

Niagara Mohawk Power Corporation
d/b/a National Grid

PROCEEDING ON MOTION OF
THE COMMISSION AS TO THE
RATES, CHARGES, RULES AND
REGULATIONS OF NIAGARA
MOHAWK POWER CORPORATION
FOR ELECTRIC AND GAS
SERVICE

Testimony and Exhibits of:

Revenue Requirements Panel
Exhibit __ (RRP-3),
Schedules 19 – 52

Book 12

April 2012

Submitted to:
New York State Public Service Commission
Case 12-E-_____
Case 12-G-_____

Submitted by:
Niagara Mohawk Power Corporation

SCHEDULE 19

Expense Type B01 – FAS 106

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	123,647.3	100,836.8	22,810.4	(7,743.3)	(6,144.7)	(1,598.6)	115,903.9	94,692.1	21,211.8
National Grid USA Service Co.	9,753.6	8,102.5	1,651.1	(0.1)	-	-	9,753.6	8,102.5	1,651.1
All Other Companies	6.4	6.4	0.1	-	-	-	6.4	6.4	0.1
Total	\$ 133,407.3	\$ 108,945.7	\$ 24,461.6	\$ (7,743.4)	\$ (6,144.7)	\$ (1,598.6)	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Operation:</u>									
Production Expenses	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	39.3	39.3	-	(39.3)	(39.3)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	103.3	55.6	47.6	(103.3)	(55.6)	(47.6)	-	-	-
Customer Accountis Expenses	147.8	100.4	47.5	(147.8)	(100.4)	(47.5)	-	-	-
Customer Service and Informational Expenses	125.1	70.4	54.6	(125.1)	(70.4)	(54.6)	-	-	-
Sales Expenses	61.5	15.1	46.4	(61.5)	(15.1)	(46.4)	-	-	-
Administrative & General Expenses	132,730.1	108,558.6	24,171.4	(7,066.1)	(5,757.6)	(1,308.4)	125,664.0	102,801.0	22,863.0
Sub Total	\$ 133,207.0	\$ 108,839.5	\$ 24,367.7	\$ (7,543.0)	\$ (6,038.5)	\$ (1,504.6)	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Maintenance:</u>									
Transmission Expenses	13.6	13.6	-	(13.6)	(13.6)	-	-	-	-
Distribution Expenses	126.5	32.5	94.0	(126.5)	(32.5)	(94.0)	-	-	-
Administrative & General Expenses	60.1	60.1	-	(60.1)	(60.1)	-	-	-	-
Sub Total	\$ 200.3	\$ 106.3	\$ 94.0	\$ (200.3)	\$ (106.2)	\$ (94.0)	\$ -	\$ -	\$ -
TOTAL	\$ 133,407.3	\$ 108,945.7	\$ 24,461.6	\$ (7,743.4)	\$ (6,144.7)	\$ (1,598.6)	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
 (\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 115,903.9	\$ 94,692.1	\$ 21,211.8	# \$ (75,251.1)	\$ (60,991.7)	\$ (14,259.4)	\$ 40,652.8	\$ 33,700.4	\$ 6,952.4
National Grid USA Service Co.	9,753.6	8,102.5	1,651.1	# (6,328.8)	(5,218.9)	(1,109.9)	3,424.8	2,883.6	541.2
All Other Companies	6.4	6.4	0.1	# (4.1)	(4.1)	(0.0)	2.3	2.3	0.0
Total	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0	# \$ (81,584.1)	\$ (66,214.6)	\$ (15,369.4)	\$ 44,079.9	\$ 36,586.4	\$ 7,493.6
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	125,664.0	102,801.0	22,863.0	(81,584.1)	(66,214.6)	(15,369.4)	44,079.9	36,586.4	7,493.6
Sub Total	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0	\$ (81,584.1)	\$ (66,214.6)	\$ (15,369.4)	\$ 44,079.9	\$ 36,586.4	\$ 7,493.6
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 125,664.0	\$ 102,801.0	\$ 22,863.0	\$ (81,584.1)	\$ (66,214.6)	\$ (15,369.4)	\$ 44,079.9	\$ 36,586.4	\$ 7,493.6

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
(\$000's)

	(A)		(B)		(C)		(D)		(E)	
	Rate Year Ending March 31, 2014	Electric	Adjustments to Reflect Conditions in Data Year	Electric	Data Year Ending March 31, 2015	Electric	Adjustments to Reflect Conditions in Data Year	Electric	Data Year Ending March 31, 2016	Electric
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$ 33,700.4		\$ (1,389.3)		\$ 32,311.2		\$ (8,247.9)		\$ 24,063.3	
National Grid USA Service Co.	2,883.6		(118.9)		2,764.8		(705.7)		2,059.0	
All Other Companies	2.3		(0.1)		2.2		(0.6)		1.6	
Total	\$ 36,586.4		\$ (1,508.3)		\$ 35,078.1		\$ (8,954.2)		\$ 26,124.0	
<u>Operation:</u>										
Production Expenses	\$ -		\$ -		\$ -		\$ -		\$ -	
Power Production Expenses	-		-		-		-		-	
Natural Gas Storage, Terminating and Processing Exp.	-		-		-		-		-	
Transmission Expenses	-		-		-		-		-	
Regional Market Expenses	-		-		-		-		-	
Distribution Expenses	-		-		-		-		-	
Customer Accounts Expenses	-		-		-		-		-	
Customer Service and Informational Expenses	-		-		-		-		-	
Sales Expenses	-		-		-		-		-	
Administrative & General Expenses	36,586.4		(1,508.3)		35,078.1		(8,954.2)		26,124.0	
Sub Total	\$ 36,586.4		\$ (1,508.3)		\$ 35,078.1		\$ (8,954.2)		\$ 26,124.0	
<u>Maintenance:</u>										
Transmission Expenses	\$ -		\$ -		\$ -		\$ -		\$ -	
Distribution Expenses	-		-		-		-		-	
Administrative & General Expenses	-		-		-		-		-	
Sub Total	\$ -		\$ -		\$ -		\$ -		\$ -	
TOTAL	\$ 36,586.4		\$ (1,508.3)		\$ 35,078.1		\$ (8,954.2)		\$ 26,124.0	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
(\$000's)

	(A) Rate Year Ending March 31, 2014		(B) Adjustments to Reflect Conditions in Data Year		(C) Data Year Ending March 31, 2015		(D) Adjustments to Reflect Conditions in Data Year		(E) Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	6,952.4	\$	(286.6)	\$	6,665.8	\$	(1,701.5)	\$	4,964.3
National Grid USA Service Co.		541.2		(22.3)		518.9		(132.4)		386.4
All Other Companies		0.0		(0.0)		0.0		(0.0)		0.0
Total	\$	7,493.6	\$	(308.9)	\$	7,184.7	\$	(1,834.0)	\$	5,350.7
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		(308.9)		(308.9)		(1,834.0)		(1,834.0)
Sub Total	\$	7,493.6	\$	(308.9)	\$	7,184.7	\$	(1,834.0)	\$	5,350.7
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	7,493.6	\$	(308.9)	\$	7,184.7	\$	(1,834.0)	\$	5,350.7

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Miscellaneous	Niagara Mohawk Power Corp.	\$ (7,743.3)	\$ (6,144.7)	\$ (1,598.6)
TOTAL		<u>\$ (7,743.3)</u>	<u>\$ (6,144.7)</u>	<u>\$ (1,598.6)</u>
<u>Page 2</u>				
adjustments: (to Reflect conditions in the Rate Year)				
Forecast FY 2014				
PROPOSED Electric OPEB allowance, and existing Gas allowance pro-rated for Rate Year Ending March 31, 2014 (see Page 6 Line 7)		\$ 44,079.9	\$ 36,586.4	\$ 7,493.6
Less: Existing allowances for Historic Year Ended December 31, 2011		125,664.0	102,801.0	22,863.0
TOTAL		<u>\$ (81,584.1)</u>	<u>\$ (66,214.6)</u>	<u>\$ (15,369.4)</u>
<u>Page 3 & 4</u>				
adjustments: (to Reflect conditions in the Data Year 2015)				
Forecast FY 2015				
PROPOSED Electric OPEB allowance, and existing Gas allowance pro-rated for Data Year Ending March 31, 2015 (see Page 6 Line 7)		\$ 42,262.8	\$ 35,078.1	\$ 7,184.7
Less: Allowances for Rate Year Ended March 31, 2014		44,079.9	36,586.4	7,493.6
TOTAL		<u>\$ (1,817.2)</u>	<u>\$ (1,508.3)</u>	<u>\$ (308.9)</u>
<u>Page 3 & 4</u>				
adjustments: (to Reflect conditions in the Data Year 2016)				
Forecast FY 2016				
PROPOSED Electric OPEB allowance, and existing Gas allowance pro-rated for Data Year Ending March 31, 2016 (see Page 6 Line 7)		\$ 31,474.6	\$ 26,124.0	\$ 5,350.7
Less: Allowances for Data Year Ended March 31, 2015		42,262.8	35,078.1	7,184.7
TOTAL		<u>\$ (10,788.1)</u>	<u>\$ (8,954.2)</u>	<u>\$ (1,834.0)</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Summary of OPEB Expense Forecast

FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01

	Gas			Electric		
	FY 2014	FY 2015	FY 2016	FY 2014	FY 2015	FY 2016
1 OPEB Expense	\$ 9,852,461.7	\$ 9,581,338.6	\$ 6,749,943.2	\$ 48,103,195.3	\$ 46,779,476.5	\$ 32,955,604.8
2 Less: Amount Capitalized	(3,808,961.7)	(3,704,145.5)	(2,609,528.0)	(18,596,695.3)	(18,084,945.6)	(12,740,636.8)
3 Service Co Allocation (including NY svc co. emp.)	729,133.8	597,967.6	512,437.9	3,559,888.6	2,919,488.8	2,501,902.5
4 KeySpan Corporate Service Co Allocation	521,734.7	511,820.0	501,628.7	2,547,292.8	2,498,886.1	2,449,128.5
5 KeySpan Utility Service Co Allocation	47,557.6	45,965.4	44,312.8	232,192.9	224,419.5	216,350.5
6 KeySpan Engineering Service Co Allocation	151,664.9	151,725.3	151,894.4	740,481.8	740,776.6	741,602.2
7 Total OPEB Expense	\$ 7,493,591.0	\$ 7,184,671.5	\$ 5,350,688.9	\$ 36,586,356.1	\$ 35,078,101.9	\$ 26,123,951.8

Notes:

- 1 Page 2, Line 1 Allocated 17% Gas and 83% Electric
- 2 38.66% of Line 1 based on forecast capitalization
- 3 26.14% of Service Company based on forecast allocation (Page 2, Lines 2 and 3) allocated between Gas and Electric
- 4 7.36% of Service Company based on forecast allocation (Page 2, Line 4) allocated between Gas and Electric
- 5 7.36% of Service Company based on forecast allocation (Page 2, Line 5) allocated between Gas and Electric
- 6 7.36% of Service Company based on forecast allocation (Page 2, Line 6) allocated between Gas and Electric
- 7 Sum of Line 1 through Line 6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
FAS 106 - Other Post Employment Benefits (OPEB) - Expense Type B01
5 Year FAS 106 Projection

	Actual	Estimated	Estimated	Estimated	Estimated
	4/2011-3/2012	4/2012-3/2013	4/2013-3/2014	4/2014-3/2015	4/2015-3/2016
Projected NIMO Pension					
1 NMPC FAS 106 OPEB Cost	\$ 90,463,367.0	\$ 85,888,969.0	\$ 57,955,657.0	\$ 56,360,815.0	\$ 39,705,548.0
2 NGRID USA Serv Co FAS 106 OPEB Cost (NMPC Plan)	\$ 5,804,141.0	\$ 4,409,031.0	\$ 3,337,343.0	\$ 3,278,185.0	\$ 3,021,452.0
3 NGRID USA Serv Co FAS 106 OPEB Cost	\$ 16,385,431.0	\$ 14,699,718.0	\$ 13,070,547.0	\$ 10,178,037.0	\$ 8,510,072.0
4 KeySpan Corp Serv Co FAS 106 OPEB Cost	\$ 38,052,966.0	\$ 42,468,583.0	\$ 41,698,742.0	\$ 40,906,333.0	\$ 40,091,810.0
5 KeySpan Utility Serv Co FAS 106 OPEB Cost	\$ 3,597,282.0	\$ 3,923,722.0	\$ 3,800,958.0	\$ 3,673,709.0	\$ 3,541,621.0
6 KeySpan Eng Serv Co FAS 106 OPEB Cost	\$ 10,460,939.0	\$ 12,124,601.0	\$ 12,121,559.0	\$ 12,126,385.0	\$ 12,139,900.0

SCHEDULE 20

Expense Type B02 – FAS 112

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 6,591.9	\$ 5,475.4	\$ 1,116.5	\$ (2,298.0)	\$ (1,933.7)	\$ (364.3)	\$ 4,293.8	\$ 3,541.7	\$ 752.2
National Grid USA Service Co.	518.7	452.7	66.1	434.3	338.4	96.0	953.1	791.0	161.9
All Other Companies	0.7	0.7	0.0	-	(0.1)	0.1	0.7	0.6	0.1
Total	\$ 7,111.3	\$ 5,928.7	\$ 1,182.5	\$ (1,863.7)	\$ (1,595.5)	\$ (268.2)	\$ 5,247.5	\$ 4,333.3	\$ 914.3
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	0.4	0.4	-	(0.4)	(0.4)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	1.4	0.7	0.7	(1.4)	(0.7)	(0.7)	-	-	-
Customer Accounts Expenses	(0.1)	(0.0)	(0.1)	-	-	-	(0.1)	(0.0)	(0.1)
Customer Service and Informational Expenses	3.9	2.7	1.1	-	-	-	3.9	2.7	1.1
Sales Expenses	(0.1)	0.7	(0.9)	-	-	-	(0.1)	0.7	(0.9)
Administrative & General Expenses	7,100.5	5,920.2	1,180.4	(1,856.6)	(1,590.4)	(266.2)	5,244.0	4,329.8	914.2
Sub Total	\$ 7,106.0	\$ 5,924.8	\$ 1,181.2	\$ (1,858.4)	\$ (1,591.5)	\$ (266.9)	\$ 5,247.6	\$ 4,333.3	\$ 914.3
Maintenance:									
Transmission Expenses	\$ 2.0	\$ 2.0	\$ -	\$ (2.0)	\$ (2.0)	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	2.7	1.4	1.3	(2.7)	(1.4)	(1.3)	-	-	-
Administrative & General Expenses	0.6	0.6	-	(0.6)	(0.6)	-	-	-	-
Sub Total	\$ 5.3	\$ 3.9	\$ 1.3	\$ (5.3)	\$ (3.9)	\$ (1.3)	\$ -	\$ -	\$ -
TOTAL	\$ 7,111.3	\$ 5,928.7	\$ 1,182.5	\$ (1,863.7)	\$ (1,595.5)	\$ (268.2)	\$ 5,247.6	\$ 4,333.3	\$ 914.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 4,293.8	\$ 3,541.7	\$ 752.2	\$ 183.7	\$ 151.5	\$ 32.2	\$ 4,477.5	\$ 3,693.2	\$ 784.4
National Grid USA Service Co.	953.1	791.0	161.9	40.7	33.8	6.9	993.7	824.8	168.8
All Other Companies	0.7	0.6	0.1	0.1	0.1	-	0.9	0.7	0.2
Total	\$ 5,247.6	\$ 4,333.3	\$ 914.3	\$ 224.5	\$ 185.4	\$ 39.1	\$ 5,472.1	\$ 4,518.7	\$ 953.4
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	(0.1)	(0.0)	(0.1)	-	-	-	(0.1)	(0.0)	(0.1)
Customer Service and Informational Expenses	3.9	2.7	1.1	-	-	-	3.9	2.7	1.1
Sales Expenses	(0.1)	0.7	(0.9)	-	-	-	(0.1)	0.7	(0.9)
Administrative & General Expenses	5,244.0	4,329.8	914.2	224.5	185.4	39.1	5,468.4	4,515.2	953.3
Sub Total	\$ 5,247.6	\$ 4,333.3	\$ 914.3	\$ 224.5	\$ 185.4	\$ 39.1	\$ 5,472.0	\$ 4,518.7	\$ 953.4
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 5,247.6	\$ 4,333.3	\$ 914.3	\$ 224.5	\$ 185.4	\$ 39.1	\$ 5,472.0	\$ 4,518.7	\$ 953.4

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Electric		Electric		Electric		Electric		Electric
Provider Company:										
Niagara Mohawk Power Corp.	\$	3,693.2	\$	78.5	\$	3,771.7	\$	83.0	\$	3,854.6
National Grid USA Service Co.		824.8		17.5		842.3		18.5		860.9
All Other Companies		0.7		-		0.7		0.0		0.7
Total	\$	<u>4,518.7</u>	\$	<u>96.0</u>	\$	<u>4,614.7</u>	\$	<u>101.5</u>	\$	<u>4,716.2</u>
Operation:	\$	-	\$	-	\$	-	\$	-	\$	-
Production Expenses		-		-		-		-		-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		(0.0)		-		(0.0)		-		(0.0)
Customer Service and Informational Expenses		2.7		-		2.7		-		2.7
Sales Expenses		0.7		-		0.7		-		0.7
Administrative & General Expenses	\$	<u>4,515.2</u>	\$	<u>96.0</u>	\$	<u>4,611.2</u>	\$	<u>101.5</u>	\$	<u>4,712.7</u>
Sub Total	\$	<u>4,518.7</u>	\$	<u>96.0</u>	\$	<u>4,614.7</u>	\$	<u>101.5</u>	\$	<u>4,716.2</u>
Maintenance:	\$	-	\$	-	\$	-	\$	-	\$	-
Transmission Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	<u>4,518.7</u>	\$	<u>96.0</u>	\$	<u>4,614.7</u>	\$	<u>101.5</u>	\$	<u>4,716.2</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
Provider Company:										
Niagara Mohawk Power Corp.	\$	784.4	\$	16.7	\$	801.1	\$	17.6	\$	818.7
National Grid USA Service Co.		168.8		3.6		172.4		3.8		176.2
All Other Companies		0.2		-		0.2		0.0		0.2
Total	\$	953.4	\$	20.3	\$	973.7	\$	21.4	\$	995.2
Operation:	\$	-	\$	-	\$	-	\$	-	\$	-
Production Expenses		-		-		-		-		-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		(0.1)		-		(0.1)		-		(0.1)
Customer Service and Informational Expenses		1.1		-		1.1		-		1.1
Sales Expenses		(0.9)		-		(0.9)		-		(0.9)
Administrative & General Expenses	\$	953.3	\$	20.3	\$	973.6	\$	21.4	\$	995.0
Sub Total	\$	953.4	\$	20.3	\$	973.7	\$	21.4	\$	995.2
Maintenance:	\$	-	\$	-	\$	-	\$	-	\$	-
Transmission Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	953.4	\$	20.3	\$	973.7	\$	21.4	\$	995.2

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
To adjust capitalization % to 38.66% (See Workpaper 4)	Niagara Mohawk Power Corp.	\$ (2,298.0)	\$ (1,907.4)	\$ (390.7)
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	Niagara Mohawk Power Corp.	(0.0)	(26.4)	26.4
To adjust the amount allocated from Company 99 (See Workpaper 5)	National Grid USA Service Co.	434.3	360.5	73.8
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	National Grid USA Service Co.	(0.0)	(22.1)	22.1
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	All Other Companies	-	(0.1)	0.1
TOTAL		\$ (1,863.7)	\$ (1,595.5)	\$ (268.2)
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %		\$ 224.5	\$ 185.4	\$ 39.1
4.2785%				
<u>Page 3 & 4</u>				
TOTAL		\$ 224.5	\$ 185.4	\$ 39.1
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %		\$ 116.3	\$ 96.0	\$ 20.3
2.1252%				
<u>Page 3 & 4</u>				
TOTAL		\$ 116.3	\$ 96.0	\$ 20.3
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %		\$ 122.9	\$ 101.5	\$ 21.4
2.20%				
TOTAL		\$ 122.9	\$ 101.5	\$ 21.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
FAS112 - Expense Type B02
(\$000's)

		Historic Year Ended 12/31/11 (books)	Normalization Adj Required	Historic Year Ended 12/31/11 (adjusted)
<u>Provider Company:</u>				
Niagara Mohawk Power Corp.				
	Payments to Vendors	\$ 1,095.5	\$ -	\$ 1,095.5
	Payments to Employees	5,903.8	-	5,903.8
	Total Expense	6,999	-	6,999
	Percentage Capitalized	38.66%	(2,298.0)	(2,705.9)
	Total Normalized Expense	\$ 6,591.4	\$ (2,298.0)	\$ 4,293.3
	Allocated to Gas	17%	(390.7)	729.9
	Allocated to Electric	83%	(1,907.4)	3,563.5
National Grid USA Service Co.				
	Payments to Vendors charged direct to NIMO	\$ 3,456.5	\$ -	\$ 3,456.5
	Total Charges to be allocated	3,457	-	3,457
	Allocated to Niagara Mohawk	26.14%	434.3	903.5
	Miscellaneous Entries Directly Allocated	0.5		0.5
	Total Allocated to Niagara Mohawk	\$ 469.7	\$ 434.3	\$ 904.1
	Allocated to Gas	17%	73.8	153.7
	Allocated to Electric	83%	360.5	750.4
All Other Companies				
	Miscellaneous	\$ 50.4	\$ -	\$ 50.4
	Total Electric	\$ 440.3	\$ (1,546.9)	\$ 4,364.2
	Total Gas	1,200.4	(316.8)	883.6
	Grand Total	\$ 7,111.5	\$ (1,863.7)	\$ 5,247.8

SCHEDULE 21

Expense Type B03 – Health Care

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Health Care - Expense Type B03
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ (22,726.9)	\$ (20,570.8)	\$ (2,156.0)	\$ 42,730.2	\$ 37,173.6	\$ 5,556.6	\$ 20,003.3	\$ 16,602.7	\$ 3,400.6
National Grid USA Service Co.	9,779.0	8,114.3	1,664.8	778.1	648.1	130.0	10,557.1	8,762.4	1,794.7
All Other Companies	42,553.1	35,319.8	7,233.2	(42,548.2)	(35,315.8)	(7,232.4)	4.9	4.1	0.8
Total	\$ 29,605.3	\$ 22,863.3	\$ 6,741.9	\$ 960.1	\$ 2,505.9	\$ (1,545.8)	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	23.4	23.4	-	(23.4)	(23.4)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	111.5	58.5	53.0	(111.5)	(58.5)	(53.0)	-	-	-
Customer Accounts Expenses	170.7	116.1	54.6	-	-	-	170.7	116.1	54.6
Customer Service and Informational Expenses	123.7	68.5	55.2	(123.7)	(68.5)	(55.2)	-	-	-
Sales Expenses	69.3	20.1	49.2	(69.3)	(20.1)	(49.2)	-	-	-
Administrative & General Expenses	28,975.1	22,547.5	6,427.7	1,419.5	2,705.7	(1,286.2)	30,394.7	25,253.2	5,141.5
Sub Total	\$ 29,473.6	\$ 22,834.0	\$ 6,639.7	\$ 1,091.8	\$ 2,535.3	\$ (1,443.5)	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1
<u>Maintenance:</u>									
Transmission Expenses	\$ 4.3	\$ 4.3	\$ -	\$ (4.3)	\$ (4.3)	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	110.4	8.1	102.3	(110.4)	(8.1)	(102.3)	-	-	-
Administrative & General Expenses	17.0	17.0	-	(17.0)	(17.0)	-	-	-	-
Sub Total	\$ 131.7	\$ 29.4	\$ 102.2	\$ (131.7)	\$ (29.4)	\$ (102.3)	\$ -	\$ -	\$ -
TOTAL	\$ 29,605.3	\$ 22,863.3	\$ 6,741.9	\$ 960.1	\$ 2,505.9	\$ (1,545.8)	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Health Care - Expense Type B03
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 20,003.3	\$ 16,602.7	\$ 3,400.6	\$ 855.8	\$ 710.3	\$ 145.5	\$ 20,859.1	\$ 17,313.0	\$ 3,546.1
National Grid USA Service Co.	10,557.1	8,762.4	1,794.7	451.7	374.9	76.8	11,008.8	9,137.3	1,871.5
All Other Companies	4.9	4.1	0.8	0.2	0.2	-	5.1	4.3	0.8
Total	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1	\$ 1,307.7	\$ 1,085.4	\$ 222.3	\$ 31,873.1	\$ 26,454.6	\$ 5,418.4
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	170.7	116.1	54.6	-	-	-	170.7	116.1	54.6
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	30,394.7	25,253.2	5,141.5	1,307.7	1,085.4	222.3	31,702.4	26,338.6	5,363.8
Sub Total	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1	\$ 1,307.7	\$ 1,085.4	\$ 222.3	\$ 31,873.1	\$ 26,454.6	\$ 5,418.4
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 30,565.4	\$ 25,369.2	\$ 5,196.1	\$ 1,307.7	\$ 1,085.4	\$ 222.3	\$ 31,873.1	\$ 26,454.6	\$ 5,418.4

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Health Care - Expense Type B03
(\$000's)

	Rate Year Ending March 31, 2014	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2015	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2016
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 17,313.0	367.9	\$ 17,681.0	389.0	\$ 18,070.0
National Grid USA Service Co.	9,137.3	194.2	9,331.5	205.3	9,536.8
All Other Companies	4.3	0.1	4.4	0.1	4.5
Total	\$ 26,454.6	562.2	\$ 27,016.9	594.4	\$ 27,611.2
<u>Operation:</u>					
Production Expenses	\$ -	-	\$ -	-	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	116.1	-	116.1	-	116.1
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	26,338.6	562.2	26,900.8	594.4	27,495.2
Sub Total	\$ 26,454.6	562.2	\$ 27,016.9	594.4	\$ 27,611.2
<u>Maintenance:</u>					
Transmission Expenses	\$ -	-	\$ -	-	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	-	\$ -	-	\$ -
TOTAL	\$ 26,454.6	562.2	\$ 27,016.9	594.4	\$ 27,611.2

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Health Care - Expense Type B03
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	3,546.1	\$	75.4	\$	3,621.4	\$	79.7	\$	3,701.1
National Grid USA Service Co.		1,871.5		39.8		1,911.3		42.0		1,953.3
All Other Companies		0.8		0.0		0.9		0.0		0.9
Total	\$	5,418.4	\$	115.2	\$	5,533.6	\$	121.7	\$	5,655.3
<u>Operation:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Production Expenses		-		-		-		-		-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		54.6		-		54.6		-		54.6
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		5,363.8		115.2		5,478.9		121.7		5,600.7
Sub Total	\$	5,418.4	\$	115.2	\$	5,533.6	\$	121.7	\$	5,655.3
<u>Maintenance:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Transmission Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	5,418.4	\$	115.2	\$	5,533.6	\$	121.7	\$	5,655.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Health Care - Expense Type B03
(\$000's)

Explanation of Adjustments:	Provider Company	(A) Total	(B) Electric	(C) Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
To adjust capitalization % to 38.66% (See Workpaper 4)	Niagara Mohawk Power Corp.	\$ 182.0	\$ 151.1	\$ 30.9
To adjust the electric/gas allocation to 83%/17% respectively (See WP3)	Niagara Mohawk Power Corp.	-	1,707.5	(1,707.5)
To adjust accrual that should have been derived from Co. 36 (See Workpaper 6)	Niagara Mohawk Power Corp.	42,548.2	35,315.0	7,233.2
To adj amount allocated from Company 99 (See Workpaper 5)	National Grid USA Service Co.	778.1	645.8	132.3
To adjust the electric/gas allocation to 83%/17% respectively (See WP3)	National Grid USA Service Co.	0.0	2.3	(2.3)
To adjust the electric/gas allocation to 83%/17% respectively (See WP3)	All Other Companies	(0.0)	(0.8)	0.8
To adjust accrual that should have been derived from Co. 36 (See Workpaper 6)	All Other Companies	(42,548.2)	(35,315.0)	(7,233.2)
TOTAL		\$ 960.1	\$ 2,505.9	\$ (1,545.8)
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %		\$ 1,307.7	\$ 1,085.4	\$ 222.3
4.2785%				
TOTAL		\$ 1,307.7	\$ 1,085.4	\$ 222.3
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %		\$ 677.4	\$ 562.2	\$ 115.2
2.13%				
TOTAL		\$ 677.4	\$ 562.2	\$ 115.2
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %		\$ 716.1	\$ 594.4	\$ 121.7
2.20%				
TOTAL		\$ 716.1	\$ 594.4	\$ 121.7

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Health Care - Expense Type B03
 (\$000s)

Line	Provider Company	(A) Historic Year Ended 12/31/11 (book)	(B) Normalization Adj Required	(C) Historic Year Ended 12/31/11 (adjusted)	(D) Adjustments to Reflect Conditions in Rate Year 2011	(E) Rate Year Ending March 31, 2014	(F) Adjustments to Reflect Conditions in Data Year 2015	(G) Data Year Ending March 31, 2015	(H) Adjustments to Reflect Conditions in Data Year 2016	(I) Data Year Ending March 31, 2016
1	Medical									
2	Accrual	\$ (4,400.6)	\$ (4,400.6)	\$ (4,400.6)	\$ (188.3)	\$ (4,588.9)	\$ (97.5)	\$ (4,686.4)	\$ (103.1)	\$ (4,789.5)
3	AP Payments	43,829.4	43,829.4	43,829.4	1,875.2	45,704.6	971.3	46,675.9	1,026.9	47,702.8
4	Employee Deduction	(9,301.1)	(9,301.1)	(9,301.1)	(398.0)	(9,699.0)	(206.1)	(9,905.1)	(217.9)	(10,123.1)
5	Total Medical Expense	30,127.7	30,127.7	30,127.7	1,289.0	31,416.7	667.7	32,084.4	705.9	32,790.3
6	Dental									
7	Accrual	74.6	74.6	74.6	3.2	77.7	1.7	79.4	1.8	81.1
8	AP Payments	3,044.8	3,044.8	3,044.8	130.3	3,175.1	67.5	3,242.6	71.3	3,313.9
9	Employee Deduction	(825.0)	(825.0)	(825.0)	(185.3)	(878.5)	(19.3)	(897.8)	(19.3)	(917.1)
10	Total Dental Expense	2,294.4	2,294.4	2,294.4	98.2	2,392.6	50.9	2,443.4	53.8	2,497.2
11	Other									
12	Miscellaneous	46.2	46.2	46.2	2.0	48.1	1.0	49.2	1.1	50.2
13	AP Payments	77.7	77.7	77.7	3.3	81.0	1.7	82.7	1.8	84.6
14	Employee Deduction	(123.9)	(123.9)	(123.9)	5.3	129.2	2.7	131.9	2.9	134.8
15	Total Other Expense	32,546.0	32,546.0	32,546.0	1,392.5	33,938.5	721.3	34,659.8	762.5	35,422.3
16	Percentage Capitalized	(12,764.3)	182.0	(12,582.3)	(538.3)	(13,120.6)	(278.8)	(13,399.5)	(294.8)	(13,694.2)
17	Consumer Advocates Normalized									
18	Total Normalized Expense	19,782.2	182.2	19,964.4	854.2	20,818.6	442.2	21,260.8	468.2	21,729.0
19	17% allocated to Gas	3,362.9	30.9	3,393.8	145.2	3,539.0	75.2	3,614.3	79.5	3,693.8
20	83% allocated to Electric	16,419.3	151.3	16,568.2	708.9	17,279.6	367.0	17,646.5	388.7	18,035.2
21	National Grid USA Service Co.									
22	Medical									
23	Accrual	\$ (3,779.6)	\$ (3,779.6)	\$ (3,779.6)	\$ (161.7)	\$ (3,941.3)	\$ (83.8)	\$ (4,025.0)	\$ (88.6)	\$ (4,113.6)
24	AP Payments	35,487.3	35,487.3	35,487.3	1,518.3	37,005.7	786.5	37,792.1	831.4	38,623.5
25	Employee Deduction	(7,708.3)	(7,708.3)	(7,708.3)	(329.8)	(8,038.1)	(170.8)	(8,209.0)	(180.6)	(8,389.6)
26	Total Medical Expense	23,999.4	23,999.4	23,999.4	1,026.8	25,026.2	531.9	25,588.1	562.3	26,120.4
27	Dental									
28	Accrual	55.4	55.4	55.4	2.4	57.8	1.2	59.0	1.3	60.3
29	AP Payments	2,734.6	2,734.6	2,734.6	117.0	2,851.6	60.6	2,912.2	64.1	2,976.2
30	Employee Deduction	(935.4)	(935.4)	(935.4)	(40.0)	(975.4)	(20.7)	(996.1)	(21.9)	(1,018.0)
31	Total Dental Expense	1,854.6	1,854.6	1,854.6	79.4	1,934.0	41.1	1,975.1	43.5	2,018.5
32	Other									
33	Miscellaneous	0.7	0.7	0.7	0.0	0.7	0.0	0.7	0.0	0.8
34	AP Payments	254.9	254.9	254.9	10.9	265.8	5.7	271.5	6.0	277.4
35	Employee Deduction	(255.6)	(255.6)	(255.6)	10.9	(266.5)	5.7	(272.2)	6.0	(278.2)
36	Total Other Expense	26,109.6	26,109.6	26,109.6	1,117.1	27,226.7	578.6	27,805.4	611.7	28,417.1
37	Total Charges to be allocated	6,047.0	778.1	6,825.1	292.0	7,117.1	151.3	7,268.3	159.9	7,428.2
38	Allocated to Niagara Mohawk									
39	17% allocated to Gas	1,028.0	132.3	1,160.3	49.6	1,209.9	25.7	1,235.6	27.2	1,262.8
40	83% allocated to Electric	5,019.0	645.8	5,664.8	242.4	5,907.2	125.6	6,032.7	132.7	6,165.4
41	All Other Companies									
42	Miscellaneous	3,776.6	3,776.6	3,776.6	161.6	3,938.2	83.7	4,021.8	88.5	4,110.3
43	17% allocated to Gas	642.0	642.0	642.0	27.5	669.5	14.2	683.7	15.1	698.7
44	83% allocated to Electric	3,134.6	3,134.6	3,134.6	134.1	3,268.7	69.3	3,338.1	73.4	3,411.6
45	Total Electric	24,572.4	796.9	25,369.2	1,085.4	26,454.7	562.3	27,016.9	594.3	27,611.3
46	Total Gas	6,047.0	1,032.2	7,079.1	272.3	7,351.4	175.1	7,526.5	211.8	7,738.3
47	Grand Total	29,619.4	909.1	30,528.5	1,357.7	31,886.1	737.4	32,543.4	806.1	33,350.6

SCHEDULE 22

Expense Type B04 – Group Life Insurance

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Group Life Insurance - Expense Type B04
 (\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	(430.3)	(356.7)	(73.6)	1,744.0	1,447.1	296.9	1,313.7	1,090.4	223.3
National Grid USA Service Co.	1,248.7	1,111.9	136.7	(444.6)	(444.6)	(0.1)	804.0	667.3	136.7
All Other Companies	2,141.1	1,777.2	363.9	(2,140.7)	(1,776.8)	(363.8)	0.5	0.4	0.1
Total	\$ 2,959.5	\$ 2,532.4	\$ 427.0	\$ (841.3)	\$ (774.3)	\$ (67.0)	\$ 2,118.2	\$ 1,758.1	\$ 360.1
<u>Operation:</u>									
Production Expenses	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	0.6	0.6	-	(0.6)	(0.6)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	0.1	0.1	-	(0.1)	(0.1)	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	2.1	1.0	1.1	-	-	-	2.1	1.0	1.1
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	2,955.4	2,529.5	426.0	(839.4)	(772.4)	(67.0)	2,116.1	1,757.0	359.0
Sub Total	\$ 2,958.2	\$ 2,531.1	\$ 427.0	\$ (840.0)	\$ (773.0)	\$ (67.0)	\$ 2,118.2	\$ 1,758.1	\$ 360.1
<u>Maintenance:</u>									
Transmission Expenses	0.3	0.3	-	(0.3)	(0.3)	-	-	-	-
Distribution Expenses	0.5	0.5	-	(0.5)	(0.5)	-	-	-	-
Administrative & General Expenses	0.5	0.5	-	(0.5)	(0.5)	-	-	-	-
Sub Total	\$ 1.3	\$ 1.3	\$ -	\$ (1.3)	\$ (1.3)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,959.5	\$ 2,532.4	\$ 427.0	\$ (841.4)	\$ (774.3)	\$ (67.0)	\$ 2,118.2	\$ 1,758.1	\$ 360.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Group Life Insurance - Expense Type B04
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)		Adjustments to Reflect Conditions in Rate Year		Rate Year Ending March 31, 2014	
	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>						
Niagara Mohawk Power Corp.	\$ 1,313.7	\$ 1,090.4	\$ 223.3	\$ 56.2	\$ 466	\$ 9.6
National Grid USA Service Co.	804.0	667.3	136.7	34.3	28.5	5.8
All Other Companies	0.5	0.4	0.1	0.1	0.1	-
Total	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	2.1	1.0	1.1	-	-	-
	-	-	-	-	-	-
	2,116.1	1,757.0	359.0	90.6	75.2	15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4
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	\$ 2,116.1	\$ 1,757.0	\$ 359.0	\$ 90.6	\$ 75.2	\$ 15.4
	\$ 2,118.2	\$ 1,758.1	\$ 360.1	\$ 90.6	\$ 75.2	\$ 15.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Group Life Insurance - Expense Type B04
 (\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014 Electric	Conditions in Data Year Electric	31, 2015 Electric	Conditions in Data Year Electric	31, 2016 Electric
Niagara Mohawk Power Corp.	\$ 1,137.0	\$ 24.2	\$ 1,161.1	\$ 25.5	\$ 1,186.7
National Grid USA Service Co.	695.8	14.8	710.6	15.6	726.3
All Other Companies	0.5	0.0	0.5	0.0	0.5
Total	\$ 1,833.3	\$ 39.0	\$ 1,872.2	\$ 41.2	\$ 1,913.4
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storg, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	1.0	-	1.0	-	1.0
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	1,832.2	39.0	1,871.2	41.2	1,912.4
Sub Total	\$ 1,833.3	\$ 39.0	\$ 1,872.2	\$ 41.2	\$ 1,913.4
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,833.3	\$ 39.0	\$ 1,872.2	\$ 41.2	\$ 1,913.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Group Life Insurance - Expense Type B04
 (\$000's)

	Rate Year Ending March 31, 2014	Adjustments to Reflect Conditions in Data Year Gas	Data Year Ending March 31, 2015	Adjustments to Reflect Conditions in Data Year Gas	Data Year Ending March 31, 2016
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 232.9	5.0	\$ 237.9	5.2	\$ 243.1
National Grid USA Service Co.	142.5	3.0	145.5	3.2	148.7
All Other Companies	0.1	0.0	0.1	0.0	0.1
Total	\$ 375.5	8.0	\$ 383.5	8.4	\$ 391.9
<u>Operation:</u>					
Production Expenses	\$ -	-	\$ -	-	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Account Expenses	-	-	-	-	-
Customer Service and Informational Expenses	1.1	-	1.1	-	1.1
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	374.4	8.0	382.4	8.4	390.8
Sub Total	\$ 375.5	8.0	\$ 383.5	8.4	\$ 391.9
<u>Maintenance:</u>					
Transmission Expenses	\$ -	-	\$ -	-	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	-	\$ -	-	\$ -
TOTAL	\$ 375.5	8.0	\$ 383.5	8.4	\$ 391.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Group Life Insurance - Expense Type B04
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year) To adjust accrual that should have been derived from Co. 36 (See Workpaper 6)	Niagara Mohawk Power Corp.	\$ 2,140.7	\$ 1,776.7	\$ 363.9
To adjust capitalization % (See Workpaper 4)	Niagara Mohawk Power Corp.	(396.6)	(329.2)	(67.4)
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	Niagara Mohawk Power Corp.	(0.0)	(0.5)	0.5
To adj amount allocated from Co 99 (See Workpaper 5)	National Grid USA Service Co.	(444.6)	(369.1)	(75.6)
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	National Grid USA Service Co.	-	(75.5)	75.5
To adjust accrual that should have been derived from Co. 36 (See Workpaper 6)	All Other Companies	(2,140.7)	(1,776.7)	(363.9)
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	All Other Companies	-	(0.1)	0.1
TOTAL		<u>\$ (841.3)</u>	<u>\$ (774.3)</u>	<u>\$ (67.0)</u>
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year) General inflation % 4.2785%		\$ 90.6	\$ 75.2	\$ 15.4
TOTAL		<u>\$ 90.6</u>	<u>\$ 75.2</u>	<u>\$ 15.4</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2015) General inflation % 2.1252%		\$ 39.0	\$ 39.0	\$ 8.0
TOTAL		<u>\$ 39.0</u>	<u>\$ 39.0</u>	<u>\$ 8.0</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2016) General inflation % 2.20%		\$ 41.2	\$ 41.2	\$ 8.4
TOTAL		<u>\$ 41.2</u>	<u>\$ 41.2</u>	<u>\$ 8.4</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Group Life Insurance - Expense Type B04
(\$000's)

Provider Company:	Historic Year Ended 12/31/11 (books)	Normalization Adj Required	Historic Year Ended 12/31/11 (adjusted)
Niagara Mohawk Power Corp.			
Payments to Vendors	\$ 2,041.7	\$ -	\$ 2,041.7
Miscellaneous Entries	1.0	-	1.0
Accrual	99.0	-	99.0
Total Expense	2,141.6	-	2,141.6
Percentage Capitalized	38.66%	(396.6)	(828.0)
Adj for Benfit change	-	-	-
Consumer Advocates Normalized	-	-	-
Total Normalized Expense	\$ 1,710.3	\$ (396.6)	\$ 1,313.7
17% allocated to Gas	\$ 290.8	\$ (67.4)	\$ 223.4
83% allocated to Electric	\$ 1,419.6	\$ (329.2)	\$ 1,090.4
National Grid USA Service Co.			
Miscellaneous	\$ (493.2)	\$ -	\$ (493.2)
Accrual	211.4	-	211.4
Payments to Vendors	2,601.6	-	2,601.6
Total Charges to be allocated	2,319.7	-	2,319.7
Allocated to Niagara Mohawk	26.14%	(444.6)	606.4
Miscellaneous Entries Directly Allocated	7.3	-	7.3
Adj for Benfit change	-	-	-
Total Allocated to Niagara Mohawk	\$ 1,058.3	\$ (444.6)	\$ 613.7
17% allocated to Gas	179.9	(75.6)	104.3
83% allocated to Electric	878.4	(369.1)	509.4
All Other Companies			
Miscellaneous	\$ 190.8	\$ -	\$ 190.8
17% allocated to Gas	32.4	-	32.4
83% allocated to Electric	158.4	-	158.4
Total Electric	\$ 2,456.3	\$ (698.3)	\$ 1,758.1
Total Gas	503.1	(143.0)	360.1
Grand Total	\$ 2,959.5	\$ (841.3)	\$ 2,118.2

SCHEDULE 23

Expense Type B05 – Other Benefits

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Benefits - Expense Type B05
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 307.9	\$ 264.2	\$ 43.7	\$ 0.1	\$ (8.7)	\$ 8.7	\$ 307.9	\$ 255.6	\$ 52.3
National Grid USA Service Co.	5,142.0	3,822.3	1,319.7	(4,732.8)	(3,002.0)	(1,730.8)	409.2	820.3	(411.1)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 5,450.0	\$ 4,086.5	\$ 1,363.4	\$ (4,732.7)	\$ (3,010.7)	\$ (1,722.2)	\$ 717.2	\$ 1,075.9	\$ (358.7)
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag. Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	13.2	13.2	-	(13.2)	(13.2)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	122.3	58.1	64.2	(122.3)	(58.1)	(64.2)	-	-	-
Customer Accounts Expenses	150.8	120.2	30.6	-	-	-	150.8	120.2	30.6
Customer Service and Informational Expenses	174.2	121.4	52.8	(121.4)	(121.4)	-	52.8	-	52.8
Sales Expenses	89.2	20.2	69.0	-	-	-	89.2	20.2	69.0
Administrative & General Expenses	4,771.6	3,753.1	1,018.5	(4,347.2)	(2,817.6)	(1,529.7)	424.4	935.5	(511.2)
Sub Total	\$ 5,321.3	\$ 4,086.1	\$ 1,235.2	\$ (4,604.1)	\$ (3,010.3)	\$ (1,593.9)	\$ 717.2	\$ 1,075.9	\$ (358.7)
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	128.61	0.39	128.23	(128.6)	(0.4)	(128.2)	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 128.6	\$ 0.4	\$ 128.2	\$ (128.6)	\$ (0.4)	\$ (128.2)	\$ -	\$ -	\$ -
TOTAL	\$ 5,450.0	\$ 4,086.5	\$ 1,363.4	\$ (4,732.7)	\$ (3,010.7)	\$ (1,722.2)	\$ 717.2	\$ 1,075.9	\$ (358.7)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Other Benefits - Expense Type B05
 (\$000's)

Provider/Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 307.9	\$ 255.6	\$ 52.3	\$ 13.1	\$ 10.9	\$ 2.2	\$ 321.0	\$ 266.5	\$ 54.5
National Grid USA Service Co.	409.2	820.3	(411.1)	17.6	35.1	(17.5)	426.8	855.4	(428.6)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 717.2	\$ 1,075.9	\$ (358.7)	\$ 30.7	\$ 46.0	\$ (15.3)	\$ 747.9	\$ 1,121.9	\$ (374.0)
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	150.8	120.2	30.6	-	-	-	150.8	120.2	30.6
Customer Service and Informational Expenses	52.8	-	52.8	-	-	-	52.8	-	52.8
Sales Expenses	89.2	20.2	69.0	-	-	-	89.2	20.2	69.0
Administrative & General Expenses	424.4	935.5	(511.2)	30.7	46.0	(15.3)	455.1	981.5	(526.5)
Sub Total	\$ 717.2	\$ 1,075.9	\$ (358.7)	\$ 30.7	\$ 46.0	\$ (15.3)	\$ 747.9	\$ 1,121.9	\$ (374.0)
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 717.2	\$ 1,075.9	\$ (358.7)	\$ 30.7	\$ 46.0	\$ (15.3)	\$ 747.9	\$ 1,121.9	\$ (374.0)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Benefits - Expense Type B05
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	March 31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ 266.5	\$ 5.7	\$ 272.1	\$ 6.0	\$ 278.1
National Grid USA Service Co.	855.4	18.18	873.6	19.22	892.8
All Other Companies	-	-	-	-	-
Total	\$ 1,121.9	\$ 23.8	\$ 1,145.7	\$ 25.2	\$ 1,170.9
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	120.2	-	120.2	-	120.2
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	20.2	-	20.2	-	20.2
Administrative & General Expenses	981.5	23.8	1,005.4	25.2	1,030.6
Sub Total	\$ 1,121.9	\$ 23.8	\$ 1,145.7	\$ 25.2	\$ 1,170.9
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,121.9	\$ 23.8	\$ 1,145.7	\$ 25.2	\$ 1,170.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Benefits - Expense Type B05
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	54.5	\$	1.2	\$	55.7	\$	1.2	\$	56.9
National Grid USA Service Co.		(428.6)		(9.11)		(437.7)		(9.63)		(447.3)
All Other Companies		-		-		-		-		-
Total	\$	(374.0)	\$	(7.9)	\$	(382.0)	\$	(8.4)	\$	(390.4)
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		30.6		-		30.6		-		30.6
Customer Service and Informational Expenses		52.8		-		52.8		-		52.8
Sales Expenses		69.0		-		69.0		-		69.0
Administrative & General Expenses		(526.5)		(7.9)		(534.4)		(8.4)		(542.8)
Sub Total	\$	(374.0)	\$	(7.9)	\$	(382.0)	\$	(8.4)	\$	(390.4)
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	(374.0)	\$	(7.9)	\$	(382.0)	\$	(8.4)	\$	(390.4)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Benefits - Expense Type B05
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year)				
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	Niagara Mohawk Power Corp.	\$ (0.0)	\$ (8.7)	\$ 8.7
To adjust for Incentive comp (See Workpaper 4)	National Grid USA Service Co.	(4,338.7)	(3,120.5)	(1,218.2)
To adjust the amount allocated from Co 99 (See Workpaper 5)	National Grid USA Service Co.	(394.1)	(327.1)	(67.0)
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	National Grid USA Service Co.	-	445.6	(445.6)
TOTAL		<u>\$ (4,732.8)</u>	<u>\$ (3,010.7)</u>	<u>\$ (1,722.2)</u>
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year 2014) General Inflation % 4.2785%		\$ 30.7	\$ 46.0	\$ (15.3)
TOTAL		<u>\$ 30.7</u>	<u>\$ 46.0</u>	<u>\$ (15.3)</u>
<u>Page 3</u> Adjustments: (to reflect conditions in the Data Year 2015) General Inflation % 2.1252%		\$ 15.9	\$ 23.8	\$ (7.9)
TOTAL		<u>\$ 15.9</u>	<u>\$ 23.8</u>	<u>\$ (7.9)</u>
<u>Page 3</u> Adjustments: (to reflect conditions in the Data Year 2016) General Inflation % 2.20%		\$ 16.8	\$ 25.2	\$ (8.4)
TOTAL		<u>\$ 16.8</u>	<u>\$ 25.2</u>	<u>\$ (8.4)</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Benefits - Expense Type B05
(\$000's)

		Historic Year Ended 12/31/11(books)	Normalization Adj Required	Historic Year Ended 12/31/11 (adjusted)
<u>Provider Company:</u>				
Niagara Mohawk Power Corp.				
Payments to Vendors		\$ 41.9	\$ -	\$ 41.9
Miscellaneous Entries		157.8	-	157.8
Total Expense		199.7	-	199.7
Percentage Capitalized	38.66%		-	-
Total Normalized Expense		\$ 199.7	\$ -	\$ 199.7
Allocated to Gas	17%	\$ 33.9	\$ -	\$ 33.9
Allocated to Electric	83%	\$ 165.8	\$ -	\$ 165.8
National Grid USA Service Co.				
Payments to Vendors charged direct to NIMO		\$ 752.2		\$ 752.2
Total Charges to be allocated		752.2	-	752.2
Allocated to Niagara Mohawk	26.14%	590.7	(394.1)	196.6
Miscellaneous Entries Directly Allocated		4,659.6	(4,338.7)	320.8
Total Allocated to Niagara Mohawk		\$ 5,250.3	\$ (4,732.8)	\$ 517.5
Allocated to Gas	17%	\$ 892.5	\$ (1,285.2)	\$ (392.7)
Allocated to Electric	83%	\$ 4,357.7	\$ (3,447.6)	\$ 910.1
Total Electric		\$ 4,523.5	\$ (3,447.6)	\$ 1,075.9
Total Gas		926.5	(1,285.2)	(358.7)
Grand Total		\$ 5,450.0	\$ (4,732.8)	\$ 717.2

SCHEDULE 24

Expense Type B06 – Pension

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Pension Expense - Expense Type B06
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
Niagara Mohawk Power Corp.	41,130.8	33,469.6	7,661.3	2,446.9	2,103.0	343.9	43,577.6	35,572.5	8,005.1
National Grid USA Service Co.	12,926.1	10,703.6	2,222.5	772.3	672.5	99.8	13,698.5	11,376.2	2,322.3
All Other Companies	5.1	5.0	0.1	0.3	0.3	0.0	5.4	5.3	0.1
Total	\$ 54,062.0	\$ 44,178.2	\$ 9,883.8	\$ 3,219.5	\$ 2,775.8	\$ 443.7	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	36.3	36.3	-	(36.3)	(36.3)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	132.6	64.6	67.9	(132.6)	(64.6)	(67.9)	-	-	-
Customer Accounts Expenses	202.6	137.0	65.6	(202.6)	(137.0)	(65.6)	-	-	-
Customer Service and Informational Expenses	348.6	289.6	59.0	(348.6)	(289.6)	(59.0)	-	-	-
Sales Expenses	84.0	20.9	63.0	(84.0)	(20.9)	(63.0)	-	-	-
Administrative & General Expenses	53,064.8	43,571.2	9,493.6	4,216.7	3,382.8	833.9	57,281.5	46,954.0	10,327.5
Sub Total	\$ 53,868.8	\$ 44,119.6	\$ 9,749.3	\$ 3,412.7	\$ 2,834.4	\$ 578.2	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5
Maintenance:									
Transmission Expenses	\$ 7.8	\$ 7.8	\$ -	\$ (7.8)	\$ (7.8)	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	151.1	16.6	134.6	(151.1)	(16.6)	(134.6)	-	-	-
Administrative & General Expenses	34.2	34.2	-	(34.2)	(34.2)	-	-	-	-
Sub Total	\$ 193.2	\$ 58.6	\$ 134.6	\$ (193.2)	\$ (58.6)	\$ (134.6)	\$ -	\$ -	\$ -
TOTAL	\$ 54,062.0	\$ 44,178.2	\$ 9,883.8	\$ 3,219.5	\$ 2,775.8	\$ 443.7	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Pension Expense - Expense Type B06
(\$000s)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 43,577.6	\$ 35,572.5	\$ 8,005.1	\$ (71.3)	\$ 396.3	\$ (467.6)	\$ 43,506.3	\$ 35,968.8	\$ 7,537.5
National Grid USA Service Co.	13,698.5	11,376.2	2,322.3	(9.0)	126.7	(135.7)	13,689.5	11,502.9	2,186.6
All Other Companies	5.4	5.3	0.1	0.2	0.2	-	5.6	5.5	0.1
Total	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5	\$ (80.1)	\$ 523.1	\$ (603.3)	\$ 57,201.4	\$ 47,477.1	\$ 9,724.2
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	(80.1)	523.1	(603.3)	57,201.3	47,477.1	9,724.1
Sub Total	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5	\$ (80.1)	\$ 523.1	\$ (603.3)	\$ 57,201.3	\$ 47,477.1	\$ 9,724.1
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 57,281.5	\$ 46,954.0	\$ 10,327.5	\$ (80.1)	\$ 523.1	\$ (603.3)	\$ 57,201.3	\$ 47,477.1	\$ 9,724.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Pension Expense - Expense Type B06
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	35,968.8	\$	(12,799.9)	\$	23,168.9	\$	(5,504.0)	\$	17,664.9
National Grid USA Service Co.		11,502.9		(4,093.4)		7,409.5		(1,760.2)		5,649.3
All Other Companies		5.5		(2.0)		3.5		(0.8)		2.7
Total	\$	47,477.1	\$	(16,895.3)	\$	30,581.8	\$	(7,265.0)	\$	23,316.8
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storag, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Account Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	47,477.1	\$	(16,895.3)	\$	30,581.8	\$	(7,265.0)	\$	23,316.8
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	47,477.1	\$	(16,895.3)	\$	30,581.8	\$	(7,265.0)	\$	23,316.8

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Pension Expense - Expense Type B06
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	7,537.5	\$	(2,682.3)	\$	4,855.2	\$	(1,153.4)	\$	3,701.8
National Grid USA Service Co.		2,186.6		(778.1)		1,408.5		(334.6)		1,073.9
All Other Companies		0.1		(0.0)		0.1		(0.0)		0.0
Total	\$	9,724.2	\$	(3,460.5)	\$	6,263.7	\$	(1,488.0)	\$	4,775.7
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storag, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Account Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	9,724.2	\$	(3,460.5)	\$	6,263.7	\$	(1,488.0)	\$	4,775.7
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	9,724.2	\$	(3,460.5)	\$	6,263.7	\$	(1,488.0)	\$	4,775.7

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Pension Expense - Expense Type B06
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Miscellaneous Adjustments to Test Year	Niagara Mohawk Power Corp.	\$ (4,723.1)	\$ (3,816.5)	\$ (906.6)
SERP Adjustment related to prior period	Niagara Mohawk Power Corp. Workpaper 1	7,942.6	6,592.3	1,350.2
TOTAL		\$ 3,219.5	\$ 2,775.8	\$ 443.7
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
Forecast FY 2014				
PROPOSED Electric Pension allowance, and existing Gas allowance pro-rated for Rate Year Ending March 31, 2014 (see Page 6 Line 7)		\$ 57,201.4	\$ 47,477.1	\$ 9,724.2
Less: Existing allowances for Historic Year Ended December 31, 2011		57,281.5	46,954.0	10,327.5
TOTAL		\$ (80.1)	\$ 523.1	\$ (603.3)
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
PROPOSED Electric Pension allowance, and existing Gas allowance pro-rated for Data Year Ending March 31, 2015 (see Page 6 Line 7)		\$ 36,845.6	\$ 30,581.8	\$ 6,263.7
Less: Allowances for Rate Year Ended March 31, 2014		57,201.4	47,477.1	9,724.2
TOTAL		\$ (20,355.8)	\$ (16,895.3)	\$ (3,460.5)
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
PROPOSED Electric Pension allowance, and existing Gas allowance pro-rated for Data Year Ending March 31, 2016 (see Page 6 Line 7)		\$ 23,316.8	\$ 23,316.8	\$ 4,775.7
Less: Allowances for Data Year Ended March 31, 2015		30,581.8	30,581.8	6,263.7
TOTAL		\$ (7,265.0)	\$ (7,265.0)	\$ (1,488.0)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Summary of Pension Expense Forecast
Pension Expense - Expense Type B06

	Gas			Electric		
	FY 2014	FY 2015	FY 2016	FY 2014	FY 2015	FY 2016
1 Pension Expense	\$ 11,336,178.9	\$ 6,861,841.2	\$ 5,132,906.6	\$ 55,347,226.2	\$ 33,501,930.8	\$ 25,060,661.4
2 Less: Amount Capitalized	(4,382,566.7)	(2,652,787.8)	(1,984,381.7)	(21,397,237.6)	(12,951,846.4)	(9,688,451.7)
3 Service Co Allocation (including NY svc co. emp.)	1,824,935.1	1,200,295.7	874,552.1	8,909,977.4	5,860,267.1	4,269,872.3
4 KeySpan Corporate Service Co Allocation	737,815.3	667,684.0	589,637.6	3,602,274.8	3,259,868.8	2,878,819.0
5 KeySpan Utility Service Co Allocation	61,351.6	53,936.2	45,804.2	299,540.1	263,335.6	223,632.2
6 KeySpan Engineering Service Co Allocation	146,518.8	132,779.4	117,213.4	715,356.3	648,275.8	572,277.1
7 Total Pension Expense	<u>\$ 9,724,232.9</u>	<u>\$ 6,263,748.6</u>	<u>\$ 4,775,732.2</u>	<u>\$ 47,477,137.1</u>	<u>\$ 30,581,831.6</u>	<u>\$ 23,316,810.3</u>

Notes:

- 1 Page 2, Line 1 Allocated 17% Gas and 83% Electric
- 2 38.66% of Line 1 based on forecast capitalization
- 3 26.14% of Service Company based on forecast allocation (Page 2, Lines 2 and 3) allocated between Gas and Electric
- 4 7.36% of Service Company based on forecast allocation (Page 2, Line 4) allocated between Gas and Electric
- 5 7.36% of Service Company based on forecast allocation (Page 2, Line 5) allocated between Gas and Electric
- 6 7.36% of Service Company based on forecast allocation (Page 2, Line 6) allocated between Gas and Electric
- 7 Sum of Line 1 through Line 6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Summary of Pension Deferral Forecast
 5 Year FAS 87 Projection

	Actual 4/2011-3/2012	Estimated 4/2012-3/2013	Estimated 4/2013-3/2014	Estimated 4/2014-3/2015	Estimated 4/2015-3/2016
Projected NIMO Pension					
1 NMPC FAS 87 Pension Cost	\$ 62,346,730.0	\$ 87,187,455.0	\$ 66,683,405.0	\$ 40,363,772.0	\$ 30,193,568.0
2 NGRID USA Serv Co FAS 87 Pension Cost (NMPC Plan)	\$ 8,189,230.0	\$ 10,997,545.0	\$ 8,969,595.0	\$ 6,341,228.0	\$ 5,285,432.0
3 NGRID USA Serv Co FAS 87 Pension Cost	\$ 29,195,487.0	\$ 37,431,464.0	\$ 32,097,400.0	\$ 20,669,341.0	\$ 14,394,845.0
4 KeySpan Corp Serv Co FAS 87 Pension Cost	\$ 50,766,623.0	\$ 64,133,967.0	\$ 58,968,616.0	\$ 53,363,489.0	\$ 47,125,770.0
5 KeySpan Utility Serv Co FAS 87 Pension Cost	\$ 4,047,567.0	\$ 5,457,100.0	\$ 4,903,419.0	\$ 4,310,758.0	\$ 3,660,821.0
6 KeySpan Eng Serv Co FAS 87 Pension Cost	\$ 9,910,218.0	\$ 12,717,153.0	\$ 11,710,259.0	\$ 10,612,163.0	\$ 9,368,077.0

SCHEDULE 25

Expense Type B07 – Thrift Plan

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrift Plan - Expense Type B07
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	(2,654.4)	(2,163.9)	(490.5)	39.9	(6.1)	46.1	(2,614.5)	(2,170.0)	(444.5)
National Grid USA Service Co.	9,608.2	8,725.7	882.5	428.3	(395.4)	823.7	10,036.5	8,330.3	1,706.2
All Other Companies	1.8	1.7	0.0	-	(0.3)	0.3	1.8	1.46	0.3
Total	\$ 6,955.5	\$ 6,563.6	\$ 392.0	\$ 468.3	\$ (401.8)	\$ 870.0	\$ 7,423.8	\$ 6,161.75	\$ 1,262.0
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Operation:</u>									
Production Expenses	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag. Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	4.2	4.2	-	(4.2)	(4.2)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	14.8	6.8	8.0	(14.8)	(6.8)	(8.0)	-	-	-
Customer Accounts Expenses	24.5	16.5	8.0	(24.5)	(16.5)	(8.0)	-	-	-
Customer Service and Informational Expenses	22.0	12.7	9.2	(22.0)	(12.7)	(9.2)	-	-	-
Sales Expenses	9.7	2.3	7.4	(9.7)	(2.3)	(7.4)	-	-	-
Administrative & General Expenses	6,858.1	6,514.6	343.5	565.6	(352.9)	918.5	7,423.8	6,161.75	1,262.0
Sub Total	\$ 6,933.2	\$ 6,557.2	\$ 376.1	\$ 490.6	\$ (395.4)	\$ 885.9	\$ 7,423.8	\$ 6,161.75	\$ 1,262.0
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Maintenance:</u>									
Transmission Expenses	0.9	0.9	-	(0.9)	(0.9)	-	-	-	-
Distribution Expenses	17.6	1.7	15.9	(17.6)	(1.7)	(15.9)	-	-	-
Administrative & General Expenses	3.8	3.8	-	(3.8)	(3.8)	-	-	-	-
Sub Total	\$ 22.3	\$ 6.4	\$ 15.9	\$ (22.3)	\$ (6.4)	\$ (15.9)	\$ -	\$ -	\$ -
TOTAL	\$ 6,955.5	\$ 6,563.6	\$ 392.0	\$ 468.3	\$ (401.8)	\$ 870.0	\$ 7,423.8	\$ 6,161.75	\$ 1,262.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrift Plan - Expense Type B07
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ (2,614.5)	\$ (2,170.0)	\$ (444.5)	\$ (111.9)	\$ (92.8)	\$ (19.0)	\$ (2,726.3)	\$ (2,262.9)	\$ (463.5)
National Grid USA Service Co.	10,036.5	8,330.3	1,706.2	429.4	356.4	73.0	10,465.8	8,686.7	1,779.1
All Other Companies	1.8	1.5	0.3	0.1	0.1	0.0	1.8	1.5	0.3
Total	\$ 7,423.8	\$ 6,161.8	\$ 1,262.0	\$ 317.6	\$ 263.6	\$ 54.0	\$ 7,741.3	\$ 6,425.4	\$ 1,315.9
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	7,423.8	6,161.8	1,262.0	317.6	263.6	54.0	7,741.3	6,425.4	1,315.9
Sub Total	\$ 7,423.8	\$ 6,161.8	\$ 1,262.0	\$ 317.6	\$ 263.6	\$ 54.0	\$ 7,741.3	\$ 6,425.4	\$ 1,315.9
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,423.8	\$ 6,161.8	\$ 1,262.0	\$ 317.6	\$ 263.6	\$ 54.0	\$ 7,741.3	\$ 6,425.4	\$ 1,315.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrft Plan - Expense Type B07
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ (2,262.9)	\$ (48.1)	\$ (2,310.9)	\$ (50.8)	\$ (2,361.8)
National Grid USA Service Co.	8,686.7	184.6	8,871.3	195.2	9,066.5
All Other Companies	1.5	0.0	1.6	0.0	1.6
Total	\$ 6,425.4	\$ 136.6	\$ 6,562.0	\$ 144.4	\$ 6,706.4
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	6,425.4	136.6	6,562.0	144.4	6,706.4
Sub Total	\$ 6,425.4	\$ 136.6	\$ 6,562.0	\$ 144.4	\$ 6,706.4
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,425.4	\$ 136.6	\$ 6,562.0	\$ 144.4	\$ 6,706.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrift Plan - Expense Type B07
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	(463.5)	\$	(9.8)	\$	(473.3)	\$	(10.4)	\$	(483.7)
National Grid USA Service Co.		1,779.1		37.8		1,816.9		40.0		1,856.9
All Other Companies		0.3		0.0		0.3		0.0		0.3
Total	\$	1,315.9	\$	28.0	\$	1,343.9	\$	29.6	\$	1,373.5
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		1,315.9		28.0		1,343.9		29.6		1,373.5
Sub Total	\$	1,315.9	\$	28.0	\$	1,343.9	\$	29.6	\$	1,373.5
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	1,315.9	\$	28.0	\$	1,343.9	\$	29.6	\$	1,373.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrift Plan - Expense Type B07
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year) To adjust Thrift Plan amount that should have been derived from Co. 36	Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -
To adjust capitalization % (See Workpaper 4)	Niagara Mohawk Power Corp.	39.9	33.1	6.8
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	Niagara Mohawk Power Corp.	(0.0)	(39.3)	39.3
To adjust the amount allocated from Company 99 (See Workpaper 5)	National Grid USA Service Co.	428.3	355.5	72.8
To adjust the electric/gas allocation to 83%/17% respectively (See Workpaper 3)	National Grid USA Service Co.	-	(750.9)	750.9
To adjust the electric/gas allocation to 83%/17% respectively	All Other Companies	-	(0.3)	0.3
TOTAL		\$ 468.3	\$ (401.8)	\$ 870.0

<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year) General inflation % 4.2785%		\$ 317.6	\$ 263.6	\$ 54.0
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<u>Page 3 & 4</u> TOTAL Adjustments: (to reflect conditions in the Data Year 2015) General inflation % 2.1252%		\$ 317.6	\$ 263.6	\$ 54.0
		\$ 164.5	\$ 136.6	\$ 28.0

<u>Page 3 & 4</u> TOTAL Adjustments: (to reflect conditions in the Data Year 2016) General inflation % 2.20%		\$ 164.5	\$ 136.6	\$ 28.0
		\$ 173.9	\$ 144.4	\$ 29.6
TOTAL		\$ 173.9	\$ 144.4	\$ 29.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Thrift Plan - Expense Type B07
(\$000's)

<u>Provider Company:</u>		Historic Year Ended 12/31/11 (books)	Normalization Adj Required	Historic Year Ended 12/31/11 (adjusted)
Niagara Mohawk Power Corp.				
Payments to Vendors		\$ 7,362.7		\$ 7,362.7
Miscellaneous Entries		9.1		9.1
Total Expense		7,371.8	-	7,371.8
Percentage Capitalized	38.66%	(2,889.9)	39.9	(2,850.0)
Consumer Advocates Normalized		-	-	-
Total Normalized Expense		\$ 4,482.0	\$ 39.9	\$ 4,521.9
17% allocated to Gas		\$ 761.9	\$ 6.8	\$ 768.7
83% allocated to Electric		\$ 3,720.0	\$ 33.1	\$ 3,753.2
National Grid USA Service Co.				
Payments to Vendors		\$ 8,949.8		\$ 8,949.8
		8,949.8	-	8,949.8
Total Charges to be allocated		8,949.8	-	8,949.8
Allocated to Niagara Mohawk	26.14%	1,911.1	428.3	2,339.5
Miscellaneous Entries Directly Allocated		17.9	-	17.9
Total Allocated to Niagara Mohawk		\$ 1,929.0	\$ 428.3	\$ 2,357.3
17% allocated to Gas		\$ 327.9	\$ 72.8	\$ 400.7
83% allocated to Electric		\$ 1,601.1	\$ 355.5	\$ 1,956.6
All Other Companies				
Miscellaneous		\$ 544.5	\$ -	\$ 544.5
17% allocated to Gas		\$ 92.6	\$ -	\$ 92.6
83% allocated to Electric		\$ 452.0	\$ -	\$ 452.0
Total Electric		\$ 5,773.1	\$ 388.7	\$ 6,161.7
Total Gas		1,182.4	79.6	1,262.0
Grand Total		\$ 6,955.5	\$ 468.3	\$ 7,423.8

SCHEDULE 26

Expense Type B08 – Workers Comp

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Workers' Compensation - Expense Type B08
(\$000's)

Provider/Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ (1,429.0)	\$ (1,184.4)	\$ (244.6)	\$ 5,596.2	\$ 4,643.2	\$ 953.1	\$ 4,167.2	\$ 3,458.8	\$ 708.4
National Grid USA Service Co.	526.3	439.9	86.4	102.3	81.8	20.5	628.6	521.8	106.9
All Other Companies	5,798.3	4,812.7	985.7	(5,797.9)	(4,812.4)	(985.6)	0.4	0.3	0.1
Total	\$ 4,895.6	\$ 4,068.2	\$ 827.4	\$ (99.4)	\$ (87.3)	\$ (12.0)	\$ 4,796.2	\$ 3,980.9	\$ 815.4
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storing, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	0.9	0.9	-	(0.9)	(0.9)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	4.5	1.9	2.6	(4.5)	(1.9)	(2.6)	-	-	-
Customer Accounts Expenses	7.6	5.1	2.4	-	-	-	7.6	5.1	2.4
Customer Service and Informational Expenses	6.2	3.6	2.6	-	-	-	6.2	3.6	2.6
Sales Expenses	2.6	0.6	2.0	-	-	-	2.6	0.6	2.0
Administrative & General Expenses	4,865.1	4,052.4	812.6	(85.1)	(80.8)	(4.3)	4,779.9	3,971.6	808.3
Sub Total	\$ 4,886.8	\$ 4,064.6	\$ 822.3	\$ (90.5)	\$ (83.6)	\$ (6.9)	\$ 4,796.2	\$ 3,980.9	\$ 815.4
<u>Maintenance:</u>									
Transmission Expenses	\$ 0.3	\$ 0.3	\$ -	\$ (0.3)	\$ (0.3)	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	5.9	0.7	5.1	(5.9)	(0.7)	(5.1)	-	-	-
Administrative & General Expenses	2.6	2.6	-	(2.6)	(2.6)	-	-	-	-
Sub Total	\$ 8.8	\$ 3.7	\$ 5.1	\$ (8.9)	\$ (3.7)	\$ (5.1)	\$ -	\$ -	\$ -
TOTAL	\$ 4,895.6	\$ 4,068.2	\$ 827.4	\$ (99.4)	\$ (87.3)	\$ (12.0)	\$ 4,796.2	\$ 3,980.9	\$ 815.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Workers' Compensation - Expense Type B08
(\$000's)

Provider/Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 4,167.2	\$ 3,458.8	\$ 708.4	\$ 178.3	\$ 148.0	\$ 30.3	\$ 4,345.5	\$ 3,606.8	\$ 738.7
National Grid USA Service Co.	628.6	521.8	106.9	26.9	22.3	4.6	655.5	544.1	111.5
All Other Companies	0.4	0.3	0.1	-	-	-	0.4	0.3	0.1
Total	\$ 4,796.2	\$ 3,980.9	\$ 815.4	\$ 205.2	\$ 170.3	\$ 34.9	\$ 5,001.4	\$ 4,151.2	\$ 850.3
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storing, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	7.6	5.1	2.4	-	-	-	7.6	5.1	2.4
Customer Service and Informational Expenses	6.2	3.6	2.6	-	-	-	6.2	3.6	2.6
Sales Expenses	2.6	0.6	2.0	-	-	-	2.6	0.6	2.0
Administrative & General Expenses	4,779.9	3,971.6	808.3	205.2	170.3	34.9	4,985.1	4,141.9	843.2
Sub Total	\$ 4,796.2	\$ 3,980.9	\$ 815.4	\$ 205.2	\$ 170.3	\$ 34.9	\$ 5,001.4	\$ 4,151.2	\$ 850.3
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 4,796.2	\$ 3,980.9	\$ 815.4	\$ 205.2	\$ 170.3	\$ 34.9	\$ 5,001.4	\$ 4,151.2	\$ 850.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Workers' Compensation - Expense Type B08
 (\$000s)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	3,606.8	\$	76.7	\$	3,683.4	\$	81.0	\$	3,764.4
National Grid USA Service Co.		544.1		11.6		555.6		12.2		567.9
All Other Companies		0.3		0.0		0.3		0.0		0.3
Total	\$	4,151.2	\$	88.2	\$	4,239.4	\$	93.3	\$	4,332.7
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storag. Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		5.1		-		5.1		-		5.1
Customer Service and Informational Expenses		3.6		-		3.6		-		3.6
Sales Expenses		0.6		-		0.6		-		0.6
Administrative & General Expenses		4,141.9		88.2		4,230.1		93.3		4,323.3
Sub Total	\$	4,151.2	\$	88.2	\$	4,239.4	\$	93.3	\$	4,332.7
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	4,151.2	\$	88.2	\$	4,239.4	\$	93.3	\$	4,332.7

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Operating Expenses by Component
Workers' Compensation - Expense Type B08
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending	Adjustments to Reflect	Data Year Ending
	31, 2014	Conditions in Data Year	March 31, 2015	Conditions in Data Year	March 31, 2016
	Gas	Gas	Gas	Gas	Gas
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 738.7	\$ 15.7	\$ 754.4	\$ 16.6	\$ 771.0
National Grid USA Service Co.	111.5	2.4	113.8	2.5	116.3
All Other Companies	0.1	0.0	0.1	0.0	0.1
Total	\$ 850.3	\$ 18.1	\$ 868.3	\$ 19.1	\$ 887.4
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional/Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	2.4	-	2.4	-	2.4
Customer Service and Informational Expenses	2.6	-	2.6	-	2.6
Sales Expenses	2.0	-	2.0	-	2.0
Administrative & General Expenses	843.2	18.1	861.3	19.1	880.4
Sub Total	\$ 850.3	\$ 18.1	\$ 868.3	\$ 19.1	\$ 887.4
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 850.3	\$ 18.1	\$ 868.3	\$ 19.1	\$ 887.4

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Workers' Compensation - Expense Type B08
 (\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year) To adjust Work Comp accrual that should have been derived from Co. 36 (See Worksheet 4)	Niagara Mohawk Power Corp.	\$ 5,797.9	\$ 4,812.3	\$ 985.7
To adjust capitalization % (Page 6)	Niagara Mohawk Power Corp.	(201.7)	(167.4)	(34.3)
To adjust the electric/gas allocation to 83%/17% respectively (See Worksheet 3)	Niagara Mohawk Power Corp.	-	(1.7)	1.7
To adjust the amount allocated from Company 99 (Page 6)	National Grid USA Service Co.	102.3	84.9	17.4
To adjust the electric/gas allocation to 83%/17% respectively (See Worksheet 3)	National Grid USA Service Co.	(0.0)	(3.1)	3.1
To adjust the electric/gas allocation to 83%/17% respectively (See Worksheet 3)	All Other Companies	0.0	(0.1)	0.1
To adjust accrual that should have been derived from Co. 36 (See Worksheet 4)	All Other Companies	(5,797.9)	(4,812.3)	(985.7)
TOTAL		<u>\$ (99.4)</u>	<u>\$ (87.3)</u>	<u>\$ (12.0)</u>
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year) General inflation % 4.2785%		\$ 205.2	\$ 170.3	\$ 34.9
TOTAL		<u>\$ 205.2</u>	<u>\$ 170.3</u>	<u>\$ 34.9</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2015) General inflation % 2.1252%		106.3	88.2	18.1
TOTAL		<u>\$ 106.3</u>	<u>\$ 88.2</u>	<u>\$ 18.1</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2016) General inflation % 2.20%		\$ 112.4	\$ 93.3	\$ 19.1
TOTAL		<u>\$ 112.4</u>	<u>\$ 93.3</u>	<u>\$ 19.1</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Workers' Compensation - Expense Type B08
(\$000's)

Provider Company:		Historic Year Ended 12/31/11(books)	Normalization Adj Required	Historic Year Ended 12/31/11 (adjusted)
Niagara Mohawk Power Corp.				
	Payments to Vendors	\$ 5,011.1		\$ 5,011.1
	Miscellaneous Entries	5.0		5.0
	Accrual	786.8		786.8
	Total Expense	5,802.9	-	5,802.9
	Percentage Capitalized	38.66%	(201.7)	(2,243.4)
	Consumer Advocates Normalized	-		-
	Total Normalized Expense	\$ 3,761.3	\$ (201.7)	\$ 3,559.5
	17% allocated to Gas	\$ 639.4	\$ (34.3)	\$ 605.1
	83% allocated to Electric	\$ 3,121.8	\$ (167.4)	\$ 2,954.4
National Grid USA Service Co.				
	Miscellaneous	\$ 159.0		\$ 159.0
	Accrual	(157.6)		(157.6)
	Payments to Vendors	1,708.0		1,708.0
		1,709.4	-	1,709.4
	Total Charges to be allocated	1,709.4	-	1,709.4
	Allocated to Niagara Mohawk	26.14%	344.5	102.3
	Miscellaneous Entries Directly Allocated	13.2	-	13.2
	Total Allocated to Niagara Mohawk	\$ 357.7	\$ 102.3	\$ 460.1
	17% allocated to Gas	\$ 60.8	\$ 17.4	\$ 78.2
	83% allocated to Electric	\$ 296.9	\$ 84.9	\$ 381.9
All Other Companies				
	Miscellaneous	\$ 776.6	\$ -	\$ 776.6
	17% allocated to Gas	\$ 132.0	\$ -	\$ 132.0
	83% allocated to Electric	\$ 644.6	\$ -	\$ 644.6
	Total Electric	\$ 4,063.4	\$ (82.5)	\$ 3,980.9
	Total Gas	832.3	(16.9)	815.4
	Grand Total	\$ 4,895.6	\$ (99.4)	\$ 4,796.3

SCHEDULE 27

Expense Type B09 – Payroll Taxes

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Payroll Tax - Expense Type B09
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 55.8	\$ 39.7	\$ 16.1	\$ (55.8)	\$ (39.7)	\$ (16.1)	\$ -	\$ -	\$ -
National Grid USA Service Co.	2,118.4	1,504.3	614.1	(2,118.4)	(1,504.3)	(614.1)	-	-	-
All Other Companies	0.0	0.0	-	(0.0)	(0.0)	-	-	-	-
Total	\$ 2,174.2	\$ 1,544.0	\$ 630.2	\$ (2,174.2)	\$ (1,544.0)	\$ (630.2)	\$ -	\$ -	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	16.3	16.3	-	(16.3)	(16.3)	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	58.5	27.4	31.1	(58.5)	(27.4)	(31.1)	-	-	-
Customer Accounts Expenses	97.6	66.3	31.3	(97.6)	(66.3)	(31.3)	-	-	-
Customer Service and Informational Expenses	75.7	43.2	32.5	(75.7)	(43.2)	(32.5)	-	-	-
Sales Expenses	35.6	7.4	28.2	(35.6)	(7.4)	(28.2)	-	-	-
Administrative & General Expenses	1,805.5	1,359.7	445.7	(1,805.5)	(1,359.7)	(445.7)	-	-	-
Sub Total	\$ 2,089.1	\$ 1,520.3	\$ 568.8	\$ (2,089.1)	\$ (1,520.3)	\$ (568.8)	\$ -	\$ -	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ 3.2	\$ 3.2	\$ -	\$ (3.2)	\$ (3.2)	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	68.0	6.6	61.4	(68.0)	(6.6)	(61.4)	-	-	-
Administrative & General Expenses	14.0	14.0	-	(14.0)	(14.0)	-	-	-	-
Sub Total	\$ 85.1	\$ 23.7	\$ 61.4	\$ (85.1)	\$ (23.7)	\$ (61.4)	\$ -	\$ -	\$ -
TOTAL	\$ 2,174.2	\$ 1,544.0	\$ 630.2	\$ (2,174.2)	\$ (1,544.0)	\$ (630.2)	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Payroll Tax - Expense Type B09
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Payroll Tax - Expense Type B09
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Payroll Tax - Expense Type B09
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	-	\$	-	\$	-	\$	-	\$	-
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Payroll Tax - Expense Type B09
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Move to Operating Taxes 408100 & 408110	Niagara Mohawk Power Corp.	\$ (55.8)	\$ (39.7)	\$ (16.1)
Move to Operating Taxes 408100 & 408110	National Grid USA Service Co.	(2,118.4)	(1,504.3)	(614.1)
Move to Operating Taxes 408100 & 408110	All Other Companies	(0.0)	(0.0)	-
		<u>\$ (2,174.2)</u>	<u>\$ (1,544.0)</u>	<u>\$ (630.2)</u>
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %		\$ -	\$ -	\$ -
4.2785%				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %		\$ -	\$ -	\$ -
2.1252%				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %		\$ -	\$ -	\$ -
2.2000%				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL				
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 28

Expense Type M10, M11, M12, M13, M14, M15, M16 & M17

Materials Outside Vendor

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Outside Vendor - Expense Type M10, M12, M13, M14, M15, M16 & M17
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 38,980.4	\$ 37,302.7	\$ 1,677.8	\$ (27,959.2)	\$ (28,036.9)	\$ 77.8	\$ 11,021.3	\$ 9,265.7	\$ 1,755.5
National Grid USA Service Co.	11,252.0	9,586.0	1,666.1	(329.5)	(319.5)	(10.0)	10,922.5	9,266.4	1,656.1
All Other Companies	(488.1)	(510.9)	22.8	(38.1)	(32.2)	(5.8)	(526.2)	(543.1)	17.0
Total	\$ 49,744.3	\$ 46,377.7	\$ 3,366.6	\$ (28,326.8)	\$ (28,388.7)	\$ 61.9	\$ 21,417.5	\$ 17,989.0	\$ 3,428.5
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	0.1	-	0.1	-	-	-	0.1	-	0.1
Transmission Expenses	258.8	258.8	-	(158.4)	(158.4)	-	100.4	100.4	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	3,066.7	2,428.8	637.9	(1,475.0)	(1,486.7)	11.7	1,591.7	942.1	649.6
Customer Accounts Expenses	8,727.8	7,252.5	1,475.2	(4,412.3)	(4,439.4)	27.1	4,315.5	2,813.1	1,502.3
Customer Service and Informational Expenses	28,651.9	28,561.2	90.7	(17,481.2)	(17,482.9)	1.7	11,170.7	11,078.3	92.4
Sales Expenses	16.2	14.8	1.4	(9.1)	(9.1)	-	7.1	5.7	1.4
Administrative & General Expenses	3,635.3	3,223.0	412.3	(1,965.2)	(1,972.8)	7.6	1,670.1	1,250.2	419.9
Sub Total	\$ 44,356.8	\$ 41,739.1	\$ 2,617.8	\$ (25,501.2)	\$ (25,549.3)	\$ 48.1	\$ 18,855.6	\$ 16,189.8	\$ 2,665.9
<u>Maintenance:</u>									
Transmission Expenses	\$ 1,866.6	\$ 1,863.9	\$ 2.7	\$ (1,140.8)	\$ (1,140.9)	\$ 0.1	\$ 725.8	\$ 723.0	\$ 2.8
Distribution Expenses	3,203.5	2,483.5	720.0	(1,507.0)	(1,520.2)	13.2	1,696.5	963.3	733.2
Administrative & General Expenses	317.4	291.3	26.1	(177.8)	(178.3)	0.5	139.6	113.0	26.6
Sub Total	\$ 5,387.5	\$ 4,638.6	\$ 748.9	\$ (2,825.6)	\$ (2,839.4)	\$ 13.8	\$ 2,561.9	\$ 1,799.2	\$ 762.7
TOTAL	\$ 49,744.3	\$ 46,377.7	\$ 3,366.6	\$ (28,326.8)	\$ (28,388.7)	\$ 61.9	\$ 21,417.5	\$ 17,989.0	\$ 3,428.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Outside Vendor – Expense Type M10, M12, M13, M14, M15, M16 & M17
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 11,021.3	\$ 9,265.7	\$ 1,755.5	\$ 377.5	\$ 318.4	\$ 59.1	\$ 11,398.7	\$ 9,584.0	\$ 1,814.6
National Grid USA Service Co.	10,922.5	9,266.4	1,656.1	374.3	318.4	55.9	11,296.8	9,584.8	1,712.0
All Other Companies	(526.2)	(543.1)	17.0	(18.1)	(18.7)	0.6	(544.3)	(561.8)	17.6
Total	\$ 21,417.5	\$ 17,989.0	\$ 3,428.5	\$ 733.7	\$ 618.1	\$ 115.6	\$ 22,151.2	\$ 18,607.1	\$ 3,544.1
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	0.1	-	0.1	-	-	-	0.1	-	0.1
Transmission Expenses	100.4	100.4	-	3.4	3.4	-	103.8	103.8	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	1,591.7	942.1	649.6	54.3	32.4	21.9	1,646.0	974.5	671.5
Customer Accounts Expenses	4,315.5	2,813.1	1,502.3	147.4	96.7	50.7	4,462.9	2,909.8	1,553.0
Customer Service and Informational Expenses	11,170.7	11,078.3	92.4	383.7	380.6	3.1	11,554.4	11,458.9	95.5
Sales Expenses	7.1	5.7	1.4	0.2	0.2	-	7.3	5.9	1.4
Administrative & General Expenses	1,670.1	1,250.2	419.9	57.2	43.0	14.2	1,727.3	1,293.2	434.1
Sub Total	\$ 18,855.6	\$ 16,189.8	\$ 2,665.9	\$ 646.2	\$ 556.3	\$ 89.9	\$ 19,501.8	\$ 16,746.1	\$ 2,755.8
<u>Maintenance:</u>									
Transmission Expenses	\$ 725.8	\$ 723.0	\$ 2.8	\$ 24.9	\$ 24.8	\$ 0.1	\$ 750.7	\$ 747.8	\$ 2.9
Distribution Expenses	1,696.5	963.3	733.2	57.8	33.1	24.7	1,754.3	996.4	757.9
Administrative & General Expenses	139.6	113.0	26.6	4.8	3.9	0.9	144.4	116.9	27.5
Sub Total	\$ 2,561.9	\$ 1,799.2	\$ 762.7	\$ 87.5	\$ 61.8	\$ 25.7	\$ 2,649.4	\$ 1,861.0	\$ 788.4
TOTAL	\$ 21,417.5	\$ 17,989.0	\$ 3,428.5	\$ 733.7	\$ 618.1	\$ 115.6	\$ 22,151.2	\$ 18,607.1	\$ 3,544.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Outside Vendor - Expense Type M10, M12, M13, M14, M15, M16 & M17
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 9,584.0	\$ 203.7	\$ 9,787.7	\$ 215.3	\$ 10,003.0
National Grid USA Service Co.	9,584.8	203.7	9,788.5	215.3	10,003.9
All Other Companies	(561.8)	(11.9)	(573.8)	(12.6)	(586.4)
Total	\$ 18,607.1	\$ 395.4	\$ 19,002.5	\$ 418.1	\$ 19,420.6
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	103.8	2.2	106.0	2.3	108.3
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	974.5	20.7	995.3	21.9	1,017.2
Customer Accounts Expenses	2,909.8	61.8	2,971.7	65.4	3,037.1
Customer Service and Informational Expenses	11,458.9	243.5	11,702.4	257.5	11,959.8
Sales Expenses	5.9	0.1	6.0	0.1	6.1
Administrative & General Expenses	1,293.2	27.5	1,320.6	29.1	1,349.7
Sub Total	\$ 16,746.1	\$ 355.9	\$ 17,102.0	\$ 376.2	\$ 17,478.2
<u>Maintenance:</u>					
Transmission Expenses	\$ 747.8	\$ 15.9	\$ 763.7	\$ 16.8	\$ 780.5
Distribution Expenses	996.4	21.2	1,017.6	22.4	1,039.9
Administrative & General Expenses	116.9	2.5	119.4	2.6	122.0
Sub Total	\$ 1,861.0	\$ 39.6	\$ 1,900.6	\$ 41.8	\$ 1,942.4
TOTAL	\$ 18,607.1	\$ 395.4	\$ 19,002.5	\$ 418.1	\$ 19,420.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Materials Outside Vendor - Expense Type M10, M12, M13, M14, M15, M16 & M17
 (\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$ 1,814.6	\$ 38.6	\$ -	\$ -	\$ 1,853.2	\$ 40.8	\$ -	\$ -	\$ 1,894.0	\$ -
National Grid USA Service Co.	1,712.0	36.4	-	-	1,748.3	38.5	-	-	1,786.8	-
All Other Companies	17.6	0.4	-	-	17.9	0.4	-	-	18.3	-
Total	\$ 3,544.1	\$ 75.3	\$ -	\$ -	\$ 3,619.4	\$ 79.6	\$ -	\$ -	\$ 3,699.0	\$ -
<u>Operation:</u>										
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	0.1	0.00	0.00	0.1	0.1	0.00	0.00	0.1	0.1	0.1
Transmission Expenses	-	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	671.5	14.3	-	-	685.8	15.1	-	-	700.8	-
Customer Accounts Expenses	1,553.0	33.0	-	-	1,586.0	34.9	-	-	1,620.9	-
Customer Service and Informational Expenses	95.5	2.0	-	-	97.6	2.1	-	-	99.7	-
Sales Expenses	1.4	0.0	0.0	0.0	1.5	0.0	0.0	0.0	1.5	0.0
Administrative & General Expenses	434.1	9.2	9.2	443.4	443.4	9.8	9.8	453.1	453.1	9.8
Sub Total	\$ 2,755.8	\$ 58.6	\$ -	\$ -	\$ 2,814.3	\$ 61.9	\$ -	\$ -	\$ 2,876.2	\$ -
<u>Maintenance:</u>										
Transmission Expenses	\$ 2.9	\$ 0.1	\$ -	\$ -	\$ 3.0	\$ 0.1	\$ -	\$ -	\$ 3.1	\$ -
Distribution Expenses	757.9	16.1	-	-	774.0	17.0	-	-	791.0	-
Administrative & General Expenses	27.5	0.6	-	-	28.1	0.6	-	-	28.8	-
Sub Total	\$ 788.4	\$ 16.8	\$ -	\$ -	\$ 805.1	\$ 17.7	\$ -	\$ -	\$ 822.8	\$ -
TOTAL	\$ 3,544.1	\$ 75.3	\$ -	\$ -	\$ 3,619.4	\$ 79.6	\$ -	\$ -	\$ 3,699.0	\$ -

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Outside Vendor - Expense Type M10, M12, M13, M14, M15, M16 & M17
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Paperless Savings at E- Bill account Volume	Workpaper 1	\$ 1,006.7	\$ 835.6	\$ 171.1
To Adjust for Energy Efficiency Programs	Workpaper 2	(28,541.0)	(28,466.9)	(74.1)
Electric Major Storm Incremental Costs	Workpaper 3	(61.5)	(51.5)	(10.0)
To Adjust for Energy Efficiency Programs	Workpaper 3	(268.0)	(268.0)	-
Electric Major Storm Incremental Costs	Workpaper 3	(55.1)	(55.1)	-
To Adjust for Energy Efficiency Programs	Workpaper 2	(38.1)	(32.2)	(5.8)
Test Year Analysis Adjustments	Exhibit RRP-2, Summary	(369.9)	(350.5)	(19.3)
TOTAL		<u>\$ (28,326.7)</u>	<u>\$ (28,388.7)</u>	<u>\$ 61.9</u>
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %	Workpaper 5	\$ 552.7	\$ 467.8	\$ 84.9
4.2785%				
Forecast postage - per Postal Reg Commission Jan 2012 (2.13%)	Workpaper 4	181.1	150.3	30.8
TOTAL		<u>\$ 733.6</u>	<u>\$ 618.1</u>	<u>\$ 115.6</u>
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %	Workpaper 5	\$ 286.3	\$ 242.3	\$ 44.0
2.1252%				
Forecast postage - amount different from general inflation	Workpaper 4	184.5	153.1	31.4
Postage inflated per Blue chip - (2.1252%)		<u>\$ 470.8</u>	<u>\$ 395.4</u>	<u>\$ 75.3</u>
TOTAL				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %	Workpaper 5	\$ 302.6	\$ 256.2	\$ 46.5
2.2000%				
Forecast postage - amount different from general inflation	Workpaper 4	195.0	161.9	33.2
Postage inflated per Blue chip - (2.2%)		<u>\$ 497.7</u>	<u>\$ 418.1</u>	<u>\$ 79.6</u>
TOTAL				

SCHEDULE 29

Expense Type M20 – Materials From Inventory

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials From Inventory - Expense Type M20
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ (19,918.8)	\$ (18,018.3)	\$ (1,900.5)	\$ (209.5)	\$ (209.5)	\$ -	\$ (20,128.3)	\$ (18,227.8)	\$ (1,900.5)
National Grid USA Service Co.	28,400.4	24,889.7	3,510.7	(1,554.3)	(1,554.3)	-	26,846.1	23,335.4	3,510.7
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 8,481.6	\$ 6,871.4	\$ 1,610.2	\$ (1,763.9)	\$ (1,763.9)	\$ -	\$ 6,717.8	\$ 5,107.6	\$ 1,610.2
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	2.7	2.7	-	(0.7)	(0.7)	-	2.0	2.0	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	119.2	86.6	32.7	(22.2)	(22.2)	-	97.0	64.4	32.7
Customer Accounts Expenses	9.1	9.1	-	(2.3)	(2.3)	-	6.8	6.8	-
Customer Service and Informational Expenses	3.6	3.6	-	(0.9)	(0.9)	-	2.7	2.7	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	151.7	146.2	5.6	(37.5)	(37.5)	-	114.2	108.7	5.6
Sub Total	\$ 286.3	\$ 248.1	\$ 38.2	\$ (63.6)	\$ (63.6)	\$ -	\$ 222.7	\$ 184.5	\$ 38.2
<u>Maintenance:</u>									
Transmission Expenses	\$ 37.5	\$ 37.5	\$ -	\$ (9.6)	\$ (9.6)	\$ -	\$ 27.9	\$ 27.9	\$ -
Distribution Expenses	8,157.9	6,585.9	1,572.0	(1,690.6)	(1,690.6)	-	6,467.3	4,895.3	1,572.0
Administrative & General Expenses	0.0	0.0	-	-	-	-	0.0	0.0	-
Sub Total	\$ 8,195.3	\$ 6,623.4	\$ 1,572.0	\$ (1,700.2)	\$ (1,700.2)	\$ -	\$ 6,495.1	\$ 4,923.2	\$ 1,572.0
TOTAL	\$ 8,481.6	\$ 6,871.4	\$ 1,610.2	\$ (1,763.8)	\$ (1,763.8)	\$ -	\$ 6,717.8	\$ 5,107.6	\$ 1,610.2

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials From Inventory - Expense Type M20
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
Niagara Mohawk Power Corp.	(20,128.3)	(18,227.8)	(1,900.5)	(861.2)	(779.9)	(81.3)	(20,989.5)	(19,007.7)	(1,981.8)
National Grid USA Service Co.	26,846.1	23,335.4	3,510.7	1,148.6	998.4	150.2	27,994.7	24,333.8	3,660.9
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 6,717.8	\$ 5,107.6	\$ 1,610.2	\$ 287.4	\$ 218.5	\$ 68.9	\$ 7,005.2	\$ 5,326.1	\$ 1,679.1
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	2.0	2.0	-	0.1	0.1	-	2.0	2.0	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	97.0	64.4	32.7	4.2	2.8	1.4	101.2	67.1	34.1
Customer Accounts Expenses	6.8	6.8	-	0.3	0.3	-	7.1	7.1	-
Customer Service and Informational Expenses	2.7	2.7	-	0.1	0.1	-	2.8	2.8	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	114.2	108.7	5.6	4.9	4.6	0.2	119.0	113.2	5.8
Sub Total	\$ 222.7	\$ 184.5	\$ 38.2	\$ 9.5	\$ 7.9	\$ 1.6	\$ 232.1	\$ 192.2	\$ 39.9
<u>Maintenance:</u>									
Transmission Expenses	\$ 27.9	\$ 27.9	\$ -	\$ 1.2	\$ 1.2	\$ -	\$ 29.0	\$ 29.0	\$ -
Distribution Expenses	6,467.3	4,895.3	1,572.0	276.7	209.4	67.3	6,743.9	5,104.7	1,639.2
Administrative & General Expenses	0.0	0.0	-	0.0	0.0	-	0.0	0.0	-
Sub Total	\$ 6,495.1	\$ 4,923.2	\$ 1,572.0	\$ 277.9	\$ 210.6	\$ 67.3	\$ 6,773.0	\$ 5,133.8	\$ 1,639.2
TOTAL	\$ 6,717.8	\$ 5,107.6	\$ 1,610.2	\$ 287.4	\$ 218.5	\$ 68.9	\$ 7,005.2	\$ 5,326.1	\$ 1,679.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials From Inventory - Expense Type M20
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	(19,007.7)	\$	(404.0)	\$	(19,411.7)	\$	(427.1)	\$	(19,838.7)
National Grid USA Service Co.		24,333.8		517.1		24,851.0		546.7		25,397.7
All Other Companies		-		-		-		-		-
Total	\$	5,326.1	\$	113.2	\$	5,439.3	\$	119.7	\$	5,558.9
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		2.0		-		2.0		0.0		2.1
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		67.1		1.4		68.5		1.5		70.0
Customer Accounts Expenses		7.1		0.2		7.3		0.2		7.4
Customer Service and Informational Expenses		2.8		0.1		2.9		0.1		2.9
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		113.2		2.4		115.6		2.5		118.2
Sub Total	\$	192.2	\$	4.1	\$	196.3	\$	4.3	\$	200.7
<u>Maintenance:</u>										
Transmission Expenses	\$	29.0	\$	0.6	\$	29.6	\$	0.7	\$	30.3
Distribution Expenses		5,104.7		108.5		5,213.2		114.7		5,327.9
Administrative & General Expenses		0.0		-		0.0		0.0		0.0
Sub Total	\$	5,133.8	\$	109.1	\$	5,242.9	\$	115.3	\$	5,358.3
TOTAL	\$	5,326.1	\$	113.2	\$	5,439.3	\$	119.7	\$	5,558.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials From Inventory - Expense Type M20
(\$000's)

	Rate Year Ending March 31, 2014 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year Ending March 31, 2015 Gas	Adjustments to Reflect Conditions in Data Year Gas	Data Year Ending March 31, 2016 Gas
Provider Company:					
Niagara Mohawk Power Corp.	\$ (1,981.8)	\$ (42.1)	\$ (2,023.9)	\$ (44.5)	\$ (2,068.4)
National Grid USA Service Co.	3,660.9	77.8	3,738.7	82.3	3,820.9
All Other Companies	-	-	-	-	-
Total	\$ 1,679.1	\$ 35.7	\$ 1,714.8	\$ 37.7	\$ 1,752.5
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	34.1	0.7	34.8	0.8	35.5
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	5.8	0.2	6.0	0.1	6.2
Sub Total	\$ 39.9	\$ 0.9	\$ 40.8	\$ 0.9	\$ 41.7
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	1,639.2	34.8	1,674.0	36.8	1,710.9
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 1,639.2	\$ 34.8	\$ 1,674.0	\$ 36.8	\$ 1,710.9
TOTAL	\$ 1,679.1	\$ 35.7	\$ 1,714.8	\$ 37.7	\$ 1,752.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials From Inventory - Expense Type M20
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Electric Major Storm Incremental Costs	National Grid USA Service Co. Workpaper 1	\$ (1,554.3)	\$ (1,554.3)	\$ -
Electric Major Storm Incremental Costs	Niagara Mohawk Power Corp. Workpaper 1	(209.5)	(209.5)	-
TOTAL		\$ (1,763.9)	\$ (1,763.9)	\$ -
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %	Niagara Mohawk Power Corp. Workpaper 2	\$ (861.2)	\$ (779.9)	\$ (81.3)
4.2785%	National Grid USA Service Co. Workpaper 2	1,148.6	998.4	150.2
TOTAL		\$ 287.4	\$ 218.5	\$ 68.9
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %	Niagara Mohawk Power Corp. Workpaper 2	\$ (446.1)	\$ (404.0)	\$ (42.1)
2.1252%	National Grid USA Service Co. Workpaper 2	594.9	517.1	77.8
TOTAL		\$ 148.9	\$ 113.2	\$ 35.7
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %	Niagara Mohawk Power Corp. Workpaper 2	\$ (471.6)	\$ (427.1)	\$ (44.5)
2.2000%	National Grid USA Service Co. Workpaper 2	629.0	546.7	82.3
TOTAL		\$ 157.4	\$ 119.7	\$ 37.7

SCHEDULE 30

Expense Type M50 – Materials Stores Handling

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Stores Handling - Expense Type M50
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 1,247.5	\$ 974.9	\$ 272.6	\$ -	\$ -	\$ -	\$ 1,247.5	\$ 974.9	\$ 272.6
National Grid USA Service Co.	1.2	0.3	0.9	-	-	-	1.2	0.3	0.9
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 1,248.7	\$ 975.2	\$ 273.5	\$ -	\$ -	\$ -	\$ 1,248.7	\$ 975.2	\$ 273.5
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	0.4	0.4	-	-	-	-	0.4	0.4	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	20.0	11.6	8.3	-	-	-	20.0	11.6	8.3
Customer Accounts Expenses	1.6	1.6	-	-	-	-	1.6	1.6	-
Customer Service and Informational Expenses	0.5	0.5	-	-	-	-	0.5	0.5	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	28.6	27.7	1.0	-	-	-	28.6	27.7	1.0
Sub Total	\$ 51.1	\$ 41.8	\$ 9.3	\$ -	\$ -	\$ -	\$ 51.1	\$ 41.8	\$ 9.3
<u>Maintenance:</u>									
Transmission Expenses	\$ (4.2)	\$ (4.2)	\$ -	\$ -	\$ -	\$ -	\$ (4.2)	\$ (4.2)	\$ -
Distribution Expenses	1,201.8	937.7	264.1	-	-	-	1,201.8	937.7	264.1
Administrative & General Expenses	0.0	0.0	-	-	-	-	0.0	0.0	-
Sub Total	\$ 1,197.6	\$ 933.4	\$ 264.1	\$ -	\$ -	\$ -	\$ 1,197.6	\$ 933.4	\$ 264.1
TOTAL	\$ 1,248.7	\$ 975.2	\$ 273.5	\$ -	\$ -	\$ -	\$ 1,248.7	\$ 975.2	\$ 273.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Stores Handling - Expense Type M50
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)				Adjustments to Reflect Conditions in Rate Year				Rate Year Ending March 31, 2014			
	Electric		Gas		Electric		Gas		Electric		Gas	
	Total		Total		Total		Total		Total		Total	
Niagara Mohawk Power Corp.	\$ 1,247.5	\$ 974.9	\$ 272.6	\$ 53.4	\$ 41.7	\$ 11.7	\$ 1,300.9	\$ 1,016.6	\$ 284.3			
National Grid USA Service Co.	1.2	0.3	0.9	-	-	-	1.2	0.3	0.9			
All Other Companies	-	-	-	-	-	-	-	-	-			
Total	\$ 1,248.7	\$ 975.2	\$ 273.5	\$ 53.4	\$ 41.7	\$ 11.7	\$ 1,302.1	\$ 1,016.9	\$ 285.2			
<u>Operation:</u>												
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Power Production Expenses	-	-	-	-	-	-	-	-	-			
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-			
Transmission Expenses	0.4	0.4	-	-	-	-	0.4	0.4	-			
Regional Market Expenses	-	-	-	-	-	-	-	-	-			
Distribution Expenses	20.0	11.6	8.3	0.9	0.5	0.4	20.9	12.1	8.7			
Customer Accounts Expenses	1.6	1.6	-	0.1	0.1	-	1.7	1.7	-			
Customer Service and Informational Expenses	0.5	0.5	-	-	-	-	0.5	0.5	-			
Sales Expenses	-	-	-	-	-	-	-	-	-			
Administrative & General Expenses	28.6	27.7	1.0	1.1	1.1	-	29.7	28.8	1.0			
Sub Total	\$ 51.1	\$ 41.8	\$ 9.3	\$ 2.1	\$ 1.7	\$ 0.4	\$ 53.2	\$ 43.5	\$ 9.7			
<u>Maintenance:</u>												
Transmission Expenses	\$ (4.2)	\$ (4.2)	\$ -	\$ (0.2)	\$ (0.2)	\$ -	\$ (4.4)	\$ (4.4)	\$ -			
Distribution Expenses	1,201.8	937.7	264.1	51.5	40.2	11.3	1,253.3	977.9	275.4			
Administrative & General Expenses	0.0	0.0	-	-	-	-	0.0	0.0	-			
Sub Total	\$ 1,197.6	\$ 933.4	\$ 264.1	\$ 51.3	\$ 40.0	\$ 11.3	\$ 1,248.9	\$ 973.4	\$ 275.4			
TOTAL	\$ 1,248.7	\$ 975.2	\$ 273.5	\$ 53.4	\$ 41.7	\$ 11.7	\$ 1,302.1	\$ 1,016.9	\$ 285.2			

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Stores Handling - Expense Type M50
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
Niagara Mohawk Power Corp.	\$ 1,016.6	\$	21.6	\$	1,038.2	\$	22.8	\$	1,061.0	\$
National Grid USA Service Co.	0.3	-	-	0.3	-	0.0	-	-	0.3	-
All Other Companies	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,016.9	\$	21.6	\$	1,038.5	\$	22.8	\$	1,061.3	\$
Operation:										
Production Expenses		\$		\$		\$		\$		\$
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-	-
Transmission Expenses	0.4	-	-	0.4	-	-	-	-	0.4	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	12.1	0.3	0.3	12.4	0.3	0.3	0.3	12.7	1.7	0.5
Customer Accounts Expenses	1.7	-	-	1.7	-	-	-	1.7	-	-
Customer Service and Informational Expenses	0.5	-	-	0.5	-	-	-	0.5	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	28.8	0.6	0.6	29.4	0.6	0.6	0.6	30.0	-	-
Sub Total	\$ 43.5	\$	0.9	\$	44.4	\$	0.9	\$	45.3	\$
Maintenance:										
Transmission Expenses	\$ (4.4)	\$	(0.1)	\$	(4.5)	\$	(0.1)	\$	(4.6)	\$
Distribution Expenses	977.9	20.8	20.8	998.7	22.0	22.0	22.0	1,020.7	0.0	0.0
Administrative & General Expenses	0.0	-	-	0.0	-	-	-	0.0	-	-
Sub Total	\$ 973.4	\$	20.7	\$	994.1	\$	21.9	\$	1,016.0	\$
TOTAL	\$ 1,016.9	\$	21.6	\$	1,038.5	\$	22.8	\$	1,061.3	\$

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Stores Handling - Expense Type M50
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	284.3	\$	6.0	\$	290.3	\$	6.4	\$	296.6
National Grid USA Service Co.		0.9		-		0.9		0.0		0.9
All Other Companies		-		-		-		-		-
Total	\$	285.2	\$	6.0	\$	291.2	\$	6.4	\$	297.6
Operation:										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		8.7		0.2		8.9		0.2		9.1
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		1.0		-		1.0		-		1.0
Sub Total	\$	9.7	\$	0.2	\$	9.9	\$	0.2	\$	10.1
Maintenance:										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		275.4		5.8		281.2		6.2		287.4
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	275.4	\$	5.8	\$	281.2	\$	6.2	\$	287.4
TOTAL	\$	285.2	\$	6.0	\$	291.2	\$	6.4	\$	297.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Materials Stores Handling - Expense Type M50
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)		\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year)				
General inflation %	Workpaper 1	\$ 53.4	\$ 41.7	\$ 11.7
TOTAL		\$ 53.4	\$ 41.7	\$ 11.7
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %	Workpaper 1	\$ 27.7	\$ 21.6	\$ 6.1
TOTAL		\$ 27.7	\$ 21.6	\$ 6.1
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %	Workpaper 1	\$ 29.3	\$ 22.8	\$ 6.4
TOTAL		\$ 29.3	\$ 22.8	\$ 6.4

SCHEDULE 31

Expense Type P's – Total Labor

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Labor - Expense Type All P's
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Reflect Conditions in Rate Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 224,066.0	\$ 191,626.7	\$ 32,439.3	\$ (26,658.1)	\$ (25,958.9)	\$ (699.2)	\$ 197,408.0	\$ 165,667.8	\$ 31,740.1
National Grid USA Service Co.	96,305.8	82,014.7	14,291.1	(20,859.6)	(18,176.9)	(2,682.6)	75,446.3	63,837.8	11,608.5
All Other Companies	(13,960.0)	(13,469.6)	(490.4)	16,614.9	15,412.2	1,202.7	2,655.0	1,942.7	712.3
Total	\$ 306,411.9	\$ 260,171.9	\$ 46,240.0	\$ (30,902.7)	\$ (28,723.6)	\$ (2,179.1)	\$ 275,509.2	\$ 231,448.3	\$ 44,060.9
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	0.1	-	0.1	(0.0)	-	(0.0)	0.1	-	0.1
Transmission Expenses	16,081.7	16,081.4	0.3	(1,775.4)	(1,775.4)	(0.0)	14,306.2	14,306.0	0.3
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	77,232.8	69,661.1	7,571.7	(8,047.6)	(7,690.8)	(356.8)	69,185.3	61,970.4	7,214.9
Customer Accounts Expenses	28,584.1	23,294.2	5,289.9	(2,821.0)	(2,571.7)	(249.3)	25,763.1	20,722.4	5,040.6
Customer Service and Informational Expenses	9,339.7	7,885.7	1,453.9	(939.1)	(870.6)	(68.5)	8,400.5	7,015.1	1,385.4
Sales Expenses	500.1	119.7	380.4	(31.1)	(13.2)	(17.9)	469.0	106.5	362.5
Administrative & General Expenses	78,241.3	66,583.0	11,658.3	(7,900.3)	(7,350.9)	(549.4)	70,341.0	59,232.1	11,108.9
Sub Total	\$ 209,979.8	\$ 183,625.1	\$ 26,354.7	\$ (21,514.6)	\$ (20,272.7)	\$ (1,242.0)	\$ 188,465.2	\$ 163,352.5	\$ 25,112.7
<u>Maintenance:</u>									
Transmission Expenses	\$ 9,868.2	\$ 9,868.2	\$ -	\$ (1,089.5)	\$ (1,089.5)	\$ -	\$ 8,778.7	\$ 8,778.7	\$ -
Distribution Expenses	84,921.7	65,053.9	19,867.8	(8,118.4)	(7,182.1)	(936.3)	76,803.3	57,871.8	18,931.5
Administrative & General Expenses	1,642.2	1,624.7	17.5	(180.2)	(179.4)	(0.8)	1,462.0	1,445.3	16.7
Sub Total	\$ 96,432.1	\$ 76,546.7	\$ 19,885.3	\$ (9,388.1)	\$ (8,450.9)	\$ (937.1)	\$ 87,044.0	\$ 68,095.8	\$ 18,948.2
TOTAL	\$ 306,411.9	\$ 260,171.9	\$ 46,240.0	\$ (30,902.7)	\$ (28,723.6)	\$ (2,179.1)	\$ 275,509.2	\$ 231,448.3	\$ 44,060.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Labor - Expense Type All P's
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 197,408.0	\$ 165,667.8	\$ 31,740.1	\$ 14,828.4	\$ 12,626.9	\$ 2,201.5	\$ 212,236.4	\$ 178,294.7	\$ 33,941.6
National Grid USA Service Co.	75,446.3	63,837.8	11,608.5	498.9	270.7	228.2	75,945.2	64,108.5	11,836.7
All Other Companies	2,655.0	1,942.7	712.3	(5,239.7)	(3,989.8)	(1,249.9)	(2,584.7)	(2,047.1)	(537.6)
Total	\$ 275,509.2	\$ 231,448.3	\$ 44,060.9	\$ 10,087.7	\$ 8,907.8	\$ 1,179.9	\$ 285,596.9	\$ 240,356.1	\$ 45,240.8
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	0.1	-	0.1	0.0	-	0.0	0.1	-	0.1
Transmission Expenses	14,306.2	14,306.0	0.3	550.6	550.6	0.0	14,856.8	14,856.6	0.3
Regional Market Expenses	69,185.3	61,970.4	7,214.9	2,578.3	2,385.1	193.2	71,763.5	64,355.4	7,408.1
Distribution Expenses	25,763.1	20,722.4	5,040.6	932.5	797.5	135.0	26,695.6	21,520.0	5,175.6
Customer Accounts Expenses	8,400.5	7,015.1	1,385.4	307.1	270.0	37.1	8,707.6	7,285.1	1,422.5
Customer Service and Informational Expenses	469.0	106.5	362.5	13.8	4.1	9.7	482.8	110.6	372.2
Sales Expenses	70,341.0	59,232.1	11,108.9	2,577.2	2,279.7	297.5	72,918.1	61,511.8	11,406.4
Administrative & General Expenses	\$ 188,465.2	\$ 163,352.5	\$ 25,112.7	\$ 6,959.5	\$ 6,287.0	\$ 672.5	\$ 195,424.6	\$ 169,639.5	\$ 25,785.2
Sub Total	\$ 8,778.7	\$ 8,778.7	\$ -	\$ 337.9	\$ 337.9	\$ -	\$ 9,116.6	\$ 9,116.6	\$ -
<u>Maintenance:</u>									
Transmission Expenses	76,803.3	57,871.8	18,931.5	2,734.3	2,227.3	507.0	79,537.6	60,099.1	19,438.5
Distribution Expenses	1,462.0	1,445.3	16.7	56.1	55.6	0.4	1,518.1	1,500.9	17.1
Administrative & General Expenses	87,044.0	68,095.8	18,948.2	3,128.2	2,620.8	507.4	90,172.2	70,716.6	19,455.6
Sub Total	\$ 275,509.2	\$ 231,448.3	\$ 44,060.9	\$ 10,087.7	\$ 8,907.8	\$ 1,179.9	\$ 285,596.9	\$ 240,356.1	\$ 45,240.8
TOTAL									

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Labor - Expense Type-All P's
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Rate Year	31, 2015	Conditions in Rate Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 178,294.7	\$ 4,896.4	\$ 183,191.1	\$ 5,022.5	\$ 188,213.6
National Grid USA Service Co.	64,108.5	2,110.6	66,219.1	2,173.6	68,392.7
All Other Companies	(2,047.1)	(364.2)	(2,411.3)	(373.6)	(2,785.0)
Total	\$ 240,356.1	\$ 6,642.8	\$ 246,998.8	\$ 6,822.5	\$ 253,821.3
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	14,856.6	410.6	15,267.2	421.7	15,688.9
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	64,355.4	1,778.6	66,134.0	1,826.7	67,960.8
Customer Accounts Expenses	21,520.0	594.8	22,114.7	610.8	22,725.6
Customer Service and Informational Expenses	7,285.1	201.3	7,486.5	206.8	7,693.3
Sales Expenses	110.6	3.1	113.6	3.1	116.8
Administrative & General Expenses	61,511.8	1,700.0	63,211.8	1,746.0	64,957.8
Sub Total	\$ 169,639.5	\$ 4,688.4	\$ 174,327.8	\$ 4,815.2	\$ 179,143.0
<u>Maintenance:</u>					
Transmission Expenses	\$ 9,116.6	\$ 252.0	\$ 9,368.5	\$ 258.8	\$ 9,627.3
Distribution Expenses	60,099.1	1,661.0	61,760.1	1,705.9	63,466.0
Administrative & General Expenses	1,500.9	41.5	1,542.4	42.6	1,585.0
Sub Total	\$ 70,716.6	\$ 1,954.4	\$ 72,671.0	\$ 2,007.3	\$ 74,678.3
TOTAL	\$ 240,356.1	\$ 6,642.8	\$ 246,998.8	\$ 6,822.5	\$ 253,821.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Labor - Expense Type-All P's
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Rate Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Rate Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	33,941.6	\$	875.1	\$	34,816.8	\$	897.8	\$	35,714.5
National Grid USA Service Co.		11,836.7		366.9		12,203.6		377.9		12,581.5
All Other Companies		(537.6)		(13.3)		(550.8)		(13.6)		(564.4)
Total	\$	45,240.8	\$	1,228.8	\$	46,469.6	\$	1,262.0	\$	47,731.6
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		0.1		-		0.1		-		0.1
Transmission Expenses		0.3		76.0		76.2		78.0		154.2
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		7,408.1		329.0		7,737.1		337.9		8,075.0
Customer Accounts Expenses		5,175.6		110.0		5,285.6		113.0		5,398.6
Customer Service and Informational Expenses		1,422.5		37.2		1,459.7		38.3		1,498.0
Sales Expenses		372.2		0.6		372.8		0.6		373.3
Administrative & General Expenses		11,406.4		314.5		11,720.9		323.0		12,043.8
Sub Total	\$	25,785.2	\$	867.3	\$	26,652.4	\$	890.7	\$	27,543.1
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	46.6	\$	46.6	\$	47.9	\$	94.5
Distribution Expenses		19,438.5		307.2		19,745.8		315.6		20,061.3
Administrative & General Expenses		17.1		7.7		24.8		7.9		32.7
Sub Total	\$	19,455.6	\$	361.5	\$	19,817.2	\$	371.3	\$	20,188.5
TOTAL	\$	45,240.8	\$	1,228.8	\$	46,469.6	\$	1,262.0	\$	47,731.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Labor - Expense Type All P's
 (\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
Page 1 Adjustments: (to normalize Historic Year)					
FTE Adjustments to Historic Test Year (Labor Model)	Niagara Mohawk Power Corp.	Workpaper 13	\$ (3,605.8)	\$ (3,168.3)	\$ (437.5)
FTE Adjustments to Historic Test Year (Labor Model)	National Grid USA Service Co.	Workpaper 13	(8,188.8)	(7,320.1)	(868.7)
FTE Adjustments to Historic Test Year (Labor Model)	All Other Companies	Workpaper 13	(1,728.6)	(1,222.3)	(506.3)
Normalization - Re-class KS Incentive Comp from B05	All Other Companies	Workpaper 15	4,338.7	3,120.5	1,218.2
Normalization - Remove Severance & Band A	Niagara Mohawk Power Corp.	Workpaper 14	(12,807.7)	(12,762.4)	(45.4)
Normalization - Remove Severance & Band A	National Grid USA Service Co.	Workpaper 14	(9,137.5)	(8,125.7)	(1,011.8)
Normalization - Remove Severance & Band A	All Other Companies	Workpaper 14	14,004.8	13,514.0	490.8
Normalization - Remove Energy Efficiency Labor	National Grid USA Service Co.	Workpaper 16	(2,936.9)	(2,134.7)	(802.2)
Normalization - Remove Energy Efficiency Labor	Niagara Mohawk Power Corp.	Workpaper 16	(2,050.5)	(1,834.2)	(216.3)
Normalization - Remove Energy Efficiency Labor	All Other Companies	Workpaper 16	-	-	-
Normalization - Remove Storm Labor	National Grid USA Service Co.	Workpaper 17	(596.4)	(596.4)	-
Normalization - Remove Storm Labor	Niagara Mohawk Power Corp.	Workpaper 17	(8,194.1)	(8,194.1)	-
TOTAL			\$ (30,902.7)	\$ (28,723.6)	\$ (2,179.1)
Page 2 Adjustments: (to reflect conditions in the Rate Year 2011)					
FTE Adjustments to Rate Year (Labor Model)	Niagara Mohawk Power Corp.	Workpaper 13	\$ 15,179.9	\$ 12,966.5	\$ 2,213.3
FTE Adjustments to Rate Year (Labor Model)	National Grid USA Service Co.	Workpaper 13	203.2	56.6	146.6
FTE Adjustments to Rate Year (Labor Model)	All Other Companies	Workpaper 13	(900.9)	(869.3)	(31.6)
Reclass KS Incentive Comp from B05	All Other Companies	Workpaper 15	(4,338.7)	(3,120.5)	(1,218.2)
Remove Severance & Band A	Niagara Mohawk Power Corp.	Workpaper 14	-	-	-
Remove Severance & Band A	National Grid USA Service Co.	Workpaper 14	-	-	-
Remove Severance & Band A	All Other Companies	Workpaper 14	-	-	-
Remove Energy Efficiency Labor	National Grid USA Service Co.	Workpaper 16	313.7	232.0	81.7
Remove Energy Efficiency Labor	Niagara Mohawk Power Corp.	Workpaper 16	(105.6)	(93.8)	(11.8)
Remove Energy Efficiency Labor	All Other Companies	Workpaper 16	-	-	-
Remove Storm Labor	National Grid USA Service Co.	Workpaper 17	(17.9)	(17.9)	-
Remove Storm Labor	Niagara Mohawk Power Corp.	Workpaper 17	(245.8)	(245.8)	-
TOTAL			\$ 10,087.7	\$ 8,907.8	\$ 1,179.9
Page 3 Adjustments: (to reflect conditions in the Rate Year 2012)					
FTE Adjustments to Data Year 1 (Labor Model)	Niagara Mohawk Power Corp.	Workpaper 13	\$ 6,080.3	\$ 5,199.3	\$ 881.0
FTE Adjustments to Data Year 1 (Labor Model)	National Grid USA Service Co.	Workpaper 13	2,574.1	2,185.7	388.4
FTE Adjustments to Data Year 1 (Labor Model)	All Other Companies	Workpaper 13	(377.5)	(364.2)	(13.3)
Reclass KS Incentive Comp from B05	All Other Companies	Workpaper 15	-	-	-
Remove Severance & Band A	Niagara Mohawk Power Corp.	Workpaper 14	-	-	-
Remove Severance & Band A	National Grid USA Service Co.	Workpaper 14	-	-	-
Remove Severance & Band A	All Other Companies	Workpaper 14	-	-	-
Remove Energy Efficiency Labor	National Grid USA Service Co.	Workpaper 16	(78.1)	(56.7)	(21.4)
Remove Energy Efficiency Labor	Niagara Mohawk Power Corp.	Workpaper 16	(55.6)	(49.8)	(5.9)
Remove Energy Efficiency Labor	All Other Companies	Workpaper 16	-	-	-
Remove Storm Labor	National Grid USA Service Co.	Workpaper 17	(18.4)	(18.4)	-
Remove Storm Labor	Niagara Mohawk Power Corp.	Workpaper 17	(253.2)	(253.2)	-
TOTAL			\$ 7,871.6	\$ 6,642.8	\$ 1,228.8
Adjustments: (to reflect conditions in the Rate Year 2013)					
FTE Adjustments to Data Year 2 (Labor Model)	Niagara Mohawk Power Corp.	Workpaper 13	\$ 6,238.1	\$ 5,334.4	\$ 903.8
FTE Adjustments to Data Year 2 (Labor Model)	National Grid USA Service Co.	Workpaper 13	2,650.9	2,250.9	399.9
FTE Adjustments to Data Year 2 (Labor Model)	All Other Companies	Workpaper 13	(387.2)	(373.6)	(13.6)
Reclass KS Incentive Comp from B05	All Other Companies	Workpaper 15	-	-	-
Remove Severance & Band A	Niagara Mohawk Power Corp.	Workpaper 14	-	-	-
Remove Severance & Band A	National Grid USA Service Co.	Workpaper 14	-	-	-
Remove Severance & Band A	All Other Companies	Workpaper 14	-	-	-
Remove Energy Efficiency Labor	National Grid USA Service Co.	Workpaper 16	(80.4)	(58.4)	(22.1)
Remove Energy Efficiency Labor	Niagara Mohawk Power Corp.	Workpaper 16	(57.1)	(51.1)	(6.0)
Remove Energy Efficiency Labor	All Other Companies	Workpaper 16	-	-	-
Remove Storm Labor	National Grid USA Service Co.	Workpaper 17	(19.0)	(19.0)	-
Remove Storm Labor	Niagara Mohawk Power Corp.	Workpaper 17	(260.8)	(260.8)	-
TOTAL			\$ 8,084.5	\$ 6,822.5	\$ 1,262.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Calculation of Adjusted Historic Test Year Operating Expense Labor Electric Only
Summary
(\$000's)

Line	Description	Schedule Reference	Summary Provider Company Labor T:			
			Niagara Mohawk Power Corp.	Niagara Mohawk Power Corp. (Co. 36)	National Grid USA	All Other Companies
1	Historic Year Electric Operating Expense Labor Charged to Niagara Mohawk					
2	Total Labor with O/T, U/G and M/P		181,524.1	55,954.1	14,501.4	(13,471.4)
3	Total Variable Pay		10,102.6	9,293.1	-	1.8
4	Total Operating Expense Labor Charges		191,626.7	65,247.2	16,767.6	(13,469.6)
5						
6	Calculation of Electric Adjusted Historic Test Year Operating Expense Labor					
7	Base Labor					
8	Total Annualized Historic Year Base Labor		264,496.4	213,256.4	277,709.2	
9	Adjustments					
11	Total Adjusted Annualized Base Labor		264,496.4	213,256.4	277,709.2	
12						
13	Allocation to Niagara Mohawk		95.4%	28.2%	6.9%	
14						
15	Total Annualized Base Labor Allocated to Niagara Mohawk		252,318.7	60,223.5	19,173.5	
16						
17	Overtime, Upgrades, Premiums and Misc Pay					
18	Overtime (O/T)		58,441.2	1,813.3	114.8	
19	Upgrades & Premiums (U/G)		4,617.3	-	-	
20	Miscellaneous Pay (M/P)		14,586.0	10,898.7	(0.0)	
21	Total O/T, U/G and M/P		77,644.5	12,712.0	114.8	
22						
23	Total Adjusted Base Labor with O/T, U/G and M/P		329,963.2	72,935.5	19,288.2	
24	Total Variable Pay		11,918.9	12,201.9	2,681.6	
25						
26	Total Adjusted Historic Year Labor Charged to Niagara Mohawk		341,882.2	85,137.4	21,969.8	(13,752.6)
27						
28	Allocation to Electric		84.8%	89.8%	70.7%	96.5%
29						
30	Base Labor with O/T, U/G and M/P		279,922.9	65,420.8	13,460.0	(13,272.0)
31	Variable Pay		10,087.5	11,015.8	2,079.4	1.8
32	Total Electric Adjusted Historic Year Labor		290,010.3	76,436.6	15,539.5	(13,270.2)
33						
34	Allocation to Operating Expense		65.0%	75.8%	98.8%	100.1%
35						
36	Base Labor with O/T, U/G and M/P		178,497.5	49,676.3	13,276.9	(13,282.4)
37	Variable Pay		9,960.9	8,250.8	2,079.4	1.8
38	Sub-Total Electric Adjusted Historic Year Operating Expense Labor		188,458.4	57,927.1	15,356.3	(13,280.6)
39						
40						
41	Normalization Adjustments		(22,790.6)	(10,856.8)	-	16,634.6
42	Total Electric Adjusted Historic Year Operating Expense Labor		165,667.8	47,070.2	15,356.3	3,353.9

Line Notes

- 2 Line 4 - Line 3
- 3 Labor Schedule #31 page 17,18,19 Line 34
- 4 Labor Schedule #31 page 16, Line 3
- 8 Labor Schedule #31 page 10,12,14 Line 29
- 9 Labor Schedule #31 page 10,12,14 Line 29
- 10 Labor Schedule #31 page 10,12,14 Line 29
- 11 Sum of Lines 8 thru 10
- 13 Labor Schedule #31 page 10,12,14 Line 29
- 15 Line 11 x Line 13
- 18 Labor Schedule #31 page 21,22,23 Line 7 + Line 24
- 19 Labor Schedule #31, Worksheet 1, page 6, Worksheet 2 & 3, page 4, Line 25
- 20 Labor Schedule #31 page 21,22,23 Line 36
- 21 Sum of Lines 18 thru 20
- 23 Line 15 + Line 21
- 24 Labor Schedule #31 page 21,22,23 Line 34
- 26 Line 23 + Line 24
- 28 Composite Base and Variable Pay rate: Labor Schedule #31, page 16, Line 12 / Line 38
- 30 Line 32 - Line 31
- 31 Line 24 x applicable rate: Labor Schedule #31 page 21,22,23 Line 34
- 32 Line 26 x Line 28
- 34 Composite Base and Variable Pay rate: Labor Schedule #31, page 16, Line 3 / Line 12
- 36 Line 38 - Line 37
- 37 Line 31 x applicable rate: Labor Schedule #31 page 21,22,23 Line 34
- 38 Line 32 x Line 34
- 40 Labor Schedule #31, page 5
- 41 Line 38 - Line 41

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)

Calculation of Forecasted Rate Year Operating Expense Labor Electric Only

Summary
(\$000's)

Line	Description	Schedule Reference	Summary Provider Company Labor TC							
			Total	Niagara Mohawk Power Corp.	Service Co.	Keyspan Service Co.	All Other Companies			
1	Calculation of Rate Year Operating Expense Labor									
2	Inflation to Base Labor with OT, UG and MP		10,590.7	3,724.6	972.7	7.3%	(869.4)			
3	Rate		5.9%	7.5%	7.3%	6.5%				
4	Inflation to Variable Pay		2,375.8	(3,690.8)	(949.9)	0.1				
5	Rate		23.9%	-44.7%	-45.7%	6.5%				
6	Total Inflation through Rate Year 2014		12,153.8	12,966.5	33.8	22.8	(869.3)			
7	Rate		6.9%	0.1%	0.1%	6.5%				
8	Base Labor with OT, UG and MP		189,088.2	53,400.8	14,249.6		(14,151.8)			
9	Variable Pay		12,336.7	4,560.0	1,129.5	1.9				
10	Sub-Total Electric Operating Expense Labor Rate Year Ending 2014		201,424.9	57,960.9	15,379.1		(14,149.9)			
11	Normalization Adjustments		(23,130.2)	(10,642.7)			13,514.0			
12	Total Electric Operating Expense Labor Rate Year Ending 2014		178,294.7	47,318.1	15,379.1		(635.9)			
13	Inflation to Base Labor with OT, UG and MP		4,871.2	1,588.4	427.1	3.0%	(364.3)			
14	Rate		2.6%	3.0%	3.0%	2.6%				
15	Inflation to Variable Pay		328.1	136.4	33.8	0.1				
16	Rate		2.7%	3.0%	3.0%	2.7%				
17	Total Inflation through Rate Year 2012		5,199.3	1,724.8	460.9	9.2				
18	Rate		2.6%	3.0%	3.0%	-0.1%				
19	Base Labor with OT, UG and MP		193,959.4	54,989.2	14,676.7		(14,516.1)			
20	Variable Pay		12,664.9	4,696.4	1,163.3	2.0				
21	Sub-Total Electric Operating Expense Labor Rate Year Ending 2015		206,624.2	59,685.7	15,840.0		(14,314.1)			
22	Normalization Adjustments		(23,433.2)	(10,717.8)			13,514.0			
23	Total Electric Operating Expense Labor Rate Year Ending 2015		183,191.1	48,967.8	15,840.0		(1,000.1)			
24	Inflation to Base Labor with OT, UG and MP		4,997.4	1,635.7	439.9	3.0%	(373.7)			
25	Rate		2.6%	3.0%	3.0%	2.6%				
26	Inflation to Variable Pay		336.9	140.5	34.8	0.1				
27	Rate		2.7%	3.0%	3.0%	2.7%				
28	Total Inflation through Rate Year 2013		5,334.4	1,776.2	474.7	9.2				
29	Rate		2.6%	3.0%	3.0%	-0.1%				
30	Base Labor with OT, UG and MP		198,956.8	56,624.9	15,116.6		(14,889.9)			
31	Variable Pay		13,001.8	4,836.9	1,198.1	2.1				
32	Sub-Total Electric Operating Expense Labor Rate Year Ending 2016		211,958.6	61,461.9	16,314.8		(14,887.8)			
33	Normalization Adjustments		(23,745.0)	(10,795.2)			13,514.0			
34	Total Electric Operating Expense Labor Rate Year Ending 2016		188,213.6	50,666.7	16,314.8		(1,373.7)			

Line Notes

- 23 Line 25 - Line 24
- 24 Labor Schedule #31, page 29,30,31 Line 34
- 25 Labor Schedule #31, page 28, Line 3
- 27 Labor Schedule #31, page 5
- 28 Line 25 + Line 27
- 30 Line 37 - Line 23
- 31 Line 30 / Line 23
- 32 Line 38 - Line 24
- 33 Line 32 / Line 24
- 34 Line 30 + Line 32
- 35 Line 34 / Line 25
- 37 Line 39 - Line 38
- 38 Labor Schedule #31, page 33,34,35 Line 34
- 39 Labor Schedule #31, page 32, Line 3

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Calculation of Adjusted Historic Test Year Operating Gas Labor Gas Only

Summary
(\$000's)

Line	Schedule Reference	Summary Provider Company Labor T.			
		Niagara Mohawk Power Corp.	Service Co.	Keyspan Service Co.	All Other Companies
1					
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Line Notes

- 2 Line 4 - Line 3
- 3 Labor Schedule #31 page 17,18,19 Line 34
- 4 Labor Schedule #31 page 16, Line 3
- 8 Labor Schedule #31 page 10,12,14 Line 29
- 9 Labor Schedule #31 page 10,12,14 Line 29
- 10 Labor Schedule #31 page 10,12,14 Line 29
- 11 Sum of Lines 8 thru 10
- 13 Labor Schedule #31 page 10,12,14 Line 29
- 15 Line 11 x Line 13
- 18 Labor Schedule #31 page 21,22,23 Line 7 + Line 24
- 19 Labor Schedule #31, Worksheet 1, page 6, Worksheet 2 & 3, page 4, Line 25
- 20 Labor Schedule #31 page 21,22,23 Line 36
- 21 Sum of Lines 18 thru 20
- 23 Line 15 + Line 21
- 24 Labor Schedule #31 page 21,22,23 Line 34
- 26 Line 23 + Line 24
- 28 Composite Base and Variable Pay rate: Labor Schedule #31, Worksheet 1, page 10, Line 25 / Line 38
- 30 Line 32 - Line 31
- 31 Line 24 x applicable rate: Labor Schedule #31 page 21,22,23 Line 34
- 32 Line 26 x Line 28
- 34 Composite Base and Variable Pay rate: Labor Schedule #31, Worksheet 1, page 10, Line 16 / Line 25
- 36 Line 38 - Line 37
- 37 Line 31 x applicable rate: Labor Schedule #31 page 21,22,23 Line 34
- 38 Line 32 x Line 34
- 40 Labor Schedule #31, page 5
- 41 Line 38 - Line 41

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Calculation of Forecasted Rate Year Operating Expense Labor Gas Only
Summary
(\$000's)

Schedule Reference	Summary Provider Company Labor To				
	Total	Niagara Mohawk Power Corp.	National Grid USA Service Co.	Keyspan Service Co.	All Other Companies
1 Calculation of Rate Year Operating Expense Labor					
2	Inflation to Base Labor with O/T, U/G and M/P	1,785.1	454.3	392.7	(31.6)
3	Rate	5.9%	7.7%	7.2%	6.5%
4	Inflation to Variable Pay	428.3	(428.1)	(272.3)	-
5	Rate	23.9%	-44.7%	-45.7%	6.5%
6	Total Inflation through Rate Year 2014	2,213.3	26.2	120.4	(31.6)
7	Rate	6.9%	0.4%	2.0%	5.9%
8	Base Labor with O/T, U/G and M/P	31,991.3	6,360.7	5,842.4	(515.2)
9	Variable Pay	2,223.8	529.0	323.8	-
10	Sub-Total Electric Operating Expense Labor Rate Year Ending 2014	34,215.1	6,889.7	6,166.2	(515.2)
11	Normalization Adjustments	(273.5)	(1,732.3)	-	490.8
12	Total Electric Operating Expense Labor Rate Year Ending 2014	33,941.6	5,157.4	6,166.2	(24.4)
13	Inflation to Base Labor with O/T, U/G and M/P	821.8	189.1	173.8	(13.3)
14	Rate	2.6%	3.0%	3.0%	2.6%
15	Inflation to Variable Pay	59.1	15.8	9.7	-
16	Rate	2.7%	3.0%	3.0%	2.7%
17	Total Inflation through Rate Year 2012	881.0	204.9	183.5	(13.3)
18	Rate	2.6%	3.0%	3.0%	2.6%
19	Base Labor with O/T, U/G and M/P	32,813.2	6,509.8	6,016.2	(528.4)
20	Variable Pay	2,282.9	544.8	333.5	-
21	Sub-Total Gas Operating Expense Labor Rate Year Ending 2015	35,096.1	7,054.6	6,349.6	(528.4)
22	Normalization Adjustments	(279.4)	(1,753.7)	-	490.8
23	Total Electric Operating Expense Labor Rate Year Ending 2015	34,816.8	5,300.8	6,349.6	(37.7)
24	Inflation to Base Labor with O/T, U/G and M/P	843.1	194.7	179.0	(13.6)
25	Rate	2.6%	3.0%	3.0%	2.6%
26	Inflation to Variable Pay	60.7	16.3	10.0	-
27	Rate	2.7%	3.0%	3.0%	2.7%
28	Total Inflation through Rate Year 2013	903.8	211.0	188.9	(13.6)
29	Rate	2.6%	3.0%	3.0%	2.6%
30	Base Labor with O/T, U/G and M/P	33,656.2	6,744.5	6,195.1	(502.0)
31	Variable Pay	2,343.7	561.1	343.5	-
32	Sub-Total Gas Operating Expense Labor Rate Year Ending 2016	35,999.9	7,305.6	6,538.6	(502.0)
33	Normalization Adjustments	(285.4)	(1,775.8)	-	490.8
34	Total Electric Operating Expense Labor Rate Year Ending 2016	35,714.5	5,529.8	6,538.6	(51.3)

Line Notes

- 2 Line 9 - Labor Schedule #31, page 6, Line 36
- 3 Line 2 / Labor Schedule #31, page 6, Line 36
- 4 Line 10 - Labor Schedule #31, page 6, Line 37
- 5 Line 4 / Labor Schedule #31, page 6, Line 37
- 6 Line 2 + Line 4
- 7 Line 6 / Labor Schedule #31, page 6, Line 38
- 9 Line 11 - Line 10
- 10 Labor Schedule #31, page 25, 26, 27 Line 34
- 11 Labor Schedule #31, page 24, Line 16
- 13 Labor Schedule #31, page 5
- 14 Line 11 + Line 13
- 16 Line 23 - Line 9
- 17 Line 16 / Line 9
- 18 Line 24 - Line 10
- 23 Line 25 - Line 24
- 24 Labor Schedule #31, page 29, 30, 31 Line 34
- 25 Labor Schedule #31, page 28, Line 16
- 27 Labor Schedule #31, page 5
- 28 Line 25 + Line 27
- 30 Line 37 - Line 23
- 31 Line 30 / Line 23
- 32 Line 38 - Line 24
- 33 Line 32 / Line 24
- 34 Line 30 + Line 32
- 35 Line 34 / Line 25
- 37 Labor Schedule #31, page 33, 34, 35 Line 34
- 38 Labor Schedule #31, page 32, Line 16
- 39 Labor Schedule #31, page 32, Line 16

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID COMPANY, 36
Allocate Total Annualized Base Labor Adjusted to Niagara Mohawk (Co 36) by Niagara Mohawk (Co 36
(5000's)

Calculation of Labor Allocators for Niagara Mohawk Power Corp.

Historic Year Ended December 31, 2011	
Total	Niagara Mohawk Power Corp.
Total Management Regular Pay Charged From Niagara Mohawk/	\$ 50,440,300.7
As a percent of Total	94.91%
Total Represented Regular Pay Charged From Niagara Mohawk	\$ 213,884,720.8
As a percent of Total	95.49%

Line	Allocate Annualized Base Labor	Adjustments	Total Salary	Total Adjusted Salary	Allocation Rate	Annualized Base Labor Allocated to Niagara Mohawk
14	Management Labor					
15	12 Months Ending 12/31/2011 Est. Salary		43,863,267.07	43,863,267.07	94.9%	41,628,503
16	12 Months Ending 3/31/2012 Total Estimated Salary		44,187,379.88	44,187,380	94.9%	41,936,102
17	12 Months Ending 3/31/2013 Total Estimated Salary		45,636,520.66	45,636,521	94.9%	43,311,412
18	12 Months Ending 3/31/2014 Total Estimated Salary		47,046,789.42	47,046,789	94.9%	44,649,829
19	12 Months Ending 3/31/2015 Total Estimated Salary		48,458,193.10	48,458,193	94.9%	45,989,324
20	12 Months Ending 3/31/2016 Total Estimated Salary		49,911,938.89	49,911,939	94.9%	47,469,004
21	Represented Labor					
22	12 Months Ending 12/31/2011 Est. Salary		220,633,084.99	220,633,085	95.5%	210,690,197
23	12 Months Ending 3/31/2012 Total Estimated Salary		221,981,439.60	221,981,440	95.5%	211,977,788
24	12 Months Ending 3/31/2013 Total Estimated Salary		227,530,975.59	227,530,976	95.5%	217,277,233
25	12 Months Ending 3/31/2014 Total Estimated Salary		233,219,249.98	233,219,250	95.5%	222,709,163
26	12 Months Ending 3/31/2015 Total Estimated Salary		239,049,731.23	239,049,731	95.5%	228,276,893
27	12 Months Ending 3/31/2016 Total Estimated Salary		245,025,974.51	245,025,975	95.5%	233,983,815
28	Total					
29	12 Months Ending 12/31/2011 Est. Salary		264,496,352	264,496,352	95.4%	252,318,700
30	12 Months Ending 3/31/2012 Total Estimated Salary		266,168,819	266,168,819	95.4%	253,913,890
31	12 Months Ending 3/31/2013 Total Estimated Salary		273,167,496	273,167,496	95.4%	260,588,644
32	12 Months Ending 3/31/2014 Total Estimated Salary		280,266,039	280,266,039	95.4%	267,358,993
33	12 Months Ending 3/31/2015 Total Estimated Salary		287,507,924	287,507,924	95.4%	274,266,217
34	12 Months Ending 3/31/2016 Total Estimated Salary		294,937,913	294,937,913	95.4%	281,352,819

Line Notes

- 1 Labor Schedule #31, Workpaper 7, page 1
- 2 Line 1 Co. Amount / Line 1 Total
- 3 Labor Schedule #31, Workpaper 7, page 1
- 4 Line 4 Co. Amount / Line 4 Total
- 5 Labor Schedule #31, Workpaper 4, sheet 5
- 6 Labor Schedule #31, Workpaper 4, sheet 5
- 7 Labor Schedule #31, Workpaper 4, sheet 5
- 8 Labor Schedule #31, Workpaper 4, sheet 5
- 9 Labor Schedule #31, Workpaper 4, sheet 5
- 10 Labor Schedule #31, Workpaper 4, sheet 5
- 11 Labor Schedule #31, Workpaper 4, sheet 5
- 12 Labor Schedule #31, Workpaper 4, sheet 14
- 13 Labor Schedule #31, Workpaper 7, page 1
- 14 Labor Schedule #31, Workpaper 7, page 1
- 15 Line 4 Co. Amount / Line 4 Total
- 16 Labor Schedule #31, Workpaper 4, sheet 5
- 17 Labor Schedule #31, Workpaper 4, sheet 5
- 18 Labor Schedule #31, Workpaper 4, sheet 5
- 19 Labor Schedule #31, Workpaper 4, sheet 5
- 20 Labor Schedule #31, Workpaper 4, sheet 5
- 21 Labor Schedule #31, Workpaper 4, sheet 14
- 22 Labor Schedule #31, Workpaper 4, sheet 14
- 23 Labor Schedule #31, Workpaper 4, sheet 14
- 24 Labor Schedule #31, Workpaper 4, sheet 14
- 25 Labor Schedule #31, Workpaper 4, sheet 14
- 26 Labor Schedule #31, Workpaper 4, sheet 14
- 27 Labor Schedule #31, Workpaper 4, sheet 14
- 28 Line 15 + Line 22
- 29 Line 16 + Line 23
- 30 Line 17 + Line 24
- 31 Line 18 + Line 25
- 32 Line 19 + Line 26
- 33 Line 20 + Line 27

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Allocate Total Variable Pay Labor Adjusted to Niagara Mohawk (Co 36) by Niagara Mohawk (Co 36)
 (\$000's)

Calculation of Labor Allocators for Niagara Mohawk Power Corp.

Historic Year Ended December 31, 2011		Niagara Mohawk Power Corp.	
	Total		
1	Total Management Regular Pay Charged From Niagara Mohawk \$	53,148,145.3	\$ 50,440,330.7
2	As a percent of Total		94.91%
3			
4	Total Represented Regular Pay Charged From Niagara Mohawk \$	223,978,364.4	\$ 213,884,720.8
5	Total Base OT Pay Weekly Charged From Niagara Mohawk \$	34,750,832.1	\$ 33,170,442.6
6		\$ 258,729,196.5	\$ 247,055,163.4
7	As a percent of Total		95.49%
8			
9			

11. Allocate Variable Pay Labor

	Total Variable Pay	Adjustments	Total Adjusted Variable Pay	Allocation Rate	Variable Pay Labor Allocated to Niagara Mohawk
13					
14	Management Variable Pay				
15	12 Months Ending 3/31/2014 2011 Estimated Variable Pay		4,968,869.69	94.9%	4,715,713.58
16	12 Months Ending 3/31/2015 2011 Estimated Variable Pay		5,117,935.78	94.9%	4,857,184.99
17	12 Months Ending 3/31/2016 2011 Estimated Variable Pay		5,271,473.85	94.9%	5,002,900.54
18	Represented Variable Pay				
19	12 Months Ending 3/31/2014 2011 Estimated Variable Pay		10,520,770.69	95.5%	10,046,066.53
20	12 Months Ending 3/31/2015 2011 Estimated Variable Pay		10,783,789.96	95.5%	10,297,218.19
21	12 Months Ending 3/31/2016 2011 Estimated Variable Pay		11,053,384.70	95.5%	10,554,648.65
22	Total				
23	12 Months Ending 3/31/2014 2011 Estimated Variable Pay		15,489,640.37	95.3%	14,761,780.11
24	12 Months Ending 3/31/2015 2011 Estimated Variable Pay		15,901,725.73	95.3%	15,154,403.18
25	12 Months Ending 3/31/2016 2011 Estimated Variable Pay		16,324,858.55	95.3%	15,557,549.19

Line Notes

- 1 Labor Schedule #31, Workpaper 7, sheet 1
- 2 Line 1 Co. Amount / Line 1 Total
- 4 Labor Schedule #31, Workpaper 7, sheet 1
- 5 Labor Schedule #31, Workpaper 7, sheet 1
- 6 Line 4 + Line 5
- 7 Line 6 Co. Amount / Line 6 Total
- 15 Labor Schedule #31, Workpaper 4, sheet 1
- 16 Labor Schedule #31, Workpaper 4, sheet 1
- 17 Labor Schedule #31, Workpaper 4, sheet 1
- 19 Labor Schedule #31, Workpaper 4, sheet 1
- 20 Labor Schedule #31, Workpaper 4, sheet 1
- 21 Labor Schedule #31, Workpaper 4, sheet 1
- 22 Line 15 + Line 19
- 23 Line 16 + Line 20
- 24 Line 17 + Line 21

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Allocate Total Annualized Base Labor Adjusted to Niagara Mohawk (Co 36) by National Grid Service Co. (Co 99)
(5000's)

Calculation of Labor Allocators to Niagara Mohawk Power Corp.

Historic Year Ended December 31, 2011	
	Niagara Mohawk Power Corp.
Total	
Total Management Regular Pay Charged From National Grid Service Co. \$	204,131,658.2 \$
As a percent of Total	31.47%
Total Represented Regular Pay Charged From National Grid Service Co. \$	37,185,589.5 \$
As a percent of Total	9.63%

	Total Management Salary	Adjustments	Adjusted Management Salary	Allocation Rate	Annualized Base Labor Allocated to Niagara Mohawk
14 Management Labor					
15 12 Months Ending 12/31/2011 Est. Salary	181,679,473.99		181,679,474	31.5%	57,182,736
16 12 Months Ending 3/31/2012 Total Estimated Salary	183,021,933.16		183,021,933	31.5%	57,605,269
17 12 Months Ending 3/31/2013 Total Estimated Salary	189,024,202.34		189,024,202	31.5%	59,494,454
18 12 Months Ending 3/31/2014 Total Estimated Salary	194,865,465.48		194,865,465	31.5%	61,332,963
19 12 Months Ending 3/31/2015 Total Estimated Salary	200,711,429.44		200,711,429	31.5%	63,172,952
20 12 Months Ending 3/31/2016 Total Estimated Salary	206,732,772.32		206,732,772	31.5%	65,068,141
21 Represented Labor					
22 12 Months Ending 12/31/2011 Est. Salary	31,576,932.12		31,576,932	9.6%	3,040,729
23 12 Months Ending 3/31/2012 Total Estimated Salary	31,769,899.75		31,769,900	9.6%	3,059,311
24 12 Months Ending 3/31/2013 Total Estimated Salary	32,564,147.25		32,564,147	9.6%	3,135,794
25 12 Months Ending 3/31/2014 Total Estimated Salary	33,378,250.93		33,378,251	9.6%	3,214,189
26 12 Months Ending 3/31/2015 Total Estimated Salary	34,212,707.20		34,212,707	9.6%	3,294,544
27 12 Months Ending 3/31/2016 Total Estimated Salary	35,068,024.88		35,068,025	9.6%	3,376,907
28 Total					
29 12 Months Ending 12/31/2011 Est. Salary	213,256,406		213,256,406	28.24%	60,223,466
30 12 Months Ending 3/31/2012 Total Estimated Salary	214,791,833		214,791,833	28.2%	60,664,580
31 12 Months Ending 3/31/2013 Total Estimated Salary	221,588,350		221,588,350	28.3%	62,630,248
32 12 Months Ending 3/31/2014 Total Estimated Salary	228,243,716		228,243,716	28.3%	64,547,152
33 12 Months Ending 3/31/2015 Total Estimated Salary	234,924,137		234,924,137	28.3%	66,467,496
34 12 Months Ending 3/31/2016 Total Estimated Salary	241,800,797		241,800,797	28.3%	68,445,048

Line Notes

- 1 Labor Schedule #31, Workpaper 7, sheet 3
- 2 Line 1 Co. Amount / Line 1 Total
- 3 Labor Schedule #31, Workpaper 7, sheet 3
- 4 Labor Schedule #31, Workpaper 7, sheet 3
- 5 Line 4 Co. Amount / Line 4 Total
- 15 Labor Schedule #31, Workpaper 5, sheet 5
- 16 Labor Schedule #31, Workpaper 5, sheet 5
- 17 Labor Schedule #31, Workpaper 5, sheet 5
- 18 Labor Schedule #31, Workpaper 5, sheet 5
- 19 Labor Schedule #31, Workpaper 5, sheet 5
- 20 Labor Schedule #31, Workpaper 5, sheet 5
- 22 Labor Schedule #31, Workpaper 5, sheet 5
- 23 Labor Schedule #31, Workpaper 5, sheet 5
- 24 Labor Schedule #31, Workpaper 5, sheet 5
- 25 Labor Schedule #31, Workpaper 5, sheet 5
- 26 Labor Schedule #31, Workpaper 5, sheet 5
- 27 Labor Schedule #31, Workpaper 5, sheet 5
- 29 Line 15 + Line 22
- 30 Line 16 + Line 23
- 31 Line 17 + Line 24
- 32 Line 18 + Line 25
- 33 Line 19 + Line 26
- 34 Line 20 + Line 27

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Allocate Total Variable Pay Labor Adjusted to Niagara Mohawk (Co 36) by National Grid Service Co. (Co 99)
 (\$000s)

Calculation of Variable Pay Allocators to Niagara Mohawk Power Corp.

		Historic Year Ended December 31, 2011	
		Niagara Mohawk Power Corp.	
		Total	
1	Total Management Regular Pay Charged From National Grid Service Co.	\$ 204,131,688.2	\$ 64,249,452.7
2	As a percent of Total		31.47%
3			
4	Total Represented Regular Pay Charged From National Grid Service Co.	\$ 37,185,588.5	\$ 3,580,820.2
5	As a percent of Total		9.63%
6			
7			
8			
9			

	Total Management Variable Pay	Adjustments		Adjusted Management Variable Pay	Allocation Rate	Variable Pay Labor Allocated to Niagara Mohawk
11	Allocate Variable Pay Labor					
12						
13						
14	Management Variable Pay	2011 Estimated Variable Pay	21,055,351.45	21,055,351.45	31.47%	6,627,070.09
15		2012 Estimated Variable Pay	21,687,011.99	21,687,011.99	31.47%	6,825,882.20
16		2013 Estimated Variable Pay	22,337,622.35	22,337,622.35	31.47%	7,030,638.66
17						
18	Represented Variable Pay	2011 Estimated Variable Pay	1,211,547.86	1,211,547.86	9.63%	116,667.11
19		2012 Estimated Variable Pay	1,241,836.56	1,241,836.56	9.63%	119,583.78
20		2013 Estimated Variable Pay	1,272,882.47	1,272,882.47	9.63%	122,573.38
21						
22	Total	2011 Estimated Variable Pay	22,266,899.31	22,266,899.31	30.29%	6,743,737.20
23		2012 Estimated Variable Pay	22,928,848.55	22,928,848.55	30.29%	6,945,465.98
24		2013 Estimated Variable Pay	23,610,504.82	23,610,504.82	30.30%	7,153,232.04
25						

Line Notes

- 1 Labor Schedule #31, Workpaper 7, sheet 3
- 2 Line 1 Co. Amount / Line 1 Total
- 4 Labor Schedule #31, Workpaper 7, sheet 3
- 5 Line 4 Co. Amount / Line 4 Total
- 15 Labor Schedule #31, Workpaper 5, sheet 1
- 16 Labor Schedule #31, Workpaper 5, sheet 1
- 17 Labor Schedule #31, Workpaper 5, sheet 1
- 19 Labor Schedule #31, Workpaper 5, sheet 1
- 20 Labor Schedule #31, Workpaper 5, sheet 1
- 21 Labor Schedule #31, Workpaper 5, sheet 1

- 23 Line 15 + Line 19
- 24 Line 16 + Line 20
- 25 Line 17 + Line 21

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Allocate Total Annualized Base Labor Adjusted to Niagara Mohawk (Co. 36) by Keyspan Service Co's (Co.431,432,433)
(S000s)

Calculation of Variable Pay Allocators to Niagara Mohawk Power Corp.

Historic Year Ended December 31, 2011		Niagara Mohawk Power Corp.
		Total
1	Total Management Regular Pay Charged From Keyspan Service Co. \$	176,892,882.7
2	As a percent of Total	11.66%
3	Total Management Regular Pay Charged From Keyspan Service Co. \$	20,624,557.6
4	As a percent of Total	0.26%
5	Total Represented Regular Pay Charged From Keyspan Service Co. \$	107,049,167.5
6	As a percent of Total	0.26%

Line	Management Labor	Total Management Salary	Adjustments		Allocation Rate	Annualized Base Labor Allocated to Niagara Mohawk
			Adjusted Management Salary	Allocation Rate		
14	12 Months Ending 12/31/2011 Est. Salary	161,827,839.88	161,827,840	11.7%	18,868,072	
15	12 Months Ending 3/31/2012 Total Estimated Salary	163,023,612.09	163,023,612	11.7%	19,007,491	
16	12 Months Ending 3/31/2013 Total Estimated Salary	168,370,029.25	168,370,029	11.7%	19,630,848	
17	12 Months Ending 3/31/2014 Total Estimated Salary	173,573,033.06	173,573,033	11.7%	20,237,485	
18	12 Months Ending 3/31/2015 Total Estimated Salary	178,780,224.05	178,780,224	11.7%	20,844,609	
19	12 Months Ending 3/31/2016 Total Estimated Salary	184,143,630.77	184,143,631	11.7%	21,469,948	
20	Represented Labor					
21	12 Months Ending 12/31/2011 Est. Salary	115,881,370.01	115,881,370	0.3%	305,421	
22	12 Months Ending 3/31/2012 Total Estimated Salary	116,589,543.23	116,589,543	0.3%	307,288	
23	12 Months Ending 3/31/2013 Total Estimated Salary	119,504,281.81	119,504,282	0.3%	314,970	
24	12 Months Ending 3/31/2014 Total Estimated Salary	122,491,888.86	122,491,889	0.3%	322,844	
25	12 Months Ending 3/31/2015 Total Estimated Salary	125,554,186.08	125,554,186	0.3%	330,915	
26	12 Months Ending 3/31/2016 Total Estimated Salary	128,693,040.73	128,693,041	0.3%	339,188	
27	Total					
28	12 Months Ending 12/31/2011 Est. Salary	277,709,210	277,709,210	6.9%	19,173,493	
29	12 Months Ending 3/31/2012 Total Estimated Salary	279,613,155	279,613,155	6.9%	19,314,779	
30	12 Months Ending 3/31/2013 Total Estimated Salary	287,874,311	287,874,311	6.9%	19,945,818	
31	12 Months Ending 3/31/2014 Total Estimated Salary	296,064,922	296,064,922	6.9%	20,560,329	
32	12 Months Ending 3/31/2015 Total Estimated Salary	304,334,410	304,334,410	7.0%	21,175,525	
33	12 Months Ending 3/31/2016 Total Estimated Salary	312,836,671	312,836,671	7.0%	21,809,136	

Line Notes

- 1 Labor Schedule #31, Workpaper 7, sheet 4
- 2 Line 1 Co. Amount / Line 1 Total
- 3 Labor Schedule #31, Workpaper 7, sheet 4
- 4 Labor Schedule #31, Workpaper 7, sheet 4
- 5 Line 3 Co. Amount / Line 3 Total
- 15 Labor Schedule #31, Workpaper 6, sheet 5
- 16 Labor Schedule #31, Workpaper 6, sheet 5
- 17 Labor Schedule #31, Workpaper 6, sheet 5
- 18 Labor Schedule #31, Workpaper 6, sheet 5
- 19 Labor Schedule #31, Workpaper 6, sheet 5
- 20 Labor Schedule #31, Workpaper 6, sheet 5
- 22 Labor Schedule #31, Workpaper 6, sheet 13
- 23 Labor Schedule #31, Workpaper 6, sheet 13
- 24 Labor Schedule #31, Workpaper 6, sheet 13
- 25 Labor Schedule #31, Workpaper 6, sheet 13
- 26 Labor Schedule #31, Workpaper 6, sheet 13
- 27 Labor Schedule #31, Workpaper 6, sheet 13
- 29 Line 15 + Line 22
- 30 Line 16 + Line 23
- 31 Line 17 + Line 24
- 32 Line 18 + Line 25
- 33 Line 19 + Line 26
- 34 Line 20 + Line 27

NIAGARA MOHAWK POWER CORPORATION, db/a NATIONAL GRID (COMPANY 36)
Allocate Total Annualized Base Labor Adjusted to Niagara Mohawk (Co 36) by Keyspan Service Co's (Co 431, 432, 433)
(\$000's)

Calculation of Variable Pay Allocators for Niagara Mohawk Power Corp.

Historic Year Ended December 31, 2011

	Niagara Mohawk Power Corp.
Total	196,934,696.8
Total Management Regular Pay Charged From Keyspan Service Co \$	12,329,746.7
As a percent of Total	6.26%
Total Represented Regular Pay Charged From Keyspan Service Co \$	474,954.3
As a percent of Total	0.43%

	Total Management Variable Pay	Adjustments	Adjusted Management Variable Pay	Allocation Rate	Variable Pay Labor Allocated to Niagara Mohawk
10 Allocate Variable Pay Labor					
12 Management Variable Pay	19,155,852.61		19,155,852.61	6.3%	0.116593485
13 Represented Variable Pay	19,730,528.19		19,730,528.19	6.3%	0.116593485
14 2011 Estimated Variable Pay	20,322,444.03		20,322,444.03	6.3%	0.116593485
15 2012 Estimated Variable Pay					2,233,447.61
16 2013 Estimated Variable Pay					2,300,451.04
17 Total	5,269,535.93		5,269,535.93	0.4%	0.002635638
18 2011 Estimated Variable Pay	5,401,274.33		5,401,274.33	0.4%	0.002635638
19 2012 Estimated Variable Pay	5,536,306.19		5,536,306.19	0.4%	0.002635638
20 2013 Estimated Variable Pay					13,888.59
21 Total	24,425,388.54		24,425,388.54	5.0%	0.002635638
22 2011 Estimated Variable Pay	25,131,802.52		25,131,802.52	5.0%	0.002635638
23 2012 Estimated Variable Pay	25,858,750.22		25,858,750.22	5.0%	0.002635638
24 2013 Estimated Variable Pay					14,235.80
					14,591.70
					1,221,931.81
					1,258,476.68
					1,296,115.07

Line Notes

- 1 Labor Schedule #31, Workpaper 7, sheet 4
- 2 Line 1 Co. Amount / Line 1 Total
- 4 Labor Schedule #31, Workpaper 7, sheet 4
- 5 Line 4 Co. Amount / Line 4 Total
- 14 Labor Schedule #31, Workpaper 6, sheet 1
- 15 Labor Schedule #31, Workpaper 6, sheet 1
- 16 Labor Schedule #31, Workpaper 6, sheet 1
- 18 Labor Schedule #31, Workpaper 6, sheet 1
- 19 Labor Schedule #31, Workpaper 6, sheet 1
- 20 Labor Schedule #31, Workpaper 6, sheet 1
- 22 Line 14 + Line 18
- 23 Line 15 + Line 19
- 24 Line 16 + Line 20

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Provider Company Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
 Historic Year Ended December 31, 2011
 Summary By Provider Company
 (\$000's)

	Total	Provider Company Labor Charged To			
		Niagara Mohawk Power Corp.	National Grid/USA Service Co.	Keyspan Service Co.	All Other Companies
1 Electric Labor Charges:					
2 Expense:					
3 Operating Labor	\$ 260,171.9	\$ 191,626.7	\$ 65,247.2	\$ 16,767.6	\$ (13,469.6)
4					
5					
6 Non-Operating Labor	\$ 3,676.6	\$ 1,004.6	\$ 2,516.0	\$ 156.0	\$ -
7 Total Expense Labor	\$ 263,848.4	\$ 192,631.2	\$ 67,763.2	\$ 16,923.6	\$ (13,469.6)
8					
9 Capital	\$ 102,077.8	\$ 85,026.0	\$ 17,000.9	\$ 40.3	\$ 10.6
10 Other	\$ 17,914.2	\$ 16,580.6	\$ 1,329.9	\$ 3.7	\$ (0.0)
11 TOTAL ELECTRIC LABOR CHARGES	\$ 383,840.4	\$ 294,237.8	\$ 86,094.0	\$ 16,967.6	\$ (13,459.0)
12					
13 14 Gas Labor Charges:					
15 Expense:					
16 Operating Labor	\$ 46,240.0	\$ 32,439.3	\$ 7,732.2	\$ 6,559.0	\$ (490.4)
17					
18					
19 Non-Operating Labor	\$ 745.6	\$ 202.7	\$ 511.2	\$ 31.7	\$ -
20 Total Expense Labor	\$ 46,985.6	\$ 32,642.0	\$ 8,243.3	\$ 6,590.7	\$ (490.4)
21					
22 Capital	\$ 20,722.4	\$ 18,974.8	\$ 1,362.1	\$ 384.4	\$ 1.1
23 Other	\$ 1,083.8	\$ 890.6	\$ 193.2	\$ (0.0)	\$ -
24 TOTAL GAS LABOR CHARGES	\$ 68,791.8	\$ 52,507.4	\$ 9,798.7	\$ 6,975.0	\$ 184.1
25					
26 27 Total Labor Charges:					
28 Expense:					
29 Operating Labor	\$ 306,411.9	\$ 224,066.0	\$ 72,979.3	\$ 23,326.5	\$ (13,960.0)
30					
31					
32 Non-Operating Labor	\$ 4,422.1	\$ 1,207.2	\$ 3,027.2	\$ 187.7	\$ -
33 Total Expense Labor	\$ 310,834.0	\$ 225,273.2	\$ 76,006.5	\$ 23,514.3	\$ (13,960.0)
34					
35 Capital	\$ 122,800.3	\$ 104,000.9	\$ 18,363.0	\$ 424.7	\$ 11.7
36 Other	\$ 18,998.0	\$ 17,471.2	\$ 1,523.1	\$ 3.7	\$ (0.0)
37 TOTAL LABOR CHARGES	\$ 452,632.2	\$ 346,745.2	\$ 95,892.6	\$ 23,942.6	\$ (13,948.2)
38					

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charge
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total			Expense			Capital			Other		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
1 Management:												
2 Regular Pay	\$ 50,660.6	\$ 43,092.3	\$ 7,568.4	\$ 33,287.6	\$ 28,475.6	\$ 4,811.9	\$ 15,384.6	\$ 12,678.5	\$ 2,706.1	\$ 1,988.5	\$ 1,938.2	\$ 50.3
3												
4 Overtime Pay:												
5 Base Pay	\$ 2,246.2	\$ 1,967.7	\$ 278.6	\$ 1,780.7	\$ 1,621.3	\$ 159.4	\$ 335.7	\$ 227.1	\$ 108.5	\$ 129.8	\$ 119.2	\$ 10.6
6 Incremental Pay	\$ 417.8	\$ 401.7	\$ 16.1	\$ 366.1	\$ 354.3	\$ 11.8	\$ 5.1	\$ 2.8	\$ 2.3	\$ 46.6	\$ 44.7	\$ 2.0
7 Total Overtime	\$ 2,664.0	\$ 2,369.4	\$ 294.6	\$ 2,146.8	\$ 1,975.6	\$ 171.2	\$ 340.8	\$ 230.0	\$ 110.8	\$ 176.5	\$ 163.9	\$ 12.6
8												
9 Total Management	\$ 53,324.7	\$ 45,461.7	\$ 7,863.0	\$ 35,434.4	\$ 30,451.2	\$ 4,983.1	\$ 15,725.4	\$ 12,908.4	\$ 2,817.0	\$ 2,164.9	\$ 2,102.0	\$ 62.9
10												
11												
12 Represented:												
13 Regular Pay:												
14 Non-Union Regular Pay	\$ 340.0	\$ 337.3	\$ 2.7	\$ 268.9	\$ 266.2	\$ 2.7	\$ 201.0	\$ 201.0	\$ -	\$ 51.0	\$ 51.0	\$ -
15 IBEW Local 97 Regular Pay	\$ 206,463.1	\$ 169,932.7	\$ 36,530.4	\$ 123,541.9	\$ 101,268.3	\$ 22,273.7	\$ 72,642.3	\$ 58,925.9	\$ 13,716.5	\$ 10,278.8	\$ 9,738.6	\$ 540.2
16 Upgrades for IBEW Local 97	\$ 1,258.6	\$ 969.6	\$ 288.9	\$ 605.4	\$ 474.8	\$ 130.7	\$ 540.0	\$ 382.5	\$ 157.6	\$ 113.1	\$ 112.4	\$ 0.7
17 Shift Premiums for IBEW Local 97	\$ 818.0	\$ 684.1	\$ 133.9	\$ 613.6	\$ 499.1	\$ 114.6	\$ 55.0	\$ 36.4	\$ 18.7	\$ 149.3	\$ 148.7	\$ 0.6
18 Double Time, Schedule Change, Scheduled Rest,												
19 9th Consecutive Day IBEW Local 97	\$ 2,444.6	\$ 2,395.1	\$ 49.5	\$ 1,852.0	\$ 1,821.8	\$ 30.1	\$ 209.4	\$ 208.0	\$ 1.4	\$ 383.2	\$ 365.3	\$ 17.9
20 Total Regular Pay	\$ 211,324.2	\$ 174,318.9	\$ 37,005.3	\$ 126,881.9	\$ 104,330.1	\$ 22,551.8	\$ 73,466.9	\$ 59,572.8	\$ 13,894.1	\$ 10,975.5	\$ 10,416.0	\$ 559.4
21												
22 Overtime Pay:												
23 Base Pay	\$ 33,170.8	\$ 29,700.4	\$ 3,470.4	\$ 21,253.6	\$ 19,424.2	\$ 1,829.4	\$ 10,214.4	\$ 8,730.1	\$ 1,484.3	\$ 1,702.8	\$ 1,546.2	\$ 156.7
24 Incremental Pay	\$ 22,043.5	\$ 20,097.1	\$ 1,946.4	\$ 14,787.5	\$ 13,695.7	\$ 1,091.8	\$ 5,961.1	\$ 5,181.3	\$ 779.8	\$ 1,294.9	\$ 1,220.1	\$ 74.8
25 Total Overtime	\$ 55,214.3	\$ 49,797.6	\$ 5,416.8	\$ 36,041.1	\$ 33,119.8	\$ 2,921.2	\$ 16,175.6	\$ 13,911.4	\$ 2,264.1	\$ 2,997.7	\$ 2,766.3	\$ 231.4
26												
27 Total Represented	\$ 266,538.6	\$ 224,116.5	\$ 42,422.1	\$ 162,922.9	\$ 137,449.9	\$ 25,473.0	\$ 89,642.5	\$ 73,484.2	\$ 16,158.3	\$ 13,973.2	\$ 13,182.3	\$ 790.9
28												
29 Variable & Misc. Pay:												
30 Variable Pay:												
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 3,702.3	\$ 3,133.4	\$ 568.9	\$ 3,651.8	\$ 3,094.1	\$ 557.7	\$ (264.3)	\$ (264.1)	\$ (0.1)	\$ 314.7	\$ 303.4	\$ 11.3
33 Represented	\$ 8,386.2	\$ 7,097.6	\$ 1,288.6	\$ 8,271.8	\$ 7,008.5	\$ 1,263.3	\$ (598.3)	\$ (598.3)	\$ (0.3)	\$ 712.9	\$ 687.3	\$ 25.6
34 Total Variable Pay	\$ 12,088.5	\$ 10,230.9	\$ 1,857.5	\$ 11,923.7	\$ 10,102.6	\$ 1,821.1	\$ (862.3)	\$ (862.4)	\$ (0.4)	\$ 1,027.6	\$ 990.8	\$ 36.8
35												
36 Misc. Pay	\$ 14,793.5	\$ 14,428.7	\$ 364.8	\$ 14,992.2	\$ 14,627.5	\$ 364.8	\$ (504.2)	\$ (504.2)	\$ 0.0	\$ 305.4	\$ 305.4	\$ (0.0)
37												
38 Total Variable & Misc. Pay	\$ 26,882.0	\$ 24,659.7	\$ 2,222.3	\$ 26,915.9	\$ 24,730.1	\$ 2,185.8	\$ (1,367.0)	\$ (1,366.6)	\$ (0.4)	\$ 1,296.2	\$ 1,296.2	\$ 36.8
39												
40 Total Payroll	\$ 346,745.2	\$ 294,237.8	\$ 52,507.4	\$ 225,273.2	\$ 192,631.2	\$ 32,642.0	\$ 104,000.9	\$ 85,026.0	\$ 18,974.8	\$ 17,471.2	\$ 16,580.6	\$ 890.6

* Expense Type P50 Allocated Between P10 and P15.

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider National Grid USA Service Co. (Co. 99) Labor Charged To Niagara Mohawk Power Corp. (Co. 3)
Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Provider National Grid USA Service Co. (Co. 99) Labor Charged
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 64,250.1	\$ 57,812.3	\$ 43,889.8	\$ 5,178.4	\$ 14,001.3	\$ 12,901.7	\$ 1,020.8	\$ 159.7
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,176.9	\$ 1,107.1	\$ 754.4	\$ 69.8	\$ 400.4	\$ 363.2	\$ 21.3	\$ 0.8
6 Incremental Pay	\$ 733.8	\$ 649.6	\$ 714.0	\$ 84.3	\$ 9.6	\$ 9.5	\$ 10.2	\$ 0.1
7 Total Overtime	\$ 1,910.7	\$ 1,756.6	\$ 1,468.4	\$ 154.1	\$ 410.0	\$ 372.7	\$ 31.5	\$ 0.8
8								
9 Total Management	\$ 66,160.9	\$ 59,569.0	\$ 50,356.6	\$ 45,242.2	\$ 14,411.3	\$ 13,274.4	\$ 1,052.3	\$ 160.6
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ 70.9	\$ 70.9	\$ 56.4	\$ 0.0	\$ 14.5	\$ 14.5	\$ -	\$ -
15 IBEW Local 97 Regular Pay	\$ 3,509.2	\$ 3,179.9	\$ 2,776.7	\$ 326.9	\$ 716.3	\$ 716.3	\$ 13.8	\$ 2.5
16 Upgrades for IBEW Local 97								
17 Shift Premiums for IBEW Local 97								
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97								
20 Total Regular Pay	\$ 3,580.1	\$ 3,250.7	\$ 2,833.0	\$ 327.0	\$ 730.8	\$ 730.8	\$ 13.8	\$ 2.5
21								
22 Overtime Pay:								
23 Base Pay	\$ 83.2	\$ 76.0	\$ 59.9	\$ 6.9	\$ 21.9	\$ 21.9	\$ 1.2	\$ 0.2
24 Incremental Pay	\$ 49.5	\$ 45.7	\$ 38.2	\$ 3.7	\$ 10.7	\$ 10.7	\$ 0.6	\$ 0.1
25 Total Overtime	\$ 132.7	\$ 121.7	\$ 98.1	\$ 10.7	\$ 32.6	\$ 32.6	\$ 1.7	\$ 0.3
26								
27 Total Represented	\$ 3,712.9	\$ 3,372.5	\$ 2,931.1	\$ 337.6	\$ 763.4	\$ 763.4	\$ 15.6	\$ 2.8
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive								
32 Management - Non-Executive	\$ 13,617.7	\$ 12,293.9	\$ 10,276.3	\$ 1,068.1	\$ 3,074.9	\$ 2,851.8	\$ 234.0	\$ 32.6
33 Represented	\$ 125.7	\$ 113.4	\$ 94.8	\$ 9.9	\$ 28.4	\$ 26.3	\$ 2.2	\$ 0.3
34 Total Variable Pay	\$ 13,743.4	\$ 12,407.4	\$ 10,371.1	\$ 1,078.0	\$ 3,103.3	\$ 2,878.1	\$ 236.1	\$ 32.9
35								
36 Misc. Pay	\$ 12,275.5	\$ 10,745.2	\$ 12,167.7	\$ 1,533.4	\$ 85.0	\$ 85.0	\$ 25.9	\$ (3.0)
37								
38 Total Variable & Misc. Pay	\$ 26,018.9	\$ 23,152.6	\$ 22,538.8	\$ 19,927.4	\$ 3,188.3	\$ 2,963.1	\$ 262.0	\$ 29.8
39								
40 Total Payroll	\$ 95,892.6	\$ 86,094.0	\$ 76,006.5	\$ 67,763.2	\$ 18,363.0	\$ 17,000.9	\$ 1,329.9	\$ 193.2

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 20,624.7	\$ 6,028.8	\$ 14,551.9	\$ 5,673.3	\$ 395.8	\$ 355.5	\$ 3.7	\$ (0.0)
3								
4 Overtime Pay:								
5 Base Pay	\$ 48.9	\$ 7.2	\$ 41.7	\$ 6.7	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
6 Incremental Pay								
7 Total Overtime	\$ 48.9	\$ 7.2	\$ 41.7	\$ 6.7	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
8								
9 Total Management	\$ 20,673.6	\$ 6,036.1	\$ 14,593.6	\$ 5,680.0	\$ 396.4	\$ 356.1	\$ 3.7	\$ (0.0)
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	282.0	245.9	36.1	225.0	20.9	20.9	0.0	0.0
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ 282.0	\$ 245.9	\$ 36.1	\$ 225.0	\$ 20.9	\$ 20.9	\$ -	\$ 0.0
20 Total Regular Pay	\$ 282.0	\$ 245.9	\$ 36.1	\$ 225.0	\$ 20.9	\$ 20.9	\$ -	\$ 0.0
21								
22 Overtime Pay:								
23 Base Pay	\$ 64.6	\$ 36.9	\$ 63.8	\$ 36.0	\$ 0.9	\$ 0.9	\$ -	\$ 0.0
24 Incremental Pay								
25 Total Overtime	\$ 64.6	\$ 36.9	\$ 63.8	\$ 36.0	\$ 0.9	\$ 0.9	\$ -	\$ 0.0
26								
27 Total Represented	\$ 346.6	\$ 282.8	\$ 324.9	\$ 261.0	\$ 21.8	\$ 21.8	\$ -	\$ 0.0
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	2,434.2	653.0	2,904.0	647.0	6.5	6.5	0.0	0.0
33 Represented	11.9	3.2	11.9	2.6	0.0	0.0	0.0	0.0
34 Total Variable Pay	\$ 2,446.1	\$ 656.2	\$ 2,915.8	\$ 649.6	\$ 6.5	\$ 6.5	\$ -	\$ 0.0
35								
36 Misc. Pay	\$ 156.8	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 2,602.9	\$ 656.2	\$ 2,915.8	\$ 649.6	\$ 6.5	\$ 6.5	\$ -	\$ -
39								
40 Total Payroll	\$ 23,623.1	\$ 6,975.0	\$ 16,967.6	\$ 6,590.7	\$ 424.7	\$ 384.4	\$ 3.7	\$ (0.0)

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Provider Company Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
 Adjusted Historic Year Ended December 31, 2011
 Summary By Provider Company
 (\$000's)

	Total	Provider Company Labor Charged To		
		Niagara Mohawk Power Corp.	National Grid/USA Service Co.	Keyspan Service Co. All Other Companies
1 Electric Labor Charges:				
2 Expense:				
3 Operating Labor	\$ 248,461.2	\$ 188,458.4	\$ 57,927.1	\$ 15,356.3
4				\$ (13,280.6)
5				
6				
7 Non-Operating Labor	\$ 3,364.5	\$ 987.9	\$ 2,233.7	\$ 142.9
8 Total Expense Labor	\$ 251,825.7	\$ 189,446.3	\$ 60,160.8	\$ 15,499.2
9				\$ (13,280.6)
10 Capital	\$ 99,265.9	\$ 84,125.2	\$ 15,093.4	\$ 36.9
11 Other	\$ 17,624.6	\$ 16,438.8	\$ 1,182.4	\$ 3.4
12 TOTAL ELECTRIC LABOR CHARGES	\$ 368,716.2	\$ 290,010.3	\$ 76,436.6	\$ 15,539.5
13				\$ (13,270.2)
14 Gas Labor Charges:				
15 Expense:				
16 Operating Labor	\$ 44,427.5	\$ 32,001.8	\$ 6,863.5	\$ 6,045.8
17				\$ (483.5)
18				
19				
20 Non-Operating Labor	\$ 682.9	\$ 199.9	\$ 453.8	\$ 29.2
21 Total Expense Labor	\$ 45,110.5	\$ 32,201.7	\$ 7,317.2	\$ 6,075.1
22				\$ (483.5)
23 Capital	\$ 20,344.6	\$ 18,776.3	\$ 1,211.8	\$ 355.3
24 Other	\$ 1,065.5	\$ 893.8	\$ 171.8	\$ (0.0)
25 TOTAL GAS LABOR CHARGES	\$ 66,520.5	\$ 51,871.8	\$ 8,700.8	\$ 6,430.4
26				\$ (482.4)
27 Total Labor Charges:				
28 Expense:				
29 Operating Labor	\$ 292,888.7	\$ 220,460.2	\$ 64,790.5	\$ 21,402.1
30				\$ (13,764.2)
31				
32				
33 Non-Operating Labor	\$ 4,047.5	\$ 1,187.9	\$ 2,687.5	\$ 172.1
34 Total Expense Labor	\$ 296,936.2	\$ 221,648.1	\$ 67,478.0	\$ 21,574.3
35				\$ (13,764.2)
36 Capital	\$ 119,610.5	\$ 102,901.6	\$ 16,305.2	\$ 392.2
37 Other	\$ 18,690.1	\$ 17,332.5	\$ 1,354.2	\$ 3.4
38 TOTAL LABOR CHARGES	\$ 435,236.7	\$ 341,882.2	\$ 85,137.4	\$ 21,969.8
				\$ (13,752.6)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Adjusted Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Originating Company Labor Charges
From
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 41,628.5	\$ 35,409.5	\$ 27,352.8	\$ 23,398.8	\$ 12,641.7	\$ 10,418.1	\$ 1,592.6	\$ 41.3
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,845.8	\$ 1,616.9	\$ 1,463.2	\$ 1,332.3	\$ 275.8	\$ 186.6	\$ 88.0	\$ 8.7
6 Incremental Pay	\$ 343.3	\$ 330.1	\$ 300.8	\$ 291.1	\$ 4.2	\$ 2.3	\$ 36.7	\$ 1.6
7 Total Overtime	\$ 2,189.1	\$ 1,947.0	\$ 1,764.0	\$ 1,623.4	\$ 280.0	\$ 189.0	\$ 134.7	\$ 10.3
8								
9 Total Management	\$ 43,817.6	\$ 37,356.5	\$ 29,116.9	\$ 25,022.2	\$ 12,921.7	\$ 10,607.0	\$ 1,727.3	\$ 51.7
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ 215,307.5	\$ 177,606.5	\$ 129,274.3	\$ 106,298.6	\$ 74,848.0	\$ 60,692.7	\$ 10,615.2	\$ 570.0
20 Total Regular Pay	\$ 215,307.5	\$ 177,606.5	\$ 129,274.3	\$ 106,298.6	\$ 74,848.0	\$ 60,692.7	\$ 10,615.2	\$ 570.0
21								
22 Overtime Pay:								
23 Base Pay	\$ 33,794.3	\$ 30,258.7	\$ 21,653.1	\$ 19,789.2	\$ 10,406.4	\$ 8,894.2	\$ 1,575.2	\$ 159.6
24 Incremental Pay	\$ 22,457.9	\$ 20,474.9	\$ 15,065.4	\$ 13,953.1	\$ 6,073.2	\$ 5,278.7	\$ 1,243.1	\$ 76.2
25 Total Overtime	\$ 56,252.2	\$ 50,733.6	\$ 36,718.5	\$ 33,742.4	\$ 16,479.6	\$ 14,172.9	\$ 2,818.3	\$ 235.8
26								
27 Total Represented	\$ 271,559.7	\$ 228,340.1	\$ 165,992.8	\$ 140,040.9	\$ 91,327.6	\$ 74,865.6	\$ 13,433.5	\$ 805.8
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 3,650.4	\$ 3,089.4	\$ 3,600.6	\$ 3,050.7	\$ (260.5)	\$ (260.4)	\$ 299.2	\$ 11.1
33 Represented	\$ 8,268.6	\$ 6,998.0	\$ 8,155.8	\$ 6,910.2	\$ (590.2)	\$ (589.9)	\$ 702.9	\$ 25.2
34 Total Variable Pay	\$ 11,918.9	\$ 10,087.5	\$ 11,756.4	\$ 9,960.9	\$ (850.7)	\$ (850.3)	\$ 976.9	\$ 36.3
35								
36 Misc. Pay	\$ 14,586.0	\$ 14,226.4	\$ 14,782.0	\$ 14,422.3	\$ (497.1)	\$ (497.1)	\$ 301.1	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 26,504.9	\$ 24,313.8	\$ 26,538.4	\$ 24,383.2	\$ (1,347.8)	\$ (1,347.4)	\$ 1,278.0	\$ 36.3
39								
40 Total Payroll	\$ 341,882.2	\$ 290,010.3	\$ 221,648.1	\$ 189,446.3	\$ 102,901.6	\$ 84,125.2	\$ 16,438.8	\$ 893.8

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider National Grid USA Service Co. (Co. 99) Labor Charged To Niagara Mohawk Power Corp. (Co. 3)
Adjusted Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Provider National Grid USA Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
1 Management:								
2 Regular Pay	\$ 57,182.7	\$ 5,729.7	\$ 43,670.9	\$ 39,062.0	\$ 4,608.8	\$ 12,461.2	\$ 11,482.5	\$ 978.7
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,047.4	\$ 62.2	\$ 671.4	\$ 643.1	\$ 28.3	\$ 356.3	\$ 323.2	\$ 33.1
6 Incremental Pay	\$ 653.1	\$ 578.1	\$ 635.5	\$ 560.6	\$ 74.9	\$ 8.5	\$ 8.4	\$ 0.1
7 Total Overtime	\$ 1,700.6	\$ 1,563.4	\$ 1,306.8	\$ 1,203.6	\$ 103.2	\$ 364.9	\$ 331.7	\$ 33.2
8								
9 Total Management	\$ 58,883.3	\$ 55,016.5	\$ 44,977.7	\$ 40,265.7	\$ 4,712.0	\$ 12,826.1	\$ 11,814.2	\$ 1,011.9
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Total Regular Pay	\$ 3,040.7	\$ 2,760.9	\$ 2,406.2	\$ 2,128.5	\$ 277.7	\$ 620.7	\$ 620.7	\$ -
21								
22 Overtime Pay:								
23 Base Pay	\$ 70.6	\$ 64.6	\$ 50.9	\$ 45.0	\$ 5.9	\$ 18.6	\$ 18.6	\$ -
24 Incremental Pay	\$ 42.1	\$ 38.8	\$ 32.4	\$ 29.3	\$ 3.2	\$ 9.1	\$ 9.1	\$ -
25 Total Overtime	\$ 112.7	\$ 103.4	\$ 83.3	\$ 74.3	\$ 9.0	\$ 27.7	\$ 27.7	\$ -
26								
27 Total Represented	\$ 3,153.5	\$ 2,864.3	\$ 2,489.5	\$ 2,202.7	\$ 286.7	\$ 648.4	\$ 648.4	\$ -
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 12,090.4	\$ 10,915.1	\$ 9,123.7	\$ 8,175.4	\$ 948.3	\$ 2,730.1	\$ 2,532.0	\$ 198.1
33 Represented	\$ 111.6	\$ 100.7	\$ 84.2	\$ 75.4	\$ 8.8	\$ 25.2	\$ 23.4	\$ 1.8
34 Total Variable Pay	\$ 12,201.9	\$ 11,015.8	\$ 9,207.9	\$ 8,250.8	\$ 957.1	\$ 2,755.2	\$ 2,555.3	\$ 199.9
35								
36 Misc. Pay	\$ 10,898.7	\$ 9,540.0	\$ 10,803.0	\$ 9,441.6	\$ 1,361.4	\$ 75.5	\$ 75.5	\$ -
37								
38 Total Variable & Misc. Pay	\$ 23,100.6	\$ 20,555.8	\$ 20,010.8	\$ 17,692.4	\$ 2,318.5	\$ 2,830.7	\$ 2,630.8	\$ 199.9
39								
40 Total Payroll	\$ 85,137.4	\$ 76,436.6	\$ 67,478.0	\$ 60,160.8	\$ 7,317.2	\$ 16,305.2	\$ 15,093.4	\$ 1,211.8

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Adjusted Historic Year Ended December 31, 2011
Detail By Provider Company
(\$000's)

Provider Keyspan Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total			Expense			Capital			Other		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
1 Management:												
2 Regular Pay	\$ 18,868.1	\$ 13,352.7	\$ 5,515.4	\$ 18,502.6	\$ 13,312.5	\$ 5,190.1	\$ 362.1	\$ 36.9	\$ 325.2	\$ 3.4	\$ 3.4	\$ (0.0)
3												
4 Overtime Pay:												
5 Base Pay	\$ 44.8	\$ 38.2	\$ 6.6	\$ 44.3	\$ 38.2	\$ 6.1	\$ 0.5	\$ -	\$ 0.5	\$ 0.0	\$ -	\$ 0.0
6 Incremental Pay												
7 Total Overtime	\$ 44.8	\$ 38.2	\$ 6.6	\$ 44.3	\$ 38.2	\$ 6.1	\$ 0.5	\$ -	\$ 0.5	\$ 0.0	\$ -	\$ 0.0
8												
9 Total Management	\$ 19,140.3	\$ 13,551.9	\$ 5,588.4	\$ 18,546.9	\$ 13,350.6	\$ 5,196.2	\$ 362.6	\$ 36.9	\$ 325.7	\$ 3.4	\$ 3.4	\$ (0.0)
10												
11												
12 Represented:												
13 Regular Pay:												
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay												
16 Upgrades for IBEW Local 97												
17 Shift Premiums for IBEW Local 97												
18 Double Time, Schedule Change, Scheduled Rest,												
19 9th Consecutive Day IBEW Local 97												
20 Total Regular Pay	\$ 305.4	\$ 39.1	\$ 266.4	\$ 282.8	\$ 39.1	\$ 243.7	\$ 22.6	\$ -	\$ 22.6	\$ 0.0	\$ -	\$ 0.0
21												
22 Overtime Pay:												
23 Base Pay	\$ 70.0	\$ 30.1	\$ 39.9	\$ 69.0	\$ 30.1	\$ 39.0	\$ 0.9	\$ -	\$ 0.9	\$ 0.0	\$ -	\$ 0.0
24 Incremental Pay												
25 Total Overtime	\$ 70.0	\$ 30.1	\$ 39.9	\$ 69.0	\$ 30.1	\$ 39.0	\$ 0.9	\$ -	\$ 0.9	\$ 0.0	\$ -	\$ 0.0
26												
27 Total Represented	\$ 387.7	\$ 71.4	\$ 316.3	\$ 351.8	\$ 69.1	\$ 282.7	\$ 23.6	\$ -	\$ 23.6	\$ 0.0	\$ -	\$ 0.0
28												
29 Variable & Misc. Pay:												
30 Variable Pay:												
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	2,261.4	2,095.1	606.6	2,664.7	2,071.0	593.7	6.0	-	6.0	0.0	-	0.0
33 Represented	11.0	10.2	3.0	10.9	8.5	2.4	0.0	-	0.0	0.0	-	0.0
34 Total Variable Pay	\$ 2,244.5	\$ 2,079.4	\$ 602.1	\$ 2,675.6	\$ 2,079.4	\$ 596.1	\$ 6.0	\$ -	\$ 6.0	\$ 0.0	\$ -	\$ 0.0
35												
36 Misc. Pay	\$ 145.6	\$ -	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ -	\$ (0.0)
37												
38 Total Variable & Misc. Pay	\$ 2,388.4	\$ 2,079.4	\$ 602.1	\$ 2,675.6	\$ 2,079.4	\$ 596.1	\$ 6.0	\$ -	\$ 6.0	\$ -	\$ -	\$ -
39												
40 Total Payroll	\$ 21,676.7	\$ 15,539.5	\$ 6,430.4	\$ 21,574.3	\$ 15,499.2	\$ 6,075.1	\$ 392.2	\$ 36.9	\$ 355.3	\$ 3.4	\$ 3.4	\$ (0.0)

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Rate Year Ending March 31, 2014
Summary By Provider Company
(\$000's)

	Provider Company Labor Charged To			
	Niagara Mohawk Power Corp.	National Grid USA Service Co.	Keyspan Service Co.	All Other Companies
1 Electric Labor Charges:				
2 Expense:				
3 Operating Labor	\$ 260,614.9	\$ 201,424.9	\$ 57,960.9	\$ 15,379.1
4				\$ (14,149.9)
5				
6				
7 Non-Operating Labor	3,434.0	1,055.9	2,235.0	143.1
8 Total Expense Labor	\$ 264,049.0	\$ 202,480.8	\$ 60,195.9	\$ 15,522.2
9				\$ (14,149.9)
10 Capital	103,834.5	88,933.6	14,850.2	39.5
11 Other	18,744.0	17,581.3	1,159.0	3.6
12 TOTAL ELECTRIC LABOR CHARGES	\$ 386,627.4	\$ 308,995.8	\$ 76,205.1	\$ 15,565.4
13				\$ (14,138.8)
14 Gas Labor Charges:				
15 Expense:				
16 Operating Labor	\$ 46,755.8	\$ 34,215.1	\$ 6,889.7	\$ 6,166.2
17				\$ (515.2)
18				
19				
20 Non-Operating Labor	699.1	213.8	455.5	29.8
21 Total Expense Labor	\$ 47,454.9	\$ 34,428.9	\$ 7,345.2	\$ 6,196.0
22				\$ (515.2)
23 Capital	21,457.9	19,883.3	1,195.8	377.5
24 Other	1,121.1	952.1	169.0	(0.0)
25 TOTAL GAS LABOR CHARGES	\$ 70,033.9	\$ 55,264.3	\$ 8,710.0	\$ 6,573.5
26				\$ (514.0)
27 Total Labor Charges:				
28 Expense:				
29 Operating Labor	\$ 307,370.8	\$ 235,640.1	\$ 64,850.6	\$ 21,545.3
30				\$ (14,665.1)
31				
32				
33 Non-Operating Labor	4,133.1	1,269.7	2,690.5	172.9
34 Total Expense Labor	\$ 311,503.9	\$ 236,909.7	\$ 67,541.1	\$ 21,718.2
35				\$ (14,665.1)
36 Capital	125,292.4	108,816.9	16,046.0	417.1
37 Other	19,865.1	18,533.4	1,328.0	3.6
38 TOTAL LABOR CHARGES	\$ 456,661.3	\$ 364,260.1	\$ 84,915.1	\$ 22,138.9
				\$ (14,652.8)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Rate Year Ending March 31, 2014
Detail By Provider Company
(\$000's)

Originating Company Labor Charges
From
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 44,649.8	\$ 37,979.4	\$ 29,338.1	\$ 25,097.1	\$ 13,559.2	\$ 11,174.2	\$ 1,752.5	\$ 1,708.2
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,979.7	\$ 1,734.2	\$ 1,569.4	\$ 1,429.0	\$ 295.9	\$ 200.2	\$ 114.4	\$ 105.1
6 Incremental Pay	\$ 368.2	\$ 354.1	\$ 322.6	\$ 312.2	\$ 4.5	\$ 2.5	\$ 41.1	\$ 39.4
7 Total Overtime	\$ 2,347.9	\$ 2,088.3	\$ 1,892.1	\$ 1,741.2	\$ 300.3	\$ 202.7	\$ 155.5	\$ 144.4
8								
9 Total Management	\$ 46,997.8	\$ 40,067.7	\$ 31,230.1	\$ 26,838.2	\$ 13,859.6	\$ 11,376.8	\$ 1,908.1	\$ 1,852.6
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Total Regular Pay	\$ 227,589.9	\$ 187,738.3	\$ 136,648.8	\$ 112,562.5	\$ 79,117.8	\$ 64,155.0	\$ 11,220.8	\$ 11,220.8
21								
22 Overtime Pay:								
23 Base Pay	\$ 35,722.1	\$ 31,984.8	\$ 22,888.3	\$ 20,918.1	\$ 11,000.1	\$ 9,401.6	\$ 1,833.8	\$ 1,665.1
24 Incremental Pay	\$ 23,739.0	\$ 21,642.9	\$ 15,924.8	\$ 14,749.1	\$ 6,419.6	\$ 5,579.8	\$ 1,394.5	\$ 1,314.0
25 Total Overtime	\$ 59,461.1	\$ 53,627.7	\$ 38,813.1	\$ 35,667.2	\$ 17,419.7	\$ 14,981.4	\$ 3,228.3	\$ 2,979.1
26								
27 Total Represented	\$ 287,051.0	\$ 241,365.9	\$ 175,461.9	\$ 148,229.7	\$ 96,537.5	\$ 79,136.4	\$ 15,051.5	\$ 14,199.8
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 4,715.7	\$ 3,991.1	\$ 4,651.4	\$ 3,941.0	\$ (336.6)	\$ (336.4)	\$ 400.9	\$ 386.5
33 Represented	\$ 10,046.1	\$ 8,502.4	\$ 9,909.1	\$ 8,395.7	\$ (717.0)	\$ (716.7)	\$ 854.0	\$ 823.4
34 Total Variable Pay	\$ 14,761.8	\$ 12,493.5	\$ 14,560.5	\$ 12,336.7	\$ (1,053.6)	\$ (1,053.1)	\$ 1,254.9	\$ 1,209.9
35								
36 Misc. Pay	\$ 15,449.6	\$ 15,068.6	\$ 15,657.1	\$ 15,276.2	\$ (526.5)	\$ (526.5)	\$ 319.0	\$ 319.0
37								
38 Total Variable & Misc. Pay	\$ 30,211.3	\$ 27,562.1	\$ 30,217.6	\$ 27,612.9	\$ (1,580.1)	\$ (1,579.7)	\$ 1,573.8	\$ 1,528.8
39								
40 Total Payroll	\$ 364,260.1	\$ 308,995.8	\$ 236,909.7	\$ 202,480.8	\$ 108,816.9	\$ 88,933.6	\$ 18,533.4	\$ 17,581.3

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider National Grid USA Service Co. (Co. 99) Labor Charged To Niagara Mohawk Power Corp. (Co. 3)
Rate Year Ending March 31, 2014
Detail By Provider Company
(\$000's)

Provider National Grid USA Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total			Expense			Capital			Other		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
1 Management:												
2 Regular Pay	\$ 61,333.0	\$ 55,187.5	\$ 6,145.5	\$ 46,840.4	\$ 41,897.1	\$ 4,943.3	\$ 13,365.6	\$ 12,315.9	\$ 1,049.7	\$ 1,126.9	\$ 974.5	\$ 152.5
3												
4 Overtime Pay:												
5 Base Pay	\$ 1,123.5	\$ 1,056.8	\$ 66.7	\$ 720.1	\$ 689.8	\$ 30.4	\$ 382.2	\$ 346.7	\$ 35.5	\$ 21.1	\$ 20.3	\$ 0.8
6 Incremental Pay	\$ 700.5	\$ 620.1	\$ 80.4	\$ 681.6	\$ 601.2	\$ 80.3	\$ 9.2	\$ 9.1	\$ 0.1	\$ 9.8	\$ 9.8	\$ -
7 Total Overtime	\$ 1,824.0	\$ 1,676.9	\$ 147.1	\$ 1,401.7	\$ 1,291.0	\$ 110.7	\$ 391.4	\$ 355.8	\$ 35.6	\$ 309.9	\$ 301.1	\$ 8.8
8												
9 Total Management	\$ 63,156.9	\$ 56,864.3	\$ 6,292.6	\$ 48,242.1	\$ 43,188.1	\$ 5,054.0	\$ 13,757.0	\$ 12,671.7	\$ 1,085.3	\$ 1,157.8	\$ 1,004.6	\$ 153.3
10												
11												
12 Represented:												
13 Regular Pay:												
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay												
16 Upgrades for IBEW Local 97												
17 Shift Premiums for IBEW Local 97												
18 Double Time, Schedule Change, Scheduled Rest,												
19 9th Consecutive Day IBEW Local 97												
20 Total Regular Pay	\$ 3,214.2	\$ 2,918.4	\$ 295.8	\$ 2,543.4	\$ 2,249.9	\$ 293.5	\$ 656.1	\$ 656.1	\$ -	\$ 14.6	\$ 12.4	\$ 2.2
21												
22 Overtime Pay:												
23 Base Pay	\$ 74.7	\$ 68.3	\$ 6.4	\$ 53.8	\$ 47.6	\$ 6.2	\$ 19.7	\$ 19.7	\$ -	\$ 1.2	\$ 1.0	\$ 0.2
24 Incremental Pay	\$ 44.5	\$ 41.0	\$ 3.4	\$ 34.3	\$ 30.9	\$ 3.4	\$ 9.6	\$ 9.6	\$ -	\$ 0.6	\$ 0.5	\$ 0.1
25 Total Overtime	\$ 119.2	\$ 109.3	\$ 9.9	\$ 88.1	\$ 78.5	\$ 9.6	\$ 29.2	\$ 29.2	\$ -	\$ 1.9	\$ 1.6	\$ 0.3
26												
27 Total Represented	\$ 3,333.3	\$ 3,027.7	\$ 305.6	\$ 2,631.5	\$ 2,328.4	\$ 303.1	\$ 685.3	\$ 685.3	\$ -	\$ 16.5	\$ 14.0	\$ 2.5
28												
29 Variable & Misc. Pay:												
30 Variable Pay:												
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 6,627.1	\$ 5,982.8	\$ 644.2	\$ 5,000.9	\$ 4,481.1	\$ 519.8	\$ 1,496.4	\$ 1,387.8	\$ 108.6	\$ 129.7	\$ 113.9	\$ 15.8
33 Represented	\$ 116.7	\$ 105.3	\$ 11.3	\$ 88.0	\$ 78.9	\$ 9.2	\$ 26.3	\$ 24.4	\$ 1.9	\$ 2.3	\$ 2.0	\$ 0.3
34 Total Variable Pay	\$ 6,743.7	\$ 6,088.2	\$ 655.6	\$ 5,089.0	\$ 4,560.0	\$ 529.0	\$ 1,522.8	\$ 1,412.3	\$ 110.5	\$ 132.0	\$ 115.9	\$ 16.1
35												
36 Misc. Pay	\$ 11,681.1	\$ 10,224.9	\$ 1,456.2	\$ 11,578.5	\$ 10,119.4	\$ 1,459.1	\$ 809.9	\$ 809.9	\$ -	\$ 21.7	\$ 24.6	\$ (2.9)
37												
38 Total Variable & Misc. Pay	\$ 18,424.8	\$ 16,313.1	\$ 2,111.8	\$ 16,667.5	\$ 14,679.4	\$ 1,988.1	\$ 1,603.7	\$ 1,493.2	\$ 110.5	\$ 153.7	\$ 140.5	\$ 13.2
39												
40 Total Payroll	\$ 84,915.1	\$ 76,205.1	\$ 8,710.0	\$ 67,541.1	\$ 60,195.9	\$ 7,345.2	\$ 16,046.0	\$ 14,850.2	\$ 1,195.8	\$ 1,328.0	\$ 1,159.0	\$ 169.0

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Rate Year Ending March 31, 2014
Detail By Provider Company
(\$000's)

Provider Keyspan Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total			Expense			Capital			Other		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
1 Management:												
2 Regular Pay	\$ 20,237.5	\$ 14,321.8	\$ 5,915.6	\$ 19,845.5	\$ 14,278.7	\$ 5,566.8	\$ 388.4	\$ 39.5	\$ 348.8	\$ 3.6	\$ 3.6	\$ (0.0)
3												
4 Overtime Pay:												
5 Base Pay	\$ 48.0	\$ 40.9	\$ 7.1	\$ 47.5	\$ 40.9	\$ 6.5	\$ 0.6	\$ -	\$ 0.6	\$ 0.0	\$ -	\$ 0.0
6 Incremental Pay	\$ 48.0	\$ 40.9	\$ 7.1	\$ 47.5	\$ 40.9	\$ 6.5	\$ 0.6	\$ -	\$ 0.6	\$ 0.0	\$ -	\$ 0.0
7 Total Overtime	\$ 96.0	\$ 81.8	\$ 14.2	\$ 95.0	\$ 81.8	\$ 13.0	\$ 1.2	\$ -	\$ 1.2	\$ 0.0	\$ -	\$ 0.0
8												
9 Total Management	\$ 20,456.0	\$ 14,483.4	\$ 5,972.5	\$ 19,893.0	\$ 14,319.6	\$ 5,573.4	\$ 388.9	\$ 39.5	\$ 349.4	\$ 3.6	\$ 3.6	\$ (0.0)
10												
11												
12 Represented:												
13 Regular Pay:												
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Upgrades for IBEW Local 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Shift Premiums for IBEW Local 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Double Time, Schedule Change, Scheduled Rest,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 9th Consecutive Day IBEW Local 97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Total Regular Pay	\$ 322.8	\$ 41.3	\$ 281.6	\$ 298.9	\$ 41.3	\$ 257.6	\$ 23.9	\$ -	\$ 23.9	\$ 0.0	\$ -	\$ 0.0
21												
22 Overtime Pay:												
23 Base Pay	\$ 74.0	\$ 31.8	\$ 42.2	\$ 73.0	\$ 31.8	\$ 41.2	\$ 1.0	\$ -	\$ 1.0	\$ 0.0	\$ -	\$ 0.0
24 Incremental Pay	\$ 74.0	\$ 31.8	\$ 42.2	\$ 73.0	\$ 31.8	\$ 41.2	\$ 1.0	\$ -	\$ 1.0	\$ 0.0	\$ -	\$ 0.0
25 Total Overtime	\$ 148.0	\$ 63.6	\$ 84.4	\$ 146.0	\$ 63.6	\$ 82.4	\$ 2.0	\$ -	\$ 2.0	\$ 0.0	\$ -	\$ 0.0
26												
27 Total Represented	\$ 409.8	\$ 75.5	\$ 334.3	\$ 371.9	\$ 73.1	\$ 298.8	\$ 24.9	\$ -	\$ 24.9	\$ 0.0	\$ -	\$ 0.0
28												
29 Variable & Misc. Pay:												
30 Variable Pay:												
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 850.4	\$ 788.5	\$ 228.3	\$ 1,430.8	\$ 1,112.0	\$ 318.8	\$ 3.2	\$ -	\$ 3.2	\$ 0.0	\$ -	\$ 0.0
33 Represented	\$ 20.3	\$ 15.8	\$ 4.6	\$ 22.6	\$ 17.5	\$ 5.0	\$ 0.1	\$ -	\$ 0.1	\$ 0.0	\$ -	\$ 0.0
34 Total Variable Pay	\$ 1,221.9	\$ 1,129.5	\$ 327.1	\$ 1,453.3	\$ 1,129.5	\$ 323.8	\$ 3.3	\$ -	\$ 3.3	\$ 0.0	\$ -	\$ 0.0
35												
36 Misc. Pay	\$ 155.6	\$ -	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ -	\$ (0.0)
37												
38 Total Variable & Misc. Pay	\$ 1,377.5	\$ 1,129.5	\$ 327.1	\$ 1,453.3	\$ 1,129.5	\$ 323.8	\$ 3.3	\$ -	\$ 3.3	\$ (0.0)	\$ -	\$ (0.0)
39												
40 Total Payroll	\$ 22,068.5	\$ 15,565.4	\$ 6,573.5	\$ 21,718.2	\$ 15,522.2	\$ 6,196.0	\$ 417.1	\$ 39.5	\$ 371.5	\$ 3.6	\$ 3.6	\$ (0.0)

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Provider Company Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
 Data Year Ending March 31, 2015
 Summary By Provider Company
 (\$000's)

	Provider Company Labor Charged			
	Niagara Mohawk Power Corp.	National Grid USA Service Co.	Keyspan Service Co.	All Other Companies
1 Electric Labor Charges:				
2 Expense:				
3 Operating Labor	\$ 267,635.8	\$ 206,624.2	\$ 59,685.7	\$ 15,840.0
4				\$ (14,514.1)
5				
6				
7 Non-Operating Labor	\$ 3,532.1	\$ 1,083.2	\$ 2,301.5	\$ 147.4
8 Total Expense Labor	\$ 271,167.9	\$ 207,707.4	\$ 61,987.2	\$ (14,514.1)
9				
10 Capital	\$ 106,556.0	\$ 91,211.7	\$ 15,292.1	\$ 40.7
11 Other	\$ 19,229.6	\$ 18,032.2	\$ 1,193.7	\$ 3.7
12 TOTAL ELECTRIC LABOR CHARGES	\$ 396,953.5	\$ 316,951.3	\$ 78,473.0	\$ (14,502.7)
13				
14 Gas Labor Charges:				
15 Expense:				
16 Operating Labor	\$ 48,011.9	\$ 35,096.1	\$ 7,094.6	\$ 6,349.6
17				\$ (528.4)
18				
19				
20 Non-Operating Labor	\$ 719.0	\$ 219.3	\$ 469.0	\$ 30.7
21 Total Expense Labor	\$ 48,730.9	\$ 35,315.4	\$ 7,563.6	\$ 6,380.4
22				\$ (528.4)
23 Capital	\$ 22,014.5	\$ 20,392.8	\$ 1,231.7	\$ 388.7
24 Other	\$ 1,150.3	\$ 976.3	\$ 174.1	\$ (0.0)
25 TOTAL GAS LABOR CHARGES	\$ 71,895.7	\$ 56,684.5	\$ 8,969.4	\$ 6,769.1
26				\$ (527.2)
27 Total Labor Charges:				
28 Expense:				
29 Operating Labor	\$ 315,647.7	\$ 241,720.4	\$ 66,780.2	\$ 22,189.7
30				\$ (15,042.6)
31				
32				
33 Non-Operating Labor	\$ 4,251.1	\$ 1,302.4	\$ 2,770.6	\$ 178.1
34 Total Expense Labor	\$ 319,898.8	\$ 243,022.8	\$ 69,550.8	\$ 22,367.8
35				\$ (15,042.6)
36 Capital	\$ 128,570.5	\$ 111,604.5	\$ 16,523.8	\$ 429.5
37 Other	\$ 20,380.0	\$ 19,008.4	\$ 1,367.8	\$ 3.7
38 TOTAL LABOR CHARGES	\$ 468,849.2	\$ 373,635.8	\$ 87,442.4	\$ 22,801.0
				\$ (15,030.0)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Data Year Ending March 31, 2015
Detail By Provider Company
(\$000's)

Originating Company Labor Charges
From
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 45,989.3	\$ 39,118.8	\$ 30,218.2	\$ 25,850.0	\$ 13,966.0	\$ 2,456.6	\$ 1,805.1	\$ 45.7
3								
4 Overtime Pay:								
5 Base Pay	\$ 2,039.1	\$ 1,786.3	\$ 1,616.5	\$ 1,471.8	\$ 304.7	\$ 206.2	\$ 117.8	\$ 108.2
6 Incremental Pay	\$ 379.3	\$ 364.7	\$ 339.3	\$ 321.6	\$ 4.6	\$ 2.5	\$ 43.3	\$ 40.5
7 Total Overtime	\$ 2,418.4	\$ 2,150.9	\$ 1,948.8	\$ 1,793.4	\$ 309.4	\$ 208.8	\$ 160.2	\$ 148.8
8								
9 Total Management	\$ 48,407.7	\$ 41,269.8	\$ 32,167.0	\$ 27,643.4	\$ 14,275.4	\$ 11,718.2	\$ 1,965.3	\$ 1,908.2
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97								
20 Total Regular Pay	\$ 233,279.4	\$ 192,431.5	\$ 140,065.0	\$ 115,171.5	\$ 81,095.7	\$ 65,758.8	\$ 12,118.7	\$ 11,501.2
21								
22 Overtime Pay:								
23 Base Pay	\$ 36,615.2	\$ 32,784.4	\$ 23,460.5	\$ 21,441.1	\$ 11,275.1	\$ 9,636.6	\$ 1,879.6	\$ 1,706.7
24 Incremental Pay	\$ 24,332.5	\$ 22,183.9	\$ 16,323.0	\$ 15,117.8	\$ 6,580.1	\$ 5,719.3	\$ 1,429.4	\$ 1,346.8
25 Total Overtime	\$ 60,947.6	\$ 54,968.4	\$ 39,783.4	\$ 36,558.9	\$ 17,855.2	\$ 15,355.9	\$ 3,309.0	\$ 3,053.5
26								
27 Total Represented	\$ 294,227.0	\$ 247,399.9	\$ 179,848.4	\$ 151,730.3	\$ 98,950.9	\$ 81,114.8	\$ 15,427.7	\$ 14,554.8
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 4,857.2	\$ 4,110.8	\$ 4,791.0	\$ 4,059.3	\$ (346.7)	\$ (346.5)	\$ 412.9	\$ 398.1
33 Represented	\$ 10,297.2	\$ 8,714.9	\$ 10,156.8	\$ 8,605.6	\$ (735.0)	\$ (734.6)	\$ 875.3	\$ 844.0
34 Total Variable Pay	\$ 15,154.4	\$ 12,825.8	\$ 14,947.8	\$ 12,664.9	\$ (1,081.6)	\$ (1,081.1)	\$ 1,288.3	\$ 1,242.1
35								
36 Misc. Pay	\$ 15,846.7	\$ 15,455.9	\$ 16,059.6	\$ 15,668.8	\$ (540.0)	\$ (540.0)	\$ 327.2	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 31,001.1	\$ 28,281.7	\$ 31,007.3	\$ 28,333.7	\$ (1,621.7)	\$ (1,621.2)	\$ 1,615.4	\$ 1,569.2
39								
40 Total Payroll	\$ 373,635.8	\$ 316,951.3	\$ 243,022.8	\$ 207,707.4	\$ 111,604.5	\$ 91,211.7	\$ 19,008.4	\$ 18,032.2

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider National Grid USA Service Co. (Co. 99) Labor Charged To Niagara Mohawk Power Corp. (Co. 3)
Data Year Ending March 31, 2015
Detail By Provider Company
(\$000s)

Provider National Grid USA Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 63,173.0	\$ 56,843.1	\$ 48,245.6	\$ 43,154.0	\$ 13,766.6	\$ 12,685.4	\$ 1,160.7	\$ 1,003.7
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,157.2	\$ 1,088.5	\$ 741.7	\$ 710.4	\$ 393.7	\$ 357.1	\$ 21.8	\$ 21.0
6 Incremental Pay	\$ 721.5	\$ 638.7	\$ 702.0	\$ 619.3	\$ 9.4	\$ 9.3	\$ 10.1	\$ 10.1
7 Total Overtime	\$ 1,878.7	\$ 1,727.2	\$ 1,443.7	\$ 1,329.7	\$ 403.1	\$ 366.4	\$ 31.8	\$ 31.0
8								
9 Total Management	\$ 65,051.7	\$ 58,570.3	\$ 49,689.4	\$ 44,483.7	\$ 14,109.7	\$ 13,051.8	\$ 1,034.7	\$ 1,034.7
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ 3,294.5	\$ 2,991.4	\$ 2,607.0	\$ 2,306.2	\$ 672.5	\$ 672.5	\$ 15.0	\$ 12.7
20 Total Regular Pay	\$ 3,294.5	\$ 2,991.4	\$ 2,607.0	\$ 2,306.2	\$ 672.5	\$ 672.5	\$ 15.0	\$ 12.7
21								
22 Overtime Pay:								
23 Base Pay	\$ 76.5	\$ 70.0	\$ 55.1	\$ 48.7	\$ 20.2	\$ 20.2	\$ 1.3	\$ 1.1
24 Incremental Pay	\$ 45.6	\$ 42.1	\$ 35.1	\$ 31.7	\$ 9.8	\$ 9.8	\$ 0.6	\$ 0.5
25 Total Overtime	\$ 122.1	\$ 112.0	\$ 90.3	\$ 80.5	\$ 30.0	\$ 30.0	\$ 1.9	\$ 1.6
26								
27 Total Represented	\$ 3,416.7	\$ 3,103.4	\$ 2,697.3	\$ 2,386.6	\$ 702.5	\$ 702.5	\$ 14.3	\$ 14.3
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 6,825.9	\$ 6,162.3	\$ 5,151.0	\$ 4,615.6	\$ 1,541.3	\$ 1,429.5	\$ 133.6	\$ 117.3
33 Represented	\$ 119.6	\$ 108.0	\$ 90.2	\$ 80.9	\$ 27.0	\$ 25.0	\$ 2.3	\$ 2.1
34 Total Variable Pay	\$ 6,945.5	\$ 6,270.3	\$ 5,241.2	\$ 4,696.4	\$ 1,568.3	\$ 1,454.5	\$ 135.9	\$ 119.3
35								
36 Misc. Pay	\$ 12,028.6	\$ 10,529.1	\$ 11,922.9	\$ 10,420.4	\$ 83.3	\$ 83.3	\$ 22.4	\$ 25.4
37								
38 Total Variable & Misc. Pay	\$ 18,974.1	\$ 16,799.4	\$ 17,164.2	\$ 15,116.9	\$ 1,651.6	\$ 1,537.8	\$ 158.3	\$ 144.7
39								
40 Total Payroll	\$ 87,442.4	\$ 78,473.0	\$ 69,550.8	\$ 61,987.2	\$ 16,523.8	\$ 15,292.1	\$ 1,937.8	\$ 1,741.1

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Data Year Ending March 31, 2015
Detail By Provider Company
(\$000's)

Provider Keyspan Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 20,844.6	\$ 6,093.1	\$ 20,440.9	\$ 5,733.8	\$ 400.0	\$ 359.3	\$ 3.7	\$ (0.0)
3								
4 Overtime Pay:								
5 Base Pay	\$ 49.5	\$ 7.3	\$ 48.9	\$ 6.7	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
6 Incremental Pay								
7 Total Overtime	\$ 49.5	\$ 7.3	\$ 48.9	\$ 6.7	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
8								
9 Total Management	\$ 21,069.6	\$ 6,151.7	\$ 20,489.8	\$ 5,740.6	\$ 400.6	\$ 359.9	\$ 3.7	\$ (0.0)
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay								
16 Upgrades for IBEW Local 97								
17 Shift Premiums for IBEW Local 97								
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97								
20 Total Regular Pay	\$ 330.9	\$ 288.6	\$ 306.4	\$ 264.1	\$ 24.5	\$ 24.5	\$ -	\$ 0.0
21								
22 Overtime Pay:								
23 Base Pay	\$ 75.8	\$ 43.2	\$ 74.8	\$ 42.2	\$ 1.0	\$ 1.0	\$ -	\$ 0.0
24 Incremental Pay								
25 Total Overtime	\$ 75.8	\$ 43.2	\$ 74.8	\$ 42.2	\$ 1.0	\$ 1.0	\$ -	\$ 0.0
26								
27 Total Represented	\$ 420.0	\$ 342.7	\$ 381.2	\$ 306.3	\$ 25.5	\$ 25.5	\$ -	\$ 0.0
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	875.9	235.2	1,473.7	328.3	3.3	3.3	0.0	0.0
33 Represented	20.8	4.7	23.1	5.2	0.1	0.1	0.0	0.0
34 Total Variable Pay	\$ 1,258.5	\$ 336.8	\$ 1,496.8	\$ 333.5	\$ 3.4	\$ 3.4	\$ -	\$ 0.0
35								
36 Misc. Pay	\$ 160.3	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 1,417.3	\$ 336.8	\$ 1,496.8	\$ 333.5	\$ 3.4	\$ 3.4	\$ -	\$ (0.0)
39								
40 Total Payroll	\$ 22,718.2	\$ 6,769.1	\$ 22,367.8	\$ 6,380.4	\$ 429.5	\$ 388.7	\$ 3.7	\$ (0.0)

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Data Year Ending March 31, 2016
Summary By Provider Company
(\$000's)

	Total	Provider Company Labor Charged To		
		Niagara Mohawk Power Corp.	National Grid USA Service Co.	Keyspan Service Co. All Other Companies
1 Electric Labor Charges:				
2 Expense:				
3 Operating Labor	\$ 274,847.4	\$ 211,958.6	\$ 61,461.9	\$ 16,314.8
4				\$ (14,887.8)
5				
6				
7 Non-Operating Labor	3,633.0	1,111.1	2,370.0	151.8
8 Total Expense Labor	278,480.4	213,069.7	63,831.9	16,466.5
9				\$ (14,887.8)
10 Capital	109,349.4	93,548.5	15,747.2	42.0
11 Other	19,728.1	18,494.8	1,229.4	3.8
12 TOTAL ELECTRIC LABOR CHARGES	407,557.8	325,113.0	80,808.5	16,512.4
13				\$ (14,876.1)
14 Gas Labor Charges:				
15 Expense:				
16 Operating Labor	\$ 49,302.0	\$ 35,999.9	\$ 7,305.6	\$ 6,538.6
17				\$ (542.0)
18				
19				
20 Non-Operating Labor	739.5	224.9	483.0	31.6
21 Total Expense Labor	50,041.5	36,224.8	7,788.5	6,570.2
22				\$ (542.0)
23 Capital	22,585.6	20,915.4	1,268.6	400.3
24 Other	1,180.3	1,001.0	179.3	(0.0)
25 TOTAL GAS LABOR CHARGES	73,807.4	58,141.2	9,236.5	6,970.5
26				\$ (540.8)
27 Total Labor Charges:				
28 Expense:				
29 Operating Labor	\$ 324,149.5	\$ 247,958.5	\$ 68,767.4	\$ 22,853.3
30				\$ (15,429.8)
31				
32				
33 Non-Operating Labor	4,372.5	1,336.0	2,853.0	183.4
34 Total Expense Labor	328,521.9	249,294.6	71,620.4	23,036.8
35				\$ (15,429.8)
36 Capital	131,935.0	114,463.9	17,015.9	442.2
37 Other	20,908.3	19,495.8	1,408.7	3.8
38 TOTAL LABOR CHARGES	481,365.2	383,254.2	90,045.0	23,482.9
				\$ (15,416.9)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Company Niagara Mohawk Power Corp. (Co. 36) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Data Year Ending March 31, 2016
Detail By Provider Company
(\$000's)

Originating Company Labor Charges
From
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 47,369.0	\$ 40,292.4	\$ 31,124.7	\$ 4,499.3	\$ 14,385.0	\$ 2,530.3	\$ 1,859.3	\$ 47.0
3								
4 Overtime Pay:								
5 Base Pay	\$ 2,100.3	\$ 1,839.8	\$ 1,665.0	\$ 1,516.0	\$ 313.9	\$ 101.5	\$ 121.4	\$ 9.9
6 Incremental Pay	\$ 390.6	\$ 375.6	\$ 349.3	\$ 331.2	\$ 4.8	\$ 2.6	\$ 43.6	\$ 1.9
7 Total Overtime	\$ 2,490.9	\$ 2,215.5	\$ 2,007.3	\$ 1,847.2	\$ 318.6	\$ 103.6	\$ 165.0	\$ 11.8
8								
9 Total Management	\$ 49,859.9	\$ 42,507.8	\$ 33,132.0	\$ 28,472.7	\$ 14,703.6	\$ 2,633.9	\$ 2,024.3	\$ 58.8
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ 239,111.4	\$ 197,242.4	\$ 143,566.6	\$ 118,050.8	\$ 83,123.1	\$ 15,720.3	\$ 11,788.8	\$ 632.9
20 Total Regular Pay	\$ 239,111.4	\$ 197,242.4	\$ 143,566.6	\$ 118,050.8	\$ 83,123.1	\$ 15,720.3	\$ 11,788.8	\$ 632.9
21								
22 Overtime Pay:								
23 Base Pay	\$ 37,530.5	\$ 33,604.1	\$ 24,047.0	\$ 21,977.1	\$ 11,556.9	\$ 9,877.6	\$ 1,926.6	\$ 1,749.4
24 Incremental Pay	\$ 24,940.8	\$ 22,738.5	\$ 16,731.0	\$ 15,495.7	\$ 6,744.6	\$ 5,862.3	\$ 1,465.1	\$ 1,380.5
25 Total Overtime	\$ 62,471.3	\$ 56,342.6	\$ 40,778.0	\$ 37,472.9	\$ 18,301.6	\$ 2,561.7	\$ 3,391.7	\$ 261.9
26								
27 Total Represented	\$ 301,582.7	\$ 253,584.9	\$ 184,344.7	\$ 155,523.7	\$ 101,424.6	\$ 18,282.0	\$ 15,813.4	\$ 894.8
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ 5,002.9	\$ 4,234.2	\$ 4,934.7	\$ 4,181.0	\$ (357.1)	\$ (356.9)	\$ 425.3	\$ 410.0
32 Management - Non-Executive	\$ 10,554.6	\$ 8,932.8	\$ 10,410.8	\$ 8,820.7	\$ (753.3)	\$ (753.0)	\$ 897.2	\$ 865.1
33 Represented	\$ 15,557.5	\$ 13,167.0	\$ 15,345.4	\$ 13,001.8	\$ (1,110.4)	\$ (1,109.9)	\$ 1,322.5	\$ 1,275.1
34 Total Variable Pay	\$ 15,557.5	\$ 13,167.0	\$ 15,345.4	\$ 13,001.8	\$ (1,110.4)	\$ (1,109.9)	\$ 1,322.5	\$ 1,275.1
35								
36 Misc. Pay	\$ 16,254.0	\$ 15,853.3	\$ 16,472.4	\$ 16,071.6	\$ (553.9)	\$ (553.9)	\$ 335.6	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 31,811.6	\$ 29,020.2	\$ 31,817.8	\$ 29,073.4	\$ (1,664.3)	\$ (1,663.8)	\$ 1,610.7	\$ 47.4
39								
40 Total Payroll	\$ 383,254.2	\$ 325,113.0	\$ 249,294.6	\$ 213,069.7	\$ 114,463.9	\$ 93,548.5	\$ 19,495.8	\$ 1,001.0

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider National Grid USA Service Co. (Co. 99) Labor Charged To Niagara Mohawk Power Corp. (Co. 3)
Data Year Ending March 31, 2016
Detail By Provider Company
(\$000's)

Provider National Grid USA Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 65,068.1	\$ 58,548.4	\$ 49,693.0	\$ 44,448.6	\$ 14,179.6	\$ 13,065.9	\$ 1,195.6	\$ 1,033.8
3								
4 Overtime Pay:								
5 Base Pay	\$ 1,191.9	\$ 1,121.2	\$ 764.0	\$ 731.8	\$ 405.5	\$ 367.8	\$ 22.4	\$ 21.6
6 Incremental Pay	\$ 743.2	\$ 657.8	\$ 723.1	\$ 637.9	\$ 9.7	\$ 9.6	\$ 10.4	\$ 10.4
7 Total Overtime	\$ 1,935.1	\$ 1,779.0	\$ 1,487.1	\$ 1,369.6	\$ 415.2	\$ 377.4	\$ 32.8	\$ 31.9
8								
9 Total Management	\$ 67,003.2	\$ 60,327.4	\$ 51,180.1	\$ 45,818.3	\$ 14,594.8	\$ 13,443.4	\$ 1,228.3	\$ 1,065.7
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay	-	-	-	-	-	-	-	-
16 Upgrades for IBEW Local 97	-	-	-	-	-	-	-	-
17 Shift Premiums for IBEW Local 97	-	-	-	-	-	-	-	-
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97	\$ 3,376.9	\$ 3,066.2	\$ 2,672.2	\$ 2,363.8	\$ 689.3	\$ 689.3	\$ 15.4	\$ 13.1
20 Total Regular Pay	\$ 3,376.9	\$ 3,066.2	\$ 2,672.2	\$ 2,363.8	\$ 689.3	\$ 689.3	\$ 15.4	\$ 13.1
21								
22 Overtime Pay:								
23 Base Pay	\$ 78.5	\$ 71.7	\$ 56.5	\$ 50.0	\$ 20.7	\$ 20.7	\$ 1.3	\$ 1.1
24 Incremental Pay	\$ 46.7	\$ 43.1	\$ 36.0	\$ 32.5	\$ 10.1	\$ 10.1	\$ 0.6	\$ 0.5
25 Total Overtime	\$ 125.2	\$ 114.8	\$ 92.5	\$ 82.5	\$ 30.7	\$ 30.7	\$ 1.9	\$ 1.6
26								
27 Total Represented	\$ 3,502.1	\$ 3,181.0	\$ 2,764.7	\$ 2,446.3	\$ 720.0	\$ 720.0	\$ 17.3	\$ 14.7
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Management - Non-Executive	\$ 7,030.7	\$ 6,347.2	\$ 5,305.5	\$ 4,754.1	\$ 1,587.5	\$ 1,472.4	\$ 137.6	\$ 120.8
33 Represented	\$ 122.6	\$ 110.7	\$ 92.5	\$ 82.9	\$ 27.7	\$ 25.7	\$ 2.4	\$ 2.1
34 Total Variable Pay	\$ 7,153.2	\$ 6,457.9	\$ 5,398.0	\$ 4,836.9	\$ 1,615.2	\$ 1,498.0	\$ 140.0	\$ 122.9
35								
36 Misc. Pay	\$ 12,386.5	\$ 10,842.3	\$ 12,277.7	\$ 10,730.4	\$ 85.8	\$ 85.8	\$ 23.0	\$ 26.1
37								
38 Total Variable & Misc. Pay	\$ 19,539.7	\$ 17,300.2	\$ 17,675.7	\$ 15,567.4	\$ 1,701.0	\$ 1,583.8	\$ 165.0	\$ 149.0
39								
40 Total Payroll	\$ 90,045.0	\$ 80,808.5	\$ 71,620.4	\$ 63,831.9	\$ 17,015.9	\$ 15,747.2	\$ 1,408.7	\$ 1,229.4

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Provider Keyspan Service Co. (Co.'s 431,432,433) Labor Charged To Niagara Mohawk Power Corp. (Co. 36)
Data Year Ending March 31, 2016
Detail By Provider Company
(\$000's)

Provider Keyspan Service Co. Labor Charges
To
Niagara Mohawk Power Corp. (Co. 36)

Expense Type	Total		Expense		Capital		Other	
	Electric	Gas	Electric	Gas	Electric	Gas	Electric	Gas
1 Management:								
2 Regular Pay	\$ 21,469.9	\$ 6,275.9	\$ 15,148.2	\$ 5,905.8	\$ 412.0	\$ 370.1	\$ 3.8	\$ (0.0)
3								
4 Overtime Pay:								
5 Base Pay	\$ 50.9	\$ 7.5	\$ 43.4	\$ 6.9	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
6 Incremental Pay								
7 Total Overtime	\$ 50.9	\$ 7.5	\$ 43.4	\$ 6.9	\$ 0.6	\$ 0.6	\$ -	\$ 0.0
8								
9 Total Management	\$ 21,701.7	\$ 6,336.2	\$ 15,191.6	\$ 5,912.8	\$ 412.6	\$ 370.6	\$ 3.8	\$ (0.0)
10								
11								
12 Represented:								
13 Regular Pay:								
14 Non-Union Regular Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 IBEW Local 97 Regular Pay								
16 Upgrades for IBEW Local 97								
17 Shift Premiums for IBEW Local 97								
18 Double Time, Schedule Change, Scheduled Rest,								
19 9th Consecutive Day IBEW Local 97								
20 Total Regular Pay	\$ 339.2	\$ 295.8	\$ 314.0	\$ 270.7	\$ 25.1	\$ 25.1	\$ -	\$ 0.0
21								
22 Overtime Pay:								
23 Base Pay	\$ 77.7	\$ 44.3	\$ 67.7	\$ 43.3	\$ 1.0	\$ 1.0	\$ -	\$ 0.0
24 Incremental Pay								
25 Total Overtime	\$ 77.7	\$ 44.3	\$ 67.7	\$ 43.3	\$ 1.0	\$ 1.0	\$ -	\$ 0.0
26								
27 Total Represented	\$ 430.5	\$ 351.2	\$ 390.7	\$ 313.9	\$ 26.2	\$ 26.2	\$ -	\$ 0.0
28								
29 Variable & Misc. Pay:								
30 Variable Pay:								
31 Management - Executive	\$ 902.2	\$ 242.2	\$ 1,517.9	\$ 338.2	\$ 3.4	\$ 3.4	\$ -	\$ -
32 Management - Non-Executive	21.4	4.8	23.7	5.3	0.1	0.1	0.0	0.0
33 Represented	\$ 1,296.1	\$ 346.9	\$ 1,541.6	\$ 343.5	\$ 3.5	\$ 3.5	\$ -	\$ 0.0
34 Total Variable Pay								
35								
36 Misc. Pay	\$ 165.1	\$ (0.0)	\$ -	\$ -	\$ -	\$ -	\$ (0.0)	\$ (0.0)
37								
38 Total Variable & Misc. Pay	\$ 1,459.7	\$ 346.9	\$ 1,541.6	\$ 343.5	\$ 3.5	\$ 3.5	\$ -	\$ (0.0)
39								
40 Total Payroll	\$ 23,397.5	\$ 6,970.5	\$ 23,036.8	\$ 6,570.2	\$ 442.2	\$ 400.3	\$ 3.8	\$ (0.0)

* Expense Type P50 Allocated Between P10 and P15

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Forecasted Full-time Equivalent by Provider Company
 Summary
 (\$000's)

	Summary Provider Company Full-time Equivalents		
	Niagara Mohawk Power Corp.	National Grid USA Service Co.	Keyspan Service Co.
1 Management			
2 Historic Year Ended December 31, 2011			
3 Full-time	4,294	512	2,045
4 Full-time Equivalent of Part-time	24	1	17
5 Total Full-time Equivalent	4,318	513	2,062
6			1,743
7 Adjustments to Historic Year and Rate Year			
8 Full-time	-175	-18	-71
9 Full-time Equivalent of Part-time	0	0	0
10 Total Full-time Equivalent	-175	-18	-71
11			-86
12 Rate Year Ending March 31, 2014			
13 Full-time	4,119	494	1,974
14 Full-time Equivalent of Part-time	24	1	17
15 Total Full-time Equivalent	4,143	495	1,991
16			1,651
17 Represented			6
18 Historic Year Ended December 31, 2011			1,657
19 Total Full-time	5,352	3,072	502
20 Total Full-time Equivalent	41	11	6
21 Total FTE	5,393	3,083	508
22			1,802
23 Adjustments to Historic Year and Rate Year			
24 Full-time	-22	61	-26
25 Full-time Equivalent of Part-time	0	0	0
26 Total Full-time Equivalent	-22	61	-26
27			-57
28 Rate Year Ending March 31, 2014			
29 Full-time	5,330	3,133	476
30 Full-time Equivalent of Part-time	41	11	6
31 Total Full-time Equivalent	5,371	3,144	482
32			1,721
33 Grand Total			3,372
34 Rate Year Ending March 31, 2014	9,449	3,627	2,450
35 Total Full-time			23
36 Total Full-time Equivalent	65	12	23
37 Total FTE	9,514	3,639	2,473
			3,402

Line Notes

- 3.4 Labor Schedule #31, Worksheet 4, 5, 6 pg 5
- 8.9 Labor Schedule #31, Worksheet 4, 5, 6 pg 5
- 1.3 Sum of Line 3 + Line 8
- 1.4 Sum of Line 4 + Line 9
- 19.20 Labor Schedule #31, Worksheet 4, 5, 6 pg 5
- 24.25 Labor Schedule #31, Worksheet 4, 5, 6 pg 5
- 29 Line 19 + Line 24
- 30 Line 20 + Line 25
- 35 Line 13 + Line 29
- 36 Line 14 + Line 30

SCHEDULE 32

Expense Type T10 – Transportation

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Transportation - Expense Type T10
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 24,496.5	\$ 19,945.0	\$ 4,551.4	\$ 1,863.7	\$ 1,517.4	\$ 346.3	\$ 26,360.2	\$ 21,462.5	\$ 4,897.7
National Grid USA Service Co.	186.6	152.0	34.7	(106.7)	(80.9)	(25.8)	80.0	71.1	8.9
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 24,683.1	\$ 20,097.0	\$ 4,586.1	\$ 1,757.0	\$ 1,436.6	\$ 320.5	\$ 26,440.1	\$ 21,533.6	\$ 4,906.6
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	0.0	-	0.0	0.0	-	0.0	0.0	-	0.0
Transmission Expenses	1,064.3	1,064.3	0.0	76.1	76.1	0.0	1,140.4	1,140.4	0.0
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	8,482.4	7,907.1	575.3	605.4	565.2	40.2	9,087.8	8,472.3	615.5
Customer Accounts Expenses	1,418.9	1,127.8	291.1	101.0	80.6	20.3	1,519.8	1,208.4	311.4
Customer Service and Informational Expenses	7.4	6.9	0.5	0.5	0.5	0.0	8.0	7.4	0.5
Sales Expenses	0.1	-	0.1	0.0	-	0.0	0.1	-	0.1
Administrative & General Expenses	825.4	797.5	27.9	59.0	57.0	1.9	884.3	854.5	29.8
Sub Total	\$ 11,798.5	\$ 10,903.6	\$ 894.9	\$ 841.9	\$ 779.4	\$ 62.5	\$ 12,640.4	\$ 11,683.0	\$ 957.4
<u>Maintenance:</u>									
Transmission Expenses	\$ 1,190.4	\$ 1,190.4	\$ -	\$ 85.1	\$ 85.1	\$ -	\$ 1,275.5	\$ 1,275.5	\$ -
Distribution Expenses	11,543.2	7,852.8	3,690.4	819.2	561.3	257.9	12,362.4	8,414.1	3,948.2
Administrative & General Expenses	151.1	150.2	0.9	10.8	10.7	0.1	161.9	161.0	1.0
Sub Total	\$ 12,884.6	\$ 9,193.4	\$ 3,691.2	\$ 915.1	\$ 657.2	\$ 257.9	\$ 13,799.7	\$ 9,850.6	\$ 3,949.2
TOTAL	\$ 24,683.1	\$ 20,097.0	\$ 4,586.1	\$ 1,757.0	\$ 1,436.6	\$ 320.5	\$ 26,440.1	\$ 21,533.6	\$ 4,906.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Transportation - Expense Type T10
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Rate Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Rate Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
Niagara Mohawk Power Corp.	\$ 21,462.5	\$ 64.7	\$ 21,527.2	\$ (1,070.2)	\$ 20,457.0		\$ (1,070.2)	\$ 20,457.0		
National Grid USA Service Co.	71.1	-	71.1	(0.8)	70.2					
All Other Companies	-	-	-	-	-		-	-		
Total	\$ 21,533.6	\$ 64.7	\$ 21,598.3	\$ (1,071.0)	\$ 20,527.3		\$ (1,071.0)	\$ 20,527.3		
Operation:										
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		
Power Production Expenses	-	-	-	-	-		-	-		
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-		-	-		
Transmission Expenses	1,140.4	3.4	1,143.8	(56.7)	1,087.1					
Regional Market Expenses	-	-	-	-	-		-	-		
Distribution Expenses	8,472.3	25.5	8,497.8	(421.4)	8,076.4					
Customer Accounts Expenses	1,208.4	3.6	1,212.0	(60.1)	1,151.9					
Customer Service and Informational Expenses	7.4	0.0	7.4	(0.4)	7.1					
Sales Expenses	-	-	-	-	-		-	-		
Administrative & General Expenses	854.5	2.6	857.1	(42.5)	814.6					
Sub Total	\$ 11,683.0	\$ 35.1	\$ 11,718.1	\$ (581.1)	\$ 11,137.1					
Maintenance:										
Transmission Expenses	\$ 1,275.5	\$ 3.8	\$ 1,279.3	\$ (63.4)	\$ 1,215.9					
Distribution Expenses	8,414.1	25.3	8,439.4	(418.5)	8,020.9					
Administrative & General Expenses	161.0	0.5	161.5	(8.0)	153.4					
Sub Total	\$ 9,850.6	\$ 29.6	\$ 9,880.2	\$ (489.9)	\$ 9,390.2					
TOTAL	\$ 21,533.6	\$ 64.7	\$ 21,598.3	\$ (1,071.0)	\$ 20,527.3					

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Transportation - Expense Type T10
(\$000's)

	Rate Year Ending March		Adjustments to Reflect		Rate Year Ending March		Adjustments to Reflect		Rate Year Ending March	
	31, 2014	Gas	Conditions in Data Year	Gas	31, 2015	Gas	Conditions in Data Year	Gas	31, 2016	Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$ 4,897.7	\$ 14.8	\$ -	\$ -	\$ 4,912.5	\$ -	\$ (244.2)	\$ -	\$ 4,668.3	\$ -
National Grid USA Service Co.	8.9	(0.2)	0.0	0.0	8.7	0.0	0.1	0.1	8.8	0.0
All Other Companies	-	-	-	-	-	-	-	-	-	-
Total	\$ 4,906.6	\$ 14.6	\$ -	\$ -	\$ 4,921.1	\$ -	\$ (244.1)	\$ -	\$ 4,677.0	\$ -
<u>Operation:</u>										
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storing, Terminaling and Processing Exp.	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0	0.0
Transmission Expenses	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	0.0	0.0
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	615.5	1.8	1.8	1.8	617.3	1.8	(30.6)	1.8	586.7	1.8
Customer Accounts Expenses	311.4	0.9	0.9	0.9	312.4	0.9	(15.5)	0.9	296.9	0.9
Customer Service and Informational Expenses	0.5	0.0	0.0	0.0	0.5	0.0	(0.0)	0.0	0.5	0.0
Sales Expenses	0.1	0.0	0.0	0.0	0.1	0.0	(0.0)	0.0	0.1	0.0
Administrative & General Expenses	29.8	0.1	0.1	0.1	29.9	0.1	(1.5)	0.1	28.4	0.1
Sub Total	\$ 957.4	\$ 2.8	\$ -	\$ -	\$ 960.2	\$ -	\$ (47.6)	\$ -	\$ 912.6	\$ -
<u>Maintenance:</u>										
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	3,948.2	11.7	11.7	11.7	3,959.9	11.7	(196.4)	11.7	3,763.5	11.7
Administrative & General Expenses	1.0	0.0	0.0	0.0	1.0	0.0	(0.0)	0.0	0.9	0.0
Sub Total	\$ 3,949.2	\$ 11.7	\$ -	\$ -	\$ 3,960.9	\$ -	\$ (196.5)	\$ -	\$ 3,764.4	\$ -
TOTAL	\$ 4,906.6	\$ 14.6	\$ -	\$ -	\$ 4,921.1	\$ -	\$ (244.1)	\$ -	\$ 4,677.0	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Transportation - Expense Type T10
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric		Gas	
<u>Page 1</u>						
Adjustments: (to normalize Historic Year)						
To adjust to Fleet service Expenses	Niagara Mohawk Power Corp.	\$ (5,064.7)	\$ (4,123.7)	\$ (941.1)		
To adjust to Fleet service Expenses	National Grid USA Service Co.	(49.7)	(32.1)	(17.6)		
For presentation purposes only, move All Other Company charges to Service Co.	National Grid USA Service Co.	32.8	23.3	9.5		
For presentation purposes only, move All Other Company charges to Service Co.	All Other Companies	(32.8)	(23.3)	(9.5)		
TOTAL		<u>\$ (5,114.4)</u>	<u>\$ (4,155.7)</u>	<u>\$ (958.7)</u>		
<u>Page 2</u>						
Adjustments: (to reflect conditions in the Rate Year)						
To adjust to Fleet service Expenses	Niagara Mohawk Power Corp.	\$ 1,863.7	\$ 1,517.4	\$ 346.3		
To adjust to Fleet service Expenses	National Grid USA Service Co.	(106.7)	(80.9)	(25.8)		
TOTAL		<u>\$ 1,757.0</u>	<u>\$ 1,436.6</u>	<u>\$ 320.5</u>		
<u>Page 3 & 4</u>						
Adjustments: (to reflect conditions in the Data Year 2015)						
To adjust to Fleet service Expenses	Niagara Mohawk Power Corp.	\$ 79.5	\$ 64.7	\$ 14.8		
To adjust to Fleet service Expenses	National Grid USA Service Co.	(0.2)	-	(0.2)		
TOTAL		<u>\$ 79.3</u>	<u>\$ 64.7</u>	<u>\$ 14.6</u>		
<u>Page 3 & 4</u>						
Adjustments: (to reflect conditions in the Data Year 2016)						
To adjust to Fleet service Expenses	Niagara Mohawk Power Corp.	\$ (1,314.4)	\$ (1,070.2)	\$ (244.2)		
To adjust to Fleet service Expenses	National Grid USA Service Co.	(0.8)	(0.8)	0.1		
TOTAL		<u>\$ (1,315.1)</u>	<u>\$ (1,071.0)</u>	<u>\$ (244.1)</u>		

NIAGARA MODAWK POWER CORPORATION db/a National Grid
FLEET SERVICES EXPENSES
Through Rate Year March 31, 2016
(Excluding Labor)

Activity	Historic Year Ended December 31, 2011 per books		Rate Year Ending March 31, 2014		Data Year Ending March 31, 2015		Data Year Ending March 31, 2016	
		Adjustments		Adjustments		Adjustments		Adjustments
FM Other (Registr Permit Excis	AG0455	\$ 1,012,094.7	\$ 97,430.6	\$ 1,109,525.2	\$ 23,579.7	\$ 1,133,104.9	\$ 24,928.3	\$ 1,158,033.2
Vehicle Lease Expense	AG0456	\$ 20,953,114.8	\$ 3,394,648.7	\$ 24,347,763.5	\$ 465,561.5	\$ 24,813,325.0	\$ (2,039,279.7)	\$ 22,774,045.3
Vehicle Fuel & Related Exp	AG0451	\$ 13,402,806.0	\$ (619,768.7)	\$ 12,783,037.3	\$ (505,387.1)	\$ 12,277,650.2	\$ (359,328.4)	\$ 11,918,321.8
Other Expenses								
Transp Admin & Genl Svcs	AG0439	\$ 239,152.5	\$ 11,505.6	\$ 250,658.1	\$ 5,327.0	\$ 255,985.1	\$ 5,631.7	\$ 261,616.7
MMT Materials Garage	AG0450	\$ 36,108.6	\$ 1,730.0	\$ 37,838.5	\$ 804.1	\$ 38,642.7	\$ 850.1	\$ 39,492.8
Vehicle Damage - Vendor Costs	AG0452	\$ 66,461.3	\$ 3,177.7	\$ 69,639.1	\$ 1,480.0	\$ 71,119.0	\$ 1,564.6	\$ 72,683.7
Vehicle Tire Costs	AG0453	\$ 1,001,135.5	\$ 48,151.1	\$ 1,049,286.5	\$ 22,299.5	\$ 1,071,586.0	\$ 23,574.9	\$ 1,095,160.9
Vehicle Warranty Recovery	AG0454	\$ (172,083.3)	\$ (8,231.5)	\$ (180,314.8)	\$ (3,832.1)	\$ (184,146.9)	\$ (4,051.2)	\$ (188,198.1)
Vehicle Maint Vendor Costs	AG0460	\$ 1,413,692.4	\$ 69,670.5	\$ 1,483,362.9	\$ 31,524.5	\$ 1,514,887.4	\$ 33,327.5	\$ 1,548,215.0
Oil/Lube Company	AG0461	\$ 242,669.1	\$ 11,627.3	\$ 254,296.4	\$ 5,404.3	\$ 259,700.7	\$ 5,713.4	\$ 265,414.1
Vehicle Parts	AG0462	\$ 2,913,091.6	\$ 140,101.6	\$ 3,053,193.3	\$ 64,886.6	\$ 3,118,079.9	\$ 68,597.8	\$ 3,186,677.6
Garage Mtls & Shop Supplies	AG0463	\$ 689,869.3	\$ 33,089.7	\$ 722,959.0	\$ 15,364.4	\$ 738,323.3	\$ 16,243.1	\$ 754,566.4
Grand Total		\$ 41,798,112.5	\$ 3,183,132.5	\$ 44,981,245.0	\$ 127,012.4	\$ 45,108,257.4	\$ (2,222,228.0)	\$ 42,886,029.4
Total Allocation to Expense at 59.05%		\$ 24,570,101.7		\$ 26,440,135.5		\$ 26,517,855.8		\$ 25,204,310.2
Total Electric Operating Expense Allocated at 48.08%		\$ 20,096,997.0		\$ 21,533,572.1		\$ 21,596,719.4		\$ 20,527,290.8
Total Gas Operating Expense Allocated at 10.97%		\$ 4,586,103.4		\$ 4,906,563.4		\$ 4,921,136.4		\$ 4,677,019.5
General Inflation Rate 2014								
General Inflation Rate 2015								
General Inflation Rate 2016								

4.28%
2.13%
2.20%

NIAGARA MODAWK POWER CORPORATION d/b/a National Grid
 FLEET SERVICES EXPENSES - NMPC
 Through Rate Year March 31, 2016
 (Excluding Labor)

Activity	Historic Year Ended December 31, 2011 per books		Rate Year Ending March 31, 2014		Data Year Ending March 31, 2015		Data Year Ending March 31, 2016	
		Adjustments		Adjustments		Adjustments		Adjustments
FM Other (Registr Permit Excis	AG0455	\$ 999,073	\$ 96,177	\$ 1,095,250	\$ 23,276	\$ 1,118,527	\$ 24,608	\$ 1,143,134
Vehicle Lease Expense	AG0456	\$ 20,769,884	\$ 3,405,937	\$ 24,175,820	\$ 471,944	\$ 24,647,765	\$ (2,043,080)	\$ 22,604,684
Vehicle Fuel & Related Exp	AG0451	\$ 13,352,234	\$ (650,286)	\$ 12,701,947	\$ (502,259)	\$ 12,199,688	\$ (356,998)	\$ 11,842,690
Other Expenses								
Transp Admin & Genl Svcs	AG0439	\$ 237,708	\$ 11,366	\$ 249,074	\$ 5,293	\$ 254,368	\$ 5,596	\$ 259,964
MMT Materials Garage	AG0450	\$ 36,039	\$ 1,723	\$ 37,762	\$ 803	\$ 38,565	\$ 848	\$ 39,413
Vehicle Damage - Vendor Costs	AG0452	\$ 66,466	\$ 3,178	\$ 69,645	\$ 1,480	\$ 71,125	\$ 1,565	\$ 72,689
Vehicle Tire Costs	AG0453	\$ 995,363	\$ 47,595	\$ 1,042,958	\$ 22,165	\$ 1,065,123	\$ 23,433	\$ 1,088,556
Vehicle Warranty Recovery	AG0454	\$ (172,021)	\$ (8,226)	\$ (180,246)	\$ (3,831)	\$ (184,077)	\$ (4,050)	\$ (188,127)
Vehicle Maint Vendor Costs	AG0460	\$ 1,370,928	\$ 65,554	\$ 1,436,482	\$ 30,528	\$ 1,467,010	\$ 32,274	\$ 1,499,285
Oil/Lube Company	AG0461	\$ 242,183	\$ 11,580	\$ 253,763	\$ 5,393	\$ 259,156	\$ 5,701	\$ 264,858
Vehicle Parts	AG0462	\$ 2,896,454	\$ 138,500	\$ 3,034,954	\$ 64,499	\$ 3,099,453	\$ 68,188	\$ 3,167,641
Garage Mtls & Shop Supplies	AG0463	\$ 687,761	\$ 32,887	\$ 720,648	\$ 15,315	\$ 735,963	\$ 16,191	\$ 752,154
Grand Total		\$ 41,482,072	\$ 3,155,986	\$ 44,638,059	\$ 134,607	\$ 44,772,666	\$ (2,225,724)	\$ 42,546,942
Total Allocation to Expense at 59.05%		\$ 24,496,469	\$ 26,360,178	\$ 26,439,668	\$ 25,125,308			
Total Electric Operating Expense Allocated at 48.08%		\$ 19,945,041	\$ 21,462,475	\$ 21,527,195	\$ 20,457,042			
Total Gas Operating Expense Allocated at 10.97%		\$ 4,551,427	\$ 4,897,703	\$ 4,912,472	\$ 4,668,265			
General Inflation Rate 2014	4.28%							
General Inflation Rate 2015	2.13%							
General Inflation Rate 2016	2.20%							

NIAGARA MODAWK POWER CORPORATION d/b/a National Grid
FLEET SERVICES EXPENSES - Service Company
Through Rate Year March 31, 2016
(Excluding Labor)

Activity	Historic Year Ended December 31, 2011 per books	Adjustments	Rate Year Ending March 31, 2014	Adjustments	Data Year Ending March 31, 2015	Adjustments	Data Year Ending March 31, 2016
FM Other (Registr Permit Excis	AG0455 \$ 13,021 \$	1,254 \$	14,275 \$	303 \$	14,578 \$	321 \$	14,899
Vehicle Lease Expense	AG0456 \$ 183,231 \$	(11,288) \$	171,943 \$	(6,383) \$	165,560 \$	3,801 \$	169,361
Vehicle Fuel & Related Exp	AG0451 \$ 50,572 \$	30,518 \$	81,090 \$	(3,128) \$	77,962 \$	(2,330) \$	75,632
Other Expenses							
Transp Admin & Genl Srves	AG0439 \$ 1,445 \$	139 \$	1,584 \$	34 \$	1,617 \$	36 \$	1,653
MMT Materials Garage	AG0450 \$ 70 \$	7 \$	76 \$	2 \$	78 \$	2 \$	80
Vehicle Damage - Vendor Costs	AG0452 \$ (5) \$	(0) \$	(6) \$	(0) \$	(6) \$	(0) \$	(6)
Vehicle Tire Costs	AG0453 \$ 5,773 \$	556 \$	6,329 \$	134 \$	6,463 \$	142 \$	6,605
Vehicle Warranty Recovery	AG0454 \$ (62) \$	(6) \$	(68) \$	(1) \$	(70) \$	(2) \$	(71)
Vehicle Maint Vendor Costs	AG0460 \$ 42,764 \$	4,117 \$	46,881 \$	996 \$	47,877 \$	1,053 \$	48,930
Oil/Lube Company	AG0461 \$ 486 \$	47 \$	533 \$	11 \$	544 \$	12 \$	556
Vehicle Parts	AG0462 \$ 16,638 \$	1,602 \$	18,240 \$	388 \$	18,627 \$	410 \$	19,037
Garage Mtls & Shop Supplies	AG0463 \$ 2,108 \$	203 \$	2,311 \$	49 \$	2,360 \$	52 \$	2,412
Grand Total	\$ 316,040 \$	27,146 \$	343,186 \$	(7,595) \$	335,592 \$	3,496 \$	339,088
Total Allocation to Expense at 23.30%	\$ 73,633		79,958		78,188		79,003
Total Electric Operating Expense Allocated at 20.72%	\$ 151,956		71,097		69,524		70,248
Total Gas Operating Expense Allocated at 2.58%	\$ 34,676		8,860		8,664		8,754
General Inflation Rate 2014	4.28%						
General Inflation Rate 2015	2.13%						
General Inflation Rate 2016	2.20%						

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Lease Expenses - Fleet Services
 For the Rate Year Ending March 31, 2014

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Niagara Mohawk Power Corp.:													
Existing PHH Leases	\$ 1,594,472	\$ 1,584,303	\$ 1,578,676	\$ 1,567,408	\$ 1,552,461	\$ 1,533,294	\$ 1,507,883	\$ 1,499,679	\$ 1,491,991	\$ 1,485,411	\$ 1,476,234	\$ 1,468,676	\$ 18,340,487
Replacements - New PHH leases	259,496	369,680	413,310	438,830	448,860	466,157	485,699	492,234	497,361	514,660	526,234	527,325	5,439,846
Total PHH Leases	\$ 1,853,968	\$ 1,953,983	\$ 1,991,986	\$ 2,006,238	\$ 2,001,321	\$ 1,999,451	\$ 1,993,582	\$ 1,991,912	\$ 1,989,353	\$ 2,000,071	\$ 2,002,468	\$ 1,996,000	\$ 23,780,333
PHH Sales Tax	148,317	156,319	159,359	160,499	160,106	159,956	159,487	159,353	159,148	160,006	160,197	159,680	1,902,427
Total PHH Lease Expense	\$ 2,002,285	\$ 2,110,302	\$ 2,151,345	\$ 2,166,737	\$ 2,161,426	\$ 2,159,407	\$ 2,153,069	\$ 2,151,265	\$ 2,148,501	\$ 2,160,077	\$ 2,162,666	\$ 2,155,680	\$ 25,682,760
(4) Existing RBS Leases	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	553,102
Sub Total Rate Year Lease Expense	\$ 2,048,377	\$ 2,156,393	\$ 2,197,437	\$ 2,212,828	\$ 2,207,518	\$ 2,205,498	\$ 2,199,160	\$ 2,197,357	\$ 2,194,593	\$ 2,206,169	\$ 2,208,758	\$ 2,201,772	\$ 26,235,861
Auction Credits				(412,008)			(618,012)				(412,008)		(2,060,041)
NET Rate Year Lease Expense	\$ 2,048,377	\$ 2,156,393	\$ 2,197,437	\$ 1,800,820	\$ 2,207,518	\$ 2,205,498	\$ 1,581,148	\$ 2,197,357	\$ 2,194,593	\$ 2,206,169	\$ 1,796,750	\$ 1,583,760	\$ 24,175,820

National Grid USA Service Co.:

Existing PHH Leases	\$ 225,803	\$ 222,360	\$ 221,861	\$ 221,017	\$ 217,842	\$ 214,105	\$ 204,854	\$ 201,478	\$ 201,025	\$ 200,512	\$ 199,673	\$ 197,800	\$ 2,528,328
Replacements - New PHH leases	42,519	53,221	53,109	55,623	55,505	55,388	57,316	57,794	57,671	59,487	64,940	64,802	677,375
Total PHH Leases	\$ 268,322	\$ 275,581	\$ 274,970	\$ 276,640	\$ 273,348	\$ 269,492	\$ 262,170	\$ 259,272	\$ 258,696	\$ 259,999	\$ 264,613	\$ 262,602	\$ 3,205,704
PHH Sales Tax	21,466	22,046	21,998	22,131	21,868	21,559	20,974	20,742	20,696	20,800	21,169	21,008	256,456
Total PHH Lease Expense	\$ 289,788	\$ 297,627	\$ 296,967	\$ 298,771	\$ 295,216	\$ 291,052	\$ 283,143	\$ 280,013	\$ 279,391	\$ 280,799	\$ 285,782	\$ 283,610	\$ 3,462,160
Existing RBS Leases	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	280,017
Sub Total Rate Year Lease Expense	\$ 313,122	\$ 320,962	\$ 320,302	\$ 322,106	\$ 318,551	\$ 314,387	\$ 306,478	\$ 303,348	\$ 302,726	\$ 304,134	\$ 309,117	\$ 306,945	\$ 3,742,177
Auction Credits				(52,310)			(78,464)				(52,310)		(261,548)
NET Rate Year Lease Expense	\$ 313,122	\$ 320,962	\$ 320,302	\$ 269,796	\$ 318,551	\$ 314,387	\$ 228,014	\$ 303,348	\$ 302,726	\$ 304,134	\$ 256,807	\$ 228,480	\$ 3,480,629
(3) Allocation Rate	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Alloc to Niagara Mohawk Corp.	\$ 15,468	\$ 15,856	\$ 15,823	\$ 13,328	\$ 15,736	\$ 15,531	\$ 11,264	\$ 14,985	\$ 14,955	\$ 15,024	\$ 12,686	\$ 11,287	\$ 171,943

Total Rate Case Lease Expense

NIMO Sales Tax Rate 8.00%
 Service Co Sales Tax Rate 6.25%

Existing PHH Leases - excludes PHH lease reaching full amortization
 Existing PHH Leases reflect all existing leases as of March 31, 2012
 Replacements reflect any new lease anticipated after March 31, 2012
 (3) Allocation Rate used to allocate charges

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Motor Fuel - Fleet Services - Niagara Mohawk Power Corp.
 For the Rate Year Ending March 31, 2014

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	\$ 3.81	\$ 3.80	\$ 3.77	\$ 3.74	\$ 3.70	\$ 3.67	\$ 3.54	\$ 3.50	\$ 3.48	\$ 3.48	\$ 3.49	\$ 3.50	\$ 3.62
Gallons	13,798	13,840	14,077	12,857	16,824	15,804	15,934	12,767	13,567	18,634	15,430	17,611	181,143
Total Dollars	\$ 52,581	\$ 52,568	\$ 53,082	\$ 48,061	\$ 62,309	\$ 57,963	\$ 56,368	\$ 44,743	\$ 47,187	\$ 64,885	\$ 53,922	\$ 61,649	\$ 655,319
Bulk Diesel:													
Avg. PPG	\$ 4.47	\$ 4.41	\$ 4.38	\$ 4.36	\$ 4.35	\$ 4.34	\$ 4.34	\$ 4.34	\$ 4.31	\$ 4.29	\$ 4.30	\$ 4.29	\$ 4.35
Gallons	43,959	44,970	48,134	45,647	51,187	48,016	47,362	34,833	33,646	50,030	41,376	49,689	538,849
Total Dollars	\$ 196,519	\$ 198,124	\$ 210,702	\$ 199,153	\$ 222,628	\$ 208,514	\$ 205,461	\$ 151,126	\$ 144,903	\$ 214,774	\$ 177,958	\$ 213,295	\$ 2,343,158
Credit Card Gasoline:													
Avg. PPG	\$ 3.80	\$ 3.79	\$ 3.76	\$ 3.73	\$ 3.69	\$ 3.66	\$ 3.53	\$ 3.49	\$ 3.47	\$ 3.47	\$ 3.48	\$ 3.49	\$ 3.62
Gallons	120,330	121,456	129,078	113,985	136,874	125,248	124,433	112,475	108,184	128,070	120,282	128,350	1,468,765
Total Dollars	\$ 457,350	\$ 460,112	\$ 485,437	\$ 424,947	\$ 505,558	\$ 458,107	\$ 438,950	\$ 393,055	\$ 375,193	\$ 444,672	\$ 419,135	\$ 448,019	\$ 5,310,534
Credit Card Diesel:													
Avg. PPG	\$ 4.15	\$ 4.09	\$ 4.06	\$ 4.04	\$ 4.03	\$ 4.02	\$ 4.02	\$ 4.02	\$ 3.99	\$ 3.97	\$ 3.98	\$ 3.97	\$ 4.03
Gallons	89,899	86,644	95,685	84,274	101,631	87,100	85,352	88,709	77,910	97,324	84,934	91,740	1,071,002
Total Dollars	\$ 373,126	\$ 354,001	\$ 387,421	\$ 340,711	\$ 409,502	\$ 350,368	\$ 342,953	\$ 356,486	\$ 310,604	\$ 386,659	\$ 338,122	\$ 364,446	\$ 4,314,399
Credit Card CNG:													
Avg. PPG	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69
Gallons	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	29,196
Total Dollars	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 78,537
TOTAL EXPENSE	\$ 1,086,121	\$ 1,071,351	\$ 1,143,185	\$ 1,019,418	\$ 1,206,541	\$ 1,081,497	\$ 1,050,277	\$ 951,956	\$ 884,432	\$ 1,117,534	\$ 995,682	\$ 1,093,954	\$ 12,701,947

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Motor Fuel - Fleet Services - National Grid USA Service Co.
For the Rate Year Ending March 31, 2014

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	\$ 3.81	\$ 3.80	\$ 3.77	\$ 3.74	\$ 3.70	\$ 3.67	\$ 3.54	\$ 3.50	\$ 3.48	\$ 3.48	\$ 3.49	\$ 3.50	\$ 3.56
Gallons	72	79	145	50	112	171	72	118	59	1,146	114	196	2,334
Total Dollars	\$ 274	\$ 300	\$ 547	\$ 187	\$ 415	\$ 627	\$ 255	\$ 414	\$ 205	\$ 3,990	\$ 398	\$ 686	\$ 8,299
Bulk Diesel:													
Avg. PPG	\$ 4.47	\$ 4.41	\$ 4.38	\$ 4.36	\$ 4.35	\$ 4.34	\$ 4.34	\$ 4.34	\$ 4.31	\$ 4.29	\$ 4.30	\$ 4.29	\$ 4.34
Gallons	2,116	1,861	2,465	2,078	2,343	2,712	2,726	2,550	2,470	4,928	1,277	2,312	29,838
Total Dollars	\$ 9,460	\$ 8,199	\$ 10,790	\$ 9,066	\$ 10,190	\$ 11,777	\$ 11,826	\$ 11,063	\$ 10,638	\$ 21,155	\$ 5,492	\$ 9,924	\$ 129,581
Credit Card Gasoline:													
Avg. PPG	\$ 3.80	\$ 3.79	\$ 3.76	\$ 3.73	\$ 3.69	\$ 3.66	\$ 3.53	\$ 3.49	\$ 3.47	\$ 3.47	\$ 3.48	\$ 3.49	\$ 3.62
Gallons	25,136	24,256	26,662	19,637	26,801	25,243	23,080	23,126	19,036	27,435	23,861	27,211	291,484
Total Dollars	\$ 95,537	\$ 91,889	\$ 100,270	\$ 73,209	\$ 98,992	\$ 92,329	\$ 81,417	\$ 80,816	\$ 66,019	\$ 95,257	\$ 83,146	\$ 94,983	\$ 1,053,864
Credit Card Diesel:													
Avg. PPG	\$ 4.15	\$ 4.09	\$ 4.06	\$ 4.04	\$ 4.03	\$ 4.02	\$ 4.02	\$ 4.02	\$ 3.99	\$ 3.97	\$ 3.98	\$ 3.97	\$ 4.03
Gallons	9,108	8,946	11,013	8,825	10,563	8,319	8,328	9,259	6,839	10,221	10,044	10,190	111,655
Total Dollars	\$ 37,803	\$ 36,551	\$ 44,684	\$ 35,679	\$ 42,561	\$ 33,464	\$ 33,463	\$ 37,208	\$ 27,265	\$ 40,607	\$ 39,985	\$ 40,481	\$ 449,751
Credit Card CNG:													
Avg. PPG	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69
Gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 143,074	\$ 136,939	\$ 156,292	\$ 118,140	\$ 152,159	\$ 138,197	\$ 126,960	\$ 129,501	\$ 104,127	\$ 161,010	\$ 129,022	\$ 146,074	\$ 1,641,494
Allocation Rate used to allocate charges back to Niagara Mohawk Power Corp.	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Allocated to Niagara Mohawk Power Corp.	\$ 7,068	\$ 6,765	\$ 7,721	\$ 5,836	\$ 7,517	\$ 6,827	\$ 6,272	\$ 6,397	\$ 5,144	\$ 7,954	\$ 6,374	\$ 7,216	\$ 81,090

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Lease Expenses - Fleet Services
 For the Rate Year Ending March 31, 2015

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Niagara Mohawk Power Corp.:													
Existing PHH Leases	\$ 1,456,570	\$ 1,442,540	\$ 1,424,989	\$ 1,419,074	\$ 1,405,136	\$ 1,376,719	\$ 1,349,060	\$ 1,330,588	\$ 1,319,782	\$ 1,316,180	\$ 1,304,265	\$ 1,298,523	\$ 16,443,426
Replacements - New PHH Leases	529,810	550,059	555,808	570,923	590,402	604,403	605,813	605,127	607,357	613,198	634,880	639,998	7,107,778
Total PHH Leases	\$ 1,986,380	\$ 1,992,599	\$ 1,980,797	\$ 1,989,997	\$ 1,995,539	\$ 1,981,123	\$ 1,954,873	\$ 1,935,714	\$ 1,927,139	\$ 1,929,378	\$ 1,939,145	\$ 1,938,521	\$ 23,551,205
PHH Sales Tax	158,910	159,408	158,464	159,200	159,643	158,490	156,390	154,857	154,171	154,350	155,132	155,082	1,884,096
Total PHH Lease Expense	\$ 2,145,290	\$ 2,152,007	\$ 2,139,260	\$ 2,149,197	\$ 2,155,182	\$ 2,139,613	\$ 2,111,263	\$ 2,090,571	\$ 2,081,310	\$ 2,083,728	\$ 2,094,277	\$ 2,093,603	\$ 25,435,301
(4) Existing RBS Leases	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	46,092	45,247	45,247	43,914	549,235
Sub Total Rate Year Lease Expense	\$ 2,191,382	\$ 2,198,098	\$ 2,185,352	\$ 2,195,289	\$ 2,201,274	\$ 2,185,704	\$ 2,157,355	\$ 2,136,663	\$ 2,127,402	\$ 2,128,975	\$ 2,139,524	\$ 2,137,517	\$ 25,984,536
Auction Credits	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(267,354)	(1,336,771)
NET Rate Year Lease Expense	\$ 2,191,382	\$ 2,198,098	\$ 2,185,352	\$ 2,195,289	\$ 2,201,274	\$ 2,185,704	\$ 2,157,355	\$ 2,136,663	\$ 2,127,402	\$ 2,128,975	\$ 2,139,524	\$ 2,137,517	\$ 24,647,765

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
National Grid USA Service Co.:													
Existing PHH Leases	\$ 196,918	\$ 195,639	\$ 195,194	\$ 186,486	\$ 185,198	\$ 176,737	\$ 172,117	\$ 170,006	\$ 169,619	\$ 169,142	\$ 167,834	\$ 166,615	\$ 2,151,506
Replacements - New PHH Leases	64,664	66,811	66,669	81,629	83,590	86,429	86,632	86,447	86,263	89,022	92,013	93,124	983,293
Total PHH Leases	\$ 261,582	\$ 262,450	\$ 261,862	\$ 268,115	\$ 268,789	\$ 263,167	\$ 258,749	\$ 256,453	\$ 255,882	\$ 258,164	\$ 259,848	\$ 259,739	\$ 3,134,799
PHH Sales Tax	20,927	20,996	20,949	21,449	21,503	21,053	20,700	20,516	20,471	20,653	20,788	20,779	250,784
Total PHH Lease Expense	\$ 282,508	\$ 283,446	\$ 282,811	\$ 289,564	\$ 290,292	\$ 284,220	\$ 279,449	\$ 276,970	\$ 276,352	\$ 278,817	\$ 280,636	\$ 280,519	\$ 3,385,583
Existing RBS Leases	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	280,017
Sub Total Rate Year Lease Expense	\$ 305,843	\$ 306,781	\$ 306,146	\$ 312,899	\$ 313,626	\$ 307,555	\$ 302,783	\$ 300,304	\$ 299,687	\$ 302,151	\$ 303,970	\$ 303,853	\$ 3,665,600
Auction Credits	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(62,835)	(314,175)
NET Rate Year Lease Expense	\$ 305,843	\$ 306,781	\$ 306,146	\$ 250,064	\$ 313,626	\$ 307,555	\$ 208,531	\$ 300,304	\$ 299,687	\$ 302,151	\$ 241,135	\$ 209,601	\$ 3,351,425
(3) Allocation Rate	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Alloc to Niagara Mohawk Corp.	\$ 15,109	\$ 15,155	\$ 15,124	\$ 12,353	\$ 15,493	\$ 15,193	\$ 10,301	\$ 14,835	\$ 14,805	\$ 14,926	\$ 11,912	\$ 10,354	\$ 165,560

Total Rate Case Lease Expense	\$ 2,206,491	\$ 2,213,253	\$ 2,200,476	\$ 1,940,288	\$ 2,216,767	\$ 2,200,898	\$ 1,766,625	\$ 2,151,498	\$ 2,142,206	\$ 2,143,901	\$ 1,884,082	\$ 1,746,840	\$ 24,813,325
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NIMO Sales Tax Rate 8.00%
 Service Co Sales Tax Rate 6.25%

(3) Existing PHH Leases - excludes PHH lease reaching full amortization
 Existing PHH Leases reflect all existing leases as of March 31, 2012
 Replacements reflect any new lease
 Allocation Rate used to allocate charges back to Niagara Mohawk Power Corp.

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Motor Fuel - Fleet Services - Niagara Mohawk Power Corp.
For the Rate Year Ending March 31, 2015

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	\$ 3.60	\$ 3.60	\$ 3.59	\$ 3.58	\$ 3.57	\$ 3.55	\$ 3.44	\$ 3.42	\$ 3.40	\$ 3.40	\$ 3.41	\$ 3.37	\$ 3.49
Gallons	13,798	13,840	14,077	12,857	16,824	15,804	15,934	12,767	13,567	18,634	15,430	17,611	181,143
Total Dollars	\$ 49,681	\$ 49,867	\$ 50,580	\$ 46,036	\$ 60,072	\$ 56,114	\$ 54,823	\$ 43,671	\$ 46,135	\$ 63,439	\$ 52,639	\$ 59,433	\$ 632,490
Bulk Diesel:													
Avg. PPG	\$ 4.28	\$ 4.22	\$ 4.19	\$ 4.18	\$ 4.17	\$ 4.16	\$ 4.16	\$ 4.16	\$ 4.13	\$ 4.12	\$ 4.13	\$ 4.12	\$ 4.17
Gallons	43,959	44,970	48,134	45,647	51,187	48,016	47,362	34,833	33,646	50,030	41,376	49,689	538,849
Total Dollars	\$ 188,136	\$ 189,594	\$ 201,672	\$ 190,709	\$ 213,266	\$ 199,814	\$ 196,926	\$ 144,905	\$ 138,992	\$ 206,184	\$ 170,896	\$ 204,744	\$ 2,245,835
Credit Card Gasoline:													
Avg. PPG	\$ 3.59	\$ 3.59	\$ 3.58	\$ 3.57	\$ 3.56	\$ 3.54	\$ 3.43	\$ 3.41	\$ 3.39	\$ 3.39	\$ 3.40	\$ 3.36	\$ 3.49
Gallons	120,330	121,456	129,078	113,985	136,874	125,248	124,433	112,475	108,184	128,070	120,282	128,350	1,468,765
Total Dollars	\$ 432,057	\$ 436,404	\$ 462,499	\$ 406,995	\$ 487,354	\$ 443,453	\$ 426,880	\$ 383,607	\$ 366,798	\$ 434,734	\$ 409,139	\$ 431,871	\$ 5,121,790
Credit Card Diesel:													
Avg. PPG	\$ 3.96	\$ 3.90	\$ 3.87	\$ 3.86	\$ 3.85	\$ 3.84	\$ 3.84	\$ 3.84	\$ 3.81	\$ 3.80	\$ 3.81	\$ 3.80	\$ 3.85
Gallons	89,899	86,644	95,485	84,274	101,631	87,100	85,352	88,709	77,910	97,324	84,934	91,740	1,071,002
Total Dollars	\$ 355,982	\$ 337,565	\$ 369,508	\$ 325,121	\$ 390,913	\$ 334,586	\$ 327,572	\$ 340,643	\$ 296,915	\$ 369,948	\$ 323,625	\$ 348,658	\$ 4,121,036
Credit Card CNG:													
Avg. PPG	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69
Gallons	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	29,196
Total Dollars	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 78,537
TOTAL EXPENSE	\$ 1,032,401	\$ 1,019,974	\$ 1,090,804	\$ 975,405	\$ 1,158,149	\$ 1,040,511	\$ 1,012,746	\$ 919,371	\$ 855,384	\$ 1,080,849	\$ 962,844	\$ 1,051,251	\$ 12,199,688

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Motor Fuel - Fleet Services - National Grid USA Service Co.
For the Rate Year Ending March 31, 2015

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	\$ 3.60	\$ 3.60	\$ 3.59	\$ 3.58	\$ 3.57	\$ 3.55	\$ 3.44	\$ 3.42	\$ 3.40	\$ 3.40	\$ 3.41	\$ 3.37	\$ 3.45
Gallons	72	79	145	50	112	171	72	118	59	1,146	114	196	2,334
Total Dollars	\$ 259	\$ 285	\$ 521	\$ 179	\$ 400	\$ 607	\$ 248	\$ 404	\$ 201	\$ 3,902	\$ 389	\$ 661	\$ 8,055
Bulk Diesel:													
Avg. PPG	\$ 4.28	\$ 4.22	\$ 4.19	\$ 4.18	\$ 4.17	\$ 4.16	\$ 4.16	\$ 4.16	\$ 4.13	\$ 4.12	\$ 4.13	\$ 4.12	\$ 4.16
Gallons	2,116	1,861	2,465	2,078	2,343	2,712	2,726	2,550	2,470	4,928	1,277	2,312	29,838
Total Dollars	\$ 9,056	\$ 7,846	\$ 10,328	\$ 8,682	\$ 9,762	\$ 11,286	\$ 11,334	\$ 10,608	\$ 10,204	\$ 20,309	\$ 5,274	\$ 9,527	\$ 124,215
Credit Card Gasoline:													
Avg. PPG	\$ 3.59	\$ 3.59	\$ 3.58	\$ 3.57	\$ 3.56	\$ 3.54	\$ 3.43	\$ 3.41	\$ 3.39	\$ 3.39	\$ 3.40	\$ 3.36	\$ 3.49
Gallons	25,136	24,256	26,662	19,637	26,801	25,243	23,080	23,126	19,036	27,435	23,861	27,211	291,484
Total Dollars	\$ 90,253	\$ 87,154	\$ 95,533	\$ 70,116	\$ 95,428	\$ 89,375	\$ 79,178	\$ 78,874	\$ 64,542	\$ 93,128	\$ 81,163	\$ 91,559	\$ 1,016,303
Credit Card Diesel:													
Avg. PPG	\$ 3.96	\$ 3.90	\$ 3.87	\$ 3.86	\$ 3.85	\$ 3.84	\$ 3.84	\$ 3.84	\$ 3.81	\$ 3.80	\$ 3.81	\$ 3.80	\$ 3.85
Gallons	9,108	8,946	11,013	8,825	10,563	8,319	8,328	9,259	6,839	10,221	10,044	10,190	111,655
Total Dollars	\$ 36,066	\$ 34,854	\$ 42,618	\$ 34,046	\$ 40,630	\$ 31,957	\$ 31,962	\$ 35,555	\$ 26,063	\$ 38,852	\$ 38,271	\$ 38,727	\$ 429,600
Credit Card CNG:													
Avg. PPG	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69
Gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 135,634	\$ 130,138	\$ 149,000	\$ 113,023	\$ 146,219	\$ 133,225	\$ 122,722	\$ 125,440	\$ 101,009	\$ 156,191	\$ 125,097	\$ 140,475	\$ 1,578,173
Allocation Rate used to allocate charges back to Niagara Mohawk Power Corp.	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Allocated to Niagara Mohawk Power Corp.	\$ 6,700	\$ 6,429	\$ 7,361	\$ 5,583	\$ 7,223	\$ 6,581	\$ 6,062	\$ 6,197	\$ 4,990	\$ 7,716	\$ 6,180	\$ 6,939	\$ 77,962

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
 Lease Expenses - Fleet Services
 For the Rate Year Ending March 31, 2016

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Niagara Mohawk Power Corp.:													
Existing PHH Leases	\$ 1,295,059	\$ 1,266,594	\$ 1,251,922	\$ 1,223,502	\$ 1,217,932	\$ 1,210,494	\$ 1,202,850	\$ 1,196,317	\$ 1,162,120	\$ 1,151,920	\$ 1,135,482	\$ 1,114,978	\$ 14,429,169
Replacements - New PHH leases	645,930	697,336	698,223	722,746	738,906	752,883	858,462	859,939	867,017	913,136	977,103	1,027,909	9,759,590
Total PHH Leases	\$ 1,940,989	\$ 1,963,931	\$ 1,950,145	\$ 1,946,247	\$ 1,956,837	\$ 1,963,378	\$ 2,061,312	\$ 2,056,256	\$ 2,029,137	\$ 2,065,056	\$ 2,112,585	\$ 2,142,887	\$ 24,188,759
PHH Sales Tax	155,279	157,114	156,012	155,700	156,547	157,070	164,905	164,500	162,331	165,204	169,007	171,431	1,935,101
Total PHH Lease Expense	\$ 2,096,268	\$ 2,121,045	\$ 2,106,157	\$ 2,101,947	\$ 2,113,384	\$ 2,120,448	\$ 2,226,217	\$ 2,220,756	\$ 2,191,468	\$ 2,230,260	\$ 2,281,591	\$ 2,314,318	\$ 26,123,860
Existing RBS Leases	43,914	43,914	43,914	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	33,032	429,035
Sub Total Rate Year Lease Expense	\$ 2,140,182	\$ 2,164,959	\$ 2,150,071	\$ 2,134,980	\$ 2,146,417	\$ 2,153,481	\$ 2,259,250	\$ 2,253,789	\$ 2,224,500	\$ 2,263,293	\$ 2,314,624	\$ 2,347,350	\$ 26,552,895
Auction Credits				(789,642)			(1,184,463)				(789,642)	(1,184,463)	(3,948,211)
NET Rate Year Lease Expense	\$ 2,140,182	\$ 2,164,959	\$ 2,150,071	\$ 1,345,337	\$ 2,146,417	\$ 2,153,481	\$ 1,074,786	\$ 2,253,789	\$ 2,224,500	\$ 2,263,293	\$ 1,524,982	\$ 1,162,887	\$ 22,604,684

National Grid USA Service Co.:													
Existing PHH Leases	\$ 165,678	\$ 163,762	\$ 159,616	\$ 157,300	\$ 155,670	\$ 155,146	\$ 152,638	\$ 152,282	\$ 151,926	\$ 151,540	\$ 150,010	\$ 149,422	\$ 1,864,990
Replacements - New PHH leases	92,924	98,354	98,143	100,187	109,534	109,298	128,035	127,758	127,481	129,836	134,205	133,913	1,389,669
Total PHH Leases	\$ 258,601	\$ 262,116	\$ 257,759	\$ 257,487	\$ 265,204	\$ 264,444	\$ 280,673	\$ 280,040	\$ 279,407	\$ 281,375	\$ 284,216	\$ 283,335	\$ 3,254,659
PHH Sales Tax	20,688	20,969	20,621	20,599	21,216	21,156	22,454	22,403	22,353	22,510	22,737	22,667	260,373
Total PHH Lease Expense	\$ 279,289	\$ 283,085	\$ 278,380	\$ 278,086	\$ 286,421	\$ 285,599	\$ 303,127	\$ 302,443	\$ 301,759	\$ 303,885	\$ 306,953	\$ 306,002	\$ 3,515,031
Existing RBS Leases	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	23,335	280,017
Sub Total Rate Year Lease Expense	\$ 302,624	\$ 306,420	\$ 301,715	\$ 301,421	\$ 309,756	\$ 308,934	\$ 326,462	\$ 325,778	\$ 325,094	\$ 327,220	\$ 330,288	\$ 329,337	\$ 3,795,048
Auction Credits				(73,337)			(110,006)				(73,337)	(110,006)	(366,685)
NET Rate Year Lease Expense	\$ 302,624	\$ 306,420	\$ 301,715	\$ 228,084	\$ 309,756	\$ 308,934	\$ 216,456	\$ 325,778	\$ 325,094	\$ 327,220	\$ 256,951	\$ 219,332	\$ 3,428,363
Allocation Rate	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Alloc to Niagara Mohawk Corp.	\$ 14,950	\$ 15,137	\$ 14,905	\$ 11,267	\$ 15,302	\$ 15,261	\$ 10,693	\$ 16,093	\$ 16,060	\$ 16,165	\$ 12,693	\$ 10,835	\$ 169,561

Total Rate Case Lease Expense	\$ 2,155,132	\$ 2,180,097	\$ 2,164,976	\$ 1,356,605	\$ 2,161,719	\$ 2,168,742	\$ 1,085,479	\$ 2,269,882	\$ 2,240,560	\$ 2,279,457	\$ 1,537,675	\$ 1,173,722	\$ 22,774,045
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NIMO Sales Tax Rate 8.00%
 Service Co Sales Tax Rate 6.25%

- (3) Existing PHH Leases - excludes PHH lease reaching full amortization
 Existing PHH Leases reflect all existing leases as of March 31, 2012
 Replacements reflect any new lease
 Allocation Rate used to allocate charges back to Niagara Mohawk Power Corp.

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Motor Fuel - Fleet Services - Niagara Mohawk Power Corp.
For the Rate Year Ending March 31, 2016

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	\$ 3.47	\$ 3.48	\$ 3.47	\$ 3.46	\$ 3.46	\$ 3.44	\$ 3.34	\$ 3.32	\$ 3.30	\$ 3.31	\$ 3.32	\$ 3.30	\$ 3.39
Gallons	13,798	13,840	14,077	12,857	16,824	15,804	15,934	12,767	13,567	18,634	15,430	17,611	181,143
Total Dollars	\$ 47,941	\$ 48,152	\$ 48,879	\$ 44,519	\$ 58,138	\$ 54,360	\$ 53,162	\$ 42,382	\$ 44,800	\$ 61,630	\$ 51,187	\$ 58,112	\$ 613,261
Bulk Diesel:													
Avg. PPG	\$ 4.09	\$ 4.08	\$ 4.07	\$ 4.06	\$ 4.06	\$ 4.07	\$ 4.04	\$ 4.04	\$ 4.05	\$ 4.05	\$ 4.04	\$ 4.02	\$ 4.06
Gallons	43,959	44,970	48,134	45,647	51,187	48,016	47,362	34,833	33,646	50,030	41,376	49,689	538,849
Total Dollars	\$ 179,919	\$ 183,387	\$ 195,675	\$ 185,374	\$ 207,857	\$ 195,446	\$ 191,543	\$ 140,605	\$ 136,352	\$ 202,463	\$ 167,209	\$ 199,649	\$ 2,185,476
Credit Card Gasoline:													
Avg. PPG	\$ 3.46	\$ 3.47	\$ 3.46	\$ 3.45	\$ 3.45	\$ 3.43	\$ 3.33	\$ 3.31	\$ 3.29	\$ 3.30	\$ 3.31	\$ 3.29	\$ 3.38
Gallons	120,330	121,456	129,078	113,985	136,874	125,248	124,433	112,475	108,184	128,070	120,282	128,350	1,468,765
Total Dollars	\$ 416,883	\$ 421,356	\$ 446,899	\$ 393,545	\$ 471,621	\$ 429,552	\$ 413,912	\$ 372,258	\$ 356,155	\$ 422,294	\$ 397,815	\$ 422,242	\$ 4,964,533
Credit Card Diesel:													
Avg. PPG	\$ 3.77	\$ 3.76	\$ 3.75	\$ 3.74	\$ 3.74	\$ 3.75	\$ 3.72	\$ 3.72	\$ 3.73	\$ 3.73	\$ 3.72	\$ 3.70	\$ 3.74
Gallons	89,899	86,644	95,485	84,274	101,631	87,100	85,352	88,709	77,910	97,324	84,934	91,740	1,071,002
Total Dollars	\$ 339,179	\$ 325,606	\$ 357,611	\$ 315,271	\$ 380,174	\$ 326,662	\$ 317,870	\$ 329,690	\$ 290,802	\$ 362,709	\$ 316,057	\$ 339,251	\$ 4,000,884
Credit Card CNG:													
Avg. PPG	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69	\$ 2.69
Gallons	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	29,196
Total Dollars	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 6,545	\$ 78,537
TOTAL EXPENSE	\$ 990,467	\$ 985,046	\$ 1,055,609	\$ 945,254	\$ 1,124,335	\$ 1,012,565	\$ 983,031	\$ 891,479	\$ 834,653	\$ 1,055,640	\$ 938,812	\$ 1,025,799	\$ 11,842,690

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Motor Fuel - Fleet Services - National Grid USA Service Co.
For the Rate Year Ending March 31, 2016

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Bulk Gasoline:													
Avg. PPG	3.47	3.48	3.47	3.46	3.46	3.44	3.34	3.32	3.30	3.31	3.32	3.30	3.35
Gallons	72	79	145	50	112	171	72	118	59	1,146	114	196	2,334
Total Dollars	\$ 250	\$ 275	\$ 503	\$ 173	\$ 387	\$ 588	\$ 240	\$ 392	\$ 195	\$ 3,790	\$ 378	\$ 647	\$ 7,819
Bulk Diesel:													
Avg. PPG	4.09	4.08	4.07	4.06	4.06	4.07	4.04	4.04	4.05	4.05	4.04	4.02	4.05
Gallons	2,116	1,861	2,465	2,078	2,343	2,712	2,726	2,550	2,470	4,928	1,277	2,312	29,838
Total Dollars	\$ 8,661	\$ 7,589	\$ 10,021	\$ 8,439	\$ 9,514	\$ 11,039	\$ 11,025	\$ 10,293	\$ 10,010	\$ 19,943	\$ 5,161	\$ 9,290	\$ 120,983
Credit Card Gasoline:													
Avg. PPG	3.46	3.47	3.46	3.45	3.45	3.43	3.33	3.31	3.29	3.30	3.31	3.29	3.38
Gallons	25,136	24,256	26,662	19,637	26,801	25,243	23,080	23,126	19,036	27,435	23,861	27,211	291,484
Total Dollars	\$ 87,084	\$ 84,149	\$ 92,310	\$ 67,799	\$ 92,347	\$ 86,574	\$ 76,773	\$ 76,540	\$ 62,669	\$ 90,463	\$ 78,917	\$ 89,518	\$ 985,142
Credit Card Diesel:													
Avg. PPG	3.77	3.76	3.75	3.74	3.74	3.75	3.72	3.72	3.73	3.73	3.72	3.70	3.74
Gallons	9,108	8,946	11,013	8,825	10,563	8,319	8,328	9,259	6,839	10,221	10,044	10,190	111,655
Total Dollars	\$ 34,363	\$ 33,619	\$ 41,246	\$ 33,015	\$ 39,513	\$ 31,200	\$ 31,015	\$ 34,411	\$ 25,527	\$ 38,092	\$ 37,376	\$ 37,682	\$ 417,059
Credit Card CNG:													
Avg. PPG	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69
Gallons	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 130,358	\$ 125,632	\$ 144,081	\$ 109,425	\$ 141,762	\$ 129,401	\$ 119,053	\$ 121,636	\$ 98,400	\$ 152,288	\$ 121,831	\$ 137,137	\$ 1,531,004
Allocation Rate used to allocate charges back to Niagara Mohawk Power Corp.													
	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
Amount Allocated to Niagara Mohawk Power Corp.	\$ 6,440	\$ 6,206	\$ 7,118	\$ 5,406	\$ 7,003	\$ 6,392	\$ 5,881	\$ 6,009	\$ 4,861	\$ 7,523	\$ 6,018	\$ 6,775	\$ 75,632

SCHEDULE 33

Energy Efficiency Program

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Energy Efficiency Program
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 68,241.5	\$ 61,111.1	\$ 7,130.4	\$ 68,241.5	\$ 61,111.1	\$ 7,130.4
National Grid USA Service Co.	-	-	-	2,941.8	2,573.6	368.2	2,941.8	2,573.6	368.2
All Other Companies	-	-	-	466.9	331.6	135.2	466.9	331.6	135.2
Total	\$ -	\$ -	\$ -	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	71,650.2	64,016.3	7,633.8	71,650.2	64,016.3	7,633.8
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Energy Efficiency Program
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 68,241.5	\$ 61,111.1	\$ 7,130.4	\$ 24,240.6	\$ 15,759.9	\$ 8,480.7	\$ 92,482.1	\$ 76,871.0	\$ 15,611.1
National Grid USA Service Co.	2,941.8	2,573.6	368.2	1,101.7	663.7	438.0	4,043.5	3,237.3	806.2
All Other Companies	466.9	331.6	135.2	246.3	85.5	160.8	713.2	417.1	296.0
Total	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 25,588.6	\$ 16,509.1	\$ 9,079.5	\$ 97,238.8	\$ 80,525.4	\$ 16,713.3
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	71,650.2	64,016.3	7,633.8	25,588.6	16,509.1	9,079.5	97,238.8	80,525.4	16,713.3
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 25,588.6	\$ 16,509.1	\$ 9,079.5	\$ 97,238.8	\$ 80,525.4	\$ 16,713.3
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 71,650.2	\$ 64,016.3	\$ 7,633.8	\$ 25,588.6	\$ 16,509.1	\$ 9,079.5	\$ 97,238.8	\$ 80,525.4	\$ 16,713.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Energy Efficiency Program
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 76,871.0	\$ 30,497.5	\$ 107,368.5	\$ (13,252.2)	\$ 94,116.3
National Grid USA Service Co.	3,237.3	1,284.3	4,521.6	(558.1)	3,963.5
All Other Companies	417.1	165.5	582.6	(71.9)	510.7
Total	\$ 80,525.4	\$ 31,947.3	\$ 112,472.7	\$ (13,882.2)	\$ 98,590.5
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	80,525.4	31,947.3	112,472.7	(13,882.2)	98,590.5
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 80,525.4	\$ 31,947.3	\$ 112,472.7	\$ (13,882.2)	\$ 98,590.5
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 80,525.4	\$ 31,947.3	\$ 112,472.7	\$ (13,882.2)	\$ 98,590.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Energy Efficiency Program
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	15,611.1	\$	3,736.5	\$	19,347.6	\$	(5,252.0)	\$	14,095.6
National Grid USA Service Co.		806.2		193.0		999.2		(271.2)		728.0
All Other Companies		296.0		70.9		366.9		(99.6)		267.3
Total	\$	16,713.3	\$	4,000.3	\$	20,713.7	\$	(5,622.8)	\$	15,090.9
<u>Operation:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Production Expenses		-		-		-		-		-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		16,713.3		4,000.3		20,713.7		(5,622.8)		15,090.9
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	16,713.3	\$	4,000.3	\$	20,713.7	\$	(5,622.8)	\$	15,090.9
<u>Maintenance:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Transmission Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	16,713.3	\$	4,000.3	\$	20,713.7	\$	(5,622.8)	\$	15,090.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Energy Efficiency Program
(\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
	Niagara Mohawk Power Corp.	Worksheet 1	\$ 68,241.5	\$ 61,111.1	\$ 7,130.4
	National Grid USA Service Co.	Worksheet 1	2,941.8	2,573.6	368.2
	All Other Companies	Worksheet 1	466.9	331.6	135.2
			-	-	-
TOTAL			\$ 71,650.2	\$ 64,016.3	\$ 7,633.8
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
To adjust rate year of spending		Worksheet 2	\$ 25,588.6	\$ 16,509.1	\$ 9,079.5
General inflation %					
4.2785%					
TOTAL			\$ 25,588.6	\$ 16,509.1	\$ 9,079.5
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
To adjust rate year of spending		Worksheet 2	\$ 35,947.6	\$ 31,947.3	\$ 4,000.3
General inflation %					
2.1252%					
TOTAL			\$ 35,947.6	\$ 31,947.3	\$ 4,000.3
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
To adjust rate year of spending		Worksheet 2	\$ (19,505.1)	\$ (13,882.2)	\$ (5,622.8)
General inflation %					
2.2000%					
TOTAL			\$ (19,505.1)	\$ (13,882.2)	\$ (5,622.8)

SCHEDULE 34

Injuries and Damages

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Injuries and Damages
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
Niagara Mohawk Power Corp.	720.8	656.9	63.9	108.6	83.6	25.0	829.4	740.5	88.9
National Grid USA Service Co.	8,096.3	6,908.6	1,187.6	1,343.3	878.8	464.5	9,439.6	7,787.4	1,652.2
All Other Companies	447.2	447.2	-	56.9	56.9	-	504.1	504.1	-
Total	\$ 9,264.3	\$ 8,012.7	\$ 1,251.6	\$ 1,508.8	\$ 1,019.2	\$ 489.5	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	9,264.3	8,012.7	1,251.6	1,508.8	1,019.2	489.5	10,773.1	9,032.0	1,741.1
Sub Total	\$ 9,264.3	\$ 8,012.7	\$ 1,251.6	\$ 1,508.8	\$ 1,019.2	\$ 489.5	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,264.3	\$ 8,012.7	\$ 1,251.6	\$ 1,508.8	\$ 1,019.2	\$ 489.5	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Injuries and Damages
(\$000's)

Provider/Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 829.4	\$ 740.5	\$ 88.9	\$ 35.5	\$ 31.7	\$ 3.8	\$ 864.9	\$ 772.2	\$ 92.7
National Grid USA Service Co.	9,439.6	7,787.4	1,652.2	403.9	333.2	70.7	9,843.5	8,120.6	1,722.9
All Other Companies	504.1	504.1	-	21.6	21.6	-	525.7	525.7	-
Total	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1	\$ 461.0	\$ 386.5	\$ 74.5	\$ 11,234.1	\$ 9,418.5	\$ 1,815.6
Operation:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Production Expenses	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	10,773.1	9,032.0	1,741.1	461.0	386.4	74.6	11,234.1	9,418.4	1,815.7
Sub Total	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1	\$ 461.0	\$ 386.4	\$ 74.6	\$ 11,234.1	\$ 9,418.4	\$ 1,815.7
Maintenance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 10,773.1	\$ 9,032.0	\$ 1,741.1	\$ 461.0	\$ 386.4	\$ 74.6	\$ 11,234.1	\$ 9,418.4	\$ 1,815.7
	\$ -	\$ -	\$ -	\$ -	\$ (0.1)	\$ 0.1	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Injuries and Damages
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 772.2	\$ 16.4	\$ 788.6	\$ 17.3	\$ 805.9
National Grid USA Service Co.	8,120.6	172.6	8,293.2	182.5	8,475.7
All Other Companies	525.7	11.2	536.9	11.8	548.7
Total	\$ 9,418.5	\$ 200.2	\$ 9,618.7	\$ 211.6	\$ 9,830.3
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	9,418.4	200.2	9,618.6	211.6	9,830.2
Sub Total	\$ 9,418.4	\$ 200.2	\$ 9,618.6	\$ 211.6	\$ 9,830.2
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,418.4	\$ 200.2	\$ 9,618.6	\$ 211.6	\$ 9,830.2

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Injuries and Damages
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	92.7	\$	2.0	\$	94.7	\$	2.1	\$	96.8
National Grid USA Service Co.		1,722.9		36.6		1,759.5		38.7		1,798.2
All Other Companies		-		-		-		-		-
Total	\$	1,815.6	\$	38.6	\$	1,854.2	\$	40.8	\$	1,895.0
Operation:										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storag, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		1,815.7		38.6		1,854.3		40.8		1,895.1
Sub Total	\$	1,815.7	\$	38.6	\$	1,854.3	\$	40.8	\$	1,895.1
Maintenance:										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	1,815.7	\$	38.6	\$	1,854.3	\$	40.8	\$	1,895.1

NIAGARA MOHAWK POWER CORPORATION, d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Injuries and Damages
(\$000's)

Explanation of Adjustments:	Provider Company	Total	Electric	Gas
<u>Page 1</u>				
Adjustments: (to normalize Historic Year)				
Adjustment to apply three average to claims	Niagara Mohawk Power Corp.	\$ 71.9	\$ 55.9	\$ 16.0
Adjustment to normalize insurance premiums	Niagara Mohawk Power Corp.	36.7	27.7	9.0
Adjustment to apply three average to claims	National Grid USA Service Co.	884.5	587.7	296.8
Adjustment to normalize insurance premiums	National Grid USA Service Co.	458.8	291.1	167.7
Adjustment to apply three average to claims	All Other Companies	38.0	38.0	-
Adjustment to normalize insurance premiums	All Other Companies	18.8	18.8	-
TOTAL		\$ 1,508.8	\$ 1,019.2	\$ 489.5
<u>Page 2</u>				
Adjustments: (to reflect conditions in the Rate Year 2014)				
General inflation %	Niagara Mohawk Power Corp.	\$ 35.5	\$ 31.7	\$ 3.8
4.2785%	National Grid USA Service Co.	403.9	333.2	70.7
TOTAL	All Other Companies	21.6	21.6	-
		\$ 460.9	\$ 386.4	\$ 74.5
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2015)				
General inflation %	Niagara Mohawk Power Corp.	\$ 18.4	\$ 16.4	\$ 2.0
2.1252%	National Grid USA Service Co.	209.2	172.6	36.6
TOTAL	All Other Companies	11.2	11.2	-
		\$ 238.7	\$ 200.2	\$ 38.6
<u>Page 3 & 4</u>				
Adjustments: (to reflect conditions in the Data Year 2016)				
General inflation %	Niagara Mohawk Power Corp.	\$ 19.4	\$ 17.3	\$ 2.1
2.2000%	National Grid USA Service Co.	221.2	182.5	38.7
TOTAL	All Other Companies	11.8	11.8	-
		\$ 252.4	\$ 211.6	\$ 40.8

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Injuries and Damages
 Summary of Adjustments
 Historic Year Ended December 31, 2011

	<u>Electric</u>	<u>Adjustments</u>	<u>Gas</u>	<u>Adjustments</u>
<u>Insurance Premiums</u>				
Niagara Mohawk Power Corp.	\$ (27,461.9)		\$ 25,326.0	
National Grid USA Service Co.	5,482,759.3		980,410.4	
All Other Companies	-		-	
Total	<u>\$ 5,455,297.4</u>		<u>\$ 1,005,736.4</u>	
Adjusted Insurance Premiums Page 7	\$ 5,792,964.3	\$ 337,666.9	\$ 1,182,434.9	\$ 176,698.5
<u>Claims</u>				
Niagara Mohawk Power Corp.	\$ 677,511.1		\$ 38,611.1	
National Grid USA Service Co.	1,324,774.5		187,353.8	
All Other Companies	447,201.4		-	
Total	<u>\$ 2,449,486.9</u>		<u>\$ 225,964.9</u>	
Adjusted Claims Page 6	\$ 3,131,060.5	\$ 681,573.6	\$ 538,786.8	\$ 312,821.9
Total Insurance Premium and Claims Adjustment		<u>\$ 1,019,240.5</u>		<u>\$ 489,520.4</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Injuries and Damages
 Historical Insurance Data
 Historic Year Ended December 31, 2011

Historical Claim Data

Claim Payments							
Period	General Liability		Automobile Liability		Total Gen Liab	Total Auto Liab	Grand Total
	Litigated	Non-Litigated	Litigated	Non-Litigated			
Distribution & Transmission:							
01/01/06 - 12/31/06	370,799	1,298,210	758,217	260,309	1,669,009	1,018,526	2,687,535
01/01/07 - 12/31/07	5,689,837	1,919,913	1,637,539	468,533	7,609,750	2,106,072	9,715,822
01/01/08 - 12/31/08	1,218,893	1,747,404	48,449	333,435	2,966,297	381,885	3,348,182
01/01/09 - 12/31/09	756,267	1,695,802	1,665,897	340,989	2,452,069	2,006,886	4,458,955
01/01/10 - 12/31/10	426,984	1,338,658	240,000	186,916	1,765,642	426,916	2,192,557
01/01/11 - 12/31/11	624,865	1,446,728	402,520	267,556	2,071,593	670,076	2,741,669
3 Yr Avg - Electric	602,705	1,493,730	769,472	265,153	2,096,435	1,034,626	3,131,061
4 Yr Avg - Electric	756,752	1,557,148	589,217	282,224	2,313,900	871,440	3,185,341
5 Yr Avg - Electric	1,743,369	1,629,701	798,881	319,486	3,373,070	1,118,367	4,491,437
6 Yr Avg - Electric	1,514,607	1,574,453	792,104	309,623	3,089,060	1,101,727	4,190,787
Avg. of Averages - Electric	1,154,359	1,563,758	737,418	294,121	2,718,116	1,031,540	3,749,656

Use 3 year Avg

Number of Claims							
Period	General Liability		Automobile Liability		Total Gen Liab	Total Auto Liab	Grand Total
	Litigated	Non-Litigated	Litigated	Non-Litigated			
Distribution & Transmission:							
01/01/06 - 12/31/06	20	853	5	174	873	179	1,052
01/01/07 - 12/31/07	18	912	2	309	930	311	1,241
01/01/08 - 12/31/08	18	833	5	178	851	183	1,034
01/01/09 - 12/31/09	24	1,089	9	155	1,113	164	1,277
01/01/10 - 12/31/10	18	770	4	136	788	140	928
01/01/11 - 12/31/11	21	724	7	144	745	151	896
3 Yr Avg - Electric	21	861	7	145	882	152	1,034
4 Yr Avg - Electric	20	854	6	153	874	160	1,034
5 Yr Avg - Electric	20	866	5	184	885	190	1,075
6 Yr Avg - Electric	20	864	5	183	883	188	1,071
Avg. of Averages - Electric	20	861	6	166	881	172	1,053

Claim Payments							
Period	General Liability		Automobile Liability		Total Gen Liab	Total Auto Liab	Grand Total
	Litigated	Non-Litigated	Litigated	Non-Litigated			
Gas:							
01/01/06 - 12/31/06	3,603	257,306	-	16,780	260,910	16,780	277,689
01/01/07 - 12/31/07	5,367	217,953	3,500	27,105	223,320	30,605	253,924
01/01/08 - 12/31/08	7,324	201,747	-	31,006	209,070	31,006	240,076
01/01/09 - 12/31/09	171,370	302,217	150,000	34,256	473,587	184,256	657,843
01/01/10 - 12/31/10	90,000	186,262	-	14,804	276,262	14,804	291,066
01/01/11 - 12/31/11	2,313	274,526	365,110	25,502	276,839	390,613	667,452
3 Yr Avg - Gas	87,894	254,335	171,703	24,854	342,229	196,557	538,787
4 Yr Avg - Gas	67,752	241,188	128,778	26,392	308,940	155,169	464,109
5 Yr Avg - Gas	55,275	236,541	103,722	26,535	291,816	130,257	422,072
6 Yr Avg - Gas	46,663	240,002	86,435	24,909	286,665	111,344	398,008
Avg. of Averages - Gas	64,396	243,016	122,660	25,672	307,412	148,332	455,744

Use 3 year Avg

Number of Claims							
Period	General Liability		Automobile Liability		Total Gen Liab	Total Auto Liab	Grand Total
	Litigated	Non-Litigated	Litigated	Non-Litigated			
Gas:							
01/01/06 - 12/31/06	4	215	-	11	219	11	230
01/01/07 - 12/31/07	3	228	1	20	231	21	252
01/01/08 - 12/31/08	1	189	-	18	190	18	208
01/01/09 - 12/31/09	4	227	1	23	231	24	255
01/01/10 - 12/31/10	1	181	-	18	182	18	200
01/01/11 - 12/31/11	2	212	2	16	214	18	232
3 Yr Avg - Gas	2	207	1	19	209	20	229
4 Yr Avg - Gas	2	202	1	19	204	20	224
5 Yr Avg - Gas	2	207	1	19	210	20	229
6 Yr Avg - Gas	3	209	1	18	211	18	230
Avg. of Averages - Gas	2	206	1	19	209	19	228

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Injuries and Damages
Normalized Historical Insurance Data
Historic Year Ended December 31, 2011
(Insurance Payments ONLY)

Category	Description	Adjusted Booked Amounts							
		Policy Date	Latest Policy Amount	Deflation to Test Year	Niagara Mohawk	Electric Portion Est - %	Electric Portion Premium	Gas Portion Premium	
UK Property Ins.	Property	4/1/12-13	\$ 1,561,307.9	97.8%	\$ 1,527,130.9	83.0%	\$ 1,267,519.0	\$ 259,611.9	
	Terrorism	4/1/12-13	114,305.2	97.8%	111,803	83.0%	92,797.0	19,006.1	
	Travel	4/1/12-13	-	97.8%	-	83.0%	-	-	
	Bus Interr	4/1/12-13	115,898.4	97.8%	113,361	83.0%	94,090.0	19,271.4	
Sub-Total			\$ 1,791,511.5		\$ 1,752,295.4		\$ 1,454,406.0	\$ 297,889.4	
UK Liability	D&O	12/1/11-12	\$ 745,247.8	98.3%	\$ 732,252.0	83.0%	\$ 607,769.0	\$ 124,483.0	
	Excess GL	4/1/12-13	1,270,521.6	97.8%	1,242,709.9	83.0%	1,031,449.0	211,260.9	
	Prof. Ind.	4/1/11-12	-	99.5%	-	83.0%	-	-	
Sub-Total			\$ 2,015,769.4		\$ 1,974,961.9		\$ 1,639,218.0	\$ 335,743.9	
US Ins - Liability	Aviation	4/1/11-12	\$ 106,771.2	99.5%	\$ 106,253.2	83.0%	\$ 88,190.0	\$ 18,063.2	
	Busi Travel	1/1/11-12	25,016.9	100.0%	25,016.9	83.0%	20,764.0	4,252.9	
	Nuclear S&T	1/1/11-12	19,896.8	100.0%	19,896.8	100.0%	19,897.0	(0.3)	
	Crime	1/1/11-12	43,490.8	98.7%	42,922.0	83.0%	35,625.0	7,297.0	
	Excess GL	4/1/12-13	2,315,658.4	97.8%	2,264,968.7	83.0%	1,879,924.0	385,044.7	
	Excess GL	4/1/11-12	71,534.0	99.5%	71,187.0	83.0%	59,085.0	12,102.0	
	EPL	11/30/11-12	79,683.3	98.3%	78,293.8	83.0%	64,984.0	13,309.8	
	Fiduciary	11/30/11-12	258,743.2	98.3%	254,231.1	83.0%	211,012.0	43,219.1	
	Sub-Total			\$ 2,920,794.4		\$ 2,862,769.4		\$ 2,379,481.0	\$ 483,288.4
	Workers' Comp.	Excess	7/1/11-12	\$ 521,901.5	99.1%	\$ 517,089.4	83.0%	\$ 107,296.0	\$ 21,976.3
Excess		7/1/11-12	44,797.2	99.1%	44,384.2	83.0%	27,629.3	5,659.0	
Sub-Total			\$ 566,698.7		\$ 561,473.6		\$ 134,925.3	\$ 27,635.3	
Ins Premium Tax		12/1/11-12	\$ 38,497.6	98.3%	\$ 37,826.2	83.0%	\$ 31,396.0	\$ 6,430.2	
		4/1/11-12	185,887.5	99.5%	184,985.7	83.0%	153,538.0	31,447.7	
Sub-Total			\$ 224,385.0	100.0%	\$ 222,812.0	83.0%	\$ 184,934.0	\$ 37,878.0	
Total			\$ 7,519,159.1		\$ 7,374,312.1		\$ 5,792,964.3	\$ 1,182,434.9	

SCHEDULE 35

Other Initiatives

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Other Initiatives
 (\$000's)

	Historic Year Ended December 31, 2011 (Per Books)		Adjustments to Normalize Historic Test Year		Historic Year Ended December 31, 2011 (as Adjusted)	
	Total	Gas	Total	Gas	Total	Gas
<u>Provider Company:</u>						
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Other Initiatives
 (\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)		Adjustments to Reflect Conditions in Rate Year		Rate Year Ending March 31, 2014	
	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>						
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 28,316.5	\$ 22,193.8	\$ 6,122.7
National Grid USA Service Co.	-	-	-	1,244.8	1,063.1	181.6
All Other Companies	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 29,561.2	\$ 23,256.9	\$ 6,304.3
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	9,983.0	9,983.0	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	6,515.1	1,210.8	5,304.3
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	12,000.0	11,000.0	1,000.0
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	1,063.1	1,063.1	-
Sub Total	\$ -	\$ -	\$ -	\$ 29,561.2	\$ 23,256.9	\$ 6,304.3
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 29,561.2	\$ 23,256.9	\$ 6,304.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Initiatives
(\$000's)

	Rate Year Ending March 31, 2014	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2015	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2016
	Electric	Electric	Electric	Electric	Electric
Provider Company:					
Niagara Mohawk Power Corp.	\$ 22,193.8	\$ 961.7	\$ 23,155.5	\$ 2,818.1	\$ 25,973.5
National Grid USA Service Co.	1,063.1	21.3	1,084.4	21.7	1,106.1
All Other Companies	-	-	-	-	-
Total	\$ 23,256.9	\$ 982.9	\$ 24,239.8	\$ 2,839.8	\$ 27,079.6
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	9,983.0	243.9	10,226.9	1,789.3	12,016.2
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	1,210.8	717.7	1,928.5	1,028.8	2,957.4
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	11,000.0	-	11,000.0	-	11,000.0
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	1,063.1	21.3	1,084.4	21.7	1,106.1
Sub Total	\$ 23,256.9	\$ 982.9	\$ 24,239.8	\$ 2,839.8	\$ 27,079.6
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 23,256.9	\$ 982.9	\$ 24,239.8	\$ 2,839.8	\$ 27,079.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Initiatives
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	6,122.7	\$	722.6	\$	6,845.3	\$	220.4	\$	7,065.6
National Grid USA Service Co.		181.6		3.6		185.3		3.7		189.0
All Other Companies		-		-		-		-		-
Total	\$	6,304.3	\$	726.2	\$	7,030.6	\$	224.1	\$	7,254.6
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		5,304.3		726.2		6,030.6		224.1		6,254.6
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		1,000.0		-		1,000.0		-		1,000.0
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	6,304.3	\$	726.2	\$	7,030.6	\$	224.1	\$	7,254.6
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	6,304.3	\$	726.2	\$	7,030.6	\$	224.1	\$	7,254.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Other Initiatives
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year 2014)					
Opex Related to Increased Distribution CapEx	NMPC	Workpaper 1	\$ 1,462.9	\$ 1,462.9	\$ -
Opex Related to Increased Transmission CapEx	NMPC	Workpaper 1	4,124.5	4,124.5	-
Opex Related to Increased Gas CapEx	NMPC	GIOP Testimony	466.0	-	\$ 466.0
Research and Development T&D	NMPC	EIOP Testimony	206.9	206.9	-
Economic Development Funding	NMPC	SSCP Testimony	12,000.0	11,000.0	1,000.0
Customer Education	NMPC	SSCP Testimony	1,400.0	1,162.0	238.0
Natural Gas Vehicles	NMPC	SSCP Testimony	1,500.0	-	1,500.0
Electric Vehicle	NMPC	SSCP Testimony	200.0	200.0	-
Distributed Generation Staff	NMPC	Workpaper 2	135.5	135.5	-
Transmission Tower Painting	NMPC	EIOP Testimony	2,430.0	2,430.0	-
Transmission Footer Inspections and Other Maintenance	NMPC	EIOP Testimony	1,593.0	1,593.0	-
Sub-Transmission Maintenance	NMPC	EIOP Testimony	1,500.0	1,500.0	-
Distribution IM Program	NMPC	EIOP Testimony	(1,621.0)	(1,621.0)	-
		Workpapers for (RRP-7), Schedule 1,			
Capitalization Changes Gas	NMPC	Workpaper 12, Page 1	638.7	-	638.7
Gas Inspections and Service Inspections	NMPC	GIOP Testimony	2,036.0	-	2,036.0
Gas Damage Prevention	NMPC	GIOP Testimony	244.0	-	244.0
USFP Support Staff	NGRID USA Service Co.	Workpaper 3	1,244.8	1,063.1	181.6
TOTAL			<u>\$ 29,561.2</u>	<u>\$ 23,256.9</u>	<u>\$ 6,304.3</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2015)					
Opex Related to Increased Distribution CapEx	NMPC	Workpaper 1	\$ 794.3	\$ 794.3	\$ -
Opex Related to Increased Transmission CapEx	NMPC	Workpaper 1	105.7	105.7	-
Opex Related to Increased Gas CapEx	NMPC	GIOP Testimony	709.0	-	709.0
Research and Development T&D	NMPC	EIOP Testimony	(76.5)	(76.5)	-
Economic Development Funding	NMPC	SSCP Testimony	-	-	-
Customer Education	NMPC	SSCP Testimony	-	-	-
Natural Gas Vehicles	NMPC	SSCP Testimony	-	-	-
Electric Vehicle	NMPC	SSCP Testimony	-	-	-
Distributed Generation Staff	NMPC	Workpaper 2	138.2	138.2	-
Transmission Tower Painting	NMPC	EIOP Testimony	-	-	-
Transmission Footer Inspections and Other Maintenance	NMPC	EIOP Testimony	-	-	-
Sub-Transmission Maintenance	NMPC	EIOP Testimony	-	-	-
Distribution IM Program	NMPC	EIOP Testimony	-	-	-
		Workpapers for (RRP-7), Schedule 1,			
Capitalization Changes Gas	NMPC	Workpaper 12, Page 1	13.6	-	13.6
Gas Inspections and Service Inspections	NMPC	GIOP Testimony	-	-	-
Gas Damage Prevention	NMPC	GIOP Testimony	-	-	-
USFP Support Staff	NGRID USA Service Co.	Workpaper 3	24.9	21.3	3.6
2.1252%	General Inflation Rate		-	-	-
TOTAL			<u>\$ 1,709.1</u>	<u>\$ 982.9</u>	<u>\$ 726.2</u>
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2016)					
Opex Related to Increased Distribution CapEx	NMPC	Workpaper 1	\$ 794.3	\$ 794.3	\$ -
Opex Related to Increased Transmission CapEx	NMPC	Workpaper 1	1,648.3	1,648.3	-
Opex Related to Increased Gas CapEx	NMPC	GIOP Testimony	206.0	-	206.0
Research and Development T&D	NMPC	EIOP Testimony	234.6	234.6	-
Economic Development Funding	NMPC	SSCP Testimony	-	-	-
Customer Education	NMPC	SSCP Testimony	-	-	-
Natural Gas Vehicles	NMPC	SSCP Testimony	-	-	-
Electric Vehicle	NMPC	SSCP Testimony	-	-	-
Distributed Generation Staff	NMPC	Workpaper 2	141.0	141.0	-
Transmission Tower Painting	NMPC	EIOP Testimony	-	-	-
Transmission Footer Inspections and Other Maintenance	NMPC	EIOP Testimony	-	-	-
Sub-Transmission Maintenance	NMPC	EIOP Testimony	-	-	-
Distribution IM Program	NMPC	EIOP Testimony	-	-	-
		Workpapers for (RRP-7), Schedule 1,			
Capitalization Changes Gas	NMPC	Workpaper 12, Page 1	14.4	-	14.4
Gas Inspections and Service Inspections	NMPC	GIOP Testimony	-	-	-
Gas Damage Prevention	NMPC	GIOP Testimony	-	-	-
USFP Support Staff	NGRID USA Service Co.	Workpaper 3	21.7	21.7	3.7
2.2000%	General Inflation Rate		-	-	-
TOTAL			<u>\$ 3,060.1</u>	<u>\$ 2,839.8</u>	<u>\$ 224.1</u>

SCHEDULE 36

Productivity Adjustment

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

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$ -	\$ -	\$ -	\$ (4,984.5)	\$ (4,259.1)	\$ (725.4)	\$ (4,984.5)	\$ (4,259.1)
Provider Company:									
Niagara Mohawk Power Corp.	-	-	-	(1,369.8)	(1,221.0)	(148.9)	(1,369.8)	(1,221.0)	(148.9)
National Grid USA Service Co.	-	-	-	(148.7)	(36.0)	(112.6)	(148.7)	(36.0)	(112.6)
All Other Companies	-	-	-	(6,503.0)	(5,516.1)	(986.9)	(6,503.0)	(5,516.1)	(986.9)
Total	\$ -	\$ -	\$ -	\$ (4,984.5)	\$ (4,259.1)	\$ (725.4)	\$ (4,984.5)	\$ (4,259.1)	\$ (725.4)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation:									
Production Expenses	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	(6,503.0)	(5,516.1)	(986.9)	(6,503.0)	(5,516.1)	(986.9)
Sub Total	\$ -	\$ -	\$ -	\$ (6,503.0)	\$ (5,516.1)	\$ (986.9)	\$ (6,503.0)	\$ (5,516.1)	\$ (986.9)
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ (6,503.0)	\$ (5,516.1)	\$ (986.9)	\$ (6,503.0)	\$ (5,516.1)	\$ (986.9)

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

	Rate Year Ending March 31, 2014 Electric	Adjustments to Reflect Conditions in Rate Year Electric	Data Year Ending March 31, 2015 Electric	Adjustments to Reflect Conditions in Rate Year Electric	Data Year Ending March 31, 2016 Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ (4,259.1)	\$ (2,284.3)	\$ (6,543.4)	\$ (2,369.2)	\$ (8,912.5)
National Grid USA Service Co.	(1,221.0)	(635.7)	(1,856.7)	(666.5)	(2,523.1)
All Other Companies	(36.0)	(13.7)	(49.7)	(15.5)	(65.2)
Total	<u>\$ (5,516.1)</u>	<u>\$ (2,933.7)</u>	<u>\$ (8,449.8)</u>	<u>\$ (3,051.1)</u>	<u>\$ (11,500.9)</u>
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	(5,516.1)	(2,933.7)	(8,449.8)	(3,051.1)	(11,500.9)
Sub Total	<u>\$ (5,516.1)</u>	<u>\$ (2,933.7)</u>	<u>\$ (8,449.8)</u>	<u>\$ (3,051.1)</u>	<u>\$ (11,500.9)</u>
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ (5,516.1)</u>	<u>\$ (2,933.7)</u>	<u>\$ (8,449.8)</u>	<u>\$ (3,051.1)</u>	<u>\$ (11,500.9)</u>

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

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Rate Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Rate Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	(725.4)	\$	(2,284.3)	\$	(3,009.7)	\$	(2,369.2)	\$	(5,378.8)
National Grid USA Service Co.		(148.9)		(635.7)		(784.6)		(666.5)		(1,451.0)
All Other Companies		(112.6)		(13.7)		(126.3)		(15.5)		(141.8)
Total	\$	(986.9)	\$	(2,933.7)	\$	(3,920.6)	\$	(3,051.1)	\$	(6,971.7)
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		(986.9)		(2,933.7)		(3,920.6)		(3,051.1)		(6,971.7)
Sub Total	\$	(986.9)	\$	(2,933.7)	\$	(3,920.6)	\$	(3,051.1)	\$	(6,971.7)
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	(986.9)	\$	(2,933.7)	\$	(3,920.6)	\$	(3,051.1)	\$	(6,971.7)

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

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
Page 1 Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -
Page 2 Adjustments: (to reflect conditions in the Rate Year 2014)					
Productivity Adjustment for Labor	Niagara Mohawk Power Corp.		\$ (4,560.9)	\$ (3,898.2)	\$ (662.7)
Productivity Adjustment for Labor	National Grid USA Service Co.		(1,343.8)	(1,197.9)	(145.9)
Productivity Adjustment for Labor	All Other Companies		(148.3)	(36.1)	(112.2)
Productivity Adjustment for Payroll Tax	Niagara Mohawk Power Corp.		(424.3)	(361.5)	(62.8)
TOTAL			\$ (6,477.3)	\$ (5,493.7)	\$ (983.6)
Page 3 & 4 Adjustments: (to reflect conditions in the Data Year 2015)					
Productivity Adjustment for Labor	Niagara Mohawk Power Corp.		\$ (2,441.2)	\$ (2,086.4)	\$ (354.7)
Productivity Adjustment for Labor	National Grid USA Service Co.		(702.0)	(625.6)	(76.3)
Productivity Adjustment for Labor	All Other Companies		(74.8)	(15.7)	(59.1)
Productivity Adjustment for Payroll Tax	Niagara Mohawk Power Corp.		(231.2)	(197.3)	(34.0)
TOTAL			\$ (3,449.1)	\$ (2,925.0)	\$ (524.1)
Page 3 & 4 Adjustments: (to reflect conditions in the Data Year 2016)					
Productivity Adjustment for Labor	Niagara Mohawk Power Corp.		\$ (2,540.9)	\$ (2,171.7)	\$ (369.2)
Productivity Adjustment for Labor	National Grid USA Service Co.		(735.9)	(655.9)	(80.0)
Productivity Adjustment for Labor	All Other Companies		(79.6)	(17.6)	(62.0)
Productivity Adjustment for Payroll Tax	Niagara Mohawk Power Corp.		(231.6)	(197.4)	(34.2)
TOTAL			\$ (3,588.1)	\$ (3,042.7)	\$ (545.3)

SCHEDULE 37

Rate Case Expense

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Incremental Rate Case Expenses
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Incremental Rate Case Expenses
 (\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 806.5	\$ 669.4	\$ 137.1	\$ 806.5	\$ 669.4	\$ 137.1
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 806.5	\$ 669.4	\$ 137.1	\$ 806.5	\$ 669.4	\$ 137.1
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	806.5	669.4	137.1	806.5	669.4	137.1
Sub Total	\$ -	\$ -	\$ -	\$ 806.5	\$ 669.4	\$ 137.1	\$ 806.5	\$ 669.4	\$ 137.1
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 806.5	\$ 669.4	\$ 137.1	\$ 806.5	\$ 669.4	\$ 137.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Incremental Rate Case Expenses
 (\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 669.4	-	\$ 669.4	-	\$ 669.4
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 669.4	\$ -	\$ 669.4	\$ -	\$ 669.4
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accountis Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	\$ 669.4	-	\$ 669.4	-	\$ 669.4
Sub Total	\$ 669.4	\$ -	\$ 669.4	\$ -	\$ 669.4
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 669.4	\$ -	\$ 669.4	\$ -	\$ 669.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Incremental Rate Case Expenses
 (\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Gas	Gas	Gas	Gas	Gas
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 137.1	-	\$ 137.1	-	\$ 137.1
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 137.1	\$ -	\$ 137.1	\$ -	\$ 137.1
<u>Operation:</u>					
Production Expenses	\$ -	-	\$ -	-	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accountis Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	137.1	-	137.1	-	137.1
Sub Total	\$ 137.1	\$ -	\$ 137.1	\$ -	\$ 137.1
<u>Maintenance:</u>					
Transmission Expenses	\$ -	-	\$ -	-	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 137.1	\$ -	\$ 137.1	\$ -	\$ 137.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Incremental Rate Case Expenses
 (\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
Page 1					
Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -
Page 2					
Adjustments: (to reflect conditions in the Rate Year 2014)					
Amortization of Incremental Rate Case Expense		Worksheet 1	\$ 806.5	\$ 669.4	\$ 137.1
TOTAL			\$ 806.5	\$ 669.4	\$ 137.1
Page 3 & 4					
Adjustments: (to reflect conditions in the Data Year 2015)					
Amortization of Incremental Rate Case Expense		Worksheet 1	\$ 806.5	\$ 669.4	\$ 137.1
TOTAL			\$ 806.5	\$ 669.4	\$ 137.1
Page 3 & 4					
Adjustments: (to reflect conditions in the Data Year 2016)					
Amortization of Incremental Rate Case Expense		Worksheet 1	\$ 806.5	\$ 669.4	\$ 137.1
TOTAL			\$ 806.5	\$ 669.4	\$ 137.1

SCHEDULE 38

Regulatory Assessment Fees

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Regulatory Commission Expenses - Expense Type 400
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 122,858.2	\$ 96,618.4	\$ 26,239.8	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 122,858.2	\$ 96,618.4	\$ 26,239.8	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	122,858.2	96,618.4	26,239.8	(22,786.5)	(18,368.1)	(4,418.4)	100,071.7	78,250.3	21,821.4
Sub Total	\$ 122,858.2	\$ 96,618.4	\$ 26,239.8	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 122,858.2	\$ 96,618.4	\$ 26,239.8	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Regulatory Commission Expenses - Expense Type 400
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)		Adjustments to Reflect Conditions in Rate Year		Rate Year Ending March 31, 2014	
	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>						
Niagara Mohawk Power Corp.	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4	\$ 23,221.6	\$ 94,402.3	\$ 28,891.0
National Grid USA Service Co.	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-
Total	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4	\$ 23,221.6	\$ 94,402.3	\$ 28,891.0
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	100,071.7	78,250.3	21,821.4	23,221.6	94,402.3	28,891.0
Sub Total	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4	\$ 23,221.6	\$ 94,402.3	\$ 28,891.0
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 100,071.7	\$ 78,250.3	\$ 21,821.4	\$ 23,221.6	\$ 94,402.3	\$ 28,891.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Regulatory Commission Expenses - Expense Type 400
(\$000's)

	Rate Year Ending March 31, 2014	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2015	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 94,402.3	\$ (63,491.6)	\$ 30,910.7	\$ (19,661.2)	\$ 11,249.5
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 94,402.3	\$ (63,491.6)	\$ 30,910.7	\$ (19,661.2)	\$ 11,249.5
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 94,402.3	\$ (63,491.6)	\$ 30,910.7	\$ (19,661.2)	\$ 11,249.5
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 94,402.3	\$ (63,491.6)	\$ 30,910.7	\$ (19,661.2)	\$ 11,249.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Regulatory Commission Expenses - Expense Type 400
 (\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	28,891.0	\$	(20,573.4)	\$	8,317.6	\$	(4,985.0)	\$	3,332.6
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	28,891.0	\$	(20,573.4)	\$	8,317.6	\$	(4,985.0)	\$	3,332.6
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	28,891.0	\$	(20,573.4)	\$	8,317.6	\$	(4,985.0)	\$	3,332.6
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	28,891.0	\$	(20,573.4)	\$	8,317.6	\$	(4,985.0)	\$	3,332.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Regulatory Commission Expenses - Expense Type 400
(\$000's)

Explanation of Adjustments:	Provider Company	Source	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)		\$ -	\$ -	\$ -	\$ -
	Addback of deferrals for the New Temporary assessment	Niagara Mohawk Power Corp. Page 16	(22,786.5)	(18,368.1)	(4,418.4)
			<u>\$ (22,786.5)</u>	<u>\$ (18,368.1)</u>	<u>\$ (4,418.4)</u>
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 1)					
General inflation %					
4.2785%	Niagara Mohawk Power Corp. Page 18	\$ 573.2	\$ 442.2	\$ 131.0	
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp. Page 18	6,938.6	15,709.8	6,938.6	
TOTAL		<u>\$ 7,511.8</u>	<u>\$ 16,152.0</u>	<u>\$ 7,069.6</u>	
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation %					
2.1252%	Niagara Mohawk Power Corp. Page 19	\$ 296.9	\$ 229.1	\$ 67.9	
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp. Page 19	(84,361.9)	(63,720.6)	(20,641.3)	
TOTAL		<u>\$ (84,065.0)</u>	<u>\$ (63,491.6)</u>	<u>\$ (20,573.4)</u>	
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation %					
2.2000%	Niagara Mohawk Power Corp. Page 20	\$ 313.9	\$ 242.2	\$ 71.7	
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp. Page 20	(24,960.1)	(19,903.4)	(5,056.7)	
TOTAL		<u>\$ (24,646.2)</u>	<u>\$ (19,661.2)</u>	<u>\$ (4,985.0)</u>	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
General & ERDA Regulatory Commission Expenses - Expense Type 400
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)		Adjustments to Normalize Historic Test Year		Historic Year Ended December 31, 2011 (as Adjusted)	
	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>						
Niagara Mohawk Power Corp.	\$ 13,398.0	\$ 10,336.0	\$ 3,062.0	\$ -	\$ 10,336.0	\$ 3,062.0
National Grid USA Service Co.	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-
Total	\$ 13,398.0	\$ 10,336.0	\$ 3,062.0	\$ -	\$ 10,336.0	\$ 3,062.0
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	13,398.0	10,336.0	3,062.0	-	10,336.0	3,062.0
Sub Total	\$ 13,398.0	\$ 10,336.0	\$ 3,062.0	\$ -	\$ 10,336.0	\$ 3,062.0
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 13,398.0	\$ 10,336.0	\$ 3,062.0	\$ -	\$ 10,336.0	\$ 3,062.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 General & ERDA Regulatory Commission Expenses - Expense Type 400
 (\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	10,778.3	\$	229.1	\$	11,007.3	\$	242.2	\$	11,249.5
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	10,778.3	\$	229.1	\$	11,007.3	\$	242.2	\$	11,249.5
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	10,778.3	\$	229.1	\$	11,007.3	\$	242.2	\$	11,249.5
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	10,778.3	\$	229.1	\$	11,007.3	\$	242.2	\$	11,249.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 General & ERDA Regulatory Commission Expenses - Expense Type 400
 (\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	3,193.0	\$	67.9	\$	3,260.8	\$	71.7	\$	3,332.6
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	3,193.0	\$	67.9	\$	3,260.8	\$	71.7	\$	3,332.6
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	3,193.0	\$	67.9	\$	3,260.8	\$	71.7	\$	3,332.6
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	3,193.0	\$	67.9	\$	3,260.8	\$	71.7	\$	3,332.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 General & ERDA Regulatory Commission Expenses - Expense Type 400
 (\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year 2014)			\$ -	\$ -	\$ -
General inflation % 4.2785%	Niagara Mohawk Power Corp.	Page 18	\$ 573.2	\$ 442.2	\$ 131.0
TOTAL			\$ 573.2	\$ 442.2	\$ 131.0
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation % 2.1252%	Niagara Mohawk Power Corp.	Page 19	\$ 296.9	\$ 229.1	\$ 67.9
TOTAL			\$ 296.9	\$ 229.1	\$ 67.9
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation % 2.2000%	Niagara Mohawk Power Corp.	Page 20	\$ 313.9	\$ 242.2	\$ 71.7
TOTAL			\$ 313.9	\$ 242.2	\$ 71.7

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
New Temporary State Energy & Utility Service Conservation Assessment Expense - Expense Type 400
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$	\$	\$	\$	\$	\$	\$	\$
Provider Company:									
Niagara Mohawk Power Corp.	\$ 109,460.2	\$ 86,282.4	\$ 23,177.9	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)	\$ 86,673.7	\$ 67,914.3	\$ 18,759.4
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	<u>\$ 109,460.2</u>	<u>\$ 86,282.4</u>	<u>\$ 23,177.9</u>	<u>\$ (22,786.5)</u>	<u>\$ (18,368.1)</u>	<u>\$ (4,418.4)</u>	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	109,460.2	86,282.4	23,177.9	(22,786.5)	(18,368.1)	(4,418.4)	86,673.7	67,914.3	18,759.4
Sub Total	<u>\$ 109,460.2</u>	<u>\$ 86,282.4</u>	<u>\$ 23,177.9</u>	<u>\$ (22,786.5)</u>	<u>\$ (18,368.1)</u>	<u>\$ (4,418.4)</u>	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 109,460.2</u>	<u>\$ 86,282.4</u>	<u>\$ 23,177.9</u>	<u>\$ (22,786.5)</u>	<u>\$ (18,368.1)</u>	<u>\$ (4,418.4)</u>	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
New Temporary State Energy & Utility Service Conservation Assessment Expense - Expense Type 400
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 86,673.7	\$ 67,914.3	\$ 18,759.4	\$ 22,648.3	\$ 15,709.8	\$ 6,938.6	\$ 109,322.0	\$ 83,624.0	\$ 25,698.0
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>	<u>\$ 22,648.3</u>	<u>\$ 15,709.8</u>	<u>\$ 6,938.6</u>	<u>\$ 109,322.0</u>	<u>\$ 83,624.0</u>	<u>\$ 25,698.0</u>
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	86,673.7	67,914.3	18,759.4	22,648.3	15,709.8	6,938.6	109,322.0	83,624.0	25,698.0
Sub Total	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>	<u>\$ 22,648.3</u>	<u>\$ 15,709.8</u>	<u>\$ 6,938.6</u>	<u>\$ 109,322.0</u>	<u>\$ 83,624.0</u>	<u>\$ 25,698.0</u>
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 86,673.7</u>	<u>\$ 67,914.3</u>	<u>\$ 18,759.4</u>	<u>\$ 22,648.3</u>	<u>\$ 15,709.8</u>	<u>\$ 6,938.6</u>	<u>\$ 109,322.0</u>	<u>\$ 83,624.0</u>	<u>\$ 25,698.0</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 New Temporary State Energy & Utility Service Conservation Assessment Expense - Expense Type 400
 (\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 83,624.0	\$ (63,720.6)	\$ 19,903.4	\$ (19,903.4)	\$ -
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 83,624.0	\$ (63,720.6)	\$ 19,903.4	\$ (19,903.4)	\$ -
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	\$ 83,624.0	\$ (63,720.6)	\$ 19,903.4	\$ (19,903.4)	\$ -
Sub Total	\$ 83,624.0	\$ (63,720.6)	\$ 19,903.4	\$ (19,903.4)	\$ -
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 83,624.0	\$ (63,720.6)	\$ 19,903.4	\$ (19,903.4)	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
New Temporary State Energy & Utility Service Conservation Assessment Expense - Expense Type 400
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas	Gas	Gas		Gas	Gas	Gas		Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	25,698.0	\$	(20,641.3)	\$	5,056.7	\$	(5,056.7)	\$	-
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	25,698.0	\$	(20,641.3)	\$	5,056.7	\$	(5,056.7)	\$	-
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	25,698.0	\$	(20,641.3)	\$	5,056.7	\$	(5,056.7)	\$	-
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	25,698.0	\$	(20,641.3)	\$	5,056.7	\$	(5,056.7)	\$	-

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
New Temporary State Energy & Utility Service Conservation Assessment Expense - Expense Type 400
(\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
Deferrals related to the New Temporary assessment	Niagara Mohawk Power Corp.	Page 16	\$ (22,786.5)	\$ (18,368.1)	\$ (4,418.4)
			<u>\$ (22,786.5)</u>	<u>\$ (18,368.1)</u>	<u>\$ (4,418.4)</u>
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General inflation %			\$ -	\$ -	\$ -
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp.	Page 18	22,648.3	15,709.8	6,938.6
			<u>\$ 22,648.3</u>	<u>\$ 15,709.8</u>	<u>\$ 6,938.6</u>
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation %			\$ -	\$ -	\$ -
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp.	Page 19	(84,361.9)	(63,720.6)	(20,641.3)
			<u>\$ (84,361.9)</u>	<u>\$ (63,720.6)</u>	<u>\$ (20,641.3)</u>
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation %			\$ -	\$ -	\$ -
Forecast specific initiatives - amount above/below general inflation					
To adjust assessments for movements in revenue	Niagara Mohawk Power Corp.	Page 20	(24,960.1)	(19,903.4)	(5,056.7)
			<u>\$ (24,960.1)</u>	<u>\$ (19,903.4)</u>	<u>\$ (5,056.7)</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Regulatory Commission Expenses - Expense Type 400
 For the Test Year ended March 31, 2014

Line	Assessment Type	Test Year Regulatory Commission Expense		Normalizing Adjustment for regulatory deferrals		
		TOTAL	Electric	Gas	TOTAL	Electric
Assessments to be included in base rates						
1	Standard General Assessment	\$ 10,921,914	\$ 8,513,674	\$ 2,408,240	\$ -	\$ -
2	ERDA Assessment	2,476,100	1,822,364	653,736	-	-
3	Subtotal - Assessments included in base rates	\$ 13,398,014	\$ 10,336,038	\$ 3,061,976	\$ -	\$ -
4						
Assessments with separate recovery mechanisms						
5	New Temporary State Energy & Utility Service Conservation Assessment	109,460,206	86,282,353	23,177,853	(18,368,097)	(4,418,426)
6						
7	Total Regulatory Commission Expense	\$ 122,858,220	\$ 96,618,391	\$ 26,239,829	\$ (22,786,523)	\$ (4,418,426)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Regulatory Commission Expenses - Expense Type 400
For the Test Year ended March 31, 2014

Line	Assessment Type	Total Adjustment to Normalize Test Year Regulatory Commission Expense			Test Year Regulatory Commission Expense Adjusted		
		TOTAL	Electric	Gas	TOTAL	Electric	Gas
Assessments to be included in base rates							
1	Standard General Assessment	\$ -	\$ -	\$ -	\$ 10,921,914	\$ 8,513,674	\$ 2,408,239.88
2	ERDA Assessment	-	-	-	2,476,100	1,822,364	653,736
3	Subtotal - Assessments included in base rates	\$ -	\$ -	\$ -	\$ 13,398,014	\$ 10,336,038	\$ 3,061,976
4							
Assessments with separate recovery mechanisms							
5	New Temporary State Energy & Utility Service Conservation Assessment	(22,786,523)	(18,368,097)	(4,418,426)	86,673,683	67,914,256	18,759,427
6							
7	Total Regulatory Commission Expense	\$ (22,786,523)	\$ (18,368,097)	\$ (4,418,426)	\$ 100,071,697	\$ 78,250,294	\$ 21,821,402

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Regulatory Commission Expenses - Expense Type 400
 For the Rate Year ended March 31, 2014

Line	Assessment Type	Rate Year 2014 Regulatory Commission Expense		Rate Year 2014 Adjustment for Regulatory Commission Expense			
		TOTAL	Electric	Gas	TOTAL	Electric	Gas
Assessments to be included in base rates							
1	Standard General Assessment	\$ 11,389,208	\$ 8,877,932	\$ 2,511,276	\$ 467,294	\$ 364,258	\$ 103,037
2	ERDA Assessment	2,582,040	1,900,334	681,706	105,940	77,970	27,970
3	Subtotal - Assessments included in base rates	\$ 13,971,248	\$ 10,778,266	\$ 3,192,982	\$ 573,234	\$ 442,227	\$ 131,007
4							
Assessments with separate recovery mechanisms							
5	New Temporary State Energy & Utility Service	109,322,018	83,624,012	25,698,006	22,648,335	15,709,755	6,938,579
6	Conservation Assessment	\$ 123,293,266	\$ 94,402,277	\$ 28,890,989	\$ 23,221,569	\$ 16,151,983	\$ 7,069,586
7	Total Regulatory Commission Expense						

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Regulatory Commission Expenses - Expense Type 400
 For the Data Year ended March 31, 2015

Line	Assessment Type	Data Year 2015 Regulatory Commission Expense			Data Year 2015 Adjustment for Regulatory Commission Expense		
		TOTAL	Electric	Gas	TOTAL	Electric	Gas
	Assessments to be included in base rates						
1	Standard General Assessment	\$ 11,631,252	\$ 9,066,606	\$ 2,564,646	\$ 242,044	\$ 188,674	\$ 53,370
2	ERDA Assessment	2,636,913	1,940,720	696,193	54,874	40,386	14,488
3	Subtotal - Assessments included in base rates	\$ 14,268,165	\$ 11,007,326	\$ 3,260,840	\$ 296,917	\$ 229,060	\$ 67,857
4							
	Assessments with separate recovery mechanisms						
5	New Temporary State Energy & Utility Service	24,960,102	19,903,391	5,056,711	(84,361,916)	(63,720,621)	(20,641,295)
6	Conservation Assessment						
7	Total Regulatory Commission Expense	\$ 39,228,268	\$ 30,910,717	\$ 8,317,551	\$ (84,064,998)	\$ (63,491,561)	\$ (20,573,438)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Regulatory Commission Expenses - Expense Type 400
 For the Data Year ended March 31, 2016

Line	Assessment Type	Data Year 2016 Regulatory Commission Expense			Data Year 2016 Adjustment for Regulatory Commission Expense		
		TOTAL	Electric	Gas	TOTAL	Electric	Gas
Assessments to be included in base rates							
1	Standard General Assessment	\$ 11,887,140	\$ 9,266,071	\$ 2,621,068	\$ 255,888	\$ 199,465	\$ 56,422
2	ERDA Assessment	2,694,925	1,983,416	711,510	58,012	42,696	15,316
3	Subtotal - Assessments included in base rates	\$ 14,582,065	\$ 11,249,487	\$ 3,332,578	\$ 313,900	\$ 242,161	\$ 71,738
4							
Assessments with separate recovery mechanisms							
5	New Temporary State Energy & Utility Service Conservation Assessment	-	-	-	(24,960,102)	(19,903,391)	(5,056,711)
6							
7	Total Regulatory Commission Expense	\$ 14,582,065	\$ 11,249,487	\$ 3,332,578	\$ (24,646,202)	\$ (19,661,230)	\$ (4,984,973)

SCHEDULE 39

Renewable Portfolio Standard

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Renewable Portfolio Standard
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 51,416.6	\$ 51,416.6	\$ -	\$ 567.2	\$ 567.2	\$ -	\$ 51,983.7	\$ 51,983.7	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 51,416.6	\$ 51,416.6	\$ -	\$ 567.2	\$ 567.2	\$ -	\$ 51,983.7	\$ 51,983.7	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	51,416.6	51,416.6	-	567.2	567.2	-	51,983.7	51,983.7	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 51,416.6	\$ 51,416.6	\$ -	\$ 567.2	\$ 567.2	\$ -	\$ 51,983.7	\$ 51,983.7	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 51,416.6	\$ 51,416.6	\$ -	\$ 567.2	\$ 567.2	\$ -	\$ 51,983.7	\$ 51,983.7	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Renewable Portfolio Standard
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 51,983.7	\$ 51,983.7	\$ -	\$ 23,414.4	\$ 23,414.4	\$ -	\$ 75,398.1	\$ 75,398.1	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	<u>\$ 51,983.7</u>	<u>\$ 51,983.7</u>	<u>\$ -</u>	<u>\$ 23,414.4</u>	<u>\$ 23,414.4</u>	<u>\$ -</u>	<u>\$ 75,398.1</u>	<u>\$ 75,398.1</u>	<u>\$ -</u>
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	51,983.7	51,983.7	-	23,414.4	23,414.4	-	75,398.1	75,398.1	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u>\$ 51,983.7</u>	<u>\$ 51,983.7</u>	<u>\$ -</u>	<u>\$ 23,414.4</u>	<u>\$ 23,414.4</u>	<u>\$ -</u>	<u>\$ 75,398.1</u>	<u>\$ 75,398.1</u>	<u>\$ -</u>
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 51,983.7</u>	<u>\$ 51,983.7</u>	<u>\$ -</u>	<u>\$ 23,414.4</u>	<u>\$ 23,414.4</u>	<u>\$ -</u>	<u>\$ 75,398.1</u>	<u>\$ 75,398.1</u>	<u>\$ -</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Renewable Portfolio Standard
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ 75,398.1	\$ 11,078.8	\$ 86,476.9	\$ (7,644.9)	\$ 78,832.0
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 75,398.1	\$ 11,078.8	\$ 86,476.9	\$ (7,644.9)	\$ 78,832.0
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	75,398.1	11,078.8	86,476.9	(7,644.9)	78,832.0
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 75,398.1	\$ 11,078.8	\$ 86,476.9	\$ (7,644.9)	\$ 78,832.0
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 75,398.1	\$ 11,078.8	\$ 86,476.9	\$ (7,644.9)	\$ 78,832.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Renewable Portfolio Standard
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation:										
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance:										
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Renewable Portfolio Standard
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)	Niagara Mohawk Power Corp	Workpaper 1	\$ 567.2	\$ 567.2	\$ -
TOTAL			\$ 567.2	\$ 567.2	\$ -
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014) To adjust back to annual collection amount in order	Niagara Mohawk Power Corp.	Workpaper 2	\$ 23,414.4	\$ 23,414.4	\$ -
General inflation % 4.2785%			-	-	-
TOTAL			\$ 23,414.4	\$ 23,414.4	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015) To adjust back to annual collection amount in order	Niagara Mohawk Power Corp.	Workpaper 2	\$ 11,078.8	\$ 11,078.8	\$ -
General inflation % 2.1252%			-	-	-
TOTAL			\$ 11,078.8	\$ 11,078.8	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016) To adjust back to annual collection amount in order	Niagara Mohawk Power Corp.	Workpaper 2	\$ (7,644.9)	\$ (7,644.9)	\$ -
General inflation % 2.2000%			-	-	-
TOTAL			\$ (7,644.9)	\$ (7,644.9)	\$ -

SCHEDULE 40

Site Investigation & Remediation Expenses

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Site Investigation Remediation - Charged Dept 38360
 (\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 31,292.0	\$ 25,976.9	\$ 5,315.0	\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)	\$ 15,361.5	\$ 12,794.6	\$ 2,566.9
National Grid USA Service Co.	4,001.8	3,312.1	689.7	-	-	-	4,001.8	3,312.1	689.7
All Other Companies	127.9	106.2	21.6	-	-	-	127.9	106.2	21.6
Total	\$ 35,421.6	\$ 29,395.2	\$ 6,026.4	\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	35,421.6	29,395.2	6,026.4	(15,930.5)	(13,182.4)	(2,748.1)	19,491.1	16,212.8	3,278.3
Sub Total	\$ 35,421.6	\$ 29,395.2	\$ 6,026.4	\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 35,421.6	\$ 29,395.2	\$ 6,026.4	\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Site Investigation Remediation - Charged Dept 38360
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 15,361.5	\$ 12,794.6	\$ 2,566.9	\$ 17,744.6	\$ 15,378.5	\$ 2,366.1	\$ 33,106.1	\$ 28,173.1	\$ 4,933.0
National Grid USA Service Co.	4,001.8	3,312.1	689.7	4,616.7	3,981.0	635.7	8,618.4	7,293.0	1,325.4
All Other Companies	127.9	106.2	21.6	147.6	127.7	19.9	275.4	233.9	41.5
Total	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3	\$ 22,508.9	\$ 19,487.2	\$ 3,021.7	\$ 42,000.0	\$ 35,700.0	\$ 6,300.0
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	19,491.1	16,212.8	3,278.3	22,508.9	19,487.2	3,021.7	42,000.0	35,700.0	6,300.0
Sub Total	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3	\$ 22,508.9	\$ 19,487.2	\$ 3,021.7	\$ 42,000.0	\$ 35,700.0	\$ 6,300.0
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 19,491.1	\$ 16,212.8	\$ 3,278.3	\$ 22,508.9	\$ 19,487.2	\$ 3,021.7	\$ 42,000.0	\$ 35,700.0	\$ 6,300.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Site Investigation Remediation - Charged Dept 38360
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Electric	Electric	Electric	Electric	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	28,173.1	\$	-	\$	28,173.1	\$	-	\$	28,173.1
National Grid USA Service Co.		7,293.0		-		7,293.0		-		7,293.0
All Other Companies		233.9		-		233.9		-		233.9
Total	\$	35,700.0	\$	-	\$	35,700.0	\$	-	\$	35,700.0
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		35,700.0		-		35,700.0		-		35,700.0
Sub Total	\$	35,700.0	\$	-	\$	35,700.0	\$	-	\$	35,700.0
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	35,700.0	\$	-	\$	35,700.0	\$	-	\$	35,700.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Site Investigation Remediation - Charged Dept 38360
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	4,933.0	\$	-	\$	4,933.0	\$	-	\$	4,933.0
National Grid USA Service Co.		1,325.4		-		1,325.4		-		1,325.4
All Other Companies		41.5		-		41.5		-		41.5
Total	\$	6,300.0	\$	-	\$	6,300.0	\$	-	\$	6,300.0
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		6,300.0		-		6,300.0		-		6,300.0
Sub Total	\$	6,300.0	\$	-	\$	6,300.0	\$	-	\$	6,300.0
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	6,300.0	\$	-	\$	6,300.0	\$	-	\$	6,300.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Site Investigation Remediation - Charged Dept 38360
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
SIR deferral adjustment	Niagara Mohawk Power Corp.	Workpaper 1	\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)
SIR deferral adjustment	National Grid USA Service Co.	Workpaper 1	-	-	-
SIR deferral adjustment	All Other Companies	Workpaper 1	-	-	-
TOTAL			\$ (15,930.5)	\$ (13,182.4)	\$ (2,748.1)
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General inflation %					
4.2785%					
Adjusted Historic Year Ended December 2011	\$	19,491.1	Workpaper 1		
Annual SIR rate base recovery forecast (\$42M)		42,000.0	Direct Testimony of Charles F. Willard	\$ 19,487.2	\$ 3,021.7
	\$	(22,508.9)		-	-
TOTAL			\$ 22,508.9	\$ 19,487.2	\$ 3,021.7
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation %					
2.1252%					
TOTAL			\$ -	\$ -	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation %					
2.2000%					
TOTAL			\$ -	\$ -	\$ -

SCHEDULE 41

Storm Fund

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Storm Restoration
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Storm Restoration
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	29,000.0	29,000.0	-	29,000.0	29,000.0	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -	\$ 29,000.0	\$ 29,000.0	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Storm Restoration
(\$000's)

	Rate Year Ending March 31, 2014 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2015 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2016 Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 29,000.0	-	\$ 29,000.0	-	\$ 29,000.0
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 29,000.0	\$ -	\$ 29,000.0	\$ -	\$ 29,000.0
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	29,000.0	-	29,000.0	-	29,000.0
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 29,000.0	\$ -	\$ 29,000.0	\$ -	\$ 29,000.0
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 29,000.0	\$ -	\$ 29,000.0	\$ -	\$ 29,000.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Storm Restoration
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>										
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>										
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Storm Restoration
(\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
Adjustment to reflect an allowance for storms	Niagara Mohawk Power Corp.	Worksheet 1	\$ 29,000.0	\$ 29,000.0	\$ -
TOTAL			\$ 29,000.0	\$ 29,000.0	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
Adjustment to reflect an allowance for storms	Niagara Mohawk Power Corp.		\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
Adjustment to reflect an allowance for storms	Niagara Mohawk Power Corp.		\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -

SCHEDULE 42

Synergy Savings

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Keyspan Synergy Savings
(\$000's)

	Historic Year Ended December 31, 2011 Electric	Adjustments to Normalize Historic Year Electric	Historic Year Ended December 31, 2011 (as Adjusted) Electric	Adjustments to Reflect Conditions in Rate Year 2014 Electric	Rate Year Ending March 31, 2014 Electric
Additional Synergies	\$ -	\$ (625.5)	\$ (625.5)	\$ (26.8)	\$ (652.3)
Total Additional Synergies	\$ -	\$ (625.5)	\$ (625.5)	\$ (26.8)	\$ (652.3)
Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Net Synergy Change	\$ -	\$ (625.5)	\$ (625.5)	\$ (26.8)	\$ (652.3)
Inflation				4.2785%	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Keyspan Synergy Savings
 (\$000's)

	Historic Year Ended December 31, 2011 Gas	Adjustments to Normalize Historic Year Gas	Historic Year Ended December 31, 2011 (as Adjusted) Gas	Adjustments to Reflect Conditions in Rate Year 2014 Gas	Rate Year Ending March 31, 2014 Gas
Additional Synergies	\$ -	\$ (154.1)	\$ (154.1)	\$ (6.6)	\$ (160.7)
Total Additional Synergies	\$ -	\$ (154.1)	\$ (154.1)	\$ (6.6)	\$ (160.7)
Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Net Synergy Change	\$ -	\$ (154.1)	\$ (154.1)	\$ (6.6)	\$ (160.7)
Inflation				4.2785%	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Keyspan Synergy Savings
 (\$000's)

	Rate Year Ending December 31, 2011 Electric	Adjustments to Reflect Conditions in Data Year Electric	Rate Year Ending March 31, 2015 Electric	Adjustments to Reflect Conditions in Data Year Electric	Rate Year Ending March 31, 2016 Electric
Additional Synergies	\$ (652.3)	\$ (13.9)	\$ (666.1)	\$ (14.7)	\$ (680.8)
Total Additional Synergies	\$ (652.3)	\$ (13.9)	\$ (666.1)	\$ (14.7)	\$ (680.8)
Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional CTA	\$ -	\$ -	\$ -	\$ -	\$ -
Net Synergy Change	\$ (652.3)	\$ (13.9)	\$ (666.1)	\$ (14.7)	\$ (680.8)
Inflation		2.125%		2.200%	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Keyspan Synergy Savings
 (\$000's)

	Rate Year Ending December 31, 2011 Gas	Adjustments to Reflect Conditions in Data Year Gas	Rate Year Ending March 31, 2015 Gas	Adjustments to Reflect Conditions in Data Year Gas	Rate Year Ending March 31, 2016 Gas
Additional Synergies	\$ (160.7)	(3.4)	\$ (164.1)	(3.6)	\$ (167.7)
Total Additional Synergies	\$ (160.7)	(3.4)	\$ (164.1)	(3.6)	\$ (167.7)
Additional CTA	\$ -	-	\$ -	-	\$ -
Total Additional CTA	\$ -	-	\$ -	-	\$ -
Net Synergy Change	\$ (160.7)	(3.4)	\$ (164.1)	(3.6)	\$ (167.7)
Inflation		2.125%		2.200%	

SCHEDULE 43

System Benefits Charge

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 System Benefits Charge
 (\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ 44,308.0	\$ 44,308.0	\$ -	\$ 11,980.0	\$ (4,933.5)	\$ 16,913.5	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 44,308.0	\$ 44,308.0	\$ -	\$ 11,980.0	\$ (4,933.5)	\$ 16,913.5	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	44,308.0	44,308.0	-	11,980.0	(4,933.5)	16,913.5	56,288.0	39,374.5	16,913.5
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 44,308.0	\$ 44,308.0	\$ -	\$ 11,980.0	\$ (4,933.5)	\$ 16,913.5	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 44,308.0	\$ 44,308.0	\$ -	\$ 11,980.0	\$ (4,933.5)	\$ 16,913.5	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
System Benefits Charge
(8000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5	\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)	\$ 19,320.4	\$ 19,320.4	\$ 0.0
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5	\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)	\$ 19,320.4	\$ 19,320.4	\$ 0.0
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	56,288.0	39,374.5	16,913.5	(36,967.6)	(20,054.1)	(16,913.5)	19,320.4	19,320.4	0.0
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5	\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)	\$ 19,320.4	\$ 19,320.4	\$ 0.0
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 56,288.0	\$ 39,374.5	\$ 16,913.5	\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)	\$ 19,320.4	\$ 19,320.4	\$ 0.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
System Benefits Charge
(\$000's)

	Rate Year Ending March 31, 2014 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2015 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2016 Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 19,320.4	\$ (2,630.2)	\$ 16,690.2	\$ 5,509.8	\$ 22,200.0
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 19,320.4	\$ (2,630.2)	\$ 16,690.2	\$ 5,509.8	\$ 22,200.0
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storing, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	19,320.4	(2,630.2)	16,690.2	5,509.8	22,200.0
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 19,320.4	\$ (2,630.2)	\$ 16,690.2	\$ 5,509.8	\$ 22,200.0
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 19,320.4	\$ (2,630.2)	\$ 16,690.2	\$ 5,509.8	\$ 22,200.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
System Benefits Charge
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
Provider Company:										
Niagara Mohawk Power Corp.	\$	0.0	\$	-	\$	0.0	\$	-	\$	0.0
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	0.0	\$	-	\$	0.0	\$	-	\$	0.0
Operation:										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		0.0		-		0.0		-		0.0
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	0.0	\$	-	\$	0.0	\$	-	\$	0.0
Maintenance:										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	0.0	\$	-	\$	0.0	\$	-	\$	0.0

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
System Benefits Charge
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
SBC segment reclass	Niagara Mohawk Power Corporation	Workpaper 1	\$ -	(6,423.5)	6,423.5
SBC adjustment	Niagara Mohawk Power Corporation	Workpaper 1	11,980.0	1,490.0	10,490.0
TOTAL			\$ 11,980.0	\$ (4,933.5)	\$ 16,913.5
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
To adjust Rate Year 2014 Spend	Niagara Mohawk Power Corp.	Workpaper 2	\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)
TOTAL			\$ (36,967.6)	\$ (20,054.1)	\$ (16,913.5)
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General Inflation %		Workpaper 2	\$ (2,630.2)	\$ (2,630.2)	\$ -
TOTAL			\$ (2,630.2)	\$ (2,630.2)	\$ -
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General Inflation %		Workpaper 2	\$ 5,509.8	\$ 5,509.8	\$ -
TOTAL			\$ 5,509.8	\$ 5,509.8	\$ -

SCHEDULE 44

Uncollectible Accounts

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Uncollectible Accounts
 (\$000's)

	Historic Year Ended December 31, 2011 (Per Books)		Adjustments to Normalize Historic Test Year		Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Gas	Total	Electric	Total	Electric	Gas
<u>Provider Company:</u>							
Niagara Mohawk Power Corp.	\$ 49,609.1	\$ 35,301.6	\$ 11,864.0	\$ 7,256.4	\$ 61,473.1	\$ 42,558.0	\$ 18,915.1
National Grid USA Service Co.	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-
Total	\$ 49,609.1	\$ 35,301.6	\$ 11,864.0	\$ 7,256.4	\$ 61,473.1	\$ 42,558.0	\$ 18,915.1
<u>Operation:</u>							
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-
Customer Accounts Expenses	49,609.1	35,301.6	11,864.0	7,256.4	61,473.1	42,558.0	18,915.1
Customer Service and Informational Expenses	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-
Sub Total	\$ 49,609.1	\$ 35,301.6	\$ 11,864.0	\$ 7,256.4	\$ 61,473.1	\$ 42,558.0	\$ 18,915.1
<u>Maintenance:</u>							
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 49,609.1	\$ 35,301.6	\$ 11,864.0	\$ 7,256.4	\$ 61,473.1	\$ 42,558.0	\$ 18,915.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Uncollectible Accounts
 (\$000's)

	Historic Year Ended December 31, 2011			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	(as Adjusted)			Total			Total		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 61,473.1	\$ 42,558.0	\$ 18,915.1	\$ (20,434.8)	\$ (14,482.0)	\$ (5,952.8)	\$ 41,038.3	\$ 28,076.0	\$ 12,962.4
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
<u>Total</u>	<u>\$ 61,473.1</u>	<u>\$ 42,558.0</u>	<u>\$ 18,915.1</u>	<u>\$ (20,434.8)</u>	<u>\$ (14,482.0)</u>	<u>\$ (5,952.8)</u>	<u>\$ 41,038.3</u>	<u>\$ 28,076.0</u>	<u>\$ 12,962.4</u>
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	61,473.1	42,558.0	18,915.1	(20,434.8)	(14,482.0)	(5,952.8)	41,038.3	28,076.0	12,962.4
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
<u>Sub Total</u>	<u>\$ 61,473.1</u>	<u>\$ 42,558.0</u>	<u>\$ 18,915.1</u>	<u>\$ (20,434.8)</u>	<u>\$ (14,482.0)</u>	<u>\$ (5,952.8)</u>	<u>\$ 41,038.3</u>	<u>\$ 28,076.0</u>	<u>\$ 12,962.4</u>
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
<u>Sub Total</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TOTAL</u>	<u>\$ 61,473.1</u>	<u>\$ 42,558.0</u>	<u>\$ 18,915.1</u>	<u>\$ (20,434.8)</u>	<u>\$ (14,482.0)</u>	<u>\$ (5,952.8)</u>	<u>\$ 41,038.3</u>	<u>\$ 28,076.0</u>	<u>\$ 12,962.4</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Uncollectible Accounts
(\$000's)

	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ 28,076.0	\$ 850.8	\$ 28,926.8	\$ 399.1	\$ 29,325.9
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ 28,076.0	\$ 850.8	\$ 28,926.8	\$ 399.1	\$ 29,325.9
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	28,076.0	850.8	28,926.8	399.1	29,325.9
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 28,076.0	\$ 850.8	\$ 28,926.8	\$ 399.1	\$ 29,325.9
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 28,076.0	\$ 850.8	\$ 28,926.8	\$ 399.1	\$ 29,325.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Uncollectible Accounts
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	12,962.4	\$	731.1	\$	13,693.5	\$	117.9	\$	13,811.4
National Grid USA Service Co.		-		-		-		-		-
All Other Companies		-		-		-		-		-
Total	\$	12,962.4	\$	731.1	\$	13,693.5	\$	117.9	\$	13,811.4
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		12,962.4		731.1		13,693.5		117.9		13,811.4
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	12,962.4	\$	731.1	\$	13,693.5	\$	117.9	\$	13,811.4
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	12,962.4	\$	731.1	\$	13,693.5	\$	117.9	\$	13,811.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Uncollectible Accounts
 (\$000's)

	Total	Electric	Gas
\$	-	\$	-
11,864.0	11,864.0	7,256.4	4,607.6
\$	11,864.0	7,256.4	4,607.6

Explanation of Adjustments:

Page 1

Adjustments: (to normalize Historic Year)	Electric	Gas
Historic year per books Bad debt amount	49,609.1	
Test year write-offs	61,473.1	
Adjustment to test year write-offs	11,864.0	
TOTAL		

Page 2

Adjustments: (to reflect conditions in the Rate Year)	Electric	Gas
General Inflation %		
4.2785%		
Historic year ended 2011 Bad debt amount	42,558.0	18,915.1
(2014 Electric Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	28,076.0	
(2014 Gas Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	12,962.4	
Total Bad debt amount 2014	(14,482.0)	(5,952.76)
Difference to adjust in Forecast year 2014	(20,434.8)	
TOTAL		

Page 3 & 4

Adjustments: (to reflect conditions in the Data Year 2015)	Electric	Gas
General Inflation %		
2.1252%		
Total Bad Debt amount 2014	28,076.0	12,962.37
(2015 Electric Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	28,926.8	
(2015 Gas Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	13,693.4	
Total Bad Debt amount 2015	850.8	731.06
Difference to adjust in Forecast year 2015	1,581.9	
TOTAL		

Page 3 & 4

Adjustments: (to reflect conditions in the Data Year 2016)	Electric	Gas
General Inflation %		
2.2000%		
Total Bad debt amount 2015	28,926.8	13,693.5
(2016 Electric Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	29,325.8	
(2016 Gas Tariff Revenue+LPC-18A Assessment) * One year Avg Rate	13,811.3	
Total Bad debt amount 2016	399.1	117.86
Difference to adjust in Forecast year 2016	516.9	
TOTAL		

SCHEDULE 45

Legal Expense (100, 110 or 400)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Legal (Exp 100, 110 or 400)
(\$000s)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 1,865.8	\$ 1,700.5	\$ 165.3	\$ 1,865.8	\$ 1,700.5	\$ 165.3
National Grid USA Service Co.	-	-	-	2,882.0	2,398.7	483.3	2,882.0	2,398.7	483.3
All Other Companies	-	-	-	(120.2)	(105.7)	(14.6)	(120.2)	(105.7)	(14.6)
Total	\$ -	\$ -	\$ -	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 4,627.6	\$ 3,993.6	\$ 634.0
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	4,627.6	3,993.6	634.0	4,627.6	3,993.6	634.0
Sub Total	\$ -	\$ -	\$ -	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 4,627.6	\$ 3,993.6	\$ 634.0
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 4,627.6	\$ 3,993.6	\$ 634.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Legal (Exp 100, 110 or 400)
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ 1,865.8	\$ 1,700.5	\$ 165.3	\$ 79.9	\$ 72.8	\$ 7.1	\$ 1,945.7	\$ 1,773.3	\$ 172.4
National Grid USA Service Co.	2,882.0	2,398.7	483.3	123.2	102.6	20.6	3,005.2	2,501.3	503.9
All Other Companies	(120.2)	(105.7)	(14.6)	(5.1)	(4.5)	(0.6)	(125.3)	(110.2)	(15.2)
Total	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 198.0	\$ 170.9	\$ 27.1	\$ 4,825.6	\$ 4,164.5	\$ 661.1
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	4,627.6	3,993.6	634.0	198.0	170.9	27.1	4,825.6	4,164.5	661.1
Sub Total	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 198.0	\$ 170.9	\$ 27.1	\$ 4,825.6	\$ 4,164.5	\$ 661.1
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 4,627.6	\$ 3,993.6	\$ 634.0	\$ 198.0	\$ 170.9	\$ 27.1	\$ 4,825.6	\$ 4,164.5	\$ 661.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Legal (Exp 100, 110 or 400)
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ 1,773.3	\$ 37.7	\$ 1,811.0	\$ 39.8	\$ 1,850.8
National Grid USA Service Co.	2,501.3	53.1	2,554.4	56.3	2,610.7
All Other Companies	(110.2)	(2.3)	(112.5)	(2.5)	(115.0)
Total	\$ 4,164.5	\$ 88.5	\$ 4,253.0	\$ 93.6	\$ 4,346.6
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	4,164.5	88.5	4,253.0	93.6	4,346.6
Sub Total	\$ 4,164.5	\$ 88.5	\$ 4,253.0	\$ 93.6	\$ 4,346.6
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 4,164.5	\$ 88.5	\$ 4,253.0	\$ 93.6	\$ 4,346.6

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 Legal (Exp 100, 110 or 400)
 (\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	172.4	\$	3.7	\$	176.1	\$	3.9	\$	180.0
National Grid USA Service Co.		503.9		10.6		514.5		11.3		525.8
All Other Companies		(15.2)		(0.3)		(15.5)		(0.3)		(15.8)
Total	\$	661.1	\$	14.0	\$	675.1	\$	14.9	\$	690.0
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		661.1		14.0		675.1		14.9		690.0
Sub Total	\$	661.1	\$	14.0	\$	675.1	\$	14.9	\$	690.0
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	661.1	\$	14.0	\$	675.1	\$	14.9	\$	690.0

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Legal (Exp 100, 110 or 400)
(\$000's)

Explanation of Adjustments:	Provider Company	Source	Workpaper	Total	Electric	Gas
<u>Page 1</u>						
Adjustments: (to normalize Historic Year)						
To reclass legal costs from Expense type 100, 110, 400	Niagara Mohawk Power Corp.	Workpaper 1		\$ 1,865.8	\$ 1,692.9	\$ 172.9
To reclass legal costs from Expense type 100, 110, 400	National Grid USA Service Co.	Workpaper 1		2,882.0	2,398.7	483.3
To reclass legal costs from Expense type 100, 110, 400	All Other Companies	Workpaper 1		(120.2)	(105.7)	(14.6)
Reclass invoice to proper segment	Niagara Mohawk Power Corp.	Exhibit RRP-2, Summary		-	7.6	(7.6)
TOTAL				\$ 4,627.6	\$ 3,993.6	\$ 634.0
<u>Page 2</u>						
Adjustments: (to reflect conditions in the Rate Year 2014)						
General inflation %				\$ 198.0	\$ 170.9	\$ 27.1
4.2785%						
TOTAL				\$ 198.0	\$ 170.9	\$ 27.1
<u>Page 3 & 4</u>						
Adjustments: (to reflect conditions in the Data Year 2015)						
General inflation %				\$ 102.6	\$ 88.5	\$ 14.0
2.1252%						
TOTAL				\$ 102.6	\$ 88.5	\$ 14.0
<u>Page 3 & 4</u>						
Adjustments: (to reflect conditions in the Data Year 2016)						
General inflation %				\$ 108.4	\$ 93.6	\$ 14.9
2.2000%						
TOTAL				\$ 108.4	\$ 93.6	\$ 14.9

SCHEDULE 46

Accounting Expense (100, 110 or 400)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Accounting (Exp 100, 110, or 400)
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)		Adjustments to Normalize Historic Test Year		Historic Year Ended December 31, 2011 (as Adjusted)	
	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ (8.1)	\$ (8.1)	\$ 0.0
National Grid USA Service Co.	-	-	-	4,066.4	3,385.5	680.9
All Other Companies	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 4,058.3	\$ 3,377.4	\$ 680.9
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	(6.5)	(6.5)	-
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	4,066.4	3,385.5	680.9
Sub Total	\$ -	\$ -	\$ -	\$ 4,060.0	\$ 3,379.1	\$ 680.9
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	(1.6)	(1.6)	-
Sub Total	\$ -	\$ -	\$ -	\$ (1.6)	\$ (1.6)	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 4,058.3	\$ 3,377.4	\$ 680.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Accounting (Exp 100, 110, or 400)
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ (8.1)	\$ (8.1)	\$ 0.0	\$ (0.3)	\$ (0.3)	\$ -	\$ (8.4)	\$ (8.4)	\$ 0.0
National Grid USA Service Co.	4,066.4	3,385.5	680.9	173.9	144.8	29.1	4,240.3	3,530.3	710.0
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 4,058.3	\$ 3,377.4	\$ 680.9	\$ 173.6	\$ 144.5	\$ 29.1	\$ 4,231.9	\$ 3,521.9	\$ 710.0
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	(6.5)	(6.5)	-	(0.3)	(0.3)	-	(6.8)	(6.8)	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	4,066.4	3,385.5	680.9	174.0	144.9	29.1	4,240.4	3,530.4	710.0
Sub Total	\$ 4,060.0	\$ 3,379.1	\$ 680.9	\$ 173.7	\$ 144.6	\$ 29.1	\$ 4,233.7	\$ 3,523.7	\$ 710.0
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	(1.6)	(1.6)	-	(0.1)	(0.1)	-	(1.7)	(1.7)	-
Sub Total	\$ (1.6)	\$ (1.6)	\$ -	\$ (0.1)	\$ (0.1)	\$ -	\$ (1.7)	\$ (1.7)	\$ -
TOTAL	\$ 4,058.3	\$ 3,377.4	\$ 680.9	\$ 173.6	\$ 144.5	\$ 29.1	\$ 4,231.9	\$ 3,521.9	\$ 710.0

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Accounting (Exp 100, 110, or 400)
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Electric		Electric		Electric		Electric		Electric	
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	(8.4)	\$	(0.2)	\$	(8.6)	\$	(0.2)	\$	(8.8)
National Grid USA Service Co.		3,530.3		75.0		3,605.3		79.3		3,684.6
All Other Companies		-		-		-		-		-
Total	\$	3,521.9	\$	74.8	\$	3,596.7	\$	79.1	\$	3,675.8
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		(6.8)		(0.1)		(6.9)		(0.2)		(7.1)
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses	\$	3,530.4	\$	74.9	\$	3,605.3	\$	79.3	\$	3,684.6
Sub Total	\$	3,523.7	\$	74.8	\$	3,598.5	\$	79.1	\$	3,677.6
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses	\$	(1.7)	\$	-	\$	(1.7)	\$	-	\$	(1.7)
Sub Total	\$	(1.7)	\$	-	\$	(1.7)	\$	-	\$	(1.7)
TOTAL	\$	3,521.9	\$	74.8	\$	3,596.7	\$	79.1	\$	3,675.8

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Accounting (Exp 100, 110, or 400)
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	0.0	\$	-	\$	0.0	\$	-	\$	0.0
National Grid USA Service Co.		710.0		15.1		725.1		16.0		741.1
All Other Companies		-		-		-		-		-
Total	\$	710.0	\$	15.1	\$	725.1	\$	16.0	\$	741.1
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		710.0		15.1		725.1		16.0		741.1
Sub Total	\$	710.0	\$	15.1	\$	725.1	\$	16.0	\$	741.1
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	710.0	\$	15.1	\$	725.1	\$	16.0	\$	741.1

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Accounting (Exp 100, 110, or 400)
(\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
To reclass accounting costs from Expense type 100, 110, 400	Niagara Mohawk Power Corp.	Worksheet 1	\$ (8.1)	\$ (8.1)	\$ 0.0
To reclass accounting costs from Expense type 100, 110, 400	National Grid USA Service Co.	Worksheet 1	4,066.4	3,385.5	680.9
TOTAL			\$ 4,058.3	\$ 3,377.4	\$ 680.9
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)			\$ -	\$ -	\$ -
General inflation %			173.6	144.5	29.1
4.2785%					
TOTAL			\$ 173.6	\$ 144.5	\$ 29.1
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)			\$ -	\$ -	\$ -
General inflation %			89.9	74.8	15.1
2.1252%					
TOTAL			\$ 89.9	\$ 74.8	\$ 15.1
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)			\$ -	\$ -	\$ -
General inflation %			95.1	79.1	16.0
2.2000%					
TOTAL			\$ 95.1	\$ 79.1	\$ 16.0

SCHEDULE 47

Vegetation Expense (100, 110 or 400)

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Vegetation (Exp 100, 110, or 400)
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ 46,762.9	\$ 46,643.9	\$ 119.0	\$ 46,762.9	\$ 46,643.9	\$ 119.0
National Grid USA Service Co.	-	-	-	4,637.3	4,330.6	306.7	4,637.3	4,330.6	306.7
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 51,400.3	\$ 50,974.5	\$ 425.7	\$ 51,400.3	\$ 50,974.5	\$ 425.7
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	160.5	160.5	-	160.5	160.5	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	157.5	157.5	-	157.5	157.5	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	22.5	20.2	2.2	22.5	20.2	2.2
Sub Total	\$ -	\$ -	\$ -	\$ 340.5	\$ 338.3	\$ 2.2	\$ 340.5	\$ 338.3	\$ 2.2
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ 10,001.1	\$ 10,001.1	\$ -	\$ 10,001.1	\$ 10,001.1	\$ -
Distribution Expenses	-	-	-	41,058.6	40,635.1	423.5	41,058.6	40,635.1	423.5
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ 51,059.8	\$ 50,636.2	\$ 423.5	\$ 51,059.8	\$ 50,636.2	\$ 423.5
TOTAL	\$ -	\$ -	\$ -	\$ 51,400.3	\$ 50,974.5	\$ 425.7	\$ 51,400.3	\$ 50,974.5	\$ 425.7

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Vegetation (Exp 100, 110, or 400)
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ 46,762.9	\$ 46,643.9	\$ 119.0	\$ 4,572.8	\$ 4,567.7	\$ 5.1	\$ 51,335.7	\$ 51,211.6	\$ 124.1
National Grid USA Service Co.	4,637.3	4,330.6	306.7	198.4	185.3	13.1	4,835.8	4,515.9	319.8
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 51,400.3	\$ 50,974.5	\$ 425.7	\$ 4,771.2	\$ 4,752.9	\$ 18.2	\$ 56,171.4	\$ 55,727.5	\$ 443.9
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	160.5	160.5	-	15.0	15.0	-	175.5	175.5	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	157.5	157.5	-	14.7	14.7	-	172.2	172.2	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	22.5	20.2	2.2	2.0	1.9	0.1	24.4	22.1	2.3
Sub Total	\$ 340.5	\$ 338.3	\$ 2.2	\$ 31.6	\$ 31.5	\$ 0.1	\$ 372.1	\$ 369.8	\$ 2.3
<u>Maintenance:</u>									
Transmission Expenses	\$ 10,001.1	\$ 10,001.1	\$ -	\$ 932.5	\$ 932.5	\$ -	\$ 10,933.6	\$ 10,933.6	\$ -
Distribution Expenses	41,058.6	40,635.1	423.5	3,807.0	3,788.9	18.1	44,865.7	44,424.0	441.6
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 51,059.8	\$ 50,636.2	\$ 423.5	\$ 4,739.5	\$ 4,721.4	\$ 18.1	\$ 55,799.3	\$ 55,357.6	\$ 441.6
TOTAL	\$ 51,400.3	\$ 50,974.5	\$ 425.7	\$ 4,771.2	\$ 4,752.9	\$ 18.2	\$ 56,171.4	\$ 55,727.5	\$ 443.9

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Vegetation (Exp 100, 110, or 400)
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ 51,211.6	\$ 933.7	\$ 52,145.3	\$ 1,092.8	\$ 53,238.1
National Grid USA Service Co.	4,515.9	96.0	4,611.9	101.5	4,713.4
All Other Companies	-	-	-	-	-
Total	\$ 55,727.5	\$ 1,029.7	\$ 56,757.1	\$ 1,194.3	\$ 57,951.4
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	175.5	3.2	178.7	3.8	182.5
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	172.2	3.2	175.4	3.7	179.1
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	22.1	0.4	22.5	0.5	23.0
Sub Total	\$ 369.8	\$ 6.8	\$ 376.7	\$ 7.9	\$ 384.6
<u>Maintenance:</u>					
Transmission Expenses	\$ 10,933.6	\$ 202.0	\$ 11,135.6	\$ 234.3	\$ 11,370.0
Distribution Expenses	44,424.0	820.8	45,244.8	952.1	46,196.9
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 55,357.6	\$ 1,022.8	\$ 56,380.5	\$ 1,186.4	\$ 57,566.8
TOTAL	\$ 55,727.5	\$ 1,029.7	\$ 56,757.1	\$ 1,194.3	\$ 57,951.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Vegetation (Exp 100, 110, or 400)
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	124.1	\$	2.6	\$	126.7	\$	2.8	\$	129.5
National Grid USA Service Co.		319.8		6.8		326.6		7.2		333.8
All Other Companies		-		-		-		-		-
Total	\$	443.9	\$	9.4	\$	453.4	\$	10.0	\$	463.4
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		2.3		0.0		2.4		0.1		2.4
Sub Total	\$	2.3	\$	0.0	\$	2.4	\$	0.1	\$	2.4
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		441.6		9.4		451.0		9.9		461
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	441.6	\$	9.4	\$	451.0	\$	9.9	\$	461.0
TOTAL	\$	443.9	\$	9.4	\$	453.4	\$	10.0	\$	463.4

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Vegetation (Exp 100, 110, or 400)
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
To reclass Vegetation Management Costs	Niagara Mohawk Power Corp.	Workpaper 1	\$ 46,762.9	\$ 46,643.9	\$ 119.0
To reclass Vegetation Management Costs	National Grid USA Service Co.	Workpaper 1	4,637.3	4,330.6	306.7
To reclass Vegetation Management Costs	All Other Companies	Workpaper 1	-	-	-
TOTAL			\$ 51,400.3	\$ 50,974.5	\$ 425.7
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General Inflation	Niagara Mohawk Power Corp.		\$ 2,000.8	\$ 1,995.7	\$ 5.1
	National Grid USA Service Co.		198.4	185.3	13.1
Distribution Vegetation Management	Niagara Mohawk Power Corp.	Exhibit E/OP-12	-	-	-
Transmission Vegetation Management	Niagara Mohawk Power Corp.	Exhibit E/OP-12	2,572.0	2,572.0	-
General Inflation % 4.2785%					
TOTAL			\$ 4,771.2	\$ 4,752.9	\$ 18.2
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General Inflation	Niagara Mohawk Power Corp.		\$ 1,036.3	\$ 1,033.7	\$ 2.6
	National Grid USA Service Co.		102.8	96.0	6.8
Transmission Vegetation Management	Niagara Mohawk Power Corp.	Exhibit E/OP-12	(100.0)	(100.0)	-
General Inflation % 2.1252%					
TOTAL			\$ 1,039.1	\$ 1,029.7	\$ 9.4
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General Inflation	Niagara Mohawk Power Corp.		\$ 1,095.6	\$ 1,092.8	\$ 2.8
	National Grid USA Service Co.		108.7	101.5	7.2
General Inflation % 2.2000%					
TOTAL			\$ 1,204.3	\$ 1,194.3	\$ 10.0

SCHEDULE 48

US Restructuring Savings

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
US Restructuring (Savings)
(\$000's)

	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
US Restructuring (Savings)
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminals and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	(14,318.1)	(11,957.7)	(2,360.4)	(14,318.1)	(11,957.7)	(2,360.4)
Sub Total	\$ -	\$ -	\$ -	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)	\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
US Restructuring (Savings)
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ (11,957.7)	\$ (254.1)	\$ (12,211.9)	\$ (268.7)	\$ (12,480.5)
National Grid USA Service Co.	-	-	-	-	-
All Other Companies	-	-	-	-	-
Total	\$ (11,957.7)	\$ (254.1)	\$ (12,211.9)	\$ (268.7)	\$ (12,480.5)
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	(11,957.7)	(254.1)	(12,211.8)	(268.7)	(12,480.5)
Sub Total	\$ (11,957.7)	\$ (254.1)	\$ (12,211.8)	\$ (268.7)	\$ (12,480.5)
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ (11,957.7)	\$ (254.1)	\$ (12,211.8)	\$ (268.7)	\$ (12,480.5)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
US Restructuring (Savings)
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	(2,360.4)	\$	(50.2)	\$	(2,410.5)	\$	(53.0)	\$	(2,463.5)
National Grid USA Service Co.	-	-	-	-	-	-	-	-	-	-
All Other Companies	-	-	-	-	-	-	-	-	-	-
Total	\$	(2,360.4)	\$	(50.2)	\$	(2,410.5)	\$	(53.0)	\$	(2,463.5)
<u>Operation:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Production Expenses	-	-	-	-	-	-	-	-	-	-
Power Production Expenses	-	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	(2,360.4)	(2,360.4)	(50.2)	(50.2)	(2,410.6)	(2,410.6)	(53.0)	(53.0)	(2,463.6)	(2,463.6)
Sub Total	\$	(2,360.4)	\$	(50.2)	\$	(2,410.6)	\$	(53.0)	\$	(2,463.6)
<u>Maintenance:</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Transmission Expenses	-	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-	-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	(2,360.4)	\$	(50.2)	\$	(2,410.6)	\$	(53.0)	\$	(2,463.6)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
 Operating Expenses by Component
 US Restructuring (Savings)
 (\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u> Adjustments: (to normalize Historic Year)			\$ -	\$ -	\$ -
TOTAL			\$ -	\$ -	\$ -
<u>Page 2</u> Adjustments: (to reflect conditions in the Rate Year 2014) To adjust rate year		Workpaper 2	\$ (13,730.6)	\$ (11,467.1)	\$ (2,263.5)
General inflation % 4.2785%			(587.5)	(490.6)	(96.8)
TOTAL			\$ (14,318.1)	\$ (11,957.7)	\$ (2,360.4)
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation % 2.1252%			\$ (304.3)	\$ (254.1)	\$ (50.2)
TOTAL			\$ (304.3)	\$ (254.1)	\$ (50.2)
<u>Page 3 & 4</u> Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation % 2.2000%			\$ (321.7)	\$ (268.7)	\$ (53.0)
TOTAL			\$ (321.7)	\$ (268.7)	\$ (53.0)

SCHEDULE 49

E&Y Service Company Analysis

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
E&Y Service Company Analysis Adjustment
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	1,675.9	2,321.2	(645.4)	1,675.9	2,321.2	(645.4)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 1,675.9	\$ 2,321.2	\$ (645.4)
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	1,675.9	2,321.2	(645.4)	1,675.9	2,321.2	(645.4)
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 1,675.9	\$ 2,321.2	\$ (645.4)
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 1,675.9	\$ 2,321.2	\$ (645.4)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
E&Y Service Company Analysis Adjustment
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	1,675.9	2,321.2	(645.4)	71.7	99.3	(27.6)	1,747.6	2,420.5	(673.0)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 71.7	\$ 99.3	\$ (27.6)	\$ 1,747.6	\$ 2,420.5	\$ (673.0)
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	1,675.9	2,321.2	(645.4)	71.7	99.3	(27.6)	1,747.6	2,420.5	(673.0)
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 71.7	\$ 99.3	\$ (27.6)	\$ 1,747.6	\$ 2,420.5	\$ (673.0)
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,675.9	\$ 2,321.2	\$ (645.4)	\$ 71.7	\$ 99.3	\$ (27.6)	\$ 1,747.6	\$ 2,420.5	\$ (673.0)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
E&Y Service Company Analysis Adjustment
(\$000's)

	Rate Year Ending March 31, 2014 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2015 Electric	Adjustments to Reflect Conditions in Data Year Electric	Data Year Ending March 31, 2016 Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	2,420.5	51.4	2,471.9	54.4	2,526.3
All Other Companies	-	-	-	-	-
Total	\$ 2,420.5	\$ 51.4	\$ 2,471.9	\$ 54.4	\$ 2,526.3
<u>Operation:</u>					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	2,420.5	51.4	2,471.9	54.4	2,526.3
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ 2,420.5	\$ 51.4	\$ 2,471.9	\$ 54.4	\$ 2,526.3
<u>Maintenance:</u>					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,420.5	\$ 51.4	\$ 2,471.9	\$ 54.4	\$ 2,526.3

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
E&Y Service Company Analysis Adjustment
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$ -		\$ -		\$ -		\$ -		\$ -	
National Grid USA Service Co.	(673.0)		(14.3)		(687.3)		(15.1)		(702.4)	
All Other Companies	-		-		-		-		-	
Total	<u>(673.0)</u>		<u>(14.3)</u>		<u>(687.3)</u>		<u>(15.1)</u>		<u>(702.4)</u>	
<u>Operation:</u>										
Production Expenses	\$ -		\$ -		\$ -		\$ -		\$ -	
Power Production Expenses	-		-		-		-		-	
Natural Gas Storage, Terminating and Processing Exp.	-		-		-		-		-	
Transmission Expenses	-		-		-		-		-	
Regional Market Expenses	-		-		-		-		-	
Distribution Expenses	-		-		-		-		-	
Customer Accounts Expenses	(673.0)		(14.3)		(687.3)		(15.1)		(702.4)	
Customer Service and Informational Expenses	-		-		-		-		-	
Sales Expenses	-		-		-		-		-	
Administrative & General Expenses	-		-		-		-		-	
Sub Total	<u>(673.0)</u>		<u>(14.3)</u>		<u>(687.3)</u>		<u>(15.1)</u>		<u>(702.4)</u>	
<u>Maintenance:</u>										
Transmission Expenses	\$ -		\$ -		\$ -		\$ -		\$ -	
Distribution Expenses	-		-		-		-		-	
Administrative & General Expenses	-		-		-		-		-	
Sub Total	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
TOTAL	<u>(673.0)</u>		<u>(14.3)</u>		<u>(687.3)</u>		<u>(15.1)</u>		<u>(702.4)</u>	

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
E&Y Service Company Analysis Adjustment
(\$000's)

Explanation of Adjustments:	Provider Company	Source Worksheet	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
E&Y Service Company Analysis adjustments	National Grid USA Service Co.	Exhibit (SCP-5)	\$ 1,675.9	\$ 1,627.2	\$ 48.6
To adjust for electric/gas split corrected in expense B07	National Grid USA Service Co.	Exhibit (RRP-3), Schedule 25	-	694.0	(694.0)
TOTAL			\$ 1,675.9	\$ 2,321.2	\$ (645.4)
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General inflation %			\$ 71.7	\$ 99.3	\$ (27.6)
4.2785%					
TOTAL			\$ 71.7	\$ 99.3	\$ (27.6)
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation %			\$ 37.1	\$ 51.4	\$ (14.3)
2.1252%					
TOTAL			\$ 37.1	\$ 51.4	\$ (14.3)
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation %			\$ 39.3	\$ 54.4	\$ (15.1)
2.2000%					
TOTAL			\$ 39.3	\$ 54.4	\$ (15.1)

SCHEDULE 50

Ex-Pat Proxy

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Ex Pat Proxy
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)			Adjustments to Normalize Historic Test Year			Historic Year Ended December 31, 2011 (as Adjusted)		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	(583.2)	(488.5)	(94.7)	(583.2)	(488.5)	(94.7)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ (583.2)	\$ (488.5)	\$ (94.7)	\$ (583.2)	\$ (488.5)	\$ (94.7)
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	(583.2)	(488.5)	(94.7)	(583.2)	(488.5)	(94.7)
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ (583.2)	\$ (488.5)	\$ (94.7)	\$ (583.2)	\$ (488.5)	\$ (94.7)
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ (583.2)	\$ (488.5)	\$ (94.7)	\$ (583.2)	\$ (488.5)	\$ (94.7)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Ex Pat Proxy
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
<u>Provider Company:</u>									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	(583.2)	(488.5)	(94.7)	(25.0)	(20.9)	(4.1)	(608.2)	(509.4)	(98.8)
All Other Companies	-	-	-	-	-	-	-	-	-
Total	<u><u>\$ (583.2)</u></u>	<u><u>\$ (488.5)</u></u>	<u><u>\$ (94.7)</u></u>	<u><u>\$ (25.0)</u></u>	<u><u>\$ (20.9)</u></u>	<u><u>\$ (4.1)</u></u>	<u><u>\$ (608.2)</u></u>	<u><u>\$ (509.4)</u></u>	<u><u>\$ (98.8)</u></u>
<u>Operation:</u>									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	(583.2)	(488.5)	(94.7)	(25.0)	(20.9)	(4.1)	(608.2)	(509.4)	(98.8)
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u><u>\$ (583.2)</u></u>	<u><u>\$ (488.5)</u></u>	<u><u>\$ (94.7)</u></u>	<u><u>\$ (25.0)</u></u>	<u><u>\$ (20.9)</u></u>	<u><u>\$ (4.1)</u></u>	<u><u>\$ (608.2)</u></u>	<u><u>\$ (509.4)</u></u>	<u><u>\$ (98.8)</u></u>
<u>Maintenance:</u>									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL	<u><u>\$ (583.2)</u></u>	<u><u>\$ (488.5)</u></u>	<u><u>\$ (94.7)</u></u>	<u><u>\$ (25.0)</u></u>	<u><u>\$ (20.9)</u></u>	<u><u>\$ (4.1)</u></u>	<u><u>\$ (608.2)</u></u>	<u><u>\$ (509.4)</u></u>	<u><u>\$ (98.8)</u></u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Ex Pat Proxy
(\$000's)

Provider Company:	Rate Year Ending March	Adjustments to Reflect	Data Year Ending March	Adjustments to Reflect	Data Year Ending March
	31, 2014	Conditions in Data Year	31, 2015	Conditions in Data Year	31, 2016
	Electric	Electric	Electric	Electric	Electric
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	(509.4)	(10.8)	(520.2)	(11.4)	(531.6)
All Other Companies	-	-	-	-	-
Total	<u>(509.4)</u>	<u>(10.8)</u>	<u>(520.2)</u>	<u>(11.4)</u>	<u>(531.6)</u>
Operation:					
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminating and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	(509.4)	(10.8)	(520.2)	(11.4)	(531.6)
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	<u>(509.4)</u>	<u>(10.8)</u>	<u>(520.2)</u>	<u>(11.4)</u>	<u>(531.6)</u>
Maintenance:					
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>(509.4)</u>	<u>(10.8)</u>	<u>(520.2)</u>	<u>(11.4)</u>	<u>(531.6)</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Ex Pat Proxy
(\$000's)

Provider Company:	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
	Gas		Gas		Gas		Gas		Gas	
Niagara Mohawk Power Corp.	\$	-	\$	-	\$	-	\$	-	\$	-
National Grid USA Service Co.		(98.8)		(2.1)		(100.9)		(2.2)		(103.1)
All Other Companies		-		-		-		-		-
Total	\$	(98.8)	\$	(2.1)	\$	(100.9)	\$	(2.2)	\$	(103.1)
Operation:										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminating and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		(98.8)		(2.1)		(100.9)		(2.2)		(103.1)
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	(98.8)	\$	(2.1)	\$	(100.9)	\$	(2.2)	\$	(103.1)
Maintenance:										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	(98.8)	\$	(2.1)	\$	(100.9)	\$	(2.2)	\$	(103.1)

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Ex Pat Proxy
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
Remove Expat Charges	Niagara Mohawk Power Corp. National Grid USA Service Co. All Other Companies	Workpaper 1	\$ (583.2)	\$ (488.5)	\$ (94.7)
TOTAL			\$ (583.2)	\$ (488.5)	\$ (94.7)
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General inflation % 4.2785%			\$ (25.0)	\$ (20.9)	\$ (4.1)
TOTAL			\$ (25.0)	\$ (20.9)	\$ (4.1)
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation % 2.1252%			\$ (12.9)	\$ (10.8)	\$ (2.1)
TOTAL			\$ (12.9)	\$ (10.8)	\$ (2.1)
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation % 2.2000%			\$ (13.7)	\$ (11.4)	\$ (2.2)
TOTAL			\$ (13.7)	\$ (11.4)	\$ (2.2)

SCHEDULE 51

Allocation Reclass

NIAGARA MOHAWK POWER CORPORATION db/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Allocation Reclass
(\$000's)

Provider Company:	Historic Year Ended December 31, 2011 (Per Books)		Adjustments to Normalize Historic Test Year		Historic Year Ended December 31, 2011 (as Adjusted)	
	Total	Electric	Gas	Total	Electric	Gas
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	-	-	-	(12,494.9)	(12,898.4)	403.5
All Other Companies	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ (12,494.9)	\$ (12,898.4)	\$ 403.5
<u>Operation:</u>						
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-
Natural Gas Storag, Terminating and Processing Exp.	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	(12,494.9)	(12,898.4)	403.5
Sub Total	\$ -	\$ -	\$ -	\$ (12,494.9)	\$ (12,898.4)	\$ 403.5
<u>Maintenance:</u>						
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ (12,494.9)	\$ (12,898.4)	\$ 403.5

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Allocation Reclass
(\$000's)

	Historic Year Ended December 31, 2011 (as Adjusted)			Adjustments to Reflect Conditions in Rate Year			Rate Year Ending March 31, 2014		
	Total	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas
Provider Company:									
Niagara Mohawk Power Corp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
National Grid USA Service Co.	(12,494.9)	(12,898.4)	403.5	(534.6)	(551.9)	17.3	(13,029.5)	(13,450.2)	420.7
All Other Companies	-	-	-	-	-	-	-	-	-
Total	<u>\$ (12,494.9)</u>	<u>\$ (12,898.4)</u>	<u>\$ 403.5</u>	<u>\$ (534.6)</u>	<u>\$ (551.9)</u>	<u>\$ 17.3</u>	<u>\$ (13,029.5)</u>	<u>\$ (13,450.2)</u>	<u>\$ 420.7</u>
Operation:									
Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Production Expenses	-	-	-	-	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-	-	-	-	-
Transmission Expenses	-	-	-	-	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-	-	-	-	-
Distribution Expenses	-	-	-	-	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-	-	-	-	-
Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	(12,494.9)	(12,898.4)	403.5	(534.6)	(551.9)	17.3	(13,029.5)	(13,450.2)	420.7
Sub Total	<u>\$ (12,494.9)</u>	<u>\$ (12,898.4)</u>	<u>\$ 403.5</u>	<u>\$ (534.6)</u>	<u>\$ (551.9)</u>	<u>\$ 17.3</u>	<u>\$ (13,029.5)</u>	<u>\$ (13,450.2)</u>	<u>\$ 420.7</u>
Maintenance:									
Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Expenses	-	-	-	-	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ (12,494.9)</u>	<u>\$ (12,898.4)</u>	<u>\$ 403.5</u>	<u>\$ (534.6)</u>	<u>\$ (551.9)</u>	<u>\$ 17.3</u>	<u>\$ (13,029.5)</u>	<u>\$ (13,450.2)</u>	<u>\$ 420.7</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Allocation Reclass
(\$000's)

	Rate Year Ending March 31, 2014	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2015	Adjustments to Reflect Conditions in Data Year	Data Year Ending March 31, 2016
	Electric	Electric	Electric	Electric	Electric
<u>Provider Company:</u>					
Niagara Mohawk Power Corp.	\$ -	-	-	-	-
National Grid USA Service Co.	(13,450.2)	(285.8)	(13,736.1)	(302.2)	(14,038.3)
All Other Companies	-	-	-	-	-
Total	<u>\$ (13,450.2)</u>	<u>\$ (285.8)</u>	<u>\$ (13,736.1)</u>	<u>\$ (302.2)</u>	<u>\$ (14,038.3)</u>
<u>Operation:</u>					
Production Expenses	\$ -	-	-	-	-
Power Production Expenses	-	-	-	-	-
Natural Gas Storage, Terminaling and Processing Exp.	-	-	-	-	-
Transmission Expenses	-	-	-	-	-
Regional Market Expenses	-	-	-	-	-
Distribution Expenses	-	-	-	-	-
Customer Accounts Expenses	-	-	-	-	-
Customer Service and Informational Expenses	-	-	-	-	-
Sales Expenses	-	-	-	-	-
Administrative & General Expenses	(13,450.2)	(285.8)	(13,736.1)	(302.2)	(14,038.3)
Sub Total	<u>\$ (13,450.2)</u>	<u>\$ (285.8)</u>	<u>\$ (13,736.1)</u>	<u>\$ (302.2)</u>	<u>\$ (14,038.3)</u>
<u>Maintenance:</u>					
Transmission Expenses	\$ -	-	-	-	-
Distribution Expenses	-	-	-	-	-
Administrative & General Expenses	-	-	-	-	-
Sub Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ (13,450.2)</u>	<u>\$ (285.8)</u>	<u>\$ (13,736.1)</u>	<u>\$ (302.2)</u>	<u>\$ (14,038.3)</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Allocation Reclass
(\$000's)

	Rate Year Ending March 31, 2014		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2015		Adjustments to Reflect Conditions in Data Year		Data Year Ending March 31, 2016	
		Gas		Gas		Gas		Gas		Gas
<u>Provider Company:</u>										
Niagara Mohawk Power Corp.	\$	-	\$	-	\$	-	\$	-	\$	-
National Grid USA Service Co.		420.7		8.9		429.7		9.5		439.1
All Other Companies		-		-		-		-		-
Total	\$	420.7	\$	8.9	\$	429.7	\$	9.5	\$	439.1
<u>Operation:</u>										
Production Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Power Production Expenses		-		-		-		-		-
Natural Gas Storage, Terminaling and Processing Exp.		-		-		-		-		-
Transmission Expenses		-		-		-		-		-
Regional Market Expenses		-		-		-		-		-
Distribution Expenses		-		-		-		-		-
Customer Accounts Expenses		-		-		-		-		-
Customer Service and Informational Expenses		-		-		-		-		-
Sales Expenses		-		-		-		-		-
Administrative & General Expenses		420.7		8.9		429.7		9.5		439.1
Sub Total	\$	420.7	\$	8.9	\$	429.7	\$	9.5	\$	439.1
<u>Maintenance:</u>										
Transmission Expenses	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Expenses		-		-		-		-		-
Administrative & General Expenses		-		-		-		-		-
Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL	\$	420.7	\$	8.9	\$	429.7	\$	9.5	\$	439.1

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Allocation Reclass
(\$000's)

Explanation of Adjustments:	Provider Company	Source Workpaper	Total	Electric	Gas
<u>Page 1</u>					
Adjustments: (to normalize Historic Year)					
Impact of New Allocation Codes	Niagara Mohawk Power Corp.	Workpaper 1 & 2	\$ -	\$ -	\$ -
Impact of New Allocation Codes	National Grid USA Service Co.	Workpaper 1 & 2	(12,494.9)	(12,898.4)	403.5
Impact of New Allocation Codes	All Other Companies	Workpaper 1 & 2	-	-	-
TOTAL			<u>\$ (12,494.9)</u>	<u>\$ (12,898.4)</u>	<u>\$ 403.5</u>
<u>Page 2</u>					
Adjustments: (to reflect conditions in the Rate Year 2014)					
General inflation %	Niagara Mohawk Power Corp.		\$ -	\$ -	\$ -
4.2785%	National Grid USA Service Co.		(534.6)	(551.9)	17.3
	All Other Companies		-	-	-
TOTAL			<u>\$ (534.6)</u>	<u>\$ (551.9)</u>	<u>\$ 17.3</u>
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2015)					
General inflation %	Niagara Mohawk Power Corp.		\$ -	\$ -	\$ -
2.1252%	National Grid USA Service Co.		(276.9)	(285.8)	8.9
	All Other Companies		-	-	-
TOTAL			<u>\$ (276.9)</u>	<u>\$ (285.8)</u>	<u>\$ 8.9</u>
<u>Page 3 & 4</u>					
Adjustments: (to reflect conditions in the Data Year 2016)					
General inflation %	Niagara Mohawk Power Corp.		\$ -	\$ -	\$ -
2.2000%	National Grid USA Service Co.		(292.7)	(302.2)	9.5
	All Other Companies		-	-	-
TOTAL			<u>\$ (292.7)</u>	<u>\$ (302.2)</u>	<u>\$ 9.5</u>

SCHEDULE 52

O&M Summary Change

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Summary of Changes
(\$000's)

	<u>Test Year</u>	<u>Rate Year 2014</u>
1 Beginning Balance	\$ 1,053,389	\$ 969,355
Adjustments to Reflect Conditions in Rate Year		
2 Accounting expenses	-	
3 Adjust allocation % from Service Company	751	
4 Adjust the electric/gas allocation	2,139	
5 Adjust capitalization %	(2,220)	-
6 Customer Education		1,162
7 Distributed Generation Staff		136
8 E&Y Service Company Analysis Adjustment	1,627	
9 Economic Development Funding		11,000
10 Electric Major Storm Incremental Costs	(43,622)	
11 Electric Vehicle		200
12 Energy Efficiency	1,912	16,509
13 Ex Pat Proxy	(488)	
14 Facilities Rent forecast		564
15 Gas Damage Prevention		-
16 General Inflation		5,854
17 Incentive Comp	-	
18 Injuries & Damages	1,019	
19 Inspection & Maintenance Program		(1,621)
20 IT Rents forecast		25,432
21 Keyspan Synergy Savings	(625)	(27)
22 Labor	(20,133)	
23 Legal expenses	8	
24 Natural Gas Vehicles		-
25 New Allocation Codes	(12,898)	
26 OPEB Allowance		(66,215)
27 Opex Related to CapEx		5,587
28 Other	(6,145)	
29 Paperless Savings at E- Bill account Volume	836	
30 Payroll Inflation		8,908
31 Pension Allowance		523
32 Postage		150
33 Productivity		(5,516)
34 R&D Distribution Operations		207
35 Rate Case Expense		669
36 RDV Write-off	(287)	
37 Reclass expense to below the line	(631)	
38 Reclass payroll taxes to operating taxes	(1,544)	
39 Regulatory Assessments		(2,658)
40 Renewable Portfolio Standard	567	23,414
41 Rent Expenses	335	
42 Reversal of Storm Deferral	37,207	
43 SERP Adjustment related to prior period	6,592	
44 SIR	(13,182)	19,487
45 Storm Fund		29,000
46 Stranded costs	94	
47 Sub-Transmission Maintenance		1,500
48 System Benefits Charge	1,490	(20,054)
49 Test Year Analysis Adjustments	(42,268)	
50 To Remove Service Company AFUDC	2,334	
51 Tower Painting		2,430
52 Transmission Footer Inspections & Other Maintenance		1,593
53 Transmission Rent forecast		542
54 Transportation	(4,156)	1,437
55 Uncollectibles	7,256	(14,482)
56 USFP Support Staff		1,063
57 US Restructuring		(11,467)
58 Vegetation Management	(0)	2,572
59 Total Adjustments to Reflect Conditions in Rate Year	(84,034)	37,899
60 Ending Balance	<u>\$ 969,355</u>	<u>\$ 1,007,254</u>

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Operating Expenses by Component
Summary of Changes
(\$000's)

		<u>Test Year</u>		<u>Rate Year 2014</u>	
1	Beginning Balance	\$	201,506	\$	194,530
	Adjustments to Reflect Conditions in Rate Year				
2	Accounting expenses		-		
3	Adjust allocation % from Service Company		154		
4	Adjust the electric/gas allocation		(2,139)		
5	Adjust capitalization %		(455)		639
6	Customer Education				238
7	Distributed Generation Staff				-
8	E&Y Service Company Analysis Adjustment		49		
9	Economic Development Funding				1,000
10	Electric Major Storm Incremental Costs		-		
11	Electric Vehicle				-
12	Energy Efficiency		(9,472)		9,080
13	Ex Pat Proxy		(95)		
14	Facilities Rent forecast				77
15	Gas Damage Prevention				244
16	General Inflation				1,467
17	Incentive Comp		-		
18	Injuries & Damages		490		
19	Inspection & Maintenance Program				2,036
20	IT Rents forecast				4,388
21	Keyspan Synergy Savings		(154)		(7)
22	Labor		(1,585)		
23	Legal expenses		(8)		
24	Natural Gas Vehicles				1,500
25	New Allocation Codes		403		
26	OPEB Allowance				(15,369)
27	Opex Related to CapEx				466
28	Other		(1,599)		
29	Paperless Savings at E- Bill account Volume		171		
30	Payroll Inflation				1,180
31	Pension Allowance				(603)
32	Postage				31
33	Productivity				(987)
34	R&D Distribution Operations				-
35	Rate Case Expense				137
36	RDV Write-off		-		
37	Reclass expense to below the line		(135)		
38	Reclass payroll taxes to operating taxes		(630)		
39	Regulatory Assessments				2,520
40	Renewable Portfolio Standard		-		-
41	Rent Expenses		(10)		
42	Reversal of Storm Deferral		-		
43	SERP Adjustment related to prior period		1,350		
44	SIR		(2,748)		3,022
45	Storm Fund				-
46	Stranded costs		-		
47	Sub-Transmission Maintenance				-
48	System Benefits Charge		10,490		(16,914)
49	Test Year Analysis Adjustments		(5,031)		
50	To Remove Service Company AFUDC		328		
51	Tower Painting				-
52	Transmission Footer Inspections & Other Maintenance				-
53	Transmission Rent forecast				-
54	Transportation		(959)		320
55	Uncollectibles		4,608		(5,601)
56	USFP Support Staff				182
57	US Restructuring				(2,264)
58	Vegetation Management		-		-
59	Total Adjustments to Reflect Conditions in Rate Year		(6,976)		(13,219)
60	Ending Balance	\$	<u>194,530</u>	\$	<u>181,312</u>