278	457,608
1973	301,075.31	50.00	2.00	9,032.26	19.10	0.6180	279,097
1974	178,734.22	50.00	2.00	5,362.03	19.60	0.6080	163,006
1975	5,583.85	50.00	2.00	167.52	20.11	0.5978	5,007
1976	28,556.60	50.00	2.00	856.70	20.62	0.5876	25,170
1977	5,452.20	50.00	2.00	163.57	21.14	0.5772	4,721
1978	53,856.57	50.00	2.00	1,615.70	21.67	0.5666	45,773
1979	247,905.37	50.00	2.00	7,437.16	22.20	0.5560	206,753
1980	267,836.64	50.00	2.00	8,035.10	22.74	0.5452	219,037
1981	200,958.72	50.00	2.00	6,028.76	23.29	0.5342	161,028
1982	65,870.50	50.00	2.00	1,976.12	23.85	0.5230	51,675
1983	110,146.90	50.00	2.00	3,304.41	24.41	0.5118	84,560
1984	136,279.39	50.00	2.00	4,088.38	24.98	0.5004	102,291
1985	178,311.16	50.00	2.00	5,349.33	25.55	0.4890	130,791
1986	251,883.10	50.00	2.00	7,556.49	26.14	0.4772	180,298
1987	273,701.35	50.00	2.00	8,211.04	26.73	0.4654	191,071
1988	302,163.18	50.00	2.00	9,064.90	27.32	0.4536	205,592
1989	371,820.52	50.00	2.00	11,154.62	27.93	0.4414	246,182
1990	420,144.88	50.00	2.00	12,604.35	28.53	0.4294	270,615
1991	458,458.63	50.00	2.00	13,753.76	29.15	0.4170	286,766
1992	1,121,826.55	50.00	2.00	33,654.80	29.77	0.4046	680,837
1993	2,440,589.97	50.00	2.00	73,217.70	30.40	0.3920	1,435,067
1994	1,064,453.10	50.00	2.00	31,933.59	31.03	0.3794	605,780
1995	453,894.97	50.00	2.00	13,616.85	31.67	0.3666	249,597
1996	176,713.19	50.00	2.00	5,301.40	32.31	0.3538	93,782
1997	123,292.14	50.00	2.00	3,698.76	32.96	0.3408	63,027
1998	60,861.02	50.00	2.00	1,825.83	33.61	0.3278	29,925
1999	5,704.78	50.00	2.00	171.14	34.27	0.3146	2,692
2001	977,715.53	50.00	2.00	29,331.47	35.60	0.2880	422,373
2002	1,141,618.21	50.00	2.00	34,248.55	36.26	0.2748	470,575
2003	370,890.90	50.00	2.00	11,126.73	36.94	0.2612	145,315
2004	145,957.56	50.00	2.00	4,378.73	37.61	0.2478	54,252
2005	191,294.20	50.00	2.00	5,738.83	38.29	0.2342	67,202
2006	376,853.50	50.00	2.00	11,305.60	38.98	0.2204	124,588
2007	58,457.20	50.00	2.00	1,753.72	39.66	0.2068	18,133
2008	190,349.36	50.00	2.00	5,710.48	40.35	0.1930	55,106
2009	93,451.57	50.00	2.00	2,803.55	41.04	0.1792	25,120
2010	123,933.92	50.00	2.00	3,718.02	41.74	0.1652	30,711
2011	164,966.95	50.00	2.00	4,949.01	42.43	0.1514	37,464

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ACCOUNT 380.01 SERVICES - STEEL

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE... IOWA 50-R1							
NET SALVAGE PERCENT... -50							
2012	4,600.10	50.00	2.00	138.00	43.13	0.1374	948
2013	657,033.88	50.00	2.00	19,711.02	43.84	0.1232	121,420
2014	74,716.37	50.00	2.00	2,241.49	44.55	0.1090	12,216
2015	328,371.79	50.00	2.00	9,851.15	45.26	0.0948	46,694
2016	103,518.59	50.00	2.00	3,105.56	45.98	0.0804	12,484
2017	105,239.61	50.00	2.00	3,157.19	46.70	0.0660	10,419
2018	45,393.17	50.00	2.00	1,361.80	47.43	0.0514	3,500
2019	57,315.16	50.00	2.00	1,719.45	48.16	0.0368	3,164
2020	47,652.67	50.00	2.00	1,429.58	48.89	0.0222	1,587
2021	44,782.95	50.00	2.00	1,343.49	49.63	0.0074	497
16,091,260.47				482,737.87	9,093,262		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

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ACCOUNT 380.06 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -50							
1985	3,742,321.73	50.00	2.00	112,269.65	25.55	0.4890	2,744,993
1986	5,879,745.04	50.00	2.00	176,392.35	26.14	0.4772	4,208,721
1987	8,096,752.32	50.00	2.00	242,902.57	26.73	0.4654	5,652,343
1988	8,788,311.25	50.00	2.00	263,649.34	27.32	0.4536	5,979,567
1989	10,949,824.37	50.00	2.00	328,494.73	27.93	0.4414	7,249,879
1990	21,434,095.67	50.00	2.00	643,022.87	28.53	0.4294	13,805,701
1991	23,813,500.29	50.00	2.00	714,405.01	29.15	0.4170	14,895,344
1992	32,468,642.52	50.00	2.00	974,059.28	29.77	0.4046	19,705,219
1993	53,595,350.34	50.00	2.00	1,607,860.51	30.40	0.3920	31,514,066
1994	21,076,946.16	50.00	2.00	632,308.38	31.03	0.3794	11,994,890
1995	18,908,894.27	50.00	2.00	567,266.83	31.67	0.3666	10,398,001
1996	16,933,367.71	50.00	2.00	508,001.03	32.31	0.3538	8,986,538
1997	15,470,462.84	50.00	2.00	464,113.89	32.96	0.3408	7,908,501
1998	14,572,006.74	50.00	2.00	437,160.20	33.61	0.3278	7,165,056
1999	15,597,415.84	50.00	2.00	467,922.48	34.27	0.3146	7,360,421
2000	20,864,387.56	50.00	2.00	625,931.63	34.93	0.3014	9,432,790
2001	44,547,477.52	50.00	2.00	1,336,424.33	35.60	0.2880	19,244,510
2002	30,000,303.45	50.00	2.00	900,009.10	36.26	0.2748	12,366,125
2003	33,142,180.04	50.00	2.00	994,265.40	36.94	0.2612	12,985,106
2004	28,950,057.14	50.00	2.00	868,501.71	37.61	0.2478	10,760,736
2005	24,796,827.60	50.00	2.00	743,904.83	38.29	0.2342	8,711,126
2006	29,613,192.88	50.00	2.00	888,395.79	38.98	0.2204	9,790,122
2007	12,973,795.33	50.00	2.00	389,213.86	39.66	0.2068	4,024,471
2008	37,176,635.33	50.00	2.00	1,115,299.06	40.35	0.1930	10,762,636
2009	49,455,229.17	50.00	2.00	1,483,656.88	41.04	0.1792	13,293,566
2010	38,845,410.80	50.00	2.00	1,165,362.32	41.74	0.1652	9,625,893
2011	43,250,153.86	50.00	2.00	1,297,504.62	42.43	0.1514	9,822,110
2012	38,511,351.72	50.00	2.00	1,155,340.55	43.13	0.1374	7,937,190
2013	53,648,386.23	50.00	2.00	1,609,451.59	43.84	0.1232	9,914,222
2014	53,424,025.84	50.00	2.00	1,602,720.78	44.55	0.1090	8,734,828
2015	49,828,848.89	50.00	2.00	1,494,865.47	45.26	0.0948	7,085,662
2016	35,369,929.10	50.00	2.00	1,061,097.87	45.98	0.0804	4,265,613
2017	42,438,930.44	50.00	2.00	1,273,167.91	46.70	0.0660	4,201,454
2018	52,823,257.05	50.00	2.00	1,584,697.71	47.43	0.0514	4,072,673

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ACCOUNT 380.06 SERVICES - PLASTIC

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -50							
2019	56,400,207.08	50.00	2.00	1,692,006.21	48.16	0.0368	3,113,291
2020	45,332,220.68	50.00	2.00	1,359,966.62	48.89	0.0222	1,509,563
2021	65,046,278.01	50.00	2.00	1,951,388.34	49.63	0.0074	722,014
1,157,766,722.81				34,733,001.70		341,944,941	
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. -5							
1980	19,717.53	35.00	2.86	592.12	11.09	0.6831	14,143
1981	166,577.06	35.00	2.86	5,002.31	11.51	0.6711	117,386
1982	235,067.54	35.00	2.86	7,059.08	11.94	0.6589	162,620
1983	346,453.57	35.00	2.86	10,404.00	12.37	0.6466	235,207
1984	327,306.67	35.00	2.86	9,829.02	12.81	0.6340	217,888
1985	506,676.60	35.00	2.86	15,215.50	13.25	0.6214	330,607
1986	648,293.18	35.00	2.86	19,468.24	13.69	0.6089	414,456
1987	536,928.57	35.00	2.86	16,123.96	14.14	0.5960	336,010
1988	829,356.33	35.00	2.86	24,905.57	14.59	0.5831	507,812
1989	1,132,731.10	35.00	2.86	34,015.91	15.05	0.5700	677,940
1990	2,348,504.29	35.00	2.86	70,525.58	15.51	0.5569	1,373,178
1991	3,177,169.89	35.00	2.86	95,410.41	15.97	0.5437	1,813,832
1992	3,001,504.66	35.00	2.86	90,135.18	16.44	0.5303	1,671,251
1993	3,152,059.58	35.00	2.86	94,656.35	16.92	0.5166	1,709,672
1994	1,745,090.84	35.00	2.86	52,405.08	17.40	0.5029	921,413
1995	1,303,872.88	35.00	2.86	39,155.30	17.89	0.4889	669,282
1996	2,578,813.34	35.00	2.86	77,441.76	18.38	0.4749	1,285,804
1997	2,587,174.52	35.00	2.86	77,692.85	18.88	0.4606	1,251,154
1998	1,259,645.47	35.00	2.86	37,827.15	19.39	0.4460	589,892
1999	795,840.83	35.00	2.86	23,899.10	19.90	0.4314	360,517
2000	347,103.49	35.00	2.86	10,423.52	20.43	0.4163	151,720
2001	359,170.08	35.00	2.86	10,785.88	20.96	0.4011	151,281
2002	1,551,130.89	35.00	2.86	46,580.46	21.49	0.3860	628,673
2003	3,964,355.48	35.00	2.86	119,049.60	22.04	0.3703	1,541,359
2004	839,242.69	35.00	2.86	25,202.46	22.60	0.3543	312,202
2005	1,543,201.00	35.00	2.86	46,342.33	23.16	0.3383	548,152
2006	1,266,360.32	35.00	2.86	38,028.80	23.74	0.3217	427,771
2007	292,595.10	35.00	2.86	8,786.63	24.33	0.3049	93,661
2008	5,049,118.45	35.00	2.86	151,625.03	24.93	0.2877	1,525,316
2009	2,972,422.19	35.00	2.86	89,261.84	25.55	0.2700	842,682
2010	2,656,395.81	35.00	2.86	79,771.57	26.17	0.2523	703,691
2011	751,554.61	35.00	2.86	22,569.18	26.82	0.2337	184,428
2012	3,578,246.76	35.00	2.86	107,454.75	27.48	0.2149	807,263
2013	1,438,395.86	35.00	2.86	43,195.03	28.16	0.1954	295,161
2014	7,562,559.54	35.00	2.86	227,103.66	28.86	0.1754	1,393,035
2015	2,979,534.15	35.00	2.86	89,475.41	29.57	0.1551	485,357
2016	3,964,827.83	35.00	2.86	119,063.78	30.32	0.1337	556,644
2017	6,122,365.00	35.00	2.86	183,854.62	31.09	0.1117	718,126
2018	2,807,947.03	35.00	2.86	84,322.65	31.89	0.0889	261,990

NATIONAL GRID
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ACCOUNT 381.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 35-S0							
NET SALVAGE PERCENT.. -5							
2019	3,990,600.39	35.00	2.86	119,837.73	32.72	0.0651	272,945
2020	5,099,431.04	35.00	2.86	153,135.91	33.59	0.0403	215,729
2021	6,298,237.37	35.00	2.86	189,136.07	34.51	0.0140	92,584
	92,133,579.53			2,766,771.38			26,869,834
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.00							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 382.02 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -5							
1968	14,676.88	40.00	2.50	385.27	5.08	0.8730	13,454
1969	199,981.38	40.00	2.50	5,249.51	5.32	0.8670	182,053
1970	162,989.97	40.00	2.50	4,278.49	5.58	0.8605	147,266
1971	135,850.45	40.00	2.50	3,566.07	5.84	0.8540	121,817
1973	24,899.95	40.00	2.50	653.62	6.40	0.8400	21,962
1980	42,893.97	40.00	2.50	1,125.97	8.89	0.7778	35,029
1981	65,495.55	40.00	2.50	1,719.26	9.33	0.7668	52,730
1982	51,085.82	40.00	2.50	1,341.00	9.79	0.7553	40,512
1983	199,683.58	40.00	2.50	5,241.69	10.27	0.7433	155,836
1984	240,813.93	40.00	2.50	6,321.37	10.77	0.7308	184,774
1985	275,013.56	40.00	2.50	7,219.11	11.30	0.7175	207,188
1986	589,033.35	40.00	2.50	15,462.13	11.84	0.7040	435,413
1987	553,102.04	40.00	2.50	14,518.93	12.41	0.6898	400,577
1988	524,745.84	40.00	2.50	13,774.58	12.99	0.6753	372,051
1989	869,788.06	40.00	2.50	22,831.94	13.59	0.6603	602,991
1990	864,378.01	40.00	2.50	22,689.92	14.21	0.6448	585,173
1991	614,274.89	40.00	2.50	16,124.72	14.85	0.6288	405,537
1992	1,547,235.79	40.00	2.50	40,614.94	15.50	0.6125	995,066
1993	1,632,296.63	40.00	2.50	42,847.79	16.17	0.5958	1,021,063
1994	2,513,129.59	40.00	2.50	65,969.65	16.86	0.5785	1,526,538
1995	2,632,809.35	40.00	2.50	69,111.25	17.56	0.5610	1,550,856
1996	3,429,050.29	40.00	2.50	90,012.57	18.27	0.5433	1,955,973
1997	2,581,972.45	40.00	2.50	67,776.78	19.00	0.5250	1,423,312
1998	1,250,750.89	40.00	2.50	32,832.21	19.74	0.5065	665,181
1999	7,063,643.41	40.00	2.50	185,420.64	20.49	0.4878	3,617,557
2001	2,138,184.53	40.00	2.50	56,127.34	22.03	0.4493	1,008,608
2002	1,691,125.05	40.00	2.50	44,392.03	22.82	0.4295	762,655
2003	1,821,333.95	40.00	2.50	47,810.02	23.62	0.4095	783,128
2006	75,511.13	40.00	2.50	1,982.17	26.08	0.3480	27,592
2010	550.99	40.00	2.50	14.46	29.50	0.2625	152
2011	12,006,460.33	40.00	2.50	315,169.58	30.37	0.2408	3,035,083
2012	667,548.08	40.00	2.50	17,523.14	31.26	0.2185	153,152
2013	50,584.90	40.00	2.50	1,327.85	32.15	0.1963	10,424
2014	8,210,456.03	40.00	2.50	215,524.47	33.05	0.1738	1,497,895
2015	5,800,070.49	40.00	2.50	152,251.85	33.96	0.1510	919,601
2016	5,219,160.38	40.00	2.50	137,002.96	34.87	0.1283	702,825
2017	5,162,719.80	40.00	2.50	135,521.39	35.79	0.1053	570,545
2018	5,964,156.11	40.00	2.50	156,559.10	36.72	0.0820	513,514

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 382.02 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -5							
2019	3,548,309.51	40.00	2.50	93,143.12	37.65	0.0588	218,886
2020	3,260,442.29	40.00	2.50	85,586.61	38.59	0.0353	120,677
2021	5,900,433.29	40.00	2.50	154,886.37	39.53	0.0118	72,797
	89,596,642.49			2,351,911.87			27,117,443
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.63							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. 0							
1933	87,390.77	40.00				1.0000	87,391
1937	323.88	40.00				1.0000	324
1938	10,134.32	40.00				1.0000	10,134
1939	15,014.69	40.00				1.0000	15,015
1940	13,396.25	40.00				1.0000	13,396
1941	13,093.25	40.00				1.0000	13,093
1942	8,549.14	40.00				1.0000	8,549
1943	3,578.92	40.00				1.0000	3,579
1944	2,331.53	40.00				1.0000	2,332
1945	4,183.62	40.00				1.0000	4,184
1946	20,552.49	40.00				1.0000	20,552
1947	32,809.36	40.00				1.0000	32,809
1948	29,549.53	40.00	2.50	738.74	0.21	0.9948	29,394
1949	22,087.60	40.00	2.50	552.19	0.46	0.9885	21,834
1950	24,547.66	40.00	2.50	613.69	0.72	0.9820	24,106
1951	39,521.37	40.00	2.50	988.03	0.98	0.9755	38,553
1952	42,616.80	40.00	2.50	1,065.42	1.24	0.9690	41,296
1953	52,750.45	40.00	2.50	1,318.76	1.51	0.9623	50,759
1954	52,899.04	40.00	2.50	1,322.48	1.79	0.9553	50,532
1955	77,475.81	40.00	2.50	1,936.90	2.06	0.9485	73,486
1956	49,658.74	40.00	2.50	1,241.47	2.33	0.9418	46,766
1957	42,063.69	40.00	2.50	1,051.59	2.58	0.9355	39,351
1958	46,548.40	40.00	2.50	1,163.71	2.81	0.9298	43,278
1959	56,936.73	40.00	2.50	1,423.42	3.04	0.9240	52,610
1960	50,605.05	40.00	2.50	1,265.13	3.26	0.9185	46,481
1961	54,604.33	40.00	2.50	1,365.11	3.48	0.9130	49,854
1962	55,906.17	40.00	2.50	1,397.65	3.69	0.9078	50,749
1963	69,956.39	40.00	2.50	1,748.91	3.91	0.9023	63,118
1964	39,986.85	40.00	2.50	999.67	4.14	0.8965	35,848
1965	53,364.43	40.00	2.50	1,334.11	4.37	0.8908	47,534
1966	69,451.52	40.00	2.50	1,736.29	4.60	0.8850	61,465
1967	74,697.60	40.00	2.50	1,867.44	4.83	0.8793	65,678
1968	81,943.87	40.00	2.50	2,048.60	5.08	0.8730	71,537
1969	55,437.90	40.00	2.50	1,385.95	5.32	0.8670	48,065
1970	52,482.91	40.00	2.50	1,312.07	5.58	0.8605	45,162
1971	81,642.95	40.00	2.50	2,041.07	5.84	0.8540	69,723
1972	60,694.26	40.00	2.50	1,517.36	6.12	0.8470	51,408
1973	76,117.59	40.00	2.50	1,902.94	6.40	0.8400	63,939
1974	50,054.11	40.00	2.50	1,251.35	6.71	0.8323	41,658
1975	31,143.39	40.00	2.50	778.58	7.02	0.8245	25,678
1976	38,380.10	40.00	2.50	959.50	7.36	0.8160	31,318

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ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. 0							
1977	43,281.72	40.00	2.50	1,082.04	7.71	0.8073	34,939
1978	29,463.02	40.00	2.50	736.58	8.08	0.7980	23,511
1979	148,218.85	40.00	2.50	3,705.47	8.48	0.7880	116,796
1980	171,912.64	40.00	2.50	4,297.82	8.89	0.7778	133,705
1981	133,407.22	40.00	2.50	3,335.18	9.33	0.7668	102,290
1982	135,992.56	40.00	2.50	3,399.81	9.79	0.7553	102,708
1983	111,202.66	40.00	2.50	2,780.07	10.27	0.7433	82,651
1984	109,484.13	40.00	2.50	2,737.10	10.77	0.7308	80,006
1985	149,472.69	40.00	2.50	3,736.82	11.30	0.7175	107,247
1986	167,222.35	40.00	2.50	4,180.56	11.84	0.7040	117,725
1987	199,956.34	40.00	2.50	4,998.91	12.41	0.6898	137,920
1988	227,590.50	40.00	2.50	5,689.76	12.99	0.6753	153,680
1989	240,292.92	40.00	2.50	6,007.32	13.59	0.6603	158,653
1990	83,030.30	40.00	2.50	2,075.76	14.21	0.6448	53,534
1991	480,660.16	40.00	2.50	12,016.50	14.85	0.6288	302,215
1992	290,610.50	40.00	2.50	7,265.26	15.50	0.6125	177,999
1993	290,610.50	40.00	2.50	7,265.26	16.17	0.5958	173,131
1994	290,610.50	40.00	2.50	7,265.26	16.86	0.5785	168,118
5,047,503.02				120,903.61	3,819,366		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. 0							
1933	35,720.74	40.00				1.0000	35,721
1937	204.38	40.00				1.0000	204
1938	5,568.31	40.00				1.0000	5,568
1939	9,785.74	40.00				1.0000	9,786
1940	13,513.50	40.00				1.0000	13,514
1941	8,171.51	40.00				1.0000	8,172
1942	5,794.33	40.00				1.0000	5,794
1943	2,576.16	40.00				1.0000	2,576
1944	804.67	40.00				1.0000	805
1945	1,165.97	40.00				1.0000	1,166
1946	5,354.36	40.00				1.0000	5,354
1947	7,716.17	40.00				1.0000	7,716
1948	15,104.50	40.00	2.50	377.61	0.21	0.9948	15,025
1949	13,249.43	40.00	2.50	331.24	0.46	0.9885	13,097
1950	15,315.33	40.00	2.50	382.88	0.72	0.9820	15,040
1951	24,591.48	40.00	2.50	614.79	0.98	0.9755	23,989
1952	30,073.45	40.00	2.50	751.84	1.24	0.9690	29,141
1953	44,834.02	40.00	2.50	1,120.85	1.51	0.9623	43,142
1954	49,892.86	40.00	2.50	1,247.32	1.79	0.9553	47,660
1955	78,096.65	40.00	2.50	1,952.42	2.06	0.9485	74,075
1956	70,861.81	40.00	2.50	1,771.55	2.33	0.9418	66,734
1957	41,029.22	40.00	2.50	1,025.73	2.58	0.9355	38,383
1958	55,364.79	40.00	2.50	1,384.12	2.81	0.9298	51,475
1959	71,307.00	40.00	2.50	1,782.68	3.04	0.9240	65,888
1960	70,935.72	40.00	2.50	1,773.39	3.26	0.9185	65,154
1961	83,957.38	40.00	2.50	2,098.93	3.48	0.9130	76,653
1962	5,355.91	40.00	2.50	133.90	3.69	0.9078	4,862
1963	52,750.13	40.00	2.50	1,318.75	3.91	0.9023	47,594
1964	44,652.83	40.00	2.50	1,116.32	4.14	0.8965	40,031
1965	25,757.22	40.00	2.50	643.93	4.37	0.8908	22,943
1966	46,913.58	40.00	2.50	1,172.84	4.60	0.8850	41,519
1967	31,447.44	40.00	2.50	786.19	4.83	0.8793	27,650
1968	65,836.83	40.00	2.50	1,645.92	5.08	0.8730	57,476
1969	69,478.41	40.00	2.50	1,736.96	5.32	0.8670	60,238
1970	87,804.57	40.00	2.50	2,195.11	5.58	0.8605	75,556
1971	128,909.19	40.00	2.50	3,222.73	5.84	0.8540	110,088
1972	83,401.21	40.00	2.50	2,085.03	6.12	0.8470	70,641
1973	89,193.29	40.00	2.50	2,229.83	6.40	0.8400	74,922
1974	50,871.09	40.00	2.50	1,271.78	6.71	0.8323	42,337
1975	17,956.40	40.00	2.50	448.91	7.02	0.8245	14,805
1976	23,748.43	40.00	2.50	593.71	7.36	0.8160	19,379

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ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. 0							
1977	29,006.69	40.00	2.50	725.17	7.71	0.8073	23,416
1978	18,265.06	40.00	2.50	456.63	8.08	0.7980	14,576
1979	56,576.69	40.00	2.50	1,414.42	8.48	0.7880	44,582
1980	127,827.19	40.00	2.50	3,195.68	8.89	0.7778	99,418
1981	57,226.51	40.00	2.50	1,430.66	9.33	0.7668	43,878
1982	75,084.89	40.00	2.50	1,877.12	9.79	0.7553	56,708
1983	54,469.40	40.00	2.50	1,361.74	10.27	0.7433	40,484
1984	55,081.30	40.00	2.50	1,377.03	10.77	0.7308	40,251
1985	38,162.35	40.00	2.50	954.06	11.30	0.7175	27,381
1986	42,537.52	40.00	2.50	1,063.44	11.84	0.7040	29,946
1987	42,796.72	40.00	2.50	1,069.92	12.41	0.6898	29,519
1988	32,054.07	40.00	2.50	801.35	12.99	0.6753	21,645
1989	42,171.05	40.00	2.50	1,054.28	13.59	0.6603	27,843
1990	381,246.58	40.00	2.50	9,531.16	14.21	0.6448	245,809
2004	2,363,462.49	40.00	2.50	59,086.56	24.43	0.3893	919,978
	5,001,034.52			122,616.48			3,097,307
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.45							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-R1.5							
NET SALVAGE PERCENT.. -10							
1935	1,161.96	30.00				1.0000	1,278
1949	430.67	30.00				1.0000	474
1964	10,659.64	30.00	3.33	390.46	0.93	0.9690	11,362
1974	10,133.41	30.00	3.33	371.19	3.58	0.8807	9,817
1979	198.46	30.00	3.33	7.27	4.98	0.8340	182
1987	252,493.01	30.00	3.33	9,248.82	7.71	0.7430	206,363
1991	66,739.69	30.00	3.33	2,444.67	9.41	0.6863	50,386
1994	4,825.46	30.00	3.33	176.76	10.87	0.6377	3,385
1995	26,622.18	30.00	3.33	975.17	11.39	0.6203	18,166
1996	24,515.21	30.00	3.33	897.99	11.93	0.6023	16,243
1997	27,698.53	30.00	3.33	1,014.60	12.49	0.5837	17,783
1999	451.56	30.00	3.33	16.54	13.65	0.5450	271
2000	192,386.74	30.00	3.33	7,047.13	14.25	0.5250	111,103
2001	326,161.45	30.00	3.33	11,947.29	14.87	0.5043	180,942
2002	110,287.36	30.00	3.33	4,039.83	15.50	0.4833	58,636
2005	11,510,060.64	30.00	3.33	421,613.52	17.49	0.4170	5,279,665
2006	540,580.18	30.00	3.33	19,801.45	18.17	0.3943	234,484
2007	12,821,947.71	30.00	3.33	469,667.94	18.87	0.3710	5,232,637
2008	1,682,684.79	30.00	3.33	61,636.74	19.58	0.3473	642,892
2010	2,102,120.09	30.00	3.33	77,000.66	21.03	0.2990	691,387
2011	758,622.70	30.00	3.33	27,788.35	21.76	0.2747	229,208
2012	264,527.47	30.00	3.33	9,689.64	22.51	0.2497	72,649
2013	81,696.82	30.00	3.33	2,992.55	23.26	0.2247	20,190
2014	90,195.59	30.00	3.33	3,303.86	24.03	0.1990	19,744
2015	7,988,980.73	30.00	3.33	292,636.36	24.80	0.1733	1,523,203
2016	91,268.44	30.00	3.33	3,343.16	25.58	0.1473	14,791
2017	1,484,416.08	30.00	3.33	54,374.16	26.36	0.1213	198,115
2018	203,903.19	30.00	3.33	7,468.97	27.16	0.0947	21,234
2019	11,168,548.60	30.00	3.33	409,103.94	27.96	0.0680	835,407
2020	1,305,122.46	30.00	3.33	47,806.64	28.77	0.0410	58,861
2021	654,228.59	30.00	3.33	23,964.39	29.59	0.0137	9,838
	53,803,669.41			1,970,770.05			15,770,696

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.66

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-S4							
NET SALVAGE PERCENT.. +10							
2009	22,449.90	13.00	7.69	1,553.76	2.02	0.8446	17,065
2010	42,080.95	13.00	7.69	2,912.42	2.49	0.8085	30,619
2012	622,459.66	13.00	7.69	43,080.43	3.79	0.7085	396,889
2018	65,080.69	13.00	7.69	4,504.23	9.50	0.2692	15,770
2019	358,434.43	13.00	7.69	24,807.25	10.50	0.1923	62,037
	1,110,505.63			76,858.09			522,380
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.92							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 391.00 OFFICE EQUIPMENT - FURNITURE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 26-SQUARE							
NET SALVAGE PERCENT.. 0							
1996	17,764.59	26.00	3.85	683.94	0.50	0.9808	17,423
1997	58,711.60	26.00	3.85	2,260.40	1.50	0.9423	55,325
1998	58,140.11	26.00	3.85	2,238.39	2.50	0.9039	52,550
1999	6,520.86	26.00	3.85	251.05	3.50	0.8654	5,643
2000	9,622.34	26.00	3.85	370.46	4.50	0.8269	7,957
2001	326,951.38	26.00	3.85	12,587.63	5.50	0.7885	257,788
2002	1,013,223.51	26.00	3.85	39,009.11	6.50	0.7500	759,918
2003	4,303.00	26.00	3.85	165.67	7.50	0.7115	3,062
2004	2,561.73	26.00	3.85	98.63	8.50	0.6731	1,724
2005	6,071.76	26.00	3.85	233.76	9.50	0.6346	3,853
2006	120,556.59	26.00	3.85	4,641.43	10.50	0.5962	71,870
2007	1,663,233.34	26.00	3.85	64,034.48	11.50	0.5577	927,569
2008	920,100.39	26.00	3.85	35,423.87	12.50	0.5192	477,744
2009	14,758.28	26.00	3.85	568.19	13.50	0.4808	7,095
2010	975.08	26.00	3.85	37.54	14.50	0.4423	431
2015	860,182.45	26.00	3.85	33,117.02	19.50	0.2500	215,046
2017	611,924.41	26.00	3.85	23,559.09	21.50	0.1731	105,912
2018	539,032.88	26.00	3.85	20,752.77	22.50	0.1346	72,565
2020	33,510.32	26.00	3.85	1,290.15	24.50	0.0577	1,933
	6,268,144.62			241,323.58			3,045,408
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.85							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 391.04 OFFICE EQUIPMENT - MACHINES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2007	7,333.56	15.00	6.67	489.15	0.50	0.9667	7,089
2008	25,312.94	15.00	6.67	1,688.37	1.50	0.9000	22,782
2009	963.56	15.00	6.67	64.27	2.50	0.8333	803
2010	9,456.98	15.00	6.67	630.78	3.50	0.7667	7,250
2011	5,409.65	15.00	6.67	360.82	4.50	0.7000	3,787
2016	5,868.63	15.00	6.67	391.44	9.50	0.3667	2,152
	54,345.32			3,624.83			43,863

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 391.08 OFFICE EQUIPMENT - EDP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 8-SQUARE							
NET SALVAGE PERCENT.. 0							
2014	59,629.80	8.00	12.50	7,453.72	0.50	0.9375	55,903
2016	1,639,145.82	8.00	12.50	204,893.23	2.50	0.6875	1,126,913
2018	3,192,999.42	8.00	12.50	399,124.93	4.50	0.4375	1,396,937
2019	1,939,928.28	8.00	12.50	242,491.04	5.50	0.3125	606,228
2020	552,770.54	8.00	12.50	69,096.32	6.50	0.1875	103,644
2021	1,436,459.32	8.00	12.50	179,557.42	7.50	0.0625	89,779
	8,820,933.18			1,102,616.66			3,379,404
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 12.50							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 32-SQUARE							
NET SALVAGE PERCENT.. 0							
1990	708,173.48	32.00	3.12	22,095.01	0.50	0.9844	697,112
1991	131,909.93	32.00	3.12	4,115.59	1.50	0.9531	125,726
1992	424,670.50	32.00	3.12	13,249.72	2.50	0.9219	391,495
1993	489,571.65	32.00	3.12	15,274.64	3.50	0.8906	436,022
1994	522,607.58	32.00	3.12	16,305.36	4.50	0.8594	449,119
1995	353,737.03	32.00	3.12	11,036.60	5.50	0.8281	292,937
1996	611,070.78	32.00	3.12	19,065.41	6.50	0.7969	486,950
1997	872,931.84	32.00	3.12	27,235.47	7.50	0.7656	668,334
1998	213,008.48	32.00	3.12	6,645.86	8.50	0.7344	156,429
1999	687,955.44	32.00	3.12	21,464.21	9.50	0.7031	483,715
2000	725,816.77	32.00	3.12	22,645.48	10.50	0.6719	487,662
2001	727,124.79	32.00	3.12	22,686.29	11.50	0.6406	465,811
2002	129,550.87	32.00	3.12	4,041.99	12.50	0.6094	78,946
2003	863,342.45	32.00	3.12	26,936.28	13.50	0.5781	499,116
2004	800,247.72	32.00	3.12	24,967.73	14.50	0.5469	437,639
2005	650,688.02	32.00	3.12	20,301.47	15.50	0.5156	335,508
2006	1,901,080.11	32.00	3.12	59,313.70	16.50	0.4844	920,845
2007	968,808.63	32.00	3.12	30,226.83	17.50	0.4531	438,987
2008	1,225,071.25	32.00	3.12	38,222.22	18.50	0.4219	516,833
2009	866,947.79	32.00	3.12	27,048.77	19.50	0.3906	338,647
2010	2,958,560.41	32.00	3.12	92,307.08	20.50	0.3594	1,063,247
2011	654,169.57	32.00	3.12	20,410.09	21.50	0.3281	214,646
2012	1,353,263.40	32.00	3.12	42,221.82	22.50	0.2969	401,757
2014	2,206,516.39	32.00	3.12	68,843.31	24.50	0.2344	517,163
2015	3,916,802.68	32.00	3.12	122,204.24	25.50	0.2031	795,581
2016	1,884,646.90	32.00	3.12	58,800.98	26.50	0.1719	323,933
2017	2,452,322.73	32.00	3.12	76,512.47	27.50	0.1406	344,846
2018	3,217,076.47	32.00	3.12	100,372.79	28.50	0.1094	351,884
2019	2,183,196.97	32.00	3.12	68,115.75	29.50	0.0781	170,551
2020	5,128,411.54	32.00	3.12	160,006.44	30.50	0.0469	240,420
2021	2,873,240.08	32.00	3.12	89,645.09	31.50	0.0156	44,880
	42,702,522.25			1,332,318.69			13,176,741

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.12

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 36-SQUARE							
NET SALVAGE PERCENT.. 0							
1986	86,470.76	36.00	2.78	2,403.89	0.50	0.9861	85,270
1987	59,929.89	36.00	2.78	1,666.05	1.50	0.9583	57,433
1988	79,129.98	36.00	2.78	2,199.81	2.50	0.9306	73,635
1989	297,018.89	36.00	2.78	8,257.13	3.50	0.9028	268,143
1990	153,109.21	36.00	2.78	4,256.44	4.50	0.8750	133,971
1991	25,505.59	36.00	2.78	709.06	5.50	0.8472	21,609
1992	85,182.51	36.00	2.78	2,368.07	6.50	0.8194	69,802
1993	265,134.64	36.00	2.78	7,370.74	7.50	0.7917	209,899
1994	234,950.50	36.00	2.78	6,531.62	8.50	0.7639	179,476
1995	365,322.26	36.00	2.78	10,155.96	9.50	0.7361	268,917
1996	659,077.36	36.00	2.78	18,322.35	10.50	0.7083	466,844
1997	868,855.73	36.00	2.78	24,154.19	11.50	0.6806	591,308
1998	828,926.85	36.00	2.78	23,044.17	12.50	0.6528	541,107
1999	624,944.19	36.00	2.78	17,373.45	13.50	0.6250	390,590
2000	930,255.79	36.00	2.78	25,861.11	14.50	0.5972	555,567
2001	248,313.18	36.00	2.78	6,903.11	15.50	0.5694	141,399
2002	35,041.25	36.00	2.78	974.15	16.50	0.5417	18,981
2003	229,909.76	36.00	2.78	6,391.49	17.50	0.5139	118,148
2004	10,320.96	36.00	2.78	286.92	18.50	0.4861	5,017
2012	14,750.41	36.00	2.78	410.06	26.50	0.2639	3,892
	6,102,149.71			169,639.77			4,201,008

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.78

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2005	504,252.16	15.00				1.0000	504,252
2006	725,364.17	15.00				1.0000	725,364
2007	27,076.48	15.00	6.67	1,806.00	0.50	0.9667	26,174
2008	128,917.96	15.00	6.67	8,598.83	1.50	0.9000	116,026
2009	21,288.74	15.00	6.67	1,419.96	2.50	0.8333	17,741
2010	281,407.18	15.00	6.67	18,769.86	3.50	0.7667	215,746
2011	99,791.03	15.00	6.67	6,656.06	4.50	0.7000	69,854
2012	132,712.85	15.00	6.67	8,851.95	5.50	0.6333	84,051
2014	40,058.94	15.00	6.67	2,671.93	7.50	0.5000	20,029
2015	2,595,048.08	15.00	6.67	173,089.71	8.50	0.4333	1,124,512
2016	104,771.58	15.00	6.67	6,988.26	9.50	0.3667	38,417
2019	4,800,287.70	15.00	6.67	320,179.19	12.50	0.1667	800,064
2020	34,555.11	15.00	6.67	2,304.83	13.50	0.1000	3,456
	9,495,531.98			551,336.58			3,745,686

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.81

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 397.55 COMMUNICATION EQUIPMENT - ERTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	12,858,456.85	15.00	6.67	857,659.07	6.50	0.5667	7,286,502
2014	24,947,795.06	15.00	6.67	1,664,017.93	7.50	0.5000	12,473,898
2015	11,925,734.84	15.00	6.67	795,446.51	8.50	0.4333	5,167,779
2016	5,177,351.77	15.00	6.67	345,329.36	9.50	0.3667	1,898,380
2017	2,855,244.43	15.00	6.67	190,444.80	10.50	0.3000	856,573
2018	1,544,204.91	15.00	6.67	102,998.47	11.50	0.2333	360,309
2019	3,384,466.40	15.00	6.67	225,743.91	12.50	0.1667	564,089
2020	1,738,787.09	15.00	6.67	115,977.10	13.50	0.1000	173,879
2021	547,240.23	15.00	6.67	36,500.92	14.50	0.0333	18,240
	64,979,281.58			4,334,118.07			28,799,649
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67							

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 26-SQUARE							
NET SALVAGE PERCENT.. 0							
1997	3,111.35	26.00	3.85	119.79	1.50	0.9423	2,932
1999	4,849.95	26.00	3.85	186.72	3.50	0.8654	4,197
2001	92,775.02	26.00	3.85	3,571.84	5.50	0.7885	73,149
2002	376,013.74	26.00	3.85	14,476.53	6.50	0.7500	282,010
2003	22,637.75	26.00	3.85	871.55	7.50	0.7115	16,108
2004	9,612.64	26.00	3.85	370.09	8.50	0.6731	6,470
2007	85,245.04	26.00	3.85	3,281.93	11.50	0.5577	47,540
2008	373,862.76	26.00	3.85	14,393.72	12.50	0.5192	194,121
2009	33,199.89	26.00	3.85	1,278.20	13.50	0.4808	15,962
2010	38,716.71	26.00	3.85	1,490.59	14.50	0.4423	17,125
2011	30,399.08	26.00	3.85	1,170.36	15.50	0.4039	12,277
2012	29,231.39	26.00	3.85	1,125.41	16.50	0.3654	10,681
2014	710,830.76	26.00	3.85	27,366.98	18.50	0.2885	205,046
2015	163,141.14	26.00	3.85	6,280.93	19.50	0.2500	40,785
2016	927,144.08	26.00	3.85	35,695.05	20.50	0.2115	196,128
2018	428,712.62	26.00	3.85	16,505.44	22.50	0.1346	57,713
2019	11,738.43	26.00	3.85	451.93	23.50	0.0962	1,129
	3,341,222.35			128,637.06			1,183,373

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.85

Exhibit ____ (NWA-3)

**Comparison of Current and Proposed Estimates and
Depreciation Rates – KEDNY**

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2021

ACCOUNT		ORIGINAL COST AS OF DECEMBER 31, 2021	EXISTING				PROBABLE RETIREMENT DATE	SURVIVOR CURVE	PROPOSED		INCREASE/ (DECREASE)	
			SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED				NET SALVAGE PERCENT	CALCULATED		
					AMOUNT	RATE				AMOUNT		RATE
(1)		(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)
GAS PLANT												
OTHER STORAGE PLANT												
361.03	GREENPOINT ENERGY CENTER											
	STRUCTURES AND IMPROVEMENTS	7,372,161.23	65-h4.50	(14)	129,013	1.75	12-2041	65-S3	(10)	198,311	2.69	69,298
362.04	GAS HOLDERS	43,151,909.04	60-h4.50	(14)	815,571	1.89	12-2041	60-S3	(20)	1,333,394	3.09	517,823
363.00	PURIFICATION EQUIPMENT	3,418,454.80	60-h3.50	(14)	64,609	1.89	12-2041	60-S3	(20)	93,666	2.74	29,057
363.01	LIQUEFACTION EQUIPMENT	62,594,734.51	60-h2.00	(14)	1,183,040	1.89	12-2041	50-R2	(10)	2,140,740	3.42	957,699
363.02	VAPORIZING EQUIPMENT	23,729,799.55	60-h4.00	(14)	448,493	1.89	12-2041	40-R2.5	(20)	783,083	3.30	334,590
363.03	COMPRESSOR EQUIPMENT	584,863.70	60-h4.00	(14)	11,054	1.89	12-2041	60-R3	(10)	14,212	2.43	3,158
363.04	MEASURING AND REGULATING EQUIPMENT	1,630,157.63	38-h0.50	(14)	48,742	2.99	12-2041	40-S2	(5)	45,481	2.79	(3,260)
363.05	OTHER EQUIPMENT	10,102,458.44	44-h1.50	(14)	260,643	2.58	12-2041	40-S2	(10)	322,268	3.19	61,625
	TOTAL GREENPOINT ENERGY CENTER	152,584,538.90			2,961,165					4,931,156		1,969,991
363.10	NEWTOWN CREEK BIOGAS STATION											
	PURIFICATION EQUIPMENT	47,904,248.37	20-h3.50	(3)	2,467,069	5.15		20-S3	(5)	2,514,973	5.25	47,904
	TOTAL NEWTOWN CREEK BIOGAS STATION	47,904,248.37			2,467,069					2,514,973		47,904
	MISCELLANEOUS OTHER STORAGE											
361.03	STRUCTURES AND IMPROVEMENTS	32,144.90	65-h4.50	(14)	563	1.75		30-R3	(5)	1,125	3.50	563
362.04	GAS HOLDERS	136,423.98	60-h4.50	(14)	2,578	1.89		30-R3	(5)	4,775	3.50	2,196
363.02	VAPORIZING EQUIPMENT	459,801.66	60-h4.00	(14)	8,690	1.89		30-R3	(5)	16,093	3.50	7,403
	TOTAL MISCELLANEOUS OTHER STORAGE	628,370.54			11,831					21,993		10,162
	TOTAL OTHER STORAGE PLANT	201,117,157.81			5,440,065					7,468,122	3.71	2,028,057
TRANSMISSION PLANT												
365.04	LAND RIGHTS	27,738.65	100-SQ	0	277	1.00		75-R3	0	369	1.33	92
366.00	STRUCTURES AND IMPROVEMENTS	597,192.59	55-h0.50	0	10,869	1.82		55-R3	(20)	13,019	2.18	2,150
367.05	MAINS - CAST IRON											
	PRE 1992	28,716,241.31	50-h3.00	(38)	792,568	2.76		50-S1.5	(75)	1,005,068	3.50	212,500
367.06	MAINS - PLASTIC	494,472.15	80-h3.00	(100)	12,362	2.50		75-R2	(75)	11,521	2.33	(841)
367.07/367.08	MAINS - STEEL											
	PRE 1992	70,702,361.11	80-h3.00	(60)	1,414,047	2.00		75-R2	(75)	1,647,365	2.33	233,318
367.00/367.09	POST 1991	598,068,185.07	80-h3.00	0	7,475,852	1.25		75-R2	(75)	13,934,989	2.33	6,459,136
	TOTAL MAINS - STEEL	668,770,546.18			8,889,900	1.33				15,582,354	2.33	6,692,454
369.00	MEASURING AND REGULATING EQUIPMENT	69,621,954.56	50-h4.50	0	1,392,439	2.00		50-R3	(20)	1,670,927	2.40	278,488
	TOTAL TRANSMISSION PLANT	768,228,145.44			11,098,415	1.44				18,283,258	2.38	7,184,843

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2021

ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	SURVIVOR CURVE (3)	EXISTING		PROBABLE RETIREMENT DATE (7)	SURVIVOR CURVE (8)	PROPOSED		INCREASE/ (DECREASE) (12)=(10)-(5)		
			NET SALVAGE PERCENT (4)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (5)=(2)X(6) (6)			NET SALVAGE PERCENT (9)	CALCULATED ANNUAL ACCRUAL AMOUNT RATE (10) (11)			
DISTRIBUTION PLANT											
374.02	LAND RIGHTS	3,224,570.19	100-SQ	0	32,246	1.00	75-R3	0	42,887	1.33	10,641
375.00	STRUCTURES AND IMPROVEMENTS	120,776,774.10	60-h1.00	(5)	2,113,594	1.75	60-R3	(20)	2,415,535	2.00	301,942
MAINS - STEEL											
376.01	POST 1991	675,602,768.40	80-h3.00	(30)	11,012,325	1.63	75-R2	(75)	15,741,545	2.33	4,729,219
376.09	PRE 1992	278,832,259.87	75-h2.50	(65)	6,134,310	2.20	75-R2	(75)	6,496,792	2.33	362,482
TOTAL MAINS - STEEL											
		954,435,028.27			17,146,635	1.80			22,238,336	2.33	5,091,701
MAINS - CAST IRON											
376.05	PRE 1992	48,288,027.57	50-h3.00	(38)	1,332,750	2.76	30-R3	(75)	2,815,192	5.83	1,482,442
TOTAL MAINS - CAST IRON											
		48,288,027.57			1,332,750	2.76			2,815,192	5.83	1,482,442
MAINS - PLASTIC											
376.07	PRE 1992	41,380,216.88	75-h3.00	(135)	1,295,201	3.13	75-R2	(75)	964,159	2.33	(331,042)
376.18	POST 1991	3,276,188,204.98	75-h3.00	(5)	45,866,635	1.40	75-R2	(75)	76,335,185	2.33	30,468,550
TOTAL MAINS - PLASTIC											
		3,317,568,421.86			47,161,836	1.42			77,299,344	2.33	30,137,509
378.00	MEASURING AND REGULATING EQUIPMENT	186,656,783.33	50-h1.50	(8)	4,031,787	2.16	50-R2.5	(20)	4,479,763	2.40	447,976
SERVICES - STEEL											
380.01	POST 1991	2,704,585.31	55-h1.50	0	49,223	1.82	50-S0	(50)	81,138	3.00	31,914
380.02	PRE 1992	38,599,835.32	55-h1.50	(5)	737,257	1.91	50-S0	(50)	1,157,995	3.00	420,738
TOTAL SERVICES - STEEL											
		41,304,420.63			786,480	1.90			1,239,133	3.00	452,652
SERVICES - PLASTIC											
380.00/380.06	POST 1991	1,265,323,378.07	55-h3.00	(35)	31,000,423	2.45	50-S0	(50)	37,959,701	3.00	6,959,279
380.07	PRE 1992	150,805,287.16	55-h3.00	0	2,744,656	1.82	50-S0	(50)	4,524,159	3.00	1,779,502
TOTAL SERVICES - PLASTIC											
		1,416,128,665.23			33,745,079	2.38			42,483,860	3.00	8,738,781
381.00	METERS	225,356,530.64	33-h2.50	(1)	6,895,910	3.06	30-R2.5	(5)	7,887,479	3.50	991,569
381.04	METERS - CORRECTORS	3,607,104.51	33-h4.50	0	109,295	3.03	30-R4	(5)	126,249	3.50	16,953
382.02	METER INSTALLATIONS	55,119,489.02	45-h3.00	(6)	1,300,820	2.36	35-S3	(10)	1,730,752	3.14	429,932
383.00	HOUSES REGULATORS	6,043,151.15	45-h3.00	0	134,158	2.22	35-S3	0	172,834	2.86	38,676
384.00	HOUSE REGULATOR INSTALLATIONS	10,355,050.47	45-h3.00	0	229,882	2.22	35-S3	0	296,154	2.86	66,272
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	8,327,872.57	40-h2.50	0	208,197	2.50	40-R3	0	208,197	2.50	-
TOTAL DISTRIBUTION PLANT											
		6,397,191,889.54			115,228,667	1.80			163,435,715	2.55	48,207,048
GENERAL PLANT											
390.00/390.02/390.05	STRUCTURES AND IMPROVEMENTS	63,938,527.65	35-h2.00	2	1,790,279	2.80	35-S1	(5)	1,918,156	3.00	127,877
390.03	STRUCTURES AND IMPROVEMENTS - OTHER	4,656,129.27	35-SQ	(4)	138,287	2.97	35-SQ	0	133,165	2.86	(5,122)
396.00	POWER OPERATED EQUIPMENT	95,834.36	12-h2.00	0	7,983	8.33	10-L1.5	10	8,625	9.00	642
TOTAL GENERAL PLANT											
		68,690,491.28			1,936,549	2.82			2,059,946	3.00	123,397

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2021

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	SURVIVOR CURVE	EXISTING		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	PROPOSED		INCREASE/ (DECREASE)					
			NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT RATE			NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT RATE						
										(1)	(2)	(3)	(4)	(5)=(2)X(6)
AMORTIZED PLANT														
391.03	OFFICE EQUIPMENT - PERSONAL COMPUTERS	5-SQ	(3)	1,116,022	20.60		5-SQ	0	1,083,517	20.00	(32,506)			
391.04	OFFICE EQUIPMENT - MACHINES	15-SQ	0	4,723	6.67		15-SQ	0	4,723	6.67	-			
391.05	OFFICE EQUIPMENT - OTHER METRO	20-SQ	0	240,592	5.00		20-SQ	0	240,592	5.00	-			
391.09	OFFICE EQUIPMENT - OTHER	20-SQ	(4)	98,662	5.20		6-SQ	0	316,288	16.67	217,626			
393.00	STORES EQUIPMENT	32-SQ	0	33,358	3.13		32-SQ	0	33,358	3.13	-			
TOOLS, SHOP AND GARAGE EQUIPMENT														
394.00	TOOLS EQUIPMENT	32-SQ	0	1,386,218	3.13		32-SQ	0	1,386,218	3.13	-			
394.01	SHOP EQUIPMENT	25-SQ	0	3,762	4.00		25-SQ	0	3,762	4.00	-			
394.02	GARAGE EQUIPMENT	33-SQ	0	92,597	3.03		33-SQ	0	92,597	3.03	-			
394.03	CNG GARAGE EQUIPMENT	20-SQ	0	159,877	5.00		20-SQ	0	159,877	5.00	-			
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT														
				1,642,455.43	3.24				1,642,455.43	3.24	-			
395.00	LABORATORY EQUIPMENT	30-SQ	0	50,768	3.33		30-SQ	0	50,768	3.33	-			
397.00/397.55	COMMUNICATION EQUIPMENT	15-SQ	0	4,313,035	6.67		15-SQ	0	4,313,035	6.67	-			
398.00/398.01	MISCELLANEOUS EQUIPMENT	35-SQ	(1)	426,109	2.89		35-SQ	0	421,686	2.86	(4,423)			
TOTAL AMORTIZED PLANT														
				7,925,726	5.47				8,106,423	5.60	180,697			
LEAK PRONE PIPE														
367.08	MAINS - STEEL	80-h3.00	(60)	14,625	2.00	03-2045	SQUARE	(135)	185,371	25.35	170,746			
376.05	MAINS - CAST IRON	50-h3.00	(38)	381,804	2.76	03-2045	SQUARE	(155)	6,639,352	47.99	6,257,547			
376.09	MAINS - STEEL	75-h2.50	(65)	645,917	2.20	03-2045	SQUARE	(155)	5,169,476	17.61	4,523,559			
380.02	SERVICES - STEEL	55-h1.50	(5)	109,734	1.91	03-2045	SQUARE	(125)	2,534,730	44.12	2,424,996			
SERVICES - COPPER														
380.03	POST 1991	60-h1.50	(4)	3,257	1.67	03-2045	SQUARE	(125)	39,091	20.04	35,834			
380.05	PRE 1992	60-h1.50	(4)	526,081	1.73	03-2045	SQUARE	(125)	1,396,859	4.59	870,778			
TOTAL SERVICES - COPPER														
				529,338	1.73				1,435,949	4.69	906,611			
TOTAL LEAK PRONE PIPE														
				1,681,418	2.09				15,964,878	19.89	14,283,459			
TOTAL DEPRECIABLE GAS PLANT														
				143,310,841	1.87				215,318,342	2.81	72,007,501			
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED														
302.00	INTANGIBLE SOFTWARE			11,441.75										
303.00	INTANGIBLE SOFTWARE			131,131,128.98										
360.03	LAND LAND RIGHTS			2,626,176.17										
365.03	LAND AND LAND RIGHTS			18,325.53										
374.01	LAND LAND RIGHTS			21,935,212.33										
377.00	COMPRESSOR STATION EQUIPMENT			(148.53)										
388.00	AROS			9,122,532.47										
389.00	LAND LAND RIGHTS			20,523.38										
389.01	LAND LAND RIGHTS - FUTURE			242,469.83										
399.03	AROS			127,814.11										
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED														
				165,235,476.02										
TOTAL GAS PLANT														
				7,825,568,468.98										

Exhibit ____ (NWA-4)

**Comparison of Current and Proposed Estimates and
Depreciation Rates – KEDLI**

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2021

ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2021	SURVIVOR CURVE	NET SALVAGE PERCENT	EXISTING		PROBABLE		PROPOSED		INCREASE/ (DECREASE)		
				ANNUAL ACCRUAL AMOUNT	RATE	RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED			
									ANNUAL ACCRUAL AMOUNT		RATE	
(1)	(2)	(3)	(4)	(5)=(2)X(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(10)-(5)	
GAS PLANT												
PRODUCTION PLANT												
305.00	STRUCTURES AND IMPROVEMENTS	444,124.85	30-h1.00	0	14,789	3.33	30-R2	0	14,789	3.33	-	
311.00	STRUCTURES	203,612.66	20-h2.50	0	10,181	5.00	30-R2	0	6,780	3.33	(3,400)	
320.00	PRODUCTION OTHER EQUIPMENT	513,578.88	25-h1.00	0	20,543	4.00	25-R2	0	20,543	4.00	-	
TOTAL PRODUCTION PLANT		1,161,316.39			45,513	3.92			42,113	3.63	(3,400)	
OTHER STORAGE PLANT												
HOLTSVILLE LNG PLANT												
361.03	STRUCTURES AND IMPROVEMENTS	11,565,245.57	45-h2.50	(7)	275,253	2.38	12-2041	60-R2	(10)	399,001	3.45	123,748
362.07	GAS HOLDERS	8,511,182.88	25-h2.00	0	340,447	4.00	12-2041	60-S3	(20)	252,782	2.97	(87,665)
363.00	PURIFICATION EQUIPMENT	32,092.30	25-h1.50	0	1,284	4.00	12-2041	40-R2	(10)	883	2.75	(401)
363.01	LIQUEFACTION EQUIPMENT	23,070,504.13	24-h1.50	0	962,040	4.17	12-2041	40-R2	(20)	890,521	3.86	(71,519)
363.02	VAPORIZING EQUIPMENT	12,364,121.33	30-h2.50	(7)	441,399	3.57	12-2041	35-R2.5	(10)	492,092	3.98	50,693
363.03	COMPRESSOR EQUIPMENT	3,499,527.45	30-h1.50	0	116,534	3.33	12-2041	60-R3	(10)	92,388	2.64	(24,147)
363.04	MEASURING AND REGULATING EQUIPMENT	389,469.48	25-h2.50	0	15,579	4.00	12-2041	30-S1	(5)	13,748	3.53	(1,831)
363.05	OTHER EQUIPMENT	4,404,446.38	25-h1.50	(1)	177,940	4.04	12-2041	30-S1	(10)	181,023	4.11	3,083
TOTAL HOLTSVILLE LNG PLANT		63,836,589.52			2,330,476	3.65			2,322,438	3.64	(8,038)	
CNG INJECTION SITES												
363.04	MEASURING AND REGULATING EQUIPMENT	49,597,053.53	25-h2.50	0	1,983,882	4.00	20-R3	(5)	2,603,845	5.25	619,963	
363.05	OTHER EQUIPMENT	5,036.32	25-h1.50	(1)	203	4.04	20-R3	(5)	264	5.25	61	
TOTAL CNG INJECTION SITES		49,602,089.85			1,984,086	4.00			2,604,110	5.25	620,024	
MISCELLANEOUS OTHER STORAGE												
361.03	STRUCTURES AND IMPROVEMENTS	45,254.80	45-h2.50	(7)	1,077	2.38	30-R3	(5)	1,584	3.50	507	
362.05	GAS HOLDERS	9,637.77	25-h2.00	(275)	1,446	15.00	30-R3	(5)	337	3.50	(1,108)	
363.05	OTHER EQUIPMENT	216,722.30	25-h1.50	(1)	8,756	4.04	30-R3	(5)	7,585	3.50	(1,170)	
TOTAL MISCELLANEOUS OTHER STORAGE		271,614.87			11,278	4.15			9,507	3.50	(1,772)	
TOTAL OTHER STORAGE PLANT		113,710,294.24			4,325,840	3.80			4,936,054	4.34	610,214	
TRANSMISSION PLANT												
365.04	LAND RIGHTS	75,944.49	100-SQ	0	759	1.00	75-R3	0	1,010	1.33	251	
366.00	STRUCTURES AND IMPROVEMENTS	3,869,083.03	40-h3.50	0	96,727	2.50	40-R3	(20)	116,072	3.00	19,345	
367.04	MAINS - CAST IRON	256,822.38	50-h3.50	0	5,136	2.00	50-R2	(70)	8,732	3.40	3,596	
367.09	MAINS - STEEL	381,353,340.67	80-h2.50	0	4,766,917	1.25	75-R2.5	(70)	8,656,721	2.27	3,889,804	
368.00	COMPRESSOR STATION EQUIPMENT	989,824.43	25-h1.00	0	39,593	4.00	25-R1	(5)	41,573	4.20	1,980	
369.00	MEASURING AND REGULATING EQUIPMENT	126,025,598.84	45-h2.50	0	2,797,768	2.22	45-R3	(20)	3,364,883	2.67	567,115	
TOTAL TRANSMISSION PLANT		512,570,613.84			7,706,901	1.50			12,188,991	2.38	4,482,090	
DISTRIBUTION PLANT												
374.03	LAND RIGHTS	1,145,764.60	100-SQ	0	11,458	1.00	75-R3	(20)	18,332	1.60	6,875	
375.00	STRUCTURES AND IMPROVEMENTS	1,787,663.03	40-h2.00	0	44,692	2.50	40-R3	(20)	53,630	3.00	8,938	
376.08	MAINS - STEEL	290,887,287.33	80-h3.50	(1)	3,665,180	1.26	75-R2.5	(70)	6,603,141	2.27	2,937,962	
376.10	MAINS - CAST IRON	534,721.34	50-h1.00	(14)	12,192	2.28	50-R3	(70)	18,181	3.40	5,989	
376.18	MAINS - PLASTIC	2,557,235,527.63	75-h3.50	0	34,011,233	1.33	75-R2.5	(70)	58,049,246	2.27	24,038,014	
377.00	COMPRESSOR STATION EQUIPMENT	578,139.84	28-h2.00	0	20,640	3.57	28-R3	(5)	21,680	3.75	1,041	
378.00	MEASURING AND REGULATING EQUIPMENT	100,088,676.64	40-h2.50	0	2,502,217	2.50	40-R3	(20)	3,002,660	3.00	500,443	
380.01	SERVICES - STEEL	16,091,260.47	60-h2.00	0	268,724	1.67	50-R1	(50)	482,738	3.00	214,014	
380.00/380.06	SERVICES - PLASTIC	1,157,766,722.81	60-h2.00	0	19,334,704	1.67	50-R1	(50)	34,733,002	3.00	15,398,297	
381.00	METERS	92,133,579.53	36-h2.00	(10)	2,819,288	3.06	35-S0	(5)	2,764,007	3.00	(55,280)	
382.02	METER INSTALLATIONS	89,596,642.49	43-h2.50	(1)	2,105,521	2.35	40-R2.5	(5)	2,356,392	2.63	250,871	
383.00	HOUSES REGULATORS	5,047,503.02	40-h1.50	0	126,188	2.50	40-R2.5	0	126,188	2.50	-	
384.00	HOUSE REGULATOR INSTALLATIONS	5,001,034.52	52-h1.00	0	96,020	1.92	40-R2.5	0	125,026	2.50	29,006	
TOTAL DISTRIBUTION PLANT		4,317,894,523.25			65,018,054	1.51			108,354,223	2.51	43,336,169	

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

SUMMARY OF ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2021

		ORIGINAL COST		EXISTING		PROBABLE		PROPOSED				
ACCOUNT		AS OF	SURVIVOR	NET	CALCULATED	RETIREMENT	SURVIVOR	NET	CALCULATED	INCREASE/		
(1)		DECEMBER 31, 2021	CURVE	SALVAGE	ANNUAL ACCRUAL	DATE	CURVE	SALVAGE	ANNUAL ACCRUAL	(DECREASE)		
		(2)	(3)	(4)	AMOUNT	RATE		(9)	AMOUNT	RATE	(12)=(10)-(5)	
					(5)=(2)X(6)	(6)			(10)	(11)		
GENERAL PLANT												
390.00	STRUCTURES AND IMPROVEMENTS	53,803,669.41	35-h1.50	(2)	1,565,687	2.91	30-R1.5	(10)	1,974,595	3.67	408,908	
396.00	POWER OPERATED EQUIPMENT	1,110,505.63	15-h2.00	0	74,071	6.67	13-S4	10	76,847	6.92	2,776	
TOTAL GENERAL PLANT		54,914,175.04			1,639,758	2.99			2,051,442	3.74	411,684	
AMORTIZED PLANT												
391.00	OFFICE EQUIPMENT - FURNITURE	6,268,144.62	26-SQ	0	241,324	3.85	26-SQ	0	241,324	3.85	-	
391.04	OFFICE EQUIPMENT - MACHINES	54,345.32	15-SQ	0	3,625	6.67	15-SQ	0	3,625	6.67	-	
391.08	OFFICE EQUIPMENT - EDP	8,820,933.18	8-SQ	(2)	1,124,669	12.75	8-SQ	0	1,102,617	12.50	(22,052)	
394.00/394.03	TOOLS, SHOP AND GARAGE EQUIPMENT	42,702,522.25	32-SQ	0	1,336,589	3.13	32-SQ	0	1,336,589	3.13	-	
	LABORATORY EQUIPMENT	6,102,149.71	36-SQ	0	169,640	2.78	36-SQ	0	169,640	2.78	-	
	COMMUNICATION EQUIPMENT	9,495,531.98	15-SQ	0	633,352	6.67	15-SQ	0	633,352	6.67	-	
	COMMUNICATION EQUIPMENT - ERTS	64,979,281.58	15-SQ	0	4,334,118	6.67	15-SQ	0	4,334,118	6.67	-	
398.00	MISCELLANEOUS EQUIPMENT	3,341,222.35	26-SQ	0	128,637	3.85	26-SQ	0	128,637	3.85	-	
TOTAL AMORTIZED PLANT		141,764,130.99			7,971,953	5.62			7,949,901	5.61	(22,052)	
TOTAL DEPRECIABLE GAS PLANT EXCLUDING LEAK PRONE PIPE		5,142,015,053.75			86,708,019	1.69			135,522,724	2.64	48,814,705	
LEAK PRONE PIPE												
367.04	MAINS - CAST IRON	251,190.23	20-SQ	(261)	45,315	18.04	03-2045	SQUARE	(130)	54,076	21.53	8,761
367.09	MAINS - STEEL	4,861,674.74	20-SQ	(601)	1,704,017	35.05	03-2045	SQUARE	(130)	114,163	2.35	(1,589,854)
376.08	MAINS - STEEL	41,895,728.27	20-SQ	(601)	14,684,453	35.05	03-2045	SQUARE	(150)	3,765,026	8.99	(10,919,427)
376.10	MAINS - CAST IRON	3,410,886.37	20-SQ	(261)	615,324	18.04	03-2045	SQUARE	(150)	1,086,640	31.86	471,316
376.18	MAINS - PLASTIC	34,139,493.45	20-SQ	(38)	2,355,625	6.90	03-2045	SQUARE	(150)	1,514,541	4.44	(841,084)
380.01	SERVICES - STEEL	19,289,770.15	20-SQ	(241)	3,290,835	17.06	03-2045	SQUARE	(50)	734,420	3.81	(2,556,415)
380.03	SERVICES - COPPER	1,495,871.69	20-SQ	(31)	97,830	6.54	03-2045	SQUARE	(50)	59,720	3.99	(38,110)
380.06	SERVICES - PLASTIC	28,297,072.36	20-SQ	(38)	1,952,498	6.90	03-2045	SQUARE	(50)	1,157,372	4.09	(795,126)
TOTAL LEAK PRONE PIPE		133,641,687.26			24,745,896				8,485,958	6.35	(16,259,939)	
TOTAL DEPRECIABLE GAS PLANT		5,275,656,741.01			111,453,915	2.11			144,008,681	2.73	32,554,767	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
121.04	LAND FOR DISPOSAL	1,168,575.83										
121.05	STRUCTURES FOR DISPOSAL	83,945.10										
303.01	INTANGIBLE CAP SOFTWARE	51,994,543.00										
304.00	LAND LAND RIGHTS	1,694,704.02										
360.03	LAND LAND RIGHTS	1,333,866.71										
360.05	LAND LAND RIGHTS - FUTURE	88,911.07										
362.03	STATION EQUIPMENT - FUTURE	4,607.57										
365.03	LAND LAND RIGHTS	318,828.76										
363.60	AROS	3,278.72										
374.01	LAND LAND RIGHTS	671,882.77										
388.00	AROS	7,644,953.26										
389.00	LAND LAND RIGHTS	3,848,062.74										
390.05	STRUCTURES AND IMPROVEMENTS - OTHER	646,821.67										
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		69,502,981.22										
TOTAL GAS PLANT		5,345,159,722.23										

* CURRENTLY APPROVED PARAMETERS TAKEN FROM CASE 19-G-0310 PROPOSED PARAMETERS.

Exhibit ____ (NWA-5)

Units of Production Depreciation Rates – KEDNY

NATIONAL GRID THE BROOKLYN UNION GAS COMPANY															
ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2021															
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	STRAIGHT LINE ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	THEORETICAL RESERVE (9)	RESERVE IMBALANCE (10)=(6)-(9)	COMPOSITE REMAINING LIFE (11)	CUMULATIVE THROUGHPUT OVER REM. LIFE (MILLIONS) (12)	2022 THROUGHPUT (MILLIONS) (13)	UNITS OF PRODUCTION ANNUAL ACCRUAL AMOUNT (14)	RATE (15)=(14)/(15)	
GAS PLANT															
OTHER STORAGE PLANT															
GREENPOINT ENERGY CENTER															
361.03	STRUCTURES AND IMPROVEMENTS	12-2041	65-S3	(10)	7,372,161.23	5,235,859	198,311	2.69	4,373,852	862,007	18.9	36,923	1,989	154,806	2.10
362.04	GAS HOLDERS	12-2041	60-S3	(20)	43,151,909.04	49,055,358	1,333,394	3.09	27,624,356	21,431,202	18.1	35,906	1,989	151,058	0.35
363.00	PURIFICATION EQUIPMENT	12-2041	60-S3	(20)	3,418,454.80	2,877,805	93,666	2.74	2,413,301	464,504	18.0	35,782	1,989	68,062	1.99
363.01	LIQUEFACTION EQUIPMENT	12-2041	50-R2	(10)	62,594,734.51	46,550,953	2,140,740	3.42	29,297,911	17,253,042	18.5	36,428	1,989	1,217,866	1.95
363.02	VAPORIZING EQUIPMENT	12-2041	40-R2.5	(20)	23,729,799.55	22,765,800	783,083	3.30	18,942,805	3,822,995	12.2	27,053	1,989	419,845	1.77
363.03	COMPRESSOR EQUIPMENT	12-2041	60-R3	(10)	594,883.70	449,032	14,212	2.43	410,854	38,178	16.4	33,475	1,989	11,547	1.97
363.04	MEASURING AND REGULATING EQUIPMENT	12-2041	40-S2	(5)	1,630,157.63	1,572,157	45,481	2.79	1,249,409	322,748	10.2	23,706	1,989	11,706	0.72
363.05	OTHER EQUIPMENT	12-2041	40-S2	(10)	10,102,458.44	8,872,550	322,268	3.19	6,709,011	2,163,539	13.7	29,456	1,989	151,278	1.50
TOTAL GREENPOINT ENERGY CENTER					152,584,538.90	137,379,713	4,931,156	3.23	91,021,499	46,358,214	17.0			2,186,167	1.43
NEWTOWN CREEK BIOGAS STATION															
363.10	PURIFICATION EQUIPMENT		20-S3	(5)	47,904,248.37	2,729,174	2,514,973	5.25	4,161,704	(1,432,530)	18.4	36,236	1,989	2,611,360	5.45
TOTAL NEWTOWN CREEK BIOGAS STATION					47,904,248.37	2,729,174	2,514,973	5.25	4,161,704	(1,432,530)	18.3			2,611,360	5.45
MISCELLANEOUS OTHER STORAGE															
361.03	STRUCTURES AND IMPROVEMENTS		30-R3	(5)	32,144.90	5,191	1,125	3.50	2,757	2,434	27.6	46,221	1,989	1,229	3.82
362.04	GAS HOLDERS		30-R3	(5)	136,423.98	17,811	4,775	3.50	11,699	6,112	27.6	46,221	1,989	5,398	3.96
363.02	VAPORIZING EQUIPMENT		30-R3	(5)	459,801.66	68,203	16,093	3.50	39,430	28,773	27.6	46,221	1,989	17,842	3.88
TOTAL MISCELLANEOUS OTHER STORAGE					459,801.66	68,203	16,093	3.50	39,430	28,773	27.5			17,842	3.88
TOTAL OTHER STORAGE PLANT					201,117,157.81	140,200,092	7,468,122	3.71	95,237,089	44,963,003	17.5			4,821,996	2.40
TRANSMISSION PLANT															
365.04	LAND RIGHTS		75-R3	0	27,738.65	16,760	369	1.33	19,839	(3,079)	21.4	40,030	1,989	546	1.97
366.00	STRUCTURES AND IMPROVEMENTS		55-R3	(20)	597,192.59	94,348	13,019	2.18	108,953	(14,605)	46.6	62,422	1,989	19,830	3.32
MAINS - CAST IRON															
367.05	PRE 1992		50-S1.5	(75)	28,716,241.31	3,751,727	1,005,068	3.50	12,441,193	(8,689,466)	40.7	57,368	1,989	1,612,390	5.61
TOTAL MAINS - CAST IRON					28,716,241.31	3,751,727	1,005,068	3.50	12,441,193	(8,689,466)	37.6			1,612,390	5.61
367.06	MAINS - PLASTIC		75-R2	(75)	494,472.15	(176,458)	11,521	2.33	220,586	(397,044)	56.0	70,472	1,989	29,406	5.95
MAINS - STEEL															
367.00/367.09	POST 1991		75-R2	(75)	598,068,185.07	15,131,176	13,934,989	2.33	55,945,107	(40,813,931)	71.2	83,406	1,989	24,600,153	4.11
367.07/367.08	PRE 1992		75-R2	(75)	70,702,361.11	63,848,389	1,647,365	2.33	63,848,389	0	36.4	53,714	1,989	2,217,530	3.14
TOTAL MAINS - STEEL					668,770,546.18	78,979,565	15,582,354	2.33	119,793,496	(40,813,931)	67.4			26,817,682	4.01
369.00	MEASURING AND REGULATING EQUIPMENT		50-R3	(20)	69,821,954.56	8,516,077	1,670,927	2.40	11,305,936	(2,789,859)	43.2	59,553	1,989	2,506,111	3.60
TOTAL TRANSMISSION PLANT					768,228,145.44	91,182,019	18,283,258	2.38	143,890,003	(52,707,984)	63.5			30,985,963	4.03
DISTRIBUTION PLANT															
374.02	LAND RIGHTS		75-R3	0	3,224,570.19	91,329	42,887	1.33	156,170	(64,841)	71.6	83,730	1,989	74,436	2.31
375.00	STRUCTURES AND IMPROVEMENTS		60-R3	(20)	120,776,774.10	49,752,380	2,415,535	2.00	57,431,181	(7,678,801)	36.2	53,509	1,989	3,538,234	2.93
MAINS - STEEL															
376.01	POST 1991		75-R2	(75)	675,602,768.40	22,320,736	15,741,545	2.33	106,880,616	(84,559,880)	68.4	81,032	1,989	28,474,925	4.21
376.09	PRE 1992		75-R2	(75)	278,832,259.87	211,812,215	6,496,792	2.33	211,812,215	0	42.6	58,973	1,989	9,314,379	3.34
TOTAL MAINS - STEEL					954,435,028.27	234,132,951	22,238,336	2.33	318,692,831	(84,559,880)	60.8			37,789,304	3.96
MAINS - CAST IRON															
376.05	PRE 1992		30-R3	(75)	48,288,027.57	7,373,169	2,815,192	5.83	7,373,169	0	27.4	46,068	1,989	3,330,439	6.90
TOTAL MAINS - CAST IRON					48,288,027.57	7,373,169	2,815,192	5.83	7,373,169	0	27.4			3,330,439	6.90
MAINS - PLASTIC															
376.07	PRE 1992		75-R2	(75)	41,380,216.88	23,750,007	964,159	2.33	23,750,007	0	50.5	65,785	1,989	1,471,501	3.56
376.18	POST 1991		75-R2	(75)	3,278,188,204.98	320,743,296	76,335,185	2.33	504,268,684	(183,525,388)	68.6	81,186	1,989	132,614,973	4.05
TOTAL MAINS - PLASTIC					3,317,568,421.86	344,493,303	77,299,344	2.33	528,018,691	(183,525,388)	68.3			134,086,474	4.04
378.00	MEASURING AND REGULATING EQUIPMENT		50-R2.5	(20)	186,656,783.33	28,843,203	4,479,763	2.40	46,488,398	(17,645,195)	39.7	56,497	1,989	6,870,702	3.68
SERVICES - STEEL															
380.01	POST 1991		50-S0	(50)	2,704,585.31	21,415	81,138	3.00	1,251,866	(1,230,451)	34.6	52,160	1,989	153,895	5.69
380.02	PRE 1992		50-S0	(50)	38,599,835.32	27,539,840	1,157,995	3.00	27,539,840	0	26.2	45,005	1,989	1,341,913	3.48
TOTAL SERVICES - STEEL					41,304,420.63	27,560,255	1,239,133	3.00	28,790,706	(1,230,451)	26.8			1,495,808	3.62
SERVICES - PLASTIC															
380.00/380.06	POST 1991		50-S0	(50)	1,265,323,378.07	280,079,940	37,959,701	3.00	336,198,859	(56,118,919)	41.1	57,769	1,989	55,709,247	4.40
380.07	PRE 1992		50-S0	(50)	150,805,287.16	109,670,317	4,524,159	3.00	109,670,317	0	25.8	44,603	1,989	5,197,231	3.45
TOTAL SERVICES - PLASTIC					1,416,128,665.23	389,750,257	42,483,860	3.00	445,869,176	(56,118,919)	39.5			60,906,478	4.30
METERS															
381.00	METERS		30-R2.5	(5)	225,356,530.64	71,416,074	7,887,479	3.50	90,477,180	(19,000,186)	18.6	36,511	1,989	9,000,754	3.99
381.04	METERS - CORRECTORS		30-R4	(5)	3,607,104.51	2,542,626	126,249	3.50	1,623,521	919,105	17.2	34,608	1,989	71,549	1.98
382.02	METER INSTALLATIONS		35-S3	(10)	55,119,489.02	(2,693,909)	1,730,752	3.14	12,199,156	(14,893,065)	27.9	46,537	1,989	2,706,759	4.91
383.00	HOUSES REGULATORS		35-S3	0	6,043,151.15	3,074,037	172,834	2.86	3,214,535	(140,498)	16.4	33,549	1,989	176,044	2.91
384.00	HOUSE REGULATOR INSTALLATIONS		35-S3	0	10,355,050.47	7,461,868	296,154	2.86	7,046,671	415,197	11.2	25,412	1,989	226,470	2.19
385.00	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT		40-R3	0	8,327,872.57	7,380,846	208,197	2.50	5,963,346	1,417,500	11.4	25,755	1,989	73,144	0.88
TOTAL DISTRIBUTION PLANT					6,397,191,889.54	1,171,179,288	163,435,715	2.55	1,553,344,711	(382,165,423)	54.4			260,346,594	4.07

NATIONAL GRID
THE BROOKLYN UNION GAS COMPANY

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS
USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	STRAIGHT LINE ANNUAL ACCRUAL AMOUNT (7)	RATE (8)	THEORETICAL RESERVE (9)	RESERVE IMBALANCE (10)=(6)-(9)	COMPOSITE REMAINING LIFE (11)	CUMULATIVE THROUGHPUT OVER REM. LIFE (MILLIONS) (12)	2022 THROUGHPUT (MILLIONS) (13)	UNITS OF PRODUCTION ANNUAL ACCRUAL AMOUNT (14)	RATE (15)=(14)/(13)
GENERAL PLANT														
390.00/390.02/390.05		35-S1	(5)	63,938,527.65	31,162,396	1,918,156	3.00	22,784,791	8,377,605	23.2	41,989	1,989	1,704,151	2.67
390.03		35-SQ	0	4,656,129.27	819,941	133,165	2.86	1,693,596	(873,655)	27.1	45,797	1,989	166,622	3.58
396.00		10-L1.5	10	95,834.36	52,242	8,625	9.00	49,968	2,274	4.2	12,567	1,989	5,383	5.62
TOTAL GENERAL PLANT				68,690,491.28	32,034,579	2,059,946	3.00	24,528,355	7,506,224	23.0			1,876,156	2.73
AMORTIZED PLANT														
391.03		5-SQ	0	5,417,584.68	3,824,425	1,083,517	20.00	3,535,999	286,426	2.4			1,083,517	*
391.04		15-SQ	0	70,908.46	56,521	4,723	6.67	53,962	2,559	6.2			4,723	*
391.05		20-SQ	0	4,811,834.99	4,152,645	240,592	5.00	3,221,214	931,431	6.6			240,592	*
391.09		6-SQ	0	1,897,348.26	660,119	316,288	16.67	1,695,951	(1,035,832)	1.6			316,288	*
393.00		32-SQ	0	1,065,761.92	746,776	33,358	3.13	693,462	53,314	11.2			33,358	*
TOOLS, SHOP AND GARAGE EQUIPMENT														
394.00		32-SQ	0	44,288,125.61	14,354,718	1,386,218	3.13	12,962,763	1,391,955	22.7			1,386,218	*
394.01		25-SQ	0	94,056.34	(366,313)	3,762	4.00	81,575	(447,886)	3.3			3,762	*
394.02		33-SQ	0	3,056,022.67	787,686	92,597	3.03	2,136,271	(1,350,586)	10.1			92,597	*
394.03		20-SQ	0	3,197,547.21	(176,543)	159,877	5.00	2,094,024	(2,270,567)	6.9			159,877	*
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				50,635,751.83	14,599,546	1,642,455	3.24	17,276,633	(2,677,087)	20.3			1,642,455	3.24
395.00		30-SQ	0	1,524,576.63	1,164,676	50,768	3.33	1,168,551	(3,875)	7.0			50,768	*
397.00/397.55		15-SQ	0	64,663,199.59	20,484,468	4,313,035	6.67	32,990,302	(12,505,835)	7.7			4,313,035	*
398.00/398.01		35-SQ	0	14,744,261.10	6,813,938	421,686	2.86	7,430,927	(616,989)	17.3			421,686	*
TOTAL AMORTIZED PLANT				144,831,127.46	52,503,114	8,106,423	5.60	68,067,001	(15,563,887)	9.5			8,106,423	5.60
TOTAL DEPRECIABLE GAS PLANT LESS LEAK PRONE PIPE				7,580,058,811.53	1,487,099,091	199,353,464	2.63	1,885,067,159	(397,968,068)	51.7			306,137,133	4.04
LEAK PRONE PIPE														
367.08	03-2045	SQUARE	(135)	731,257.66	(2,591,420)	185,371	25.35			23.2			185,371	**
376.05	03-2045	SQUARE	(155)	13,833,496.08	(119,089,510)	6,639,352	47.99			23.3			6,639,352	**
376.09	03-2045	SQUARE	(155)	20,359,853.00	(45,322,897)	5,169,476	17.61			23.3			5,169,476	**
380.02	03-2045	SQUARE	(125)	5,745,248.48	(46,005,660)	2,534,730	44.12			23.3			2,534,730	**
SERVICES - COPPER														
380.03	03-2045	SQUARE	(125)	195,014.12	(470,073)	39,091	20.04			23.3			39,091	**
380.05	03-2045	SQUARE	(125)	30,409,312.09	35,943,988	1,396,859	4.59			23.3			1,396,859	**
TOTAL SERVICES - COPPER				30,604,326.21	35,473,915	1,435,949	4.69			14.0			1,435,949	4.69
TOTAL LEAK PRONE PIPE				80,274,181.43	(177,535,373)	15,964,878	19.89			3.4			15,964,878	19.89
TOTAL DEPRECIABLE GAS PLANT				7,660,332,992.96	1,309,563,719	215,318,342	2.81			48.1			323,537,960	4.22
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED														
302.00				11,441.75	0									
303.00				131,131,128.98	127,278,709									
360.03				2,626,176.17	0									
365.03				18,325.53	46									
374.01				21,935,212.33	(5,966)									
377.00				(148.53)	0									
381.05				-	(12)									
386.00				-	(1,969,496)									
388.00				9,122,532.47	3,027,734									
389.00				20,523.38	0									
389.01				242,469.83	(96,406)									
391.01				-	(4,395,623)									
391.02				-	823,602									
391.07				-	858									
392.04				-	3,255,320									
392.05				-	2,356,530									
399.03				127,814.11	43,533									
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				165,235,476.02	129,918,629									
TOTAL GAS PLANT				7,825,568,468.98	1,439,482,348									

* THE UNITS OF PRODUCTION METHOD WAS NOT USED FOR ACCOUNTS THAT USE GENERAL PLANT AMORTIZATION.

** THE UNITS OF PRODUCTION METHOD WAS NOT USED FOR LEAK-PRONE PIPE ASSETS THAT HAVE A SPECIFIC RECOVERY OVER THE LIFE OF THE PROGRAM.

Exhibit ____ (NWA-6)

Units of Production Depreciation Rates – KEDLI

NATIONAL GRID KEYSPAN GAS EAST CORPORATION															
ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2021															
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	STRAIGHT LINE ANNUAL ACCRUAL		THEORETICAL RESERVE (9)	RESERVE IMBALANCE (10)=(6)-(9)	COMPOSITE REMAINING LIFE (11)	CUMULATIVE THROUGHPUT OVER REM. LIFE (MILLIONS) (12)	2022 THROUGHPUT (MILLIONS) (13)	UNITS OF PRODUCTION		
						AMOUNT (7)	RATE (8)						AMOUNT (14)	RATE (15)=(14)/(5)	
GAS PLANT															
PRODUCTION PLANT															
305.00	STRUCTURES AND IMPROVEMENTS	30-R2	0	444,124.85	(961,850)	14,789	3.33	265,572	(1,227,422)	13.3	19,045	1,224	90,332	20.34	
311.00	STRUCTURES	30-R2	0	203,612.66	(197,822)	6,780	3.33	98,177	(295,999)	15.6	21,525	1,224	22,820	11.21	
320.00	PRODUCTION OTHER EQUIPMENT	25-R2	0	513,578.88	104,531	20,543	4.00	109,907	(5,376)	24.3	29,315	1,224	17,073	3.32	
TOTAL PRODUCTION PLANT				1,161,316.39	(1,055,141)	42,113	3.63	473,656	(1,528,797)	16.3			130,225	11.21	
OTHER STORAGE PLANT															
HOLTSVILLE LNG PLANT															
361.03	STRUCTURES AND IMPROVEMENTS	12-2041	60-R2	0	11,565,245.57	6,784,235	399,001	3.45	5,233,406	1,550,829	18.8	24,829	1,224	235,612	2.04
362.07	GAS HOLDERS	12-2041	60-S3	(20)	8,511,182.88	7,886,183	252,782	2.97	5,721,856	2,164,327	17.8	23,835	1,224	119,473	1.40
363.00	PURIFICATION EQUIPMENT	12-2041	40-R2	(10)	32,092.30	32,092	883	2.75	29,265	2,827	6.8	11,280	1,224	348	1.08
363.01	LIQUEFACTION EQUIPMENT	12-2041	40-R2	(20)	23,070,504.13	15,641,293	890,521	3.86	12,412,308	3,228,985	17.2	23,208	1,224	634,957	2.75
363.02	VAPORIZING EQUIPMENT	12-2041	35-R2.5	(10)	12,364,121.33	4,954,751	492,092	3.98	5,083,002	(128,251)	17.3	23,365	1,224	452,774	3.66
363.03	COMPRESSOR EQUIPMENT	12-2041	60-R3	(10)	3,499,527.45	3,499,527	92,388	2.64	2,146,484	1,353,043	18.4	24,457	1,224	17,508	0.50
363.04	MEASURING AND REGULATING EQUIPMENT	12-2041	30-S1	(5)	389,460.48	172,122	13,748	3.53	279,084	(106,962)	9.4	14,511	1,224	19,970	5.13
363.05	OTHER EQUIPMENT	12-2041	30-S1	(10)	4,404,446.38	4,486,405	181,023	4.11	2,743,786	1,742,619	11.6	17,107	1,224	25,641	0.58
TOTAL HOLTSVILLE LNG PLANT				63,836,589.52	43,456,610	2,322,438	3.64	33,649,191	9,807,419	17.1			1,506,283	2.36	
CNG INJECTION SITES															
363.04	MEASURING AND REGULATING EQUIPMENT	20-R3	(5)	49,597,053.53	1,846,723	2,603,845	5.25	2,988,332	(1,141,609)	18.9	24,899	1,224	2,468,391	4.98	
363.05	OTHER EQUIPMENT	20-R3	(5)	5,036.32	4,946	264	5.25	5,288	(342)	0.0	2,406	1,224	174	3.45	
TOTAL CNG INJECTION SITES				49,602,089.85	1,851,669	2,604,110	5.25	2,993,620	(1,141,951)	18.9			2,468,564	4.98	
MISCELLANEOUS OTHER STORAGE															
361.03	STRUCTURES AND IMPROVEMENTS	30-R3	(5)	45,254.80	38,574	1,584	3.50	38,304	270	6.6	10,956	1,224	999	2.21	
362.05	GAS HOLDERS	30-R3	(5)	9,637.77	8,040	337	3.50	10,119	(2,079)	0.0	2,406	1,224	1,058	10.98	
363.05	OTHER EQUIPMENT	30-R3	(5)	216,722.30	67,646	7,585	3.50	41,371	26,275	24.6	29,497	1,224	6,634	3.06	
TOTAL MISCELLANEOUS OTHER STORAGE				271,614.87	114,260	9,507	3.50	89,794	24,466	20.6			8,690	3.20	
TOTAL OTHER STORAGE PLANT				113,710,294.24	45,422,539	4,936,054	4.34	36,732,605	8,689,934	18.0			3,983,537	3.50	
TRANSMISSION PLANT															
365.04	LAND RIGHTS	75-R3	0	75,944.49	49,466	1,010	1.33	47,599	1,867	28.1	31,565	1,224	1,026	1.35	
366.00	STRUCTURES AND IMPROVEMENTS	40-R3	(20)	3,869,083.03	3,119,953	116,072	3.00	2,475,754	644,199	18.8	24,839	1,224	75,022	1.94	
367.04	MAINS - CAST IRON	50-R2	(70)	256,822.38	390,067	8,732	3.40	390,067	0	5.3	9,321	1,224	6,108	2.38	
367.09	MAINS - STEEL	75-R2.5	(70)	381,353,340.67	84,941,000	8,656,721	2.27	126,158,952	(41,317,952)	60.6	40,301	1,224	13,984,324	3.67	
368.00	COMPRESSOR STATION EQUIPMENT	25-R1	(5)	889,824.43	613,163	41,573	4.20	744,515	(131,352)	7.4	11,905	1,224	43,802	4.43	
369.00	MEASURING AND REGULATING EQUIPMENT	45-R3	(20)	126,025,598.84	56,256,491	3,364,883	2.67	46,203,321	10,053,170	31.3	33,327	1,224	3,486,916	2.77	
TOTAL TRANSMISSION PLANT				512,570,613.84	145,270,140	12,188,991	2.38	176,020,208	(30,750,068)	51.7			17,597,198	3.43	
DISTRIBUTION PLANT															
374.03	LAND RIGHTS	75-R3	(20)	1,145,764.60	181,843	18,332	1.60	189,349	(7,506)	64.8	51,632	1,224	28,274	2.47	
375.00	STRUCTURES AND IMPROVEMENTS	40-R3	(20)	1,787,663.03	767,659	53,630	3.00	900,115	(132,456)	23.2	28,526	1,224	59,087	3.31	
376.06	MAINS - STEEL	75-R2.5	(70)	290,887,287.33	20,162,346	6,603,141	2.27	138,585,220	(118,422,874)	54.1	45,787	1,224	12,676,309	4.36	
376.10	MAINS - CAST IRON	50-R3	(70)	534,721.34	719,725	18,181	3.40	719,725	0	12.7	18,425	1,224	12,571	2.35	
376.18	MAINS - PLASTIC	75-R2.5	(70)	2,557,235,527.63	319,317,781	58,049,246	2.27	534,273,737	(214,955,956)	66.0	52,243	1,224	94,340,389	3.69	
377.00	COMPRESSOR STATION EQUIPMENT	28-R3	(5)	578,139.84	388,069	21,680	3.75	410,042	(21,973)	9.1	14,075	1,224	19,037	3.29	
378.00	MEASURING AND REGULATING EQUIPMENT	40-R3	(20)	100,088,076.64	48,706,890	3,002,660	3.00	40,621,360	8,085,630	26.5	30,703	1,224	2,845,497	2.84	
380.01	SERVICES - STEEL	50-R1	(50)	16,091,260.47	3,366,876	482,738	3.00	9,093,262	(5,708,966)	31.2	33,257	1,224	764,192	4.75	
380.00/380.06	SERVICES - PLASTIC	50-R1	(50)	1,157,766,722.81	126,734,570	34,733,002	3.00	341,944,941	(215,210,371)	40.2	38,168	1,224	51,610,634	4.46	
381.00	METERS	35-S0	(5)	92,133,579.53	16,577,019	2,764,007	3.00	26,899,834	(10,292,815)	25.3	29,936	1,224	3,276,570	3.58	
382.02	METER INSTALLATIONS	40-R2.5	(5)	89,595,642.49	19,430,905	2,356,392	2.63	27,117,443	(7,686,538)	28.5	31,788	1,224	2,873,244	3.21	
383.00	HOUSES REGULATORS	40-R2.5	0	5,047,503.02	5,047,503	126,188	2.50	3,819,366	1,228,137	10.2	15,386	1,224	0	-	
384.00	HOUSE REGULATOR INSTALLATIONS	40-R2.5	0	5,001,034.52	3,040,125	125,026	2.50	3,097,307	(67,182)	15.5	21,503	1,224	111,582	2.23	
TOTAL DISTRIBUTION PLANT				4,317,894,523.25	564,441,210	108,354,223	2.51	1,127,641,701	(563,200,491)	53.5			168,617,387	3.91	
GENERAL PLANT															
390.00	STRUCTURES AND IMPROVEMENTS	30-R1.5	(10)	53,803,669.41	12,733,656	1,974,595	3.67	15,770,696	(3,037,040)	22.0	27,617	1,224	2,058,046	3.83	
396.00	POWER OPERATED EQUIPMENT	13-S4	10	1,110,505.63	450,226	76,847	6.92	522,380	(72,154)	6.2	10,463	1,224	64,232	5.78	
TOTAL GENERAL PLANT				54,914,175.04	13,183,882	2,051,442	3.74	16,293,076	(3,109,194)	21.4			2,122,278	3.86	
AMORTIZED PLANT															
391.00	OFFICE EQUIPMENT - FURNITURE	26-SQ	0	6,268,144.62	2,134,155	241,324	3.85	3,045,408	(911,253)	13.4			241,324	3.85	
391.04	OFFICE EQUIPMENT - MACHINES	15-SQ	0	54,345.32	47,915	3,625	6.67	43,863	4,052	2.9			3,625	6.67	
391.08	OFFICE EQUIPMENT - EDP	8-SQ	0	8,820,933.18	3,645,237	1,102,617	12.50	3,379,404	265,833	4.9			1,102,617	12.50	
394.00/394.03	TOOLS, SHOP AND GARAGE EQUIPMENT	32-SQ	0	42,702,522.25	11,606,666	1,336,589	3.13	13,176,741	(1,570,075)	22.2			1,336,589	3.13	
395.00	LABORATORY EQUIPMENT	36-SQ	0	6,102,149.71	3,852,649	169,640	2.78	4,201,008	(348,359)	11.2			169,640	2.78	
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	9,495,531.98	29,858,173	633,352	6.67	3,745,686	26,112,487	10.4			633,352	6.67	
397.55	COMMUNICATION EQUIPMENT - ERTS	15-SQ	0	64,979,281.58	0	4,334,118	6.67	28,799,649	(28,799,649)	8.4			4,334,118	6.67	
398.00	MISCELLANEOUS EQUIPMENT	26-SQ	0	3,341,222.35	1,314,449	126,637	3.85	1,163,373	131,076	16.8			126,637	3.85	
TOTAL AMORTIZED PLANT				141,764,130.99	52,459,243	7,949,901	5.61	57,575,132	(5,115,889)	10.6			7,949,901	5.61	

NATIONAL GRID
KEYSPAN GAS EAST CORPORATION

ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS
USING THE STRAIGHT LINE AND UNITS OF PRODUCTION METHODS RELATED TO GAS PLANT IN SERVICE AS OF DECEMBER 31, 2021

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	STRAIGHT LINE ANNUAL ACCRUAL		THEORETICAL RESERVE	RESERVE IMBALANCE	COMPOSITE REMAINING LIFE	CUMULATIVE THROUGHPUT OVER REM. LIFE (MILLIONS)	2022 THROUGHPUT (MILLIONS)	UNITS OF PRODUCTION	
						AMOUNT	RATE						AMOUNT	RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(6)-(9)	(11)	(12)	(13)	(14)	(15)=(14)/(5)
TOTAL DEPRECIABLE GAS PLANT LESS LEAK PRONE PIPE				5,142,015,053.75	819,721,873	135,522,724	2.64	1,414,736,378	(595,014,505)	49.1			200,400,526	3.90
LEAK PRONE PIPE														
367.04	MAINS - CAST IRON	03-2045	SQUARE (130)	251,190.23	(679,526.62)	54,076	21.53			23.2			54,076	** 21.53
367.09	MAINS - STEEL	03-2045	SQUARE (130)	4,861,674.74	8,527,559.33	114,163	2.35			23.3			114,163	** 2.35
376.08	MAINS - STEEL	03-2045	SQUARE (150)	41,895,728.27	17,202,467.55	3,765,026	8.99			23.3			3,765,026	** 8.99
376.10	MAINS - CAST IRON	03-2045	SQUARE (150)	3,410,885.37	(16,737,161.77)	1,086,640	31.86			23.3			1,086,640	** 31.86
376.18	MAINS - PLASTIC	03-2045	SQUARE (150)	34,139,493.45	50,135,661.28	1,514,541	4.44			23.3			1,514,541	** 4.44
380.01	SERVICES - STEEL	03-2045	SQUARE (50)	19,289,770.15	11,859,394.37	734,420	3.81			23.3			734,420	** 3.81
380.03	SERVICES - COPPER	03-2045	SQUARE (50)	1,495,871.69	855,320	59,720	3.99			23.3			59,720	** 3.99
380.06	SERVICES - PLASTIC	03-2045	SQUARE (50)	28,297,072.36	15,536,704	1,157,372	4.09			23.3			1,157,372	** 4.09
TOTAL LEAK PRONE PIPE				133,641,687.26	86,700,418	8,485,958	6.35			10.2			8,485,958	6.35
TOTAL DEPRECIABLE GAS PLANT				5,275,656,741.01	906,422,291	144,008,681	2.73			46.8			208,886,484	3.96
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED														
121.04	LAND FOR DISPOSAL			1,168,575.83	0									
121.05	STRUCTURES FOR DISPOSAL			83,945.10	25,974									
303.01	INTANGIBLE CAP SOFTWARE			51,994,543.00	51,994,543									
304.00	LAND LAND RIGHTS			1,694,704.02	0									
307.00	OTHER POWER EQUIPMENT				(9,375)									
360.03	LAND LAND RIGHTS			1,333,866.71	0									
360.05	LAND LAND RIGHTS - FUTURE			88,911.07	0									
362.03	STATION EQUIPMENT - FUTURE			4,607.57	4,608									
365.03	LAND LAND RIGHTS			318,828.76	256,436									
363.60	AROS			3,278.72	6,107									
374.01	LAND LAND RIGHTS			671,882.77	120,543									
388.00	AROS			7,644,953.26	3,081,953									
389.00	LAND LAND RIGHTS			3,848,062.74	(405,434)									
390.05	STRUCTURES AND IMPROVEMENTS - OTHER			646,821.67	480,517									
391.07	OFFICE EQUIPMENT - LAPTOP COMPUTERS			-	647,937									
392.01	TRANSPORTATION EQUIPEMT - TRAILERS			-	(102,550)									
392.04	TRANSPORTATION EQUIPEMT - TRANSPORT VAN			-	(164,695)									
392.05	TRANSPORTATION EQUIPEMT - LIGHT TRUCKS			-	(140,097)									
392.08	TRANSPORTATION EQUIPEMT - COMPRESSOR TRUCKS			-	138,292									
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				69,502,981.22	55,934,756.68									
TOTAL GAS PLANT				5,345,159,722.23	962,357,048.03									

* THE UNITS OF PRODUCTION METHOD WAS NOT USED FOR ACCOUNTS THAT USE GENERAL PLANT AMORTIZATION.

** THE UNITS OF PRODUCTION METHOD WAS NOT USED FOR LEAK-PRONE PIPE ASSETS THAT HAVE A SPECIFIC RECOVERY OVER THE LIFE OF THE PROGRAM.