

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

Rebuttal Exhibit __ (RRP-14R)
Responses to Information Requests

Book 4

September 25, 2012

Submitted to:
New York State Public Service Commission
Case 12-E-0201
Case 12-G-0202

Submitted by:
Niagara Mohawk Power Corporation

Revenue Requirements Panel Information Request Book

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Date of Request: July 18, 2012
Due Date: July 30, 2012

Request No. DPS-443 (CAS-18)
NMPC Req. No. 624

NIAGARA MOHAWK POWER CORPORATION
Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation
d/b/a National Grid - Electric and Gas Rates

Request for Information

FROM: Cathy Shippey
TO: Revenue Requirements Panel
SUBJECT: Rents – Reservoir Woods

Request:

The following questions are a follow-up to the Company response to Request No. DPS-157 (CAS-8).

1. When asked for the basis for the Reservoir Woods allocation percentages of 32.016% and 3.993% for NIMO electric and gas, respectively, the Company responded as follows:

“The Reservoir Woods allocation percentages of 32.016% (electric) and 3.993% (gas) are derived using Bill Pool 00603. This bill pool is based on square footage data, the functional areas that occupy the space and how employees in those areas allocate their time entry across the business. Please see Attachment 3 to DPS-157 (CAS-8) for the supporting calculation behind bill pool 00603.”

Attachment 3 provides the Groups and Subgroups that occupy Reservoir Woods, their square footage and percent share of the facility, and an allocation to entity segments. Please provide an explanation of the calculation that is done to determine the allocation percentages (e.g. is the calculation based on time sheet entries)? Please explain how employees determine how to “allocate their time entry across the business”.

2. (a) From what period was the bill pool 00603 analysis in Attachment 3 prepared?
(b) If the data was pre-HTY or HTY, how is the data forecast for the RY?
3. Please provide the excel file for Attachment 3 of DPS-157.
4. The testimony of the Revenue Requirements Panel filed 4/27/2012, page 72 of 127, states, “Through restructuring, National Grid eliminated approximately 1,400 positions”. The Corrections and Updates Testimony of the Information services

Panel, page 10 of 32, states, ‘The Historic Test Year operating costs, from which the total savings were derived, includes labor costs associated with 161 employees, which is equal to 158 full time equivalents, who left during that year... the Company is removing from its labor forecast an additional 100 employees, which is equal to 98 full time equivalents, who were separated after December 31, 2011 in connection with IS Transformation.’”

Since the inception of allocating the Reservoir Woods costs, please provide the following:

- a. the date the allocations changed;
- b. the bill pool that was used;
- c. the list of allocations amongst all the companies for each time the allocation was modified; and
- d. the underlying calculation that supports any change that was made. If the allocations haven't changed, why not, considering the significant reduction in employees. Provide the analysis undertaken by the Company to determine the allocation of Reservoir Woods costs on a post US Restructuring basis.

Response:

1. For each group listed on Attachment 3 of DPS-157 (CAS-8), it is determined what percent of employees’ time within the group is typically charged to the various companies. The percent determined for each company is then multiplied by the square footage percentage for that group to arrive at the total percent that should be allocated to each company. To determine how to allocate their time, an employee will direct charge to an operating company when rendering services for the benefit of a specific company. When an employee’s time benefits multiple operating companies and cannot be directly charged, the employee uses a bill pool that allocates the time across all the benefitting companies.
- 2a. The bill pool 00603 analysis provided in Attachment 3 of DPS-157 was prepared using the original square footage data from June 2009.
- 2b. The Rate Year forecast used the most recent bill pool 00603 percentages as of the time of the filing. The percentages did not change from the Historic Test Year.
3. Please see Attachment 1 to DPS-443 (CAS-18) for the excel file for Attachment 3 of DPS-157 (CAS-8).
- 4a – 4c. Bill Pool 00603 was established in CY 2009 to allocate the Reservoir Woods costs. The allocation has not changed since that time.

4d. As indicated in part 4a-4c above, there have been no changes since the bill pool was established. Prior to the announcement of restructuring, it was determined that there were no material changes to Reservoir Woods in terms of space and use and therefore the bill pool 00603 did not require a change. With regards to restructuring, it was determined that the re-organization needed to be complete before the bill pool analysis could be updated, if necessary. To date, the Company has not completed this analysis to determine the allocation on a post-restructuring basis. As restructuring effected all departments, the Company does not believe that any change in the bill pool would be material.

Name of Respondent:
James M. Molloy

Date of Reply:
July 30, 2012

Date of Request: 5/21/12
Due Date: 5/31/12

Request No. DPS-88 (DAG-8)
NMPC Req. No. 88

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirement Panel (RRP)

SUBJECT: Consultants (#100) and Contractors (#110)
Request:

- (1) Consultants, expense type #100 - Exhibit RRP-3, Schedule 1, Page 5 shows total HTY normalizing adjustments of -\$18.804 million (-\$16.674 million electric expense; -\$2.130 million gas expense). However, the workpapers supporting the consultant expense for the HTY, Exhibit RRP-11, Schedule 1, workpaper 5, pages 1 through 37, do not specifically identify the items the company is removing or reclassifying. Please separate out and breakdown down the information provided on pages 1 through 37, but provide the same level of detail, for each of the following:
 - (a) The total HTY accounting expenses of -\$3.540 million (-\$2.965 million electric expense; -\$0.575 million gas expense) that are reclassified
 - (b) The total HTY legal expenses of -\$4.081 million (-\$3.524 million electric expense; -\$0.557 million gas expense) that are reclassified
 - (c) The total HTY energy efficiency expenses of -\$0.233 million (-\$0.658 million electric expense; +\$0.425 million gas expense) that are reclassified
 - (d) The total HTY vegetation management expenses of -\$0.0044 million (all electric expense) that are reclassified
 - (e) The total HTY analysis adjustments of -\$10.908 million (-\$9.485 million electric expense; -\$1.423 million gas expense) that are adjusted out
 - (f) The total HTY site investigation and remediation adjustments of -\$10.685 million (-\$8.846 million electric expense; -\$1.839 million gas expense) that are adjusted out and reclassified
 - (g) The resulting HTY costs that remain after the HTY normalizing adjustments and reclassifications are made. This should be a total amount of \$10.578 million (\$9.352 million electric expense; \$1.225 million gas expense)
- (2) Contractors expense type #110 - Exhibit RRP-3, Schedule 2, Page 5 shows total HTY normalizing adjustments of -\$121.818 million (-\$119.259 million electric expense; -\$2.559 million gas expense). However, the workpapers supporting the contractor expense for the HTY, Exhibit RRP-11, Schedule 1, workpaper 8, pages 1 through 120, do not specifically identify the items the company is removing or reclassifying. Please separate out and breakdown down the information provided

on pages 1 through 120, but provide the same level of detail, for each of the following:

- (a) The total HTY accounting expenses of -\$0.499 million (-\$0.397 million electric expense; -\$0.102 million gas expense) that are reclassified
 - (b) The total HTY legal expenses of -\$0.398 million (-\$0.328 million electric expense; -\$0.071 million gas expense) that are reclassified
 - (c) The total HTY energy efficiency expenses of -\$27.886 million (-\$26.321 million electric expense; +\$1.545 million gas expense) that are reclassified
 - (d) The total HTY vegetation management expenses of -\$51.245 million (-\$50.822 million electric expense; -\$0.424 million gas expense) that are reclassified
 - (e) The total HTY analysis adjustments of -\$2.985 million (-\$2.567 million electric expense; -\$0.418 million gas expense) that are adjusted out
 - (f) The total HTY electric major storm incremental costs of -\$38.538 million (all electric expense) that are removed and instead used in the storm fund calculation
 - (g) The total HTY RDV write-off costs of -\$0.287 million (all electric expense) that are removed
 - (h) The total HTY site investigation and remediation adjustments of -\$5.778 million (-\$4.796 million electric expense; -\$0.982 million gas expense) that are adjusted out and reclassified
 - (i) The resulting HTY costs that remain after the HTY normalizing adjustments and reclassifications are made. This should be a total amount of \$70.098 million (\$58.808 million electric expense; \$11.290 million gas expense)
3. The RDV write-off of \$287,429 is summarized on Exhibit RRP-11, Schedule 2, workpaper 6, page 1. Please separately identify where in the Company's filing, through either exhibits or workpapers (identify page #s), it can be shown that all RDV related costs incurred in the HTY 2011, have been removed or normalized out, and if all costs have not been removed, please explain why not. Provide all supporting documentation for your answer.

Response:

- 1a. Please see Attachment 1 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY accounting expense reclass of \$3.540 million.
- 1b. The total HTY legal expense that was reclassified was -\$4.080 million (-\$3.523 million electric expense; -\$0.557 million gas expense). Please see Attachment 2 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY legal expense reclass of \$4.080 million.
- 1c. Please see Attachment 3 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY energy efficiency expense reclass of \$0.233 million.
- 1d. Please see Attachment 4 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY vegetation management expense reclass of \$0.0044 million.
- 1e. Please see Attachment 5 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY Analysis Adjustments of \$10.908 million.

- 1f. Please see Attachment 6 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY Site Investigation and Remediation reclass of \$10.685 million.
- 1g. Please see Attachment 7 to DPS-88 (DAG-8) for the requested detail workpapers for the remaining HTY costs of \$10.578 million. Please note that portions of the project adjustments included in Exhibit_(RRP-2) related to legal and accounting expense. These costs should have been removed from legal and accounting expense rather than expense type 100. The Company will reclass the adjustments to legal and accounting expense in Corrections and Updates.
- 2a. Please see Attachment 8 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY accounting expenses reclass of \$0.499 million.
- 2b. Please see Attachment 9 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY legal expenses reclass of \$0.398 million.
- 2c. Please see Attachment 10 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY energy efficiency reclass of \$27.886 million.
- 2d. Please see Attachment 11 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY vegetation management expenses reclass of \$51.245 million.
- 2e. Please see Attachment 12 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY Analysis adjustments of \$2.985 million. Please note that two (2) of the adjustments were misallocated between the electric and gas segments. The Company will adjust the split between electric and gas in Corrections and Updates.
- 2f. Please see Attachment 13 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY electric major storm incremental costs of \$38.538 million.
- 2g. Please see Attachment 14 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY RDV write-off costs of \$0.287 million.
- 2h. Please see Attachment 15 to DPS-88 (DAG-8) for the requested detail workpapers for the HTY site investigation and remediation reclass of \$5.778 million.
- 2i. Please see Attachment 16 to DPS-88 (DAG-8) for the requested detail workpapers for the remaining HTY costs of \$70.098 million. Please note that portions of the project adjustments included in Exhibit_(RRP-2) related to accounting expense. These costs should have been removed from accounting expense rather than expense type 100. The Company will reclass the adjustments to accounting expense in Corrections and Updates.
- 3. As part of the Stipulation and Agreement of Certain Matters Relating to Capital Investment and Operating & Maintenance Spending ("Stipulation") in Case 10-E-0050, the Company agreed to transition from the Regional Delivery Venture ("RDV") as the means of delivering its transmission capital work. As part of the Stipulation, the Company agreed to charge to shareholders the unamortized RDV start-up related

costs (e.g. prepaid insurance premiums and transition services agreement costs), as well as demobilization costs. The majority of the costs disallowed per the Stipulation were written off to expense in calendar year 2010; however, \$287,429 of the costs were written off in the historic test year. The Company reduced the historic test year for \$287,429 in Exhibit RRP-3, Schedule 2, Page 5 on the line labeled RDV Write-off.

There were other RDV overhead related costs such as annual core team costs and annual Owner Controlled Insurance Program (OCIP) premiums/deductibles that were not part of the disallowed costs specified in the Stipulation. These costs were included in the capital project CZZ036 and allocated as an overhead to capital projects, as discussed in response to DAG-3.

Additionally, the calendar year 2010 and 2011 RDV write-offs were excluded from the transmission three year historic percentage developed for forecasting opex associated with capex. This is illustrated in Exhibit RRP_ 11, Workpapers for Exhibit RRP_ 3, Schedule 35, Workpaper 1, Page 2, Lines 2 and 6.

Name of Respondent:

Stephanie Briggs

Date of Reply:

May 30, 2012

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Indirect Charges to Co 36 - (SUMMARY)
Historic Year Ending December 31, 2011
Expense Type 100 & 105 - Consultants
HTY Analysis Adjustments Reclass
Part J

00099	AG0875	Systems Planning Strategy & E	99614-01EB	4	7,938	1,356
			99614-17EB	7	214,944	36,725
				8	(214,944)	(36,725)
			99614-23EB	1	145,172	24,804
				2	(145,172)	(24,804)
			99614-29EB	2	85,464	14,602
				3	(85,464)	(14,602)
			99614-37EB	4	48,978	8,368
				5	(48,978)	(8,368)
			99405DO1	5	1,359,939	232,356
				9	205,472	35,114
			99614-02EB	9	735,227	125,644
			99614-08	5	395,651	67,600
				6	(395,826)	(67,600)
			99614-14EB	1	(202,109)	(34,532)
				2	(14,832)	(2,534)
				3	216,940	37,066
			99614-15EB	7	10,985	1,877
				8	(10,985)	(1,877)
			99614-19EB	3	114,851	19,623
				4	(114,851)	(19,623)
			99614-30EB	6	542,961	92,728
				7	(542,721)	(92,728)
			99614-31	9	(269,628)	(46,077)
			99614-31EB	3	517,096	88,350
				4	(517,096)	(88,350)
				8	173,201	29,593
				9	(442,829)	(75,676)
			99614-32EB	8	214,944	36,725
				9	(214,944)	(36,732)
			99614-34EB	5	78,365	13,389
				6	(78,400)	(13,389)
			99614-38EB	6	10,989	1,877
				7	(10,985)	(1,877)
			99614-39EB	4	1,364,143	233,075
				5	(1,364,143)	(233,075)
			99614-40EB	8	69,759	11,919
				9	(69,759)	(11,921)
			99614-60EB	1	(85,516)	(14,611)
				12	77,301	13,444
	AG0851	IS Development - Distribution	99614-02EB	11	-	-
	AG0295	Sourcing	99616DO24	7	-	-
			99617CW07	10	(8,965)	(1,559)
			99617CW08	10	(8,965)	(1,559)
				11	8,965	1,559
	AG0865	Security	99614-34EB	4	9,604	1,641
	AG0846	IS Enhancement A&G	99614-17EB	8	-	-
			99614-08EB	7	-	-
				8	-	-
			99614-12EB	9	-	-
	AG0085	Provide Regulatory Support	99617 EB10	5	147,553	25,212
	AG0740	Develop Business Strategy & PI	99617DL5	12	82,453	14,340
00099 Total					5,150,544	715,607
00001	AG0790	Corporate Business Development	01089DS	9	30,709	5,248
00001 Total					30,709	5,248
Grand Total					5,181,253	720,855

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
Indirect Charges to Co 36 - (SUMMARY)
Historic Year Ending December 31, 2011
Expense Type 100 & 105 - Consultants
Adjusted Historic Test Year Costs
Part J

00099	AG0250	AGC Commercial	99618DS17	10	(375)	(77)
	AG0730	Accounting Services	99617CW18	11	-	-
	AG0270	Audit Operations	990831 KS	6	(44,101)	9,195
	AG0290	Provide Security Services	99614-21EB	4	-	-
			99614-24EB	3	-	-
			99431DS	5	-	-
			99614-03EB	7	-	-
			99614-06EB	6	114	19
			99614-26EB	8	-	-
			99614-32EB	2	-	-
	AG0277	Insurance Broker Fees	99431DS	1	-	-
			99618DS9	12	(15,938)	(2,772)
	AG0990	Credit & Collections	99431DS	3	(4,561)	(899)
			99617 MK10	12	(76,135)	(13,242)
			99617CW13	12	-	-
			99618DS19	11	(353,511)	(61,484)
	AG0865	Security	99614-24EB	6	44,991	7,684
				7	(44,971)	(7,684)
			99614-29EB	5	(6,239)	(1,066)
			99614-37EB	12	(32,256)	(5,610)
			99614-02EB	7	44,971	7,684
				8	(44,971)	(7,684)
			99614-06	5	44,971	7,684
				6	(44,991)	(7,684)
			99614-08EB	4	37,364	6,384
				5	(37,364)	(6,384)
			99614-12EB	8	45,643	7,798
				9	(45,643)	(7,800)
			99614-13EB	3	51,404	8,784
				4	(51,404)	(8,784)
			99614-34EB	4	(15,331)	(2,620)
			99614-35EB	6	(7,487)	(1,279)
			99614-36EB	1	(34,961)	(5,973)
				12	31,602	5,496
	AG0846	IS Enhancement A&G	99614-17EB	9	-	-
	AG0085	Provide Regulatory Support	99617 EB10	5	(147,553)	(25,212)
	AG0435	Meter Data Services Operations	99617 MK5	12	(10,022)	(2,053)
			99617 MK6	12	5,813	(4,717)
	AG0299	Process Payments	99617CW07	10	(10,393)	(1,807)
			99617CW08	10	(10,393)	(1,807)
				11	10,393	1,807
			99617CW20	11	197	34
			99618DS14	10	3,230	562
				11	(3,230)	(562)
			99618DS18	10	(4,249)	(774)
	AG0705	Manage Corporate Taxes	99618DS12	1	(1,445)	(247)
				12	1,315	269
			99617CW09	12	(51,482)	(10,545)
			99618DS14	10	1,033	212
				11	(1,033)	(212)
			99618DS17	11	1,033	212
				12	(1,033)	(212)
			99618DS18	10	(1,409)	(289)
			99618DS2	8	1,653	282
				9	(1,653)	(282)
			99618DS3	9	1,653	282
			99618DS4	6	1,306	223
				7	(1,306)	(223)
			99618DS8	1	1,445	247
				2	(1,445)	(247)
				7	1,093	187
				8	(1,093)	(187)
	AG1010	Respond to Customer Calls/Inqu	99617CW13	12	-	-
	TO9100	Supv&Adm Transm Ops	99617CW20	12	10,157	-
	AG0760	Operations Executive Services	99617DL5	12	(123,521)	-
	TO3000	Supervise & Administer Transmi	99618DS12	1	(710)	-

Date of Request: July 18, 2012 **SUPPLEMENTAL** Request No. DPS-440 (DAG-56)
Due Date: August 8, 2012 NMPC Req. No. 621

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch
TO: Revenue Requirements Panel
SUBJECT: Expense Type #400 – Other, Follow up to DAG-14

Request:

The following questions refer to the below table-

- (a) Please provide the detail behind each charge listed in the table below. This should include a listing and description of all expenditures charged, a copy of the invoice(s) with the supporting detail (including the accounting string), the bill pool that the Company used to distribute the charge to the various affiliates, and support for the amount (or % of total charge) allocated to Niagara Mohawk. If for any of the items, the number of invoices is too voluminous, please provide the invoices for the 3 largest charge amounts.
- (b) For each item, please indicate if the Company has made any normalizing adjustments for the HY charge in deriving the RYE 3/14 forecast for expense type #400 – Other (or if the costs are now being reflected for the RY in another cost element). If an adjustment has been made, please identify explicitly where in the Company's filing, the adjustment can be seen and verified.

	<u>DAG-14</u>	<u>Vendor/Jrn Id</u>	<u>electric \$</u>	<u>gas \$</u>	<u>activity #</u>	<u>Orig BU</u>
(1)	Attach 1, pg 5	HSBC Corporate Credit Card	\$15,771	\$3,230	AG0110	Co 99
(2)	Attach 4, pg 7	Nat Grid Petty Cash Fund	\$657,831	\$76,571	AG0281	Co 99
(3)	Attach 4, pg 7	Nat Grid Petty Cash Fund	\$122,812	\$18,133	AG0282	Co 99
(4)	Attach 4, pg 8	Electrical Investigation & Consultir	\$33,614		AG0281	Co 36
(5)	Attach 4, pg 8	Electrical Investigation & Consultir	\$3,594		AG0284	Co 36
(6)	Attach 4, pg 12	Culver Company Inc	\$62,908	\$12,884	AG0485	Co 99
(7)	Attach 4, pg 14	Jrn Id #99389DS2	\$701,191	\$143,617	AG0276	Co 99
(8)	Attach 4, pg 14	Jrn Id #99389DS3	\$375,372	\$76,883	AG0276	Co 99
(9)	Attach 4, pg 14	Jrn Id #01682DS	\$1,121,539		AG0283	Co 0001
(10)	Attach 4, pg 14	Jrn Id #01682DS1	(\$674,338)		AG0283	Co 0001
(11)	Attach 6, pg10	Jrn Id #41630A	\$2,818,338		AG1007	Co 41
(12)	Attach 6, pg10	Jrn Id #41630A-2	(\$624,505)	\$624,505	AG1007	Co 41
(13)	Attach 9, pg 6	Kelliher Samets Volk	\$32,614		AG0164	Co 0005
(14)	Attach 9, pg 6	Kelliher Samets Volk		\$5,756	AG1164	Co 0005
(15)	Attach 15, pg 11	Christopher H Gilbert	\$5,000		AG0493	Co 36
(16)	Attach 15, pg 12	AT&T	\$612,040	\$125,358	AG0838	Co 36
(17)	Attach 15, pg 13	Equisales Associates, Inc	\$435,000		DM3000	Co 36
(18)	Attach 15, pg 14	Occidental Chemical Corporation	\$1,672,201		TO9000	Co 36
(19)	Attach 15, pg19	New York ISO	\$1,388,131		AG0090	Co 36
(20)	Attach 15, pg 20	Town of Boston	\$22,978		TM1195	Co 36
(21)	Attach 15, pg 24	HSBC Corporate Credit Card	\$53,087		AG0445	Co 99
(22)	Attach 15, pg 24	RR Donnelley	\$271,696	\$55,649	AG1001	Co 99
(23)	Attach 15, pg 24	Tension Envelope Corp	\$411,096	\$84,200	AG1001	Co 99
(24)	Attach 15, pg 25	JP Morgan Chase Bank	\$262,190	\$44,626	AG0730	Co 99
(25)	Attach 15, pg 25	Regulus Group LLC	\$624,824	\$117,636	AG0730	Co 99
(26)	Attach 15, pg 25	Arcos Inc	\$149,637	\$23,610	AG0040	Co 99
(27)	Attach 15, pg 26	Verizon Wireless	\$607,865		AG0435	Co 99
(28)	Attach 15, pg 27	HSBC Bank USA	\$68,354	\$14,000	AG0815	Co 99
(29)	Attach 15, pg 56	Nationwide Credit Inc	\$135,587	\$27,773	AG0990	Co 99
(30)	Attach 15, pg 58	BT Ins Inc	\$125,417	\$23,356	AG0865	Co 99
(31)	Attach 15, pg 58	Marriott International	\$74,322	\$12,699	AG0740	Co 99
(32)	Attach 15, pg 74	Jrn Id #AP0000000	\$2,647,010	\$505,291	AG0880	Co 36
(33)	Attach 15, pg 81	Jrn Id #PP99905293	\$806,381		DO3020	Co 36
(34)	Attach 15, pg 82	Jrn Id #PAFY11RES	\$1,074,393		DO3020	Co 36
(35)	Attach 15, pg 84	Jrn ID #AR00326613	\$298,551		AG0271	Co 36
(36)	Attach 15, pg 88	Jrn Id #PAFY11RES		\$348,663	G01000	Co 36
(37)	Attach 15, pg 93	Jrn ID #99618DS21	\$1,097,939	\$224,879	921000	Co 99
(38)	Attach 15, pg 93	Jrn ID #99614-17DS	\$627,000	\$0	AG0880	Co 99
(39)	Attach 15, pg 93	Jrn ID #99617_MK8	\$384,820	\$78,822	AG0990	Co 99
(40)	Attach 15, pg 94	Jrn ID #KSA0011253	\$125,298	\$67,822	921000	Co 431
(41)	Attach 15, pg 94	Jrn ID #KSA0013596	\$55,970	\$194,221	921000	Co 431
(42)	Attach 15, pg 95	Jrn ID #KSA0017082	\$91,871	\$82,704	921000	Co 431
(43)	Attach 15, pg 99	Jrn ID #KSA0011253	\$0	\$83,297	AG0146	Co 431
(44)	Attach 15, pg 99	Jrn ID #KSA00017082	\$0	\$216,721	AG0146	Co 431

Response:

Please note that responses to the other questions were submitted on July 30, 2012.

- a) Please see Attachment 1 to DPS-440 (DAG-56 Supplemental) for a selection of the invoices included in the totals presented on lines 40-44 in the above table. As a result of the voluminous number of invoices included in these totals and as directed by Staff in this IR, the Company has alternatively provided the invoices for the largest 3 largest charges included in each line presented in the table. In addition, the Company has expanded the selection to include all those charges to NMPC greater than or equal to \$5,000. This resulted in a total invoice selection covering approximately 80% of the total of all invoices. Attachment 1 also presents the accounting string including the bill pool (allocation code) used to allocate the charges amongst the business units and the support for the bill pool used. The Company noted two (2) charges where there was a better allocator that should have been used. This results in a net increase to HTY Other expense of \$7,216 (increase of \$13,092 to electric expense and decrease of \$5,876 to gas expense). Please see Attachment 1 for details.

Please see Attachment 2 to DPS-440 (DAG-56) for copies of the invoices for the charges listed on Attachment 1. Please note, pursuant to discussions with Staff, Staff is not requesting unit pricing information at this time. This information is therefore not provided. See also Attachment 3 to DPS-440 (DAG-56) for a schedule of all invoices from which the selection of items over \$5,000 was made, Attachment 3A for a schedule of all the source transactions comprising the totals presented in DAG-14 and the table above and Attachment 3B for a summary table comparing the amounts originally presented in DAG 14 to the total source transaction data provided in this analysis.

- b) The Company has identified whether or not a HTY normalizing adjustment was made for each charge listed on Attachment 1 and has provided the relevant exhibit reference for those adjusted. For those charges that were not normalized, the Company has provided a reference in Attachment 1 to the E&Y support file number that contains the analysis for the charge, if applicable.

Name of Respondent:

James M. Molloy/John E. O'Shaughnessy

Date of Reply:

August 6, 2012

KeySpan Check Request Form

1685163

DATE 1/24/11 INVOICE # Letter
CHECK AMOUNT \$962,775 DATE CHECK REQUIRED Upon Receipt
PAYABLE TO American Gas Association TAX ID# 13-0431590
P.O. Box 79226 CORPORATION (Y/N)
Baltimore, Maryland 21279-0226 SUPPLIER # 0030697

REASON FOR CHECK 2011 AGA Membership Dues

REQUESTED BY (Print) Maria Lykos EMPLOYEE # 17606
REQUESTED BY (Signature) Maria Lykos DEPARTMENT Gas Finance
PHONE # 718-403-5064

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
STP191	2031	450	101KCC	\$895,380.75
STP191	2052	450	101KCC	\$67,394.25

APPROVED BY David B Doxsee EMPLOYEE# 23158 SIGNATURE

LOCATION OF SERVICE (Requestor Circle One) NYC MA NH Other State
Nassau Suffolk Glen Cove Long Beach

NON PURCHASE ORDER CATEGORY (Requestor Check One):

- Advertising
- Awards / Gifts
- Bank / Escrow / Rating Agencies
- Catering
- Charitable / Sponsorship
- Dues / Fees
- Freight / Fed Ex / UPS / Postage
- Government / Municipality
- HR / Medical / Workmen Comp
- Incentive Program
- Inspection / Insurance
- Legal Professional Services
- Legal / Settlement / Claim
- Marketer Bill
- Parking
- Payments on behalf of LIIPA
- Permits
- Police / Marshals
- Rebate Program
- Refund / Adjust / Reimburse
- R & D Initiative
- 'Satisfaction Program' Reimbursement
- Subscription
- Summons / DMV / Tolls
- Tax Payment / Assessments
- Training Course / Registrations / Seminar
- Utility Bill / Adjustment
- Other - Exception must be pre-approved by Accounts Payable

Accounts Payable
JAN 25 2011

DELIVER CHECK TO PAYEE X - OR -
OTHER - SPECIAL HANDLING INSTRUCTIONS
DEPT LOCATION RETURN TO PHONE

RESTRICTED USE: Only supply 8-segment accounting if 4-segment project information is unavailable

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount
								\$

ACCOUNTS PAYABLE APPROVAL DATE





National Grid

011 DUES

Year ending December 31, 2011

Full Member Company X Limited Member Company

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2007 457,949 2008 558,272 2009 516,704 Average 510,975

YOUR 2010 DUES WERE \$ 910,440

YOUR 2011 DUES ARE \$ 962,775

011 Payment Schedule

 Full amount enclosed Semi-annually (Jan. 1, July 1)
 Quarterly (Jan. 1, Apr. 1, July 1, Oct. 1) Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Voice to: Approved:

..... Title

..... Date:

Phone: () Fax ()

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately seven percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Included with membership is a one-year subscription to *American Gas*, the subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$10.00 per year for international subscribers and is not deductible from member dues.



American Gas Association

DAVID N. PARKER
President and CEO

November 15, 2010

Mr. Nick Stavropoulos
Executive Vice President & COO, US Gas Distribution
National Grid
40 Sylvan Road
Waltham, MA 02451

Dear Nick:

AGA has built a reputation in Washington as one of the most influential and effective advocacy associations, in great part because of our ability to convince our legislators and regulators to take reasonable approaches to the natural gas issues critical to our members' success. That said, our effectiveness remains highly dependent on the continued participation of our members, so I write to ask that as you receive this 2011 dues invoice you consider how AGA has helped your company reduce costs, increase efficiencies and grow your market. Yes, we face many challenges – some unforeseen, as the San Bruno accident attests – but we can meet them, as well as make the most of the opportunities before us, provided we stay together and stay the course that we have charted together. As we conclude 2010 and move into 2011, AGA is working hard on your behalf. For example:

1. Pipeline Safety Reauthorization - Safety will always be our industry's highest priority. AGA is working closely with Congress, state legislatures, and state and federal regulators to ensure that all pipeline safety provisions are pragmatic, practical and cost effective. Current pipeline safety legislation proposals, which could cost our industry as much as \$200 billion, require: installation of automatic shutoff valves or remote control valves on transmission pipelines; making the entire transmission line infrastructure piggable; increased installation of excess flow valves and applying the integrity management program to the entire transmission infrastructure.
2. Natural Gas Demand Growth - In 2009 AGA formed the Growth Task Force to increase demand for natural gas, whether by direct use, distributed generation, or in the promising new transportation market where AGA is working closely with gas producers. AGA also developed the "2030 Scenario Planning Exercise" to help members identify the potential business models, regulatory scenarios and other major strategic issues that will ensure their long-term success—the year 2030 and beyond.
3. Environment - We continue to advocate against any attempt by EPA to ban all trace of PCBs in natural gas transmission and distribution systems by 2020. AGA filed extensive comments with EPA in August, showing that a ban would cost our members more than \$63 billion—with no environmental or public health benefit. AGA ramped up our advocacy efforts in 2010, testifying, filing extensive comments, and regularly meeting with EPA officials. Thanks to our advocacy, EPA is considering more workable alternatives, but we need redouble our efforts in 2011 when EPA plans to draft the proposed rule. In 2011 AGA will continue working to ensure that the greenhouse gas reporting and climate permit rules are implemented in a workable and cost-effective manner.
4. Dividend Tax Rates - The lower tax rate on dividends and capital gains expires December 31, 2010. Should Congress fail to act on this matter, dividends would be taxed as ordinary income and the maximum tax rate on dividends could be as high as 39.6 percent. This is one of AGA's most important tax issues, and we are working to resolve it before the end of 2010.

Page 2

Providing your companies with quantifiable financial value far in excess of your dues investment in AGA has been, and remains, our highest priority. To this end, successes we achieved on your behalf in 2010 include:

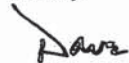
1. Environment – In 2010 AGA once again spent significant time and resources protecting our members' interests with respect to climate change legislation. In addition, EPA just issued a final greenhouse gas reporting rule on methane leaks that addresses AGA's main concerns and eliminates provisions that would have cost our members over \$3 billion per year—or more than \$80 million on average per utility per year. EPA also issued a rule to raise the threshold for requiring new-source-review permits for sources of greenhouse gas emissions. As AGA requested in 2009, EPA raised the threshold to exclude all residential and commercial customers and virtually all gas utility facilities. As a result of AGA's efforts, in August EPA also issued a workable final air toxics rule for natural gas engines.
2. Bonus Depreciation - In September, President Obama signed into law the Small Business Jobs and Credit Act. This bill includes an extension of the 50 percent bonus depreciation deduction for 2010. We estimate that the net present value of that extension was \$275 million for natural gas utilities.
3. OTC Derivatives - The Dodd-Frank Wall Street Reform and Consumer Protection Act was signed into law on July 21, 2010. As part of an energy coalition, we secured an exclusion from the requirement to clear transactions on an exchange or clearinghouse for *bona fide* commercial end-users of OTC derivatives who hedge against price volatility. For a mid-sized utility this eliminates the requirement to post tens of millions of dollars in additional margin requirements to hedge its portfolio.

As you know, the AGA board-approved dues formula for 2011 includes continued implementation of the dues formula increase approved in 2008. At AGA we continue to evaluate the cost of every program and service in relationship to the value it provides our members. AGA has reduced our own projected deficit by nearly \$2.3 million during the past 15 months, and every year the Executive Committee and the Board Finance Committee carefully review AGA's financial situation and cost of services. Both committees and AGA's board agreed that further budget reductions would negatively impact AGA's effectiveness on behalf of its members.

As I write this final dues letter as leader of AGA I am confident that, together, AGA and its dedicated members will meet the challenges ahead and chart a future course of prosperity. I want to personally thank you for your continued support of AGA and the engagement of your team in our important work. For us to be successful, your continued participation in—and leadership of—AGA is critical.

Enclosed are two copies of your 2011 AGA dues invoice. Please complete one copy and return it with the appropriate invoicing information. As always, if you have any questions about your AGA dues, please do not hesitate to contact me.

Sincerely,



David N. Parker

Enclosures



American Gas Association

Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-9156

National Grid

2011 DUES

Year ending December 31, 2011

Full Member Company ☒ Limited Member Company ☐

1. A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2007 457,949 2008 558,272 2009 516,704 Average 510,975

YOUR 2010 DUES WERE \$ 910,440

YOUR 2011 DUES ARE \$ 962,775

2011 Payment Schedule

☐ Full amount enclosed. ☐ Semi-annually (Jan. 1, July 1)
☐ Quarterly (Jan. 1, Apr. 1, July 1, Oct. 1) ☐ Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Name: Approved:

..... Title

..... Date:

Phone: () Fax: ()

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately seven percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Included with membership is a one-year subscription to *American Gas*, the subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$100.00 per year for international subscribers and is not deductible from member dues.

AMERICAN GAS ASSOCIATION 2011 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2007, 2008 and 2009 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000	1.0163%
Next	\$ 7,500,000	.6515%
Next	\$ 20,000,000	.4350%
Next	\$ 40,000,000	.2897%
Next	\$ 80,000,000	.1931%
Over	\$ 157,500,000	.1287%

In applying the above formula, the maximum annual increase for any company equals 7.17%. The maximum decrease equals 4.17%.

2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter**. When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
5. Minimum Gas Company 2011 dues are \$1,750.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

KeySpan Check Request Form

DATE 02/10/11 INVOICE # 17561800
CHECK AMOUNT \$300,000.00 DATE CHECK REQUIRED Upon Receipt
PAYABLE TO Northeast Gas Association TAX ID# 04-1662000
75 Second Avenue, Suite 510 CORPORATION (Y/N)
Needham, MA 02494 SUPPLIER # 130925

REASON FOR CHECK 2011 Membership dues
REQUESTED BY (Print) Maria Lykos EMPLOYEE # 17606
REQUESTED BY (Signature) *Maria Lykos* DEPARTMENT Gas Finance
PHONE # 718-403-5064

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
STP191	2031	450	101KCC	\$300,000.00

APPROVED BY	EMPLOYEE#	SIGNATURE
David B Dorse	23158	<i>David B Dorse</i>

LOCATION OF SERVICE (Requestor Circle One) NYC MA NH Other State
Nassau Suffolk Glen Cove Long Beach

NON PURCHASE ORDER CATEGORY (Requestor Check One):

- ☐ Advertising
- ☐ Awards / Gifts
- ☐ Bank / Escrow / Rating Agencies
- ☐ Catering
- ☐ Charitable / Sponsorship
- ☒ Dues / Fees
- ☐ Freight / Fed Ex / UPS / Postage
- ☐ Government / Municipality
- ☐ HR / Medical / Workmen Comp
- ☐ Incentive Program
- ☐ Inspection / Insurance
- ☐ Legal Professional Services
- ☐ Legal / Settlement / Claim
- ☐ Marketer Bill
- ☐ Parking
- ☐ Payments on behalf of LIPA
- ☐ Permits
- ☐ Police / Marshals
- ☐ Rebate Program
- ☐ Refund / Adjust / Reimburse

R & D Initiative
Satisfaction Program Reimbursement
Subscription
Summons / DMV / Tolls
Tax Payment / Assessments
Training Course / Registrations / Seminar
Utility Bill or Adjustment
Other - Exception must be pre-approved
by Accounts Payable

Accounts Payable

FEB 15 2011

DELIVER CHECK TO PAYEE X - OR -
OTHER - SPECIAL HANDLING INSTRUCTIONS
DEPT LOCATION PHONE

RESTRICTED USE: Only supply 8-segment accounting if 4-segment project information is unavailable

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount
								\$

ACCOUNTS PAYABLE APPROVAL *Chatter* DATE 2/15/11





01/27/2011

Invoice

Mr. Nickolas Stavropoulos
National Grid
40 Sylvan Road
Waltham, MA 02451

Customer Number: 1264
Invoice Number: 17561800
Invoice Date: 01/27/2011
Notes: Renewal Invoice

Please remit payment to:

Northeast Gas Association
75 Second Avenue
Suite 510
Needham, MA 02494

Balance Due **\$300,000.00**

Total Payment Amount **\$**

Mr. Nickolas Stavropoulos
National Grid
40 Sylvan Road
Waltham, MA 02451

Customer Number: 1264
Invoice Number: 17561800
Invoice Date: 01/27/2011
Notes: Renewal invoice

Please make checks payable to 'Northeast Gas Association', and include top portion of this invoice with your payment. NGA Federal Tax ID number is 04-1662000. No credit card payments can be accepted for this invoice.

Item	Misc Product Notes	Unit Price	Quantity	Amount
Gas Distribution Company Dues Jan 1, 2011 to Dec 31, 2011		\$300,000.00	1.00	\$300,000.00
Subtotal				\$300,000.00
Invoice Total				\$300,000.00
Balance Due				\$300,000.00

Please pay invoice total, or if you choose the quarterly option, please pay the quarterly amount as detailed in your cover letter. Questions? Please contact Jonathan Steere, 781-455-6800, ext. 112



January 31, 2011

Mr. Nickolas Stavropoulos
Executive Vice President -US Gas Distribution
National Grid
40 Sylvan Road
Waltham, MA 02451

Dear Nick:

Enclosed please find an invoice for 2011 dues for the Northeast Gas Association. At its meeting on December 10, 2010, the NGA Board of Directors unanimously voted to accept the recommendation of the Budget and Dues Committee and support a budget of \$2,871,000. Dues for distribution companies are the same as in 2010. The one exception is as follows; dues for National Grid decreased from \$335,000 to \$300,000 per agreement between NGA and National Grid.

The enclosed invoice for National Grid is \$300,000.00 for January 1, 2011 through December 31, 2011 (NGA has a calendar fiscal year). You may choose to pay your annual dues in full now or on a quarterly basis, which would be \$75,000.00 per quarter.

The budget includes continued activity in schools, conferences and workshops, training and qualification, pipeline safety, advocacy, and a host of other initiatives beneficial to the industry.

I thank you, in advance, for your support of the Northeast Gas Association. I would be happy to answer any questions you might have regarding this dues invoice.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Tom", is written over a horizontal line.

Thomas M. Kiley
President

TMK/jds

Enclosure

75 Second Ave., Ste. 510, Needham, MA 02494-2859
781.455.6800, FAX 781.455.6828

www.northeastgas.org

20 Waterview Blvd., 4th Floor, Parsippany, NJ 07054
973.265.1900, FAX 973.267.1724

Date of Request: July 18, 2012
Due Date: July 30, 2012

Request No. DPS-446 (DAG-59)
NMPC Req. No. 627

NIAGARA MOHAWK POWER CORPORATION
Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation
d/b/a National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel

SUBJECT: Expense Type #100 – Consultants, Follow up to DAG-8

Request:

The following questions refer to the below table-

- (a) Please provide the detail behind each charge listed in the table below. This should include a listing and description of all expenditures charged, a copy of the invoice(s) with the supporting detail (including the accounting string), the bill pool that the Company used to distribute the charge to the various affiliates, and support for the amount (or % of total charge) allocated to Niagara Mohawk. If for any of the items, the number of invoices is too voluminous, please provide the invoices for the 3 largest charge amounts.
- (b) For each item, please indicate if the Company has made any normalizing adjustments for the HY charge in deriving the RYE 3/14 forecast for expense type #100 – Consultant Expense (or if the costs are now being reflected for the RY in another cost element). If an adjustment has been made, please identify explicitly where in the Company's filing, the adjustment can be seen and verified.

	<u>DAG-8</u>	<u>Vendor/Jrn Id</u>	<u>electric \$</u>	<u>gas \$</u>	<u>activity #</u>	<u>Orig BU</u>
	<u>Consultants</u>					
(1)	Attach 2, pg 5	?	\$199,385	\$1,970	AG0235	Co 36
(2)	Attach 2, pg 5	Alston & Bird	\$172,180	\$15,788	AG0253	Co 36
(3)	Attach 2, pg 5	Dewey and LeBoeuf	\$244,348	\$0	AG0253	Co 36
(4)	Attach 2, pg 5	Morgan Lewis and Bockius	\$206,945		AG0253	Co 36
(5)	Attach 2, pg 5	Schiff Hardin	\$289,122		AG0237	Co 36
(6)	Attach 4, pg 8	Hiscock & Barclay	\$152,114	\$25,991	AG0257	Co 99
(7)	Attach 4, pg 8	Skadden Arps Slate Meagher	\$91,762	\$15,678	AG0258	Co 99
(8)	Attach 5, pg 8	OCI Resources	\$229,343	\$39,187	AG0085	Co 99
(9)	Attach 5, pg 8	Efficio	\$194,377	\$33,272	AG0295	Co 99
(10)	Attach 5, pg 8	Capgemini Technologies	\$1,561,923	\$266,863	AG0740	Co 99
(11)	Attach 5, pg 8	Verizon Business Services	\$1,601,148	\$273,569	AG0860	Co 99
(12)	Attach 7 pg 6	Pro Unlimited	\$59,917	\$12,272	AG0493	Co 36
(13)	Attach 7 pg 6	Bridge Technology Systems	\$74,800		AG0493	Co 99
(14)	Attach 7, pg 6	Pro Unlimited	\$28,604		AG0290	Co 99
(15)	Attach 7, pg 7	Deloitte Consulting	\$109,601		AG0270	Co 99
(16)	Attach 7, pg 12	OCI Resources	\$147,553	\$25,212	AG0085	Co 99
(17)	Attach 7, pg 12	KPMG	\$41,813	\$5,701	AG0270	Co 99
(18)	Attach 7, pg 12	Ernst & Young	\$91,838		AG0270	Co 99
(19)	Attach 7, pg 12	Mercer Human Resource Consult	\$633,850	\$129,814	AG0465	Co 99
(20)	Attach 7, pg 12	Young Samuel Chambers	\$8,385		AG0760	Co 99
(21)	Attach 7, pg 12	Capgemini Technologies	\$123,521		AG0760	Co 99
(22)	Attach 7, pg 12	PA Consulting Group	\$93,755	\$16,017	AG0760	Co 99
(23)	Attach 7, pg 12	Oliver Wyman Inc - Mercer Mgmt	\$338,533	\$66,740	AG0760	Co 99
(24)	Attach 7, pg 12	Oracle America	\$67,018	\$0	AG0844	Co 99
(25)	Attach 7, pg 12	IBM Corporation	\$651,115	\$109,141	AG0847	Co 99
(26)	Attach 7, pg 13	HP Enterprise Services	\$691,207	\$118,118	AG0890	Co 99
(27)	Attach 7, pg 13	Terra L Robinson CPA	\$56,722	\$10,353	AG0865	Co 99
(28)	Attach 7, pg 13	Efficio	\$66,973		AG1012	Co 99
(29)	Attach 7, pg 22	Jrn Id #99614-06EB	\$897,806	\$153,428	AG0847	Co 99

Response:

- a. Please see Attachment 1 to DPS-446 (DAG-59) for the detail behind each charge listed in the table above, including accounting string, bill pool used and support for amount charged to Niagara Mohawk. Please see Attachment 2 to DPS-446 (DAG-59) for the copy of the invoices with supporting detail. For the following vendors, the number of invoices was too voluminous and we have provided invoices for the largest three charge amounts:

IBM (#25 on the above table)

Solomon and Solomon (#1 on the above table)

Please see Attachment 3 to DPS-446 (DAG-59) for the detail behind the Journal Entry listed in the table above, including accounting string, bill pool used and support for amount charged to Niagara Mohawk.

Please see Attachment 4 to DPS-446 (DAG-59) for the detail behind the vendor Pro Unlimited (#12 and #14 on the above table). As this vendor does not submit invoices, more detailed information has been extracted from the Company's subledger system.

- b. Please see Attachment 1 to DPS-446 (DAG-59) for indication of whether a normalizing adjustment was made as well as the reference to where the adjustment was made in the filing.

Please note, certain information has been redacted from the attachments because Staff is not requesting hourly or unit pricing, customer names, or certain detail relating to legal invoices. Thus, this information is not being provided at this time.

Name of Respondent:

James M. Molloy

Date of Reply:

July 30, 2012

DPS-446 (DAG-59)

Accounts Payable Details

Billing Fuel	Regulatory Acct	Regulatory Acct Descr	Orig. Business Unit	Invoice No	Vendor	Period	Fiscal Yr	Total Payables	Altitude Electric	NMHD Electric	Altitude Gas	NMHD Gas	DDP REFERENCE	Normalization	Exhibit Reference	Examined for Altitude to NMHD
00382	923000	AKG-Outside Services Employee 0099	0099	100511-NG03	EFFICIO	8	2012	\$16,785	\$9,387%	\$ 10,810.11	5.021%	\$ 1,846.99	Attachment 2 to DPS-446(DAG-59) pgs 80 to 81	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	110111-NG-03	EFFICIO	8	2012	\$28,753	29.387%	\$ 8,449.62	5.021%	\$ 1,431.68	Attachment 2 to DPS-446(DAG-59) pgs 82 to 83	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	100511-NG03	EFFICIO	8	2012	\$94,063	29.387%	\$ 27,642.28	5.021%	\$ 4,722.90	Attachment 2 to DPS-446(DAG-59) pgs 84 to 85	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	110101-NG-03	EFFICIO	8	2012	\$92,475	29.387%	\$ 27,175.67	5.021%	\$ 4,643.18	Attachment 2 to DPS-446(DAG-59) pgs 88 to 89	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	100511-NG03	EFFICIO	8	2012	\$50,696	29.387%	\$ 14,897.95	5.021%	\$ 2,545.45	Attachment 2 to DPS-446(DAG-59) pgs 89 to 90	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	110101-NG-03	EFFICIO	8	2012	\$49,983	29.387%	\$ 14,474.38	5.021%	\$ 2,485.53	Attachment 2 to DPS-446(DAG-59) pgs 88 to 89	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Strategic sourcing - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	8104011016702	CANUEMINI TECHNOLOGIES LLC	1	2012	\$522,428	29.387%	\$ 154,686.83	5.021%	\$ 41,294.09	Attachment 2 to DPS-446(DAG-59) pgs 92 to 95	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	810411017285	CANUEMINI TECHNOLOGIES LLC	1	2012	\$1,291,969	29.387%	\$ 379,670.93	5.021%	\$ 64,669.76	Attachment 2 to DPS-446(DAG-59) pgs 94 to 95	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	8104011019676	CANUEMINI TECHNOLOGIES LLC	5	2012	\$520,167	29.387%	\$ 169,737.67	5.021%	\$ 41,180.59	Attachment 2 to DPS-446(DAG-59) pgs 96 to 98	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	8104011022443	CANUEMINI TECHNOLOGIES LLC	6	2012	\$577,319	29.400%	\$ 241,022.48	5.021%	\$ 66,654.30	Attachment 2 to DPS-446(DAG-59) pgs 97 to 98	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	8104011524572	CANUEMINI TECHNOLOGIES LLC	7	2012	\$425,103	29.387%	\$ 130,972.32	5.021%	\$ 21,344.42	Attachment 2 to DPS-446(DAG-59) pgs 99 to 100	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	810401152457	CANUEMINI TECHNOLOGIES LLC	7	2012	\$444,420	29.387%	\$ 176,667.20	5.021%	\$ 30,184.98	Attachment 2 to DPS-446(DAG-59) pgs 101 to 101	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68865246	VERIZON BUSINESS SERVICES	2	2012	\$601,175	29.387%	\$ 174,307.34	5.022%	\$ 46,576.90	Attachment 2 to DPS-446(DAG-59) pgs 102 to 102	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	810401105602	VERIZON BUSINESS SERVICES	2	2012	\$127,914	29.387%	\$ 390,115.49	5.021%	\$ 6,422.54	Attachment 2 to DPS-446(DAG-59) pgs 114 to 125	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68857500	VERIZON BUSINESS SERVICES	2	2012	\$1,237,510	29.387%	\$ 37,589.98	5.021%	\$ 12,624.23	Attachment 2 to DPS-446(DAG-59) pgs 126 to 171	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68871158	VERIZON BUSINESS SERVICES	3	2012	\$251,988	29.387%	\$ 73,910.76	5.021%	\$ 13,113.75	Attachment 2 to DPS-446(DAG-59) pgs 172 to 183	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	20432549	VERIZON BUSINESS SERVICES	3	2012	\$261,178	29.387%	\$ 76,752.39	5.021%	\$ 4,239.03	Attachment 2 to DPS-446(DAG-59) pgs 182 to 196	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68871157	VERIZON BUSINESS SERVICES	3	2012	\$84,426	29.387%	\$ 219,124.05	5.021%	\$ 37,439.07	Attachment 2 to DPS-446(DAG-59) pgs 197 to 209	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68876559	VERIZON BUSINESS SERVICES	3	2012	\$745,650	29.387%	\$ 142,506.54	5.021%	\$ 24,348.36	Attachment 2 to DPS-446(DAG-59) pgs 210 to 223	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68885865	VERIZON BUSINESS SERVICES	5	2012	\$484,931	29.387%	\$ 90,170.20	5.021%	\$ 15,469.29	Attachment 2 to DPS-446(DAG-59) pgs 224 to 233	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68885866	VERIZON BUSINESS SERVICES	7	2012	\$306,837	29.387%	\$ 66,028.39	5.021%	\$ 11,382.62	Attachment 2 to DPS-446(DAG-59) pgs 234 to 243	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	69009844	VERIZON BUSINESS SERVICES	7	2012	\$226,700	29.387%	\$ 66,028.43	5.021%	\$ 11,281.48	Attachment 2 to DPS-446(DAG-59) pgs 244 to 257	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68898660	VERIZON BUSINESS SERVICES	8	2012	\$324,886	29.387%	\$ 88,827.19	5.021%	\$ 15,176.82	Attachment 2 to DPS-446(DAG-59) pgs 258 to 267	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Transformation - benefits all companies
00382	923000	AKG-Outside Services Employee 0099	0099	68898659	VERIZON BUSINESS SERVICES	8	2012	\$302,287	29.387%	\$ 148,025.17	5.021%	\$ 25,291.26	Attachment 2 to DPS-446(DAG-59) pgs 268 to 270	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Restructuring - benefits all companies - amount should be Restructuring Workorder in March 2012
00382	923000	AKG-Outside Services Employee 0099	0099	68914893	CANUEMINI TECHNOLOGIES LLC	10	2011	\$503,710	39.795%	\$ 123,020.96	0.000%	\$ -	Attachment 2 to DPS-446(DAG-59) pgs 270 to 275	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	should benefit all companies - bill corrected to 00382 via JE 194831.KS
00201	923000	AKG-Outside Services Employee 0099	0099	8104011012466	KPMG LLP	11	2011	\$310,393	54.025%	\$ 2,463.87	0.000%	\$ -	Attachment 2 to DPS-446(DAG-59) pgs 276 to 279	No	N/A	00382 via JE 194831.KS
00233	923000	AKG-Outside Services Employee 0099	0099	43930832	KPMG LLP	11	2011	\$5,501	42.913%	\$ 5,012.44	0.000%	\$ -	Attachment 2 to DPS-446(DAG-59) pgs 274 to 275	No	N/A	Corporate Audit
00233	923000	AKG-Outside Services Employee 0099	0099	43950184	KPMG LLP	11	2011	\$9,378	42.913%	\$ 13,072.16	8.789%	\$ 2,677.31	Attachment 2 to DPS-446(DAG-59) pgs 276 to 279	No	N/A	Corporate Audit
00236	923000	AKG-Outside Services Employee 0099	0099	43954787	KPMG LLP	11	2011	\$50,462	42.913%	\$ 9,174.80	8.789%	\$ 1,875.09	Attachment 2 to DPS-446(DAG-59) pgs 278 to 279	No	N/A	Corporate Audit
00236	923000	AKG-Outside Services Employee 0099	0099	43867086	KPMG LLP	11	2011	\$21,380	42.913%	\$ 5,586.84	8.789%	\$ 1,144.24		No	N/A	Corporate Audit
00236	923000	AKG-Outside Services Employee 0099	0099	43872193	KPMG LLP	11	2011	\$13,019						No	N/A	Corporate Audit

DPS-446 (DAG-59)

Accounts Payable Details

Billing Pool	Regulatory Acct	Regulatory Acct Descr	Orig Business Unit	Invoice No	Vendor	Period	Final Yr	Total Payables	Allocation Electric	NMCO Electric	Allocation Gas	NMCO Gas	PDY REFERENCE	Normalization	Exhibit Reference	Reasoning for Allocation to NMCO
00380	923000	AKG-Outside Services Employee 0099		12222011	IBM CORPORATION	9	2012	\$44,097	46.91%	\$ 20,987.66	8.016%	\$ 3,582.89		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00239	923000	AKG-Outside Services Employee 0099		12112011	IBM CORPORATION	9	2012	\$7,333	26.600%	\$ 1,957.22	4.642%	\$ 340.40		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00239	923000	AKG-Outside Services Employee 0099		12222011	IBM CORPORATION	9	2012	\$7,333	26.600%	\$ 1,957.22	4.642%	\$ 340.40		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00238	923000	AKG-Outside Services Employee 0099		12112011	IBM CORPORATION	9	2012	\$13,167	54.830%	\$ 7,219.39	0.000%	\$ -		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00238	923000	AKG-Outside Services Employee 0099		12222011	IBM CORPORATION	9	2012	\$13,167	54.830%	\$ 7,219.39	0.000%	\$ -		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00553	923000	AKG-Outside Services Employee 0099		12112011	IBM CORPORATION	9	2012	\$707	46.105%	\$ 325.76	9.444%	\$ 66.73		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00553	923000	AKG-Outside Services Employee 0099		12222011	IBM CORPORATION	9	2012	\$707	46.105%	\$ 325.76	9.444%	\$ 66.73		No	N/A	See EKY Analysis files C1.011 & C1.152 for details
00596	923000	AKG-Outside Services Employee 0099		05032011	OCT RESOURCES INC	2	2012	\$39,382	60.100%	\$ 23,653.04	10.270%	\$ 4,041.47	Attachment 2 to DPS-446(DAG-59) pgs 521 to 524	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Aditi charged to all NY Companies. Reclaimed to correct Workorder via JE 990174EB10 in August 2011
00596	923000	AKG-Outside Services Employee 0099		05192011	OCT RESOURCES INC	2	2012	\$45,045	60.100%	\$ 27,435.08	10.270%	\$ 4,037.69	Attachment 2 to DPS-446(DAG-59) pgs 525 to 536	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Aditi charged to all NY Companies. Reclaimed to correct Workorder via JE 990174EB10 in August 2011
00596	923000	AKG-Outside Services Employee 0099		06092011	OCT RESOURCES INC	3	2012	\$65,904	60.100%	\$ 39,612.14	10.270%	\$ 6,768.32	Attachment 2 to DPS-446(DAG-59) pgs 537 to 542	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Aditi charged to all NY Companies. Reclaimed to correct Workorder via JE 990174EB10 in August 2011
00596	923000	AKG-Outside Services Employee 0099		07262011	OCT RESOURCES INC	4	2012	\$84,913	60.100%	\$ 51,037.73	10.270%	\$ 8,720.55	Attachment 2 to DPS-446(DAG-59) pgs 543 to 547	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Aditi charged to all NY Companies. Reclaimed to correct Workorder via JE 990174EB10 in August 2011
00596	923000	AKG-Outside Services Employee 0099		07262011	OCT RESOURCES INC	4	2012	\$9,675	60.100%	\$ 5,815.42	10.270%	\$ 993.65	Attachment 2 to DPS-446(DAG-59) pgs 548 to 551	Yes - removed HTY costs associated with projects	Exhibit RRP-2, Schedule 3	Aditi charged to all NY Companies. Reclaimed to correct Workorder via JE 990174EB10 in August 2011
00382	923000	AKG-Outside Services Employee 0099		10242011	HP ENTERPRISE SERVICES LLC	7	2012	\$400,793	29.387%	\$ 117,781.04	5.021%	\$ 20,123.82	Attachment 2 to DPS-446(DAG-59) pgs 552 to 554	No	N/A	SMI services benefiting all companies
00382	923000	AKG-Outside Services Employee 0099		12132011	HP ENTERPRISE SERVICES LLC	9	2012	\$389,796	29.387%	\$ 114,522.90	5.022%	\$ 19,571.04	Attachment 2 to DPS-446(DAG-59) pgs 555 to 556	No	N/A	SMI services benefiting all companies
00382	923000	AKG-Outside Services Employee 0099		12182011	HP ENTERPRISE SERVICES LLC	9	2012	\$389,742	29.387%	\$ 114,533.48	5.022%	\$ 19,572.84	Attachment 2 to DPS-446(DAG-59) pgs 557 to 558	No	N/A	SMI services benefiting all companies
00382	923000	AKG-Outside Services Employee 0099		12182011	HP ENTERPRISE SERVICES LLC	9	2012	\$389,742	29.387%	\$ 114,533.48	5.022%	\$ 19,572.84	Attachment 2 to DPS-446(DAG-59) pgs 559 to 562	No	N/A	SMI services benefiting all companies
00382	923000	AKG-Outside Services Employee 0099		12132011	HP ENTERPRISE SERVICES LLC	9	2012	\$391,650	29.387%	\$ 114,917.86	5.022%	\$ 19,638.53	Attachment 2 to DPS-446(DAG-59) pgs 561 to 562	No	N/A	SMI services benefiting all companies
00382	923000	AKG-Outside Services Employee 0099		12182011	HP ENTERPRISE SERVICES LLC	9	2012	\$391,650	29.387%	\$ 114,917.86	5.022%	\$ 19,638.53	Attachment 2 to DPS-446(DAG-59) pgs 563 to 564	No	N/A	SMI services benefiting all companies
00380	923000	AKG-Outside Services Employee 0099		01182011	TERRA L ROBINSON CPA	10	2011	\$14,440	42.680%	\$ 6,163.86	8.743%	\$ 1,262.49	Attachment 2 to DPS-446(DAG-59) pgs 565 to 566	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		03072011	TERRA L ROBINSON CPA	12	2011	\$15,860	42.680%	\$ 6,812.69	8.743%	\$ 1,395.38	Attachment 2 to DPS-446(DAG-59) pgs 567 to 568	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		03272011	TERRA L ROBINSON CPA	12	2011	\$15,200	42.680%	\$ 6,488.27	8.743%	\$ 1,324.94	Attachment 2 to DPS-446(DAG-59) pgs 569 to 569	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		04192011	TERRA L ROBINSON CPA	1	2012	\$17,480	46.911%	\$ 8,200.04	8.016%	\$ 1,401.20	Attachment 2 to DPS-446(DAG-59) pgs 570 to 570	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		05182011	TERRA L ROBINSON CPA	2	2012	\$15,860	46.911%	\$ 7,487.00	8.016%	\$ 1,279.35	Attachment 2 to DPS-446(DAG-59) pgs 571 to 571	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		07052011	TERRA L ROBINSON CPA	4	2012	\$16,720	46.911%	\$ 7,843.52	8.016%	\$ 1,340.28	Attachment 2 to DPS-446(DAG-59) pgs 572 to 572	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		08052011	TERRA L ROBINSON CPA	5	2012	\$13,900	46.911%	\$ 6,239.16	8.016%	\$ 1,066.13	Attachment 2 to DPS-446(DAG-59) pgs 573 to 573	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal
00380	923000	AKG-Outside Services Employee 0099		09132011	TERRA L ROBINSON CPA	6	2012	\$15,860	46.911%	\$ 7,487.00	8.016%	\$ 1,279.35	Attachment 2 to DPS-446(DAG-59) pgs 574 to 574	No	N/A	Digital Security Risk for all companies - amounts reclassified to BP 00332 via online Journal

Date of Request: July 27, 2012
Due Date: August 6, 2012

Request No. DPS-482 (DAG-74)
NMPC Req. No. 663

NIAGARA MOHAWK POWER CORPORATION
Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation
d/b/a National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch
TO: Revenue Requirement Panel
SUBJECT: Corrections & Updates – Inflation Base

Request:

1. In response to ACL-7, the Company provided Attachment 1 that included a listing that identified which cost elements were affected by the general inflation rate for the RYE 3/14. Please provide a similar schedule, based on the Company's Corrections and Updates filing, that includes a breakdown by cost element, and also the amounts for each cost element that are subject to inflation in deriving the Company's projected RYE 3/14 expenses (rather than just listing the costs elements and identifying whether or not general inflation has been applied).

The purpose behind this request is to derive a quantified inflation base that could be relied upon in calculating an updated inflation rate adjustment, if such adjustment is recommended or deemed appropriate.

Response:

1. Please see Attachment 1 to DPS-482 (DAG-74) for a breakdown by cost component of the amounts subject to inflation in deriving the projected RY 3/14 expenses. These amounts are based on the Corrections & Updates filing. As noted on Attachment 1, while preparing this response, the Company identified that an adjustment is appropriate to the inflation calculation for RY transportation expense. The adjustment results in a decrease of RY transportation expense of approximately \$51,480 (\$41,992 electric and \$9,488 gas) on Exhibit_(RRP-3CU), Schedule 32, Page 17.

Name of Respondent:
James M. Molloy

Date of Reply:
August 3, 2012

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 and 12-G-0202
Attachment 1 to DPS-482 (DAG-74)
Question 1
Page 1 of 1

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

			HY Costs subject to General Inflation		4.2785%	Amount of RY General Inflation	
	Expense Type	Schedule Reference	Electric	Gas	RY Inflation Rate	Electric	Gas
<u>Operation & Maintenance Expenses:</u>							
<u>Departmental Items:</u>							
Consultants	100	1	\$ 7,477.3	\$ 1,262.7	4.2785%	\$ 319.9	\$ 54.0
Contractors	110	2	58,959.5	11,381.5	4.2785%	2,522.6	487.0
Donations	150	3	-	-	4.2785%	-	-
Employee Expenses	200	4	6,468.3	1,010.7	4.2785%	276.7	43.2
Hardware	300	5	3,183.8	449.1	4.2785%	136.2	19.2
Software	350	6	5,998.1	1,225.4	4.2785%	256.6	52.4
Other	400	7	23,467.5	5,668.9	4.2785%	1,004.1	242.5
Rents	500	8	4,263.9	777.3	4.2785%	182.4	33.3
AFUDC - Debt	A10	9	-	-	4.2785%	-	-
Service Co. Equity	A20	10	-	-	4.2785%	-	-
Conservation Load Management	A30	11	-	-	4.2785%	-	-
Construction Reimbursement	A40	12	(558.2)	(31.1)	4.2785%	(23.9)	(1.3)
Co Contributions/Cr to Jobs	A41	13	53.3	-	4.2785%	2.3	-
Bill Interface Expense Type	A42	14	(2,424.2)	(19.6)	4.2785%	(103.7)	(0.8)
Capital Overheads	A50	15	256.0	-	4.2785%	11.0	-
Supervision & Admin	A60	16	406.6	3.5	4.2785%	17.4	0.1
Service Co Operating Costs	A65	17	-	-	4.2785%	-	-
Sales Tax	A70	18	4,975.2	638.3	4.2785%	212.9	27.3
FAS 106	B01	19	-	-	4.2785%	-	-
FAS 112	B02	20	4,239.4	896.8	4.2785%	181.4	38.4
Health Care	B03	21	23,942.7	4,940.9	4.2785%	1,024.4	211.4
Group Life Insurance	B04	22	1,641.9	343.5	4.2785%	70.2	14.7
Other Benefits	B05	23	595.2	121.9	4.2785%	25.5	5.2
Pension	B06	24	-	-	4.2785%	-	-
Thrift Plan	B07	25	5,765.6	1,190.5	4.2785%	246.7	50.9
Workers Comp	B08	26	3,403.3	696.4	4.2785%	145.6	29.8
Payroll Taxes	B09	27	-	-	4.2785%	-	-
Materials Outside Vendor	M10	28	10,934.0	1,983.5	4.2785%	467.8	84.9
Materials From Inventory	M20	29	5,107.6	1,610.2	4.2785%	218.5	68.9
Materials Stores Handling	M50	30	975.2	273.5	4.2785%	41.7	11.7
Total Labor	All P's	31	-	-	4.2785%	-	-
Transportation	T10	32	Note (1) 3,578.3	816.6	4.2785%	153.1	34.9
Energy Efficiency Program		33	-	-	4.2785%	-	-
Injuries & Damages		34	9,026.9	1,736.1	4.2785%	386.2	74.3
Other Initiatives		35	-	-	4.2785%	-	-
Productivity Adjustment		36	-	-	4.2785%	-	-
Rate Case Expense		37	-	-	4.2785%	-	-
Regulatory Assessment Fees		38	10,336.0	3,062.0	4.2785%	442.2	131.0
Renewable Portfolio Standard		39	-	-	4.2785%	-	-
Site Investigation & Remediation Expenses		40	-	-	4.2785%	-	-
Storm Fund		41	-	-	4.2785%	-	-
Synergy Savings		42	(625.5)	(154.1)	4.2785%	(26.8)	(6.6)
System Benefits Charge		43	-	-	4.2785%	-	-
Uncollectible Accounts		44	-	-	4.2785%	-	-
Legal (Exp 100, 110 or 400)		45	5,103.2	719.2	4.2785%	218.3	30.8
Accounting (Exp 100, 110,or 400)		46	3,007.1	613.7	4.2785%	128.7	26.3
Vegetation (Exp 100, 110, or 400)		47	50,974.5	425.7	4.2785%	2,180.9	18.2
US Restructuring (Savings)		48	(11,431.9)	(2,272.9)	4.2785%	(489.1)	(97.2)
E&Y Analysis		49	2,321.2	(645.4)	4.2785%	99.3	(27.6)
Ex Pat Proxy		50	(438.9)	(87.9)	4.2785%	(18.8)	(3.8)
Allocation Reclass		51	(12,833.3)	358.8	4.2785%	(549.1)	15.4

Note (1) - While preparing this response, the Company discovered that an adjustment is appropriate to the inflation calculation for RY transportation expense. The adjustment results in a decrease of RY transportation expense of \$51,480 (\$41,992 electric and \$9,488 gas) on Exhibit-(RRP-3CU), Schedule 32, Page 17.

Date of Request: August 3, 2012
Due Date: August 13, 2012

Request No. DPS-499 (DAG-83)
NMPC Req. No. NM 704

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel (RRP)

SUBJECT: Follow up to DAG-30 – Glen Falls Rent and O&M Expense

Request:

In response to IR DAG-30, Attachment 2 provides a review of occupancy opportunities that was undertaken by the Company in 2011-12. At page 14, there are details on savings associated with the Glens Falls lease renegotiation. Savings that are expected to result are rent savings of \$287,500 per year and O&M/Taxes savings of \$325,000. The Company has reflected the \$287,500 of annual savings in its rent expense forecast (Exhibit RRP-3CU, Schedule 8, page 9).

1. Please show where the expected O&M / Taxes annual savings of \$325,000 has been reflected in the RYE 3/14 expense projections.
2. If the savings have not been reflected, please explain why not.

Response:

1. The \$325,000 O&M / Taxes annual savings have not been reflected in the RYE 3/14 expense projections.
2. The Company agrees that an adjustment should be made to the RYE 3/14 forecast for the renegotiation of the Glens Falls lease agreement. This adjustment should be an increase of \$233,731 in the RY, a decrease of \$218,064 in Data Year 2015 and a decrease of \$223,745 in Data Year 2016, as shown on Attachment 1 to DPS-499 (DAG-83). As discussed below, this adjustment is made up of three (3) items: 1) Rent Expense, 2) Property Taxes and 3) O&M Costs.

The new lease does not go into effect until January 1, 2014. While preparing this response, the Company discovered that it inadvertently used the entire amount of the new lease to calculate the Rate Year rent expense rather than only the first three months (January 2014 – March 2014) of the new lease. Therefore, the rent expense in the Rate Year should be increased by \$286,887 as shown on

Attachment 2 to DPS-499 (DAG-83). There are no adjustments necessary to the Data Year forecasts.

The Property Tax and O&M cost savings that should have been included in the RYE 3/14 forecast is \$53,156 (\$21,421 property tax and \$31,735 O&M Costs). Please see Attachment 3 to DPS-499 (DAG-83) for the calculation of RY and Data Years property tax savings. Please see Attachment 4 to DPS-499 (DAG-83) for the O&M cost savings calculation for the RY and Data Years.

The Property Tax and O&M RYE 3/14 savings of \$53,156 differs from the estimated savings of \$325,000 presented in Attachment 2 to DAG-30 for the following reasons:

- a. The \$325,000 was a high level estimate based on historical data prior to the HTY. As shown in Attachments 3 and 4, the Company's calculation of the \$53,156 is based on actual HTY costs. For O&M costs, the HTY costs had decreased compared to prior years. Therefore, the analysis in Attachment 4 results in a lower amount of savings for O&M costs.
- b. The forecast of annual property taxes used in the calculation of the \$325,000 was significantly higher than the actual property taxes. Please see Attachment 3 for the calculation using the HTY actual property taxes.
- c. The \$325,000 of savings shown on DAG-30 represents savings for an entire year. However, the new lease agreement for Glens Falls is effective January 1, 2014, resulting in savings for only three (3) months of the Rate Year. The calculations for the RY in Attachments 3 and 4 reflect the prorated amount of savings.

Name of Respondent:

James M. Molloy

Date of Reply:

August 10, 2012

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 1 to DPS-499 (DAG-83)
Page 1 of 1

Glens Falls Facility (aka Quaker Road)
Summary of Adjustments for New Lease Agreement
for Rate Year and Data Years

	Rate Year 2014			Data Year 2015			Data Year 2016		
	Electric	Gas	Total	Electric	Gas	Total	Electric	Gas	Total
1 Rent Expense - Correct forecasted Rent Expense	238,116.59	48,770.87	286,887.46	-	-	-	-	-	-
2 Property Tax Expense Savings	(16,772.62)	(4,648.35)	(21,420.97)	(69,237.37)	(19,188.39)	(88,425.76)	(71,452.97)	(19,802.42)	(91,255.39)
3 O&M Cost Savings	(26,340.10)	(5,394.96)	(31,735.06)	(107,599.51)	(22,038.45)	(129,637.96)	(109,966.70)	(22,523.30)	(132,490.00)
4 Total Adjustment	195,003.88	38,727.56	233,731.43	(176,836.88)	(41,226.84)	(218,063.72)	(181,419.66)	(42,325.72)	(223,745.38)

- 1 See Attachment 2 to DPS-499 (DAG-83)
- 2 See Attachment 3 to DPS-499 (DAG-83)
- 3 See Attachment 4 to DPS-499 (DAG-83)
- 4 Sum of Lines 1 through 3

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 2 to DPS-499 (DAG-83)
Page 1 of 1

Glens Falls Facility (aka Quaker Road)
1 Apollo Dr. Glens Falls NY
Rent Expense in FY14 Revenue Requirement

Rate Year rent calculation

April 2013 - December 2013 net monthly rent (current lease)	\$ 101,668.05	9 months	\$ 915,012.45
January 2014 - March 2014 monthly rent (new lease)	\$ 69,791.67	3 months	<u>209,375.01</u>
Total Rate Year Rent Expense			1,124,387.46
RY Rent per Exhibit RRP-3CU, Schedule 8, Page 9, Line 5			<u>837,500.00</u>
Increase to RY Rent Expense			<u><u>286,887.46</u></u>
Allocated 83% Electric			238,116.59
Allocated 17% Gas			48,770.87

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 3 to DPS-499 (DAG-83)
Page 1 of 1

Glens Falls Facility (aka Quaker Road)
1 Apollo Dr. Glens Falls NY
Property Taxes Savings in Revenue Requirement for Rate Year and Data Years

<u>Historic Test Year (CY 2011) Taxes - Glens Falls Facility</u>				
1	County - Paid January 2011	28,105.12		
2	City - Paid January 2011	77,689.47		
3	School - Paid September 2011	138,524.49		
4	Total CY 2011 Taxes - Glens Falls Facility	244,319.08		
<u>CY 2012 Taxes - Glens Falls Facility</u>				
5	County - Paid January 2012	29,716.24		
6	City - Paid January 2012	81,053.39		
7	School - Estimated September 2012	140,522.36		
8	Total CY 2012 Taxes - Glens Falls Facility	251,291.99		
<u>FY 2012 Taxes - Glens Falls Facility</u>				
9	April-December 2011	183,239.31		
10	January-March 2012	62,823.00		
11	Total FYE 3/2012 Taxes - Glens Falls Facility	246,062.31		
12	Property Tax Growth Factor included in Revenue Requirement Forecast	3.2%		
		FY13	FY14	FY15
13	Estimated Total Taxes included in Rate Case Forecast	253,936.30	262,062.26	270,448.26
14	Percentage of NMPC share of facility as of 1/1/2014		67.304%	67.304%
15	NMPC share of property taxes (Line 13 * Line 14)		176,378.39	182,022.49
16	Total annual property tax savings (Line 13 - Line 15)		85,683.88	88,425.76
17	Prorated property tax savings for Rate Year and Data Years		21,420.97	91,255.39
18	Electric allocation of property tax savings	78.30%	16,772.62	69,237.37
19	Gas allocation of property tax savings	21.70%	4,648.35	19,188.39
1-3	Calendar Year 2011 actual bills paid per general ledger			
4	Sum of Lines 1 through 3			
5-6	Calendar Year 2012 actual bills paid per general ledger			
7	Line 3 * (1+1.44% (2008-2011 3 year average growth rate of this specific property's equalization school tax rate))			
8	Sum of Lines 5 through 7			
9	Line 4 * 9/12			
10	Line 8 * 3/12			
11	Sum of Lines 9 through 10			
12	Per SSCP-2, Schedule 1, Sheet 1			
13	Prior year tax * (1 + Line 12)			
14	Percent of building continued to be leased per new lease agreement			
15	Line 13 * Line 14			
16	Line 13 - Line 15			
17	FY 14 - Line 16 * 3/12, FY 15 & FY 16 - Line 16			
18	Line 17 * Line 18 electric percentage (per RRP-5 Schedule 1, Sheet 3)			
19	Line 17 * Line 19 gas percentage (per RRP-5 Schedule 1, Sheet 4)			

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DPS-499 (DAG-83)
Page 1 of 2

Glens Falls Facility (aka Quaker Road)
1 Apollo Dr. Glens Falls NY
O&M Savings in FY14 Revenue Requirement

Rate Year Ending March 31, 2014	
1 Historic Test Year (CY 2011) O&M Costs - Glens Falls Facility	372,314.42
2 Inflation Factor to RY 2014	4.2785%
3 RY 14 Estimated Total Glens Falls O&M costs included in Rate Case Forecast	388,243.89
4 Percentage of NMPC share of facility as of 1/1/2014	67.304%
5 NMPC share of O&M costs effective 1/1/2014	261,303.67
6 Total annual property tax savings	126,940.22
7 Prorated O&M cost savings for FYE 3/2014 Rate Year	31,735.06
Allocated 83% to Electric	26,340.10
Allocated 17% to Gas	5,394.96

- 1 Calendar Year 2011 actual costs per general ledger
- 2 Exhibit RRP-8
- 3 Line 1 times (1 + Line 2)
- 4 Percent of building continued to be leased
- 5 Line 4 times Line 5
- 6 Line 3 less Line 5
- 7 Line 6 divided by 12months x 3 months (January to March 2014)

Niagara Mohawk Power Corporation
d/b/a National Grid
Case No. 12-E-0201 and 12-G-0202
Attachment 4 to DPS-499 (DAG-83)
Page 2 of 2

Glens Falls Facility (aka Quaker Road)
1 Apollo Dr. Glens Falls NY
O&M Savings in Data Years Revenue Requirements

<u>Data Year Ending March 31, 2015</u>	
1 RY 14 Glens Falls O&M costs included in Rate Case Forecast	388,243.89
2 Inflation Factor to DY 2015	<u>2.1252%</u>
3 DY 2015 Glens Falls O&M costs included in Rate Case Forecast	396,494.87
4 Percentage of NMPC share of facility as of 1/1/2014	67.304%
5 NMPC share of O&M costs effective 1/1/2014	266,856.90
6 Total annual O&M Cost savings - DY 2015	<u>129,637.96</u>
Allocated 83% to Electric	107,599.51
Allocated 17% to Gas	22,038.45

- 1 Per Page 1, Line 3
- 2 Exhibit RRP-8
- 3 Line 1 times (1 + Line 2)
- 4 Percent of building continued to be leased
- 5 Line 4 times Line 5
- 6 Line 3 less Line 5

<u>Data Year Ending March 31, 2016</u>	
7 DY 2015 Glens Falls O&M costs included in Rate Case Forecast	396,494.87
8 Inflation Factor to DY 2016	<u>2.2000%</u>
9 DY 2016 Glens Falls O&M costs included in Rate Case Forecast	405,217.75
10 Percentage of NMPC share of facility as of 1/1/2014	67.304%
11 NMPC share of O&M costs effective 1/1/2014	272,727.76
12 Total annual O&M Cost savings - DY 2016	<u>132,490.00</u>
Allocated 83% to Electric	109,966.70
Allocated 17% to Gas	22,523.30

- 7 Per Line 3 above
- 8 Exhibit RRP-8
- 9 Line 7 times (1 + Line 8)
- 10 Percent of building continued to be leased
- 11 Line 9 times Line 10
- 12 Line 9 less Line 11

Date of Request: August 3, 2012
Due Date: August 13, 2012

Request No. DPS-505 (DAG-87)
NMPC Req. No. 710

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel (RRP)

SUBJECT: AGA / EEI Expenses

Request:

The Company identifies in pre-filing IR #48 for both gas and electric, a listing of industry association expenses incurred in the HTY for which it is requesting recovery in the RYE 3/14 revenue requirement. The amounts shown that are incurred in the HTY are:

- American Gas Association (AGA), an amount of \$161,476
- Northeast Gas Association (NGA), an amount of \$50,610
- Edison Electric Institute (EEI), an amount of \$74,644

In its Corrections & Updates filing, the RRP panel at page 8 of its testimony, discusses making a correction for the accounting for costs associated with EEI in the HTY. Exhibit RRP-11CU, Schedule 7, workpaper 13, page 3 of 3 provides the calculation of the \$333,408 adjustment to the HTY that is required as per the Company's testimony. The Company makes an adjustment increasing the RYE 3/14 amount it is requesting for EEI dues by \$347,700 (calculation is HTY amount of \$333,408 with an inflation adder of 4.2785% = \$347,673).

1. Please confirm that the following amounts are being requested by the Company in its gas and electric revenue requirements for RYE 3/14. If the answer is no, please provide the correct amounts, with underlying calculations and workpaper support.
 - (a) AGA, an amount of \$168,385 (HTY amount of \$161,476 with an inflation adder of 4.2785%).
 - (b) NGA, an amount of \$52,775 (HTY amount of \$50,610 with an inflation adder of 4.2785%).
 - (c) EEI, an amount of \$425,511 (HTY amounts of \$74,644 and \$333,408, with an inflation adder of 4.2785%).

2. Please provide copies of all invoices, with the supporting documentation included, for all HTY costs identified in question (1) above for which the Company is also including the amounts in the RYE 3/14 electric and gas revenue requirements for (a) AGA, (b) NGA, and (c) EEL.

Response:

1. These are the correct amounts included in the revenue requirements.
2. Please see Attachment 1 to DPS-505 (DAG-87) for the invoices and other supporting documentation.

Name of Respondent:
James M. Molloy

Date of Reply:
August 7, 2012

KeySpan Check Request Form

1685163

DATE 1/24/11 INVOICE # Letter
CHECK AMOUNT \$962,775 DATE CHECK REQUIRED Upon Receipt
PAYABLE TO American Gas Association TAX ID# 13-0431590
P.O. Box 79226 CORPORATION (Y/N)
Baltimore, Maryland 21279-0226 SUPPLIER # 0030697

REASON FOR CHECK 2011 AGA Membership Dues

REQUESTED BY (Print) Maria Lykos EMPLOYEE # 17606
REQUESTED BY (Signature) Maria Lykos DEPARTMENT Gas Finance
PHONE # 718-403-5064

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
STP191	2031	450	101KCC	\$895,380.75
STP191	2052	450	101KCC	\$67,394.25

APPROVED BY David B Doxsee EMPLOYEE# 23158 SIGNATURE [Signature]

LOCATION OF SERVICE (Requestor Circle One) NYC MA NH Other State
Nassau Glen Cove
Suffolk Long Beach

NON PURCHASE ORDER CATEGORY (Requestor Check One):

- ☐ Advertising
- ☐ Awards / Gifts
- ☐ Bank / Escrow / Rating Agencies
- ☐ Catering
- ☐ Charitable / Sponsorship
- ☒ Dues / Fees
- ☐ Freight / Fed Ex / UPS / Postage
- ☐ Government / Municipality
- ☐ HR / Medical / Workmen Comp
- ☐ Incentive Program
- ☐ Inspection / Insurance
- ☐ Legal Professional Services
- ☐ Legal / Settlement / Claim
- ☐ Marketer Bill
- ☐ Parking
- ☐ Payments on behalf of LIPA
- ☐ Permits
- ☐ Police / Marshals
- ☐ Rebate Program
- ☐ Refund / Adjust / Reimburse
- ☐ R & D Initiative
- ☐ 'Satisfaction Program' Reimbursement
- ☐ Subscription
- ☐ Summons / DMV / Tolls
- ☐ Tax Payment / Assessments
- ☐ Training Course / Registrations / Seminar
- ☐ Utility Bill / Adjustment
- ☐ Other - Exception must be pre-approved by Accounts Payable

Accounts Payable
JAN 25 2011

DELIVER CHECK TO PAYEE X - OR -

OTHER - SPECIAL HANDLING INSTRUCTIONS
DEPT LOCATION PHONE

RETURN TO
PHONE

Received

RESTRICTED USE: Only supply 8-segment accounting if 4-segment project information is unavailable

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount

ACCOUNTS PAYABLE APPROVAL

DATE 1/





American Gas Association

Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-9156

National Grid

011 DUES

Year ending December 31, 2011

Full Member Company X Limited Member Company

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2007	<u>457,949</u>	2008	<u>558,272</u>	2009	<u>516,704</u>	Average	<u>510,975</u>
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YOUR 2010 DUES WERE \$ 910,440

YOUR 2011 DUES ARE \$ 962,775

011 Payment Schedule

<u> </u> Full amount enclosed	<u> </u> Semi-annually (Jan. 1, July 1)
<u> </u> Quarterly (Jan. 1, Apr. 1, July 1, Oct. 1)	<u> </u> Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Signature to:	Approved:
.....	Title
.....	Date:
.....	
Phone: () -	Fax () -

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately seven percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Included with membership is a one-year subscription to *American Gas*, the subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and 10.00 per year for international subscribers and is not deductible from member dues.

AMERICAN GAS ASSOCIATION 2011 DUES RULES*

FULL MEMBERS

- AGA Dues for U.S. Gas Utility members are based on the average of 2007, 2008 and 2009 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000.	1.0163%
Next	\$ 7,500,000	.6515%
Next	\$ 20,000,000	.4350%
Next	\$ 40,000,000	.2897%
Next	\$ 80,000,000	.1931%
Over	\$ 157,500,000	.1287%

In applying the above formula, the maximum annual increase for any company equals 7.17%. The maximum decrease equals 4.17%.

- For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter**. When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
- For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
- No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
- Minimum Gas Company 2011 dues are \$1,750.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

Forward to:
Accounts Payable, C1, Syracuse for Processing



MR. THOMAS B. KING
PRESIDENT
NATIONAL GRID
40 SYLVAN RD
WALTHAM, MA 02451

701 PENNSYLVANIA AVENUE, NW
WASHINGTON, DC 20004-2696
PHONE (202) 508-5000

INVOICE FOR MEMBERSHIP DUES

Date	Invoice Number
11/15/2010	DUES201145

Payment Due on or before 2/1/2011
(Interest charges will accrue after due date)

Description	Total
This invoice reflects the five percent increase in EEI regular activity dues unanimously approved by the EEI Board of Directors on June 16, 2010. Each company's dues will vary based on changes in company statistics and the relative change in those statistics.	
2011 EEI Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$1,088,242
Industry Issues ²	108,824
Mutual Assistance Program ³	5,000
2011 Contribution to The Thomas Alva Edison Foundation (Edison Foundation), including the Institute for Electric Efficiency	30,000
The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. The Institute for Electric Efficiency (IEE) is a program of the Edison Foundation. Contributions are tax deductible in the same manner as contributions to any 501(c)(3) organization.	
Total	\$1,232,066
¹ The portion of membership dues allocable during 2011 relating to influencing legislation not deductible for federal income tax purposes is estimated to be 21%. ² The portion of the voluntary industry issues allocable during 2011 relating to influencing legislation is estimated to be 35%. ³ Voluntary assessment approved by EEI Executive Committee relating to improvements for the rapid response to disasters. No portion of this assessment is allocable to influencing legislation.	

PLEASE NOTE INFORMATION FOR WIRING.

The following is instruction for transferring funds electronically to Edison Electric Institute's account at the Wachovia Bank N.A. in Washington, DC:

Beneficiary's Bank: Wachovia Bank, N.A.
Bank's Address: Washington, DC
Bank's ABA Number: 054001220
Beneficiary: Edison Electric Institute
Beneficiary's Acct No: 2000013842897
Beneficiary's Address: 701 Pennsylvania Avenue, NW
Washington, DC 20004-2696 USA
Beneficiary Reference: 2011 Membership Dues

Please refer any questions to Terri Oliva at: phone-(202) 508-5541; fax-(202) 508-5037; or e-mail: Toliva@eei.org.

EDISON ELECTRIC INSTITUTE

2011 Allocation Factors

EEl 2011 membership dues are based on calculations using the Average Number of Customers and Total Electric Revenue for the year 2009 and Owned Generating Capacity as of September 1, 2010.

A. Electric Company Members

<u>Customers:</u>				
First	500	@	0.23089	Per thousand customer
Next	1,200	@	0.07979	" " "
Over	1,700	@	0.07888	" " "
Plus				
<u>Revenue:</u>				
First	\$2,000	@	0.12596	Per million dollars
Next	\$2,000	@	0.07996	" " "
Over	\$4,000	@	0.05338	" " "
Plus				
<u>Owned Generating Capacity (mw):</u>				
First	3,000	@	0.03489	Per megawatt
Next	7,000	@	0.02634	" " "
Over	10,000	@	0.01363	" " "

Subject to the merger policy (shown in the accompanying notes), a company can combine all customers and revenues for dues purposes as long as all operating subsidiaries are included in the dues calculation.

B. Generation-only Members

<u>Revenue:</u>				
First	\$2,000	@	0.06298	Per million dollars
Next	\$2,000	@	0.03998	" " "
Over	\$4,000	@	0.02669	" " "
Plus				
<u>Owned Generating Capacity (mw):</u>				
First	3,000	@	0.03489	Per megawatt
Next	7,000	@	0.02634	" " "
Over	10,000	@	0.01363	" " "

C. Transmission-only Members

<u>Revenue:</u>				
First	\$2,000	@	0.06298	Per million dollars
Next	\$2,000	@	0.03998	" " "
Over	\$4,000	@	0.02669	" " "
Plus				
<u>Year-end Owned/Leased Assets</u>				
First	\$700	@	0.14123	Per million dollars
Next	\$2,100	@	0.06568	" " "
Over	\$2,800	@	0.04179	" " "

D. The minimum dues for a member company is \$19,000.

(See accompanying notes)

Important Information – EEI Dues Calculation

Mergers

In June 2000, EEI adopted a policy for treatment of dues calculations for merging companies. The policy established a "phase-in" plan for the difference between the combined dues of the merging companies prior to the merger and the dues calculated per formula. This policy calls for a four year phase-in of the merger benefit (thus avoiding the immediate shift of dues obligations to other members).

Late Payment of Dues

All dues are due and payable by February 1, 2011. According to Board policy, payments received after February 1 will be charged interest equal to the average yield obtained by EEI on currently purchased short-term investments.

If you have any questions about your dues calculations, please call Terri Oliva at (202) 508-5541.

KeySpan Check Request Form

DATE 02/10/11 INVOICE # 17561800
CHECK AMOUNT \$300,000.00 DATE CHECK REQUIRED Upon Receipt
PAYABLE TO Northeast Gas Association TAX ID# 04-1662000
75 Second Avenue, Suite 510 CORPORATION (Y/N)
Needham, MA 02494 SUPPLIER # 130925

REASON FOR CHECK 2011 Membership dues

REQUESTED BY (Print) Maria Lykos EMPLOYEE # 17606
REQUESTED BY (Signature) Maria Lykos DEPARTMENT Gas Finance
PHONE # 718-403-5064

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
STP191	2031	450	101KCC	\$300,000.00

APPROVED BY	EMPLOYEE#	SIGNATURE
David B Doxsee	23158	<i>David B Doxsee</i>

LOCATION OF SERVICE (Requestor Circle One) NYC MA NH State
Nassau Suffolk Glen Cove Long Beach

NON PURCHASE ORDER CATEGORY (Requestor Check One):

- ☐ Advertising
- ☐ Awards / Gifts
- ☐ Bank / Escrow / Rating Agencies
- ☐ Catering
- ☐ Charitable / Sponsorship
- ☒ Dues / Fees
- ☐ Freight / Fed Ex / UPS / Postage
- ☐ Government / Municipality
- ☐ HR / Medical / Workmen Comp
- ☐ Incentive Program
- ☐ Inspection / Insurance
- ☐ Legal Professional Services
- ☐ Legal / Settlement / Claim
- ☐ Marketer Bill
- ☐ Parking
- ☐ Payments on behalf of LIPA
- ☐ Permits
- ☐ Police / Marshals
- ☐ Rebate Program
- ☐ Refund / Adjust / Reimburse

R & D Initiative
*Satisfaction Program Reimbursement
Subscription
Summons / Div / Tolls
Tax Payment / Assessments
Training Course / Registrations / Seminar
Utility Bill or Adjustment
Other - Exception must be pre-approved by Accounts Payable

Accounts Payable

FEB 15 2011

Received

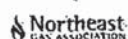
DELIVER CHECK TO PAYEE X - OR -
OTHER - SPECIAL HANDLING INSTRUCTIONS RETURN TO
DEPT LOCATION PHONE

RESTRICTED USE: Only supply 8-segment accounting if 4-segment project information is unavailable

Rec. Company	Rec. Cost Center	Activity	Cost Type	GL Acct	Project	Prov. Cost Center	Prov. Company	Amount
								\$

ACCOUNTS PAYABLE APPROVAL *Chatter* DATE 2/15/11





01/27/2011

Invoice

Mr. Nickolas Stavropoulos
National Grid
40 Sylvan Road
Waltham, MA 02451

Customer Number: 1264
Invoice Number: 17561800
Invoice Date: 01/27/2011
Notes: Renewal invoice
Please remit payment to:
Northeast Gas Association
75 Second Avenue
Suite 510
Needham, MA 02494

Balance Due **\$300,000.00**

Total Payment Amount **\$**

Mr. Nickolas Stavropoulos
National Grid
40 Sylvan Road
Waltham, MA 02451

Customer Number: 1264
Invoice Number: 17561800
Invoice Date: 01/27/2011
Notes: Renewal invoice

Please make checks payable to 'Northeast Gas Association', and include top portion of this invoice with your payment. NGA Federal Tax ID number is 04-1662000. No credit card payments can be accepted for this invoice.

Item	Misc Product Notes	Unit Price	Quantity	Amount
Gas Distribution Company Dues Jan 1, 2011 to Dec 31, 2011		\$300,000.00	1.00	\$300,000.00
Subtotal				\$300,000.00
Invoice Total				\$300,000.00
Balance Due				\$300,000.00

Please pay invoice total, or if you choose the quarterly option, please pay the quarterly amount as detailed in your cover letter. Questions? Please contact Jonathan Steere, 781-455-6800, ext. 112

Date of Request: July 31, 2012
Due Date: August 10, 2012

Request No. DPS-490 (GRL-32)
NMPC Req. No. 678

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Gregory R. Luthringer

TO: Revenue Requirement Panel

SUBJECT: Rents – Reservoir Woods

Request : Follow-up to IRs DAG-5, CAS-8, and CAS-18

When asked for the basis for the Reservoir Woods allocation percentages of 32.016% and 3.993% for NIMO electric and gas, respectively, the Company responded in IR CAS-8, question #2 as follows: “The Reservoir Woods allocation percentages of 32.016% (electric) and 3.993% (gas) are derived using Billing Pool 00603.”

In CAS-18, Staff asked the following question:

4. Since the inception of allocating the Reservoir Woods costs, please provide the following:
- (a) the date the allocations changed;
 - (b) the bill pool that was used;
 - (c) the list of allocations amongst all the companies for each time the allocation was modified; and
 - (d) the underlying calculation that supports any change that was made. If the allocations haven't changed, why not, considering the significant reduction in employees. Provide the analysis undertaken by the Company to determine the allocation of Reservoir Woods costs on a post US Restructuring basis.

The following was the Company's response to CAS-18, question #4-

“4a – 4c. Bill Pool 00603 was established in CY 2009 to allocate the Reservoir Woods costs. The allocation has not changed since that time.

4d. As indicated in part 4a-4c above, there have been no changes since the bill pool was established. Prior to the announcement of restructuring, it was determined that there were no material changes to Reservoir Woods in terms of space and use and therefore the bill pool 00603 did not require a change. With regards to restructuring, it was determined that the re-organization needed to be complete before the bill pool analysis could be updated, if necessary. To date, the

Company has not completed this analysis to determine the allocation on a postrestructuring basis. As restructuring effected all departments, the Company does not believe that any change in the bill pool would be material.”

The following information is contained in the Company’s response to DAG-5: Attachment 4 to DAG-5 is a table showing the fiscal year 2013 (effective 4/1/2012 – 3/31/2013) bill pool allocations. Attachment 4, page 13 of 46, details the allocation for bill pool 00603 – Reservoir Woods. For FYE 2013, billing pool 00603 is allocated 23.560% to electric and 3.755% to gas.

Request:

1. It appears the allocations to Niagara Mohawk electric and gas for Reservoir Woods costs changed effective 4/1/2012, a date which predates the April 27, 2012 filing of this rate case. Specifically, there has been a reduction in allocation to Niagara Mohawk electric expense of 8.456% (from 32.016% to 23.560%) and similarly a reduction to Niagara Mohawk gas expense of .238% (from 3.993% to 3.755%).
 - (a) Please explain why the Company has not modified the updated allocation factors in allocating the projected RYE 3/14 Reservoir Woods expenses to Niagara Mohawk.
 - (b) Please explain how and why the Company’s response in CAS-18 is inconsistent and does not reconcile to the bill pool 00603 allocation changes that have occurred.
2. Does the Company agree an adjustment should be made for the RYE 3/14 projection of Reservoir Woods costs allocated to Niagara Mohawk electric and gas expense? If yes, please provide the adjustment to be made, and the underlying calculations. If no, explain why not. Also, provide the adjustment that would be made, and the underlying calculations for that adjustment, if Staff were to recommend this adjustment to the Commission.
3. Fully explain how Staff, and ultimately the Commission, can be assured the proper bill pools being used and the associated allocations have been correctly reflected in the all of the service company charges for the various cost elements that are included in the Company’s RYE 3/14 rate filing?

Response:

1. (a -b) The allocation percentages of 32.016% and 3.993% contained in the response to DPS-157 (CAS-8) were the most up to date information for Reservoir Woods at the time and were used to develop the Rate Year forecast. As indicated in the response to DPS-443 (CAS-18), the Company did not update the allocation percentages because the reorganization had to be finalized before the analysis could be completed. In reviewing the calculation on Attachment 4, page 13 of 46, to DPS-52 (DAG-5), the Company

discovered that the allocation percentages were incorrect and therefore did not update the Rate Year forecast using these percentages. Attachment 1 to DPS-490 (GRL-32) contains the updated bill pool 00603 calculation based on an updated analysis of the Reservoir Woods facility. The updated analysis reflects allocation percentages of 25.912% and 5.815% for Niagara Mohawk electric and gas, respectively. Please note that for general allocators listed in column E, the Company has used the percentages from the cost allocation analysis (Exhibit SCP-7).

2. Yes, the Company agrees that an adjustment should be made to the RYE 3/14 projection of Reservoir Woods costs allocated to Niagara Mohawk electric and gas expense. The Company has applied the updated allocation amounts to Niagara Mohawk from Attachment 1 to the total Reservoir Woods Rate Year expense. The impact in the Rate Year is a decrease to rent expense of \$760,319 (\$1,083,853 decrease to electric and \$323,533 increase gas) and a decrease to other expense of \$42,415 (\$60,463 decrease to electric and \$18,048 increase to gas). Please see Attachment 2 to DPS-490 (GRL-32) for the calculation and supporting detail of the adjustment.
3. As described in the Service Company testimony, the Company's cost allocation practices and methodologies were reviewed to allow for a common cost assignment and allocation process. As a result of the review, the Company performed an analysis to determine the impact on the HTY costs, as shown on Exhibit SCP-7. The Company adjusted the Rate Year O&M costs for the impact on Exhibit RRP-3, Schedule 51. Bill Pool 00603 was included as part of this review; however, as indicated above, because the Company was still in the process of restructuring, it was decided to not make any adjustments until an analysis could be complete. Attachment 1 to DPS-490 (GRL-32) contains the updated calculation for bill pool 00603.

The FY 2013 allocation in DPS-52 (DAG-5) was not used in developing the Rate Year forecast and the error occurred after the review process described above. As a result, the calculation error had no impact to the case.

Name of Respondent:
James M. Molloy

Date of Reply:
August 10, 2012

*** - Note for purposes of this analysis, Niagara Mohawk DIST and TRAN were grouped together in Niagara Mohawk Electric DIST column

** - Note for purposes of this analysis, Niagara Mohawk DIST and TRAN were grouped in Niagara Mohawk Electric DIST column

[illegible]

* - Note for purposes of this analysis, Niagara Mohawk DIST and TRAN were grouped as Niagara Mohawk Electric DIST column

(e)

(d)

(c)

(b)

(a)

National Grid-Reservoir Woods					TOTAL		% VALUE FROM	
GROUP	SUBGROUP	DEPARTMENT SF	TOTAL BUILDING		TOTAL BUILDING			
FL1								
Mergers & Acquisitions	Reg and Governance	2,025.00	1%					
	Legal and Compliance	16,125.00	2%					
	Shared Print/Office Svc	4,725.00	2%					
	Human Resources	5,625.00	2%					
	Customer and Markets	24,900.00	9%					
	Corporate Affairs	2,930.00	1%					
	Internal Audit	2,925.00	1%					
	International Affairs	1,925.00	1%					
	IT, E&E, R&D, M&A, NH	925.00	0%					
	Corporate Strat & Tech	2,725.00	0%					
TOTAL		61,505.00	22%					
FL2								
Finance (US)	All	16,064.00	6%					
	TOTAL	16,064.00	6%					
IS	All Security	19,050.00	7%					
	TOTAL	19,050.00	7%					
Global Procurement	All	10,999.00	4%					
	TOTAL	10,999.00	4%					
Gas Distribution	Operations & Const.	2,929.00	1%					
	TOTAL	2,929.00	1%					
USEP	All (3)	\$8,200.00	21%					
	TOTAL	107,292.00	38%					
FL3								
Operations	Emergency Planning	2,206.00	1%					
	LNG	612.00	0%					
	Project Management	11,004.00	4%					
	Network Strategy	52,516.00	19%					
	Operations Performance	3,905.00	1%					
	Operations Support	25,554.00	9%					
	Resource Planning	9,466.00	3%					
	TOTAL	105,323.00	37%					
	SHES	3,825.00	1%					
	Tom King/ Exec	2,925.00	1%					
TOTAL		112,073.00	40%					
BUILDING TOTALS								
TOTAL		260,870.00	100%					

Other Segment					Total	
00001	01436	01444	01489			
National Grid USA Parent	KeySpan Energy Development	KeySpan Energy Trading Services, Inc.	KeySpan			
0%						
Company 1 Direct Charge						
BP 392,394,351,248,601,629,20						
Company 1 Direct Charge						
1%	0%	0%	0%	1%	22%	
00382				0%	6%	
00382				0%	7%	
00382				0%	4%	
00200				0%	1%	
00382				0%	21%	
0%	0%	0%	0%	0%	38%	
00242				1%		
Direct 00048				0%		
00246				4%		
00244				1%		
00241				9%		
00241				3%		
0%	0%	0%	0%	0%	37%	
00354				0%	1%	
00382				0%	1%	
0%	0%	0%	0%	0%	40%	
0.541%	0.000%	0.000%	0.000%	0.541%	100%	

** - Note for purposes of this analysis, Niagara Mohawk DIST and TRAN were grouped in Niagara Mohawk Electric DIST column

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 and 12-G-0202
Attachment 2 to DPS-490 (GRL-32)
Page 1 of 4

Reservoir Woods
Impact of Revised Bill Pool 00603
Rate Year Ending March 31, 2014

Rate Year 2014	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Original Allocation to NIMO Electric 32.016%	Original Allocation to NIMO Gas 3.993%	Revised Allocation to NIMO Electric 25.912%	Original Allocation to NIMO Gas 5.815%	Adjustment to NIMO Electric -6.104%	Adjustment to NIMO Gas 1.822%
2 Reservoir Woods Rent Expense	9,483,026.00	3,036,085.60	378,657.23	2,457,253.13	551,440.46	(578,832.47)	172,783.23
3 Reservoir Woods Add-on Costs	3,369,130.00	1,078,660.66	134,529.36	873,013.03	195,915.80	(205,647.63)	61,386.44
4 Reservoir Woods Leasehold Improvements Depreciation	4,904,629.00	1,570,266.02	195,841.84	1,270,893.38	285,205.47	(299,372.64)	89,363.63
5 Subtotal - Reservoir Woods Costs included in Rent Expense	17,756,785.00	5,685,012.29	709,028.43	4,601,159.54	1,032,561.72	(1,083,852.75)	323,533.30
6 Reservoir Woods - other expenses (not included in rent expense)	990,566.43	317,139.75	39,553.32	256,676.77	57,601.70	(60,462.98)	18,048.38
7 Total Reservoir Woods Costs Allocated to NIMO	18,747,351.43	6,002,152.03	748,581.74	4,857,836.31	1,090,163.42	(1,144,315.73)	341,581.68

Line 1, Column (b) & (c) Bill Pool 00603 %s allocated to NIMO during HTY
Line 1, Column (d) & (e) Revised Bill Pool 00603 % allocated to NIMO per Attachment 1 to DPS-490 (GRL-32), Page 1
Line 2, Column (a) Attachment 4 to DPS-235 (GRL-3), Line 1, Column B
Line 3, Column (a) Attachment 4 to DPS-235 (GRL-3), Line 1, Column C
Line 4, Column (a) Attachment 4 to DPS-235 (GRL-3), Line 1, Column D
Line 5 (all columns) Sum of Lines 1 through 3
Line 6, Column (a) Page 4
Line 7 (all columns) Line 5 plus Line 6

Column b (lines 2,3,4,6) column a times column (b) line 1
Column c (lines 2,3,4,6) column a times column (c) line 1
Column d (lines 2,3,4,6) column a times column (d) line 1
Column e (lines 2,3,4,6) column a times column (e) line 1
Column f (all lines) Column d less column b
Column g (all lines) Column e less column c

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 and 12-G-0202
Attachment 2 to DPS-490 (GRL-32)
Page 2 of 4

Reservoir Woods
Impact of Revised Bill Pool 00603
Data Year Ending March 31, 2015

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Data Year 2015		Original Allocation to NIMO Electric	Original Allocation to NIMO Gas	Revised Allocation to NIMO Electric	Original Allocation to NIMO Gas	Adjustment to NIMO Electric	Adjustment to NIMO Gas
1		32.016%	3.993%	25.912%	5.815%		
2 Reservoir Woods Rent Expense	9,483,026.28	3,036,085.69	378,657.24	2,457,253.20	551,440.48	(578,832.49)	172,783.24
3 Reservoir Woods Add-on Costs	3,440,729.42	1,101,583.93	137,388.33	891,565.96	200,079.32	(210,017.97)	62,691.00
4 Reservoir Woods Leasehold Improvements Depreciation	4,658,881.18	1,491,587.40	186,029.13	1,207,214.91	270,915.17	(284,372.49)	84,886.04
5 Subtotal - Reservoir Woods Costs included in Rent Expense	17,582,636.87	5,629,257.02	702,074.69	4,556,034.07	1,022,434.96	(1,073,222.95)	320,360.27
6 Reservoir Woods - other expenses (not included in rent expense)	1,011,617.94	323,879.60	40,393.90	262,131.66	58,825.85	(61,747.94)	18,431.95
7 Total Reservoir Woods Costs Allocated to NIMO	18,594,254.82	5,953,136.62	742,468.59	4,818,165.73	1,081,260.81	(1,134,970.89)	338,792.22

Line 1, Column (b) & (c) Bill Pool 00603 %'s allocated to NIMO during HTY
Line 1, Column (d) & (e) Revised Bill Pool 00603 % allocated to NIMO per Attachment 1 to DPS-490 (GRL-32), Page 1
Line 2, Column (a) Exhibit RRP-11, Worksheets to Exhibit RRP-3, Schedule 8, Worksheet 7, Page 2, Column B
Line 3, Column (a) Page 1, Line 3, column a times inflation of 2.1252%
Line 4, Column (a) Exhibit RRP-11, Worksheets to Exhibit RRP-3, Schedule 8, Worksheet 10, Page 2, Total return & FY 15 amortization columns
Line 5 (all columns) Sum of Lines 1 through 3
Line 6, Column (a) Page 4
Line 7 (all columns) Line 5 plus Line 6

Column b (lines 2,3,4,6) column a times column (b) line 1
Column c (lines 2,3,4,6) column a times column (c) line 1
Column d (lines 2,3,4,6) column a times column (d) line 1
Column e (lines 2,3,4,6) column a times column (e) line 1
Column f (all lines) Column d less column b
Column g (all lines) Column e less column c

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 and 12-G-0202
Attachment 2 to DPS-490 (GRL-32)
Page 3 of 4

Reservoir Woods
Impact of Revised Bill Pool 00603
Data Year Ending March 31, 2016

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Data Year 2016		Original Allocation to NIMO Electric 32.016%	Original Allocation to NIMO Gas 3.993%	Revised Allocation to NIMO Electric 25.912%	Original Allocation to NIMO Gas 5.815%	Adjustment to NIMO Electric	Adjustment to NIMO Gas
1							
2 Reservoir Woods Rent Expense	9,483,026.28	3,036,085.69	378,657.24	2,457,253.20	551,440.48	(578,832.49)	172,783.24
3 Reservoir Woods Add-on Costs	3,516,425.46	1,125,818.78	140,410.87	911,180.41	204,481.07	(214,638.37)	64,070.20
4 Reservoir Woods Leasehold Improvements Depreciation	4,413,133.37	1,412,908.78	176,216.42	1,143,536.44	256,624.87	(269,372.34)	80,408.45
5 Subtotal - Reservoir Woods Costs included in Rent Expense	17,412,585.11	5,574,813.25	695,284.52	4,511,970.05	1,012,546.41	(1,062,843.20)	317,261.89
6 Reservoir Woods - other expenses (not included in rent expense)	1,033,873.54	331,004.95	41,282.57	267,898.56	60,120.02	(63,106.39)	18,837.45
7 Total Reservoir Woods Costs Allocated to NIMO	18,446,458.65	5,905,818.20	736,567.09	4,779,868.61	1,072,666.43	(1,125,949.59)	336,099.33

Line 1, Column (b) & (c) Bill Pool 00603 %'s allocated to NIMO during HTY
Line 1, Column (d) & (e) Revised Bill Pool 00603 % allocated to NIMO per Attachment 1 to DPS-490 (GRL-32), Page 1
Line 2, Column (a) Exhibit RRP-11, Workpapers to Exhibit RRP-3, Schedule 8, Workpaper 7, Page 3, Column B
Line 3, Column (a) Page 2, Line 3, column a times inflation of 2.0000%
Line 4, Column (a) Exhibit RRP-11, Workpapers to Exhibit RRP-3, Schedule 8, Workpaper 11, Page 2, Total return & FY 16 amortization columns
Line 5 (all columns) Sum of Lines 1 through 3
Line 6, Column (a) Page 4
Line 7 (all columns) Line 5 plus Line 6

Column b (lines 2,3,4,6) column a times column (b) line 1
Column c (lines 2,3,4,6) column a times column (c) line 1
Column d (lines 2,3,4,6) column a times column (d) line 1
Column e (lines 2,3,4,6) column a times column (e) line 1
Column f (all lines) Column d less column b
Column g (all lines) Column e less column c

Reservoir Woods
Other Costs for Bill Pool 00603
Rate Year Ending March 31, 2014 and Data Years Ending March 2015 & 2016

<u>Historic Test Year</u>		
Sum of Posted Jrnl \$	Project	Total
00603		335,350.41
	X10753	15,593,470.86
	X10790	323,287.35
	X11505	41,165.98
	X11785	277,125.34
	X13185	13,251.20
	X14965	909.63
Grand Total		16,584,560.77

Less - Project X10753 (included in rent expense) (15,593,470.86)
Less - Project X11505 (removed from project normalization) (41,165.98)

Net Other Reservoir Woods Costs in HTY 949,923.93

Inflation to Rate Year 4.2785% 990,566.43 Page 1, Line 6, column a

Inflation to Data Year 2015 2.1252% 1,011,617.94 Page 2, Line 6, column a

Inflation to Data Year 2016 2.2000% 1,033,873.54 Page 3, Line 6, column a

Date of Request: September 7, 2012
Due Date: September 17, 2012

Request No.: RRP-4
NMPC Req. No. NMPC-35

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case Nos. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Revenue Requirements Panel

TO: Staff Accounting Panel (DPS-28)

Request: On Page 109, Line 20 of the Staff Accounting Panel, Staff states that the Rate Year costs for the IS Transformation initiative should be reduced by \$757,000 for electric per the Company's response to IR DPS-488 (DAG-80).

In response to DPS-88 (DAG-80), Part 1, the Company indicated that the transformation savings were understated by \$628,000 to Niagara Mohawk electric.

Does Staff agree that the adjustment to the rate year IS transformation initiative costs should be \$628,000 for electric rather than \$757,000?

Response:

Yes, Staff agrees that the adjustment to the rate year IS transformation initiative costs should be \$628,000 for electric rather than \$757,000.

Name of Respondent:

Staff Accounting Panel

Date of Reply:

September 14, 2012

Date of Request: September 7, 2012
Due Date: September 17, 2012

Request No. JEM-3
NMPC Req. No. NMPC-37

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Joan McDowell

TO: Staff Depreciation Panel (DPS-30)

Request:

1. Please confirm per the conversation with the Company on September 5, Staff's recommended depreciation rate for Account 369.15 should be 2.75%, based on an average service life of 40 years, a net salvage factor of -10.00% and a curve of R0.5.
2. Please confirm per the conversation with the Company on September 5, that Attachment 1 to NMPC-6 for account 378.55, the average service life should be 25 years consistent with Exhibit____(SDP-1). Additionally, please revise the depreciation workpapers in Attachment 1 to NMPC-6 to consistently include the 25 year average service life.
3. Please confirm per the conversation with the Company on September 5, that Exhibit____(SDP-1) for account 385.00 should have a Staff recommended curve of R5.
4. If your response to question 1, 2 and 3 above is yes, please issue a revised Exhibit____(SDP-1) for the above noted changes. Additionally, please revise the depreciation workpapers in Attachment 1 to NMPC-6 for these adjustments.
5. Please confirm that the attached revised plant forecast file (and the amounts below), correctly reflects Staff's recommended depreciation expense and net plant forecast as adjusted for the changes above.

	FY14	FY15	FY16
Gas deprec adj	-6,264	-6,440	-6,559
Gas net plant	2,168	10,124	22,502

Response:

1. It is confirmed that the depreciation rate for Account 369.15 should be 2.75%. See Exhibit____(SDP-1)-Corrected.xlsx attached to the Staff response to NMPC-29.

2. It is confirmed that for Account 378.55, the average service life should be 25 years and depreciation workpapers have been revised. See the attached NGsalv.xls.

3. It is confirmed that for Account 385.00 the staff recommended curve is R5. See Exhibit____(SDP-1)-Corrected.xlsx.

4. Exhibit__(SDP-1) and depreciation workpapers in Attachment 1 (NGsalv.xls.) to NMPC-6 have been revised. For account 369.15 the calculated reserve needs to be corrected. Staff is requesting in the IR, CED-5, that the company calculate the theoretical reserve using a 40 R0.5 curve.

5. Staff agrees with the changes provided in Question 5.

Name of Respondent:
Staff Depreciation Panel

Date of Reply:
September 14, 2012

Date of Request: September 10, 2012
Due Date: September 20, 2012

Request No.: RRP-5
NMPC Req. No. NMPC-43

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case Nos. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Revenue Requirement Panel

TO: Staff Accounting Panel (DPS-36)

Request: On Page 48, Line 8 of the Staff Accounting Panel testimony, Staff states that the service company (SC) base amount used in the return on asset calculation was adjusted for Staff's proposed adjustment to bill pool #603.

In their workpapers for the Service Company return calculation (SAP-4, Page 3), Staff reduces the Company's calculation of the NMPC share of Reservoir Woods leasehold by Staff's proposed NMPC share of Reservoir Woods leasehold improvements (\$5,761,299 electric and \$918,238 gas).

Does Staff agree that the adjustment to the SC base amount should have been only the difference between the Company's proposed NMPC share of Reservoir Woods as compared to Staff's proposed share (a difference of \$2,067,808 electric and \$58,200 gas) such that the remaining amount would equal Staff's proposed NMPC share of Reservoir Woods leasehold improvements? If no, please explain why not.

Response:

Yes, Staff agrees that the adjustment to the Service Company base amount should have been only the difference between the Company's proposed NMPC share of Reservoir Woods as compared to Staff's proposed share, such that the remaining amount would equal Staff's proposed NMPC share of Reservoir Woods leasehold improvements.

Staff's revised adjustment is a reduction to rate year rent expense of \$1,457,727 (\$1,243,886 to electric expense and \$213,842 to gas expense). Attached is a workpaper containing the calculation of Staff's revised adjustment.

Name of Respondent:
Staff Accounting Panel

Date of Reply:
September 19, 2012

Niagara Mohawk Power Corporation
d/b/a National Grid

Staff
Workpaper

National Grid Service Company's (S.C.) Capital Charges Return

		Electric Allocated SC Facilities Base		Gas Allocated SC Facilities Base		Company Return 9.75728%	
		Company		Company		Company	
FY2014 - Company							
Reservoir Woods Leasehold	##	\$	7,829,107	\$	976,438	\$	763,908
Capitalized Software			86,382,762		17,487,435		8,428,608
			<u>\$94,211,869</u>		<u>\$18,463,873</u>		<u>\$9,192,516</u>
							<u>\$1,801,572</u>

		Electric Allocated SC Facilities Base		Gas Allocated SC Facilities Base		Staff Return 8.62631%	
		Company		Company		Staff	
FY2014 - Staff							
Reservoir Woods Leasehold		\$	7,829,107	\$	976,438	\$	675,363
R.W. Leasehold Balance adj	##		(\$2,067,808)		(\$58,200)		(\$178,375)
Capitalized Software			<u>86,382,762</u>		<u>17,487,435</u>		<u>7,451,643</u>
			<u>\$ 92,144,061</u>		<u>\$18,405,673</u>		<u>\$ 7,948,630</u>
							<u>\$ 1,587,730</u>

Staff Adjustments (\$1,243,886) (\$213,842)

Staff Original Adj. (\$1,562,498) (\$288,031)
Staff Updated Adj. (\$1,243,886) (\$213,842)
Difference \$318,612 \$74,190

Unamortized balance is adjusted for Staff allocation percentages

## See: DPS-483 (DAG-75)	<u>Company %</u>	<u>Company %</u>	<u>Staff %</u>	<u>Staff %</u>
	\$24,453,733	\$24,453,733	\$24,453,733	\$24,453,733
	32.016%	3.993%	23.560%	3.755%
## - Reservoir Woods leasehold balance is adjusted for Staff proposed allocation percentages	<u>\$7,829,107</u>	<u>\$976,438</u>	<u>\$5,761,299</u>	<u>\$918,238</u>

Company calculation of S.C. Return

	Capitalization Ratios	Cost Rate	Weighted Average Co.	Weighted Avg. Cost
	%	%	%	%
Common Equity	50.00%	10.55%	5.28%	8.12%
Long-Term Debt	50.00%	3.28%	1.64%	1.64%
			<u>6.92%</u>	<u>9.7573%</u>

Staff calculation of S.C. Return

	Capitalization Ratios	Cost Rate	Weighted Average Co.	Weighted Avg. Cost
	%	%	%	%
Common Equity	48.00%	8.90%	4.27%	6.57%
Long-Term Debt	52.00%	3.95%	2.05%	2.05%
			<u>6.33%</u>	<u>8.6263%</u>

Date of Request: September 13, 2012
Due Date: September 24, 2012

Request No. JEM-5
NMPC Req. No. NMPC-45

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Joan McDowell

TO: Staff Accounting Panel - Allison Esposito (DPS-38)

Request:

1. Staff confirmed with the Company that both of their property tax adjustments were allocated between electric and gas based on the historic property tax electric and gas allocations of 78.3% and 21.7%, respectively. However, in the Company's property tax forecast, the property taxes resulting from incremental plant were based on the electric and gas net plant additions from their respective capital forecast included in the plant forecast model.

Does Staff agree that their adjustment should have reflected the differences in the gas and electric net plant changes embedded in the forecast? If yes, does the Staff agree that Staff's property tax adjustment should utilize the electric/gas methodology presented in Attachment 1 and shift \$1,273,000 from gas to electric, so that Staff's revised adjustment should be as follows:

Electric property tax adj	\$9,604,000
Gas property tax adj.	<u>\$1,036,000</u>
Total property tax Adj	\$10,640,000

Response:

Yes, we agree with the Company's revision. See Attachment 1, as prepared by the Company, for support for the revised numbers.

Name of Respondent:
Allison Esposito

Date of Reply:
September 20, 2012

Date of Request: September 13, 2012
Due Date: September 24, 2012

Request No. JEM-6
NMPC Req. No. NMPC-46

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Joan McDowell

TO: Electric Infrastructure Panel – Davide Maioriello (DPS-39)

Request:

1. Please confirm per the conversation with the Company on September 6, that Staff's recommended capital expenditure levels provided in Exhibit EIP-2, should be included in the plant forecast model used in Staff's revenue requirement and reflected in a revised Exhibit EIP-1. Please also note when revising Exhibit EIP-1 that the Company expenditure levels are exclusive of the Company's SmartGrid project as per the Company Exhibit EIOP-1.
2. Based on the conversation with the Company on September 6, Staff indicated that their recommended capital expenditure adjustments for both distribution and sub-transmission asset condition reserves were allocated as line projects due to not having more details available for the underlying forecast on lines and substation. As a result, the Company is providing the underlying forecast break down for both distribution and sub-transmission asset condition reserves along with distribution damage failure blankets. Please confirm that Staff's adjustments for both distribution and sub-transmission reserves and distribution damage failure blankets should be allocated between lines and substations by fiscal year, consistent with the underlying forecasts included in the Company's forecast, as illustrated in Attachment 1.
3. If your response to questions 1 and 2 above is yes, please confirm that Attachment 2 accurately reflects Staff's adjusted net plant and depreciation expense forecast, along with Staff's adjustments for each (as indicated below rounded to thousands). Please note that Attachment 2 also incorporates the gas depreciation study adjustments per the Company's Request No. NMPC-37, JEM-3.

	FY14	FY15	FY16
Elec deprec adj	-29	-325	-880
Elec net plant adj.	-1,277	-18,894	-50,866

4. If your response to question 3 is yes, please revise Exhibit EIP-4 to reflect Staff's revised adjustments consistent with Attachment 2 results.
5. Please confirm per the conversation with the Company on September 6, that Staff's recommended opex associated with capex adjustment should reflect Staff's sub-transmission adjustment in FY15 and FY16 and that Staff's recommended opex

associated with capex adjustment should reflect the revised opex savings due to the impact of Staff's capex adjustments.

6. If your response to question 5 is yes, please confirm that Attachment 2 accurately reflects Staff's opex associated with capex adjustment as indicated below rounded to thousands:

	FY14	FY15	FY16
Opex adj	-1,075	-624	-792

Response:

1. That is correct.
2. That is correct.
3. That is correct.
4. Please see Attachment to NMPC-46, Exhibit EIP-4 Rev 9-19-2012.
5. That is correct.
6. That is correct.

Name of Respondent:
Davide Maioriello

Date of Reply:
September 20, 2012

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Attachment 1 to Request NMPC45 - JEM-5
Page 2 of 2

Tag		DFB	Damage Failure Blanket included in Capital Forecast by Line and Substation									
			EDO Projects		Funding Project #	Data				FY 14 %	FY 15 %	FY 16 %
BUDGET	DISCIPLINE	LINE	05499 Cent NY-Dist-Damage/Fail		CNC014	Sum of FY13 NB	Sum of FY14 NB	Sum of FY15 NB	Sum of FY16 NB			
DIST			05810 East NY-Dist-Damage/Fail		CNE014	4,582,000	4,721,000	4,905,000	5,065,000			
			06894 West NY-Dist-Damage/Fail		CNW014	6,584,000	6,813,000	7,078,000	7,310,000			
		LINE Sum				4,925,000	5,096,000	5,294,000	5,467,000	89%	89%	89%
						16,071,000	16,630,000	17,277,000	17,842,000			
		SUB	04693 Cent NY-Dist-Subs Blanket		CNC002	504,000	522,000	542,000	560,000			
			04762 East NY-Dist-Subs Blanket		CNE002	1,022,000	1,058,000	1,099,000	1,135,000			
			05206 West NY-Dist-Subs Blanket		CNW002	419,000	434,000	451,000	466,000			
		SUB Sum				1,945,000	2,014,000	2,092,000	2,161,000	11%	11%	11%
						18,016,000	18,644,000	19,369,000	20,003,000			
DIST Total						18,016,000	18,644,000	19,369,000	20,003,000			
Grand Total						18,016,000	18,644,000	19,369,000	20,003,000			
						FY14		FY15		FY16		
Staff's Adj - Dist												
Line						-1,337,964		-1,373,668		-1,320,110		
Substation						-162,036		-166,332		-159,890		
Total						-1,500,000		-1,540,000		-1,480,000		

Electric Plant Average Monthly Balances and Depreciation Expense (\$000's)						
Rate Year Ending March 31, 2014						
	Total Electric Plant in Service	Non-Interest Bearing CWIP	Reserve for Depreciation	Net Utility Plant in Service	Depreciation	
Company	\$ 8,009,050	\$ 45,186	\$ (2,654,902)	\$ 5,399,334	\$ 180,049	
Staff	\$ 8,008,321	\$ 44,853	\$ (2,655,117)	\$ 5,398,057	\$ 180,020	
Electric Plant						
Staff Adjustments						
	Total Electric Plant in Service	Non-Interest Bearing CWIP	Reserve for Depreciation	Net Utility Plant in Service	Depreciation	
AMB	\$ (729)	\$ (333)	\$ 215	\$ (1,277)	\$ (29)	

Date of Request: May 9, 2012
Due Date: May 21, 2012

Request No. DPS-13(GRW-1)
NMPC Req. No. 13

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Gerald Wojcinski
TO: Shared Services and Customer Panel (SSCP)
SUBJECT: Uncollectibles

Request: Testimony of SSCP

1. Please refer to Exhibits ___ (SSCP-4) and (SSCP-5), both exhibits includes two pages. Beginning with January 2012, provide for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information in a similar format for both exhibits and both pages in each.
2. Page 22 of the SSCP discusses the "Transfer-to-Active Project" that reinstated previously written –off accounts and transferred the unpaid balance to active account. During the period 2010 through 2011 what was the total increase in recoveries from this project? Also include the per month recoveries.
3. Page 22 SSCP also discusses, how the project significantly increased recoveries and reduced write-offs, however the testimony does not address the impacts to future periods from writing off these amounts again. Please quantify the impact to net-write offs and the impact to the uncollectible rate if the Transfer-to-Active Project was not implemented. Such impacts should be in the format as shown on exhibits SSCP-4 and SSCP-5 for both pages in each exhibit, beginning with January 2012, for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information.

Response:

1. Please see Attachment 1 GRW-1 for electric and Attachment 2 GRW-1 for gas. [Note that the uncollectible rates on the 2nd page of each attachment will not differ from the 1st page for months after January 31, 2012. The 12 month period ending February 29, 2012 is after the completion of the manual phase of the Transfer to Active project that ran from November 2010 through February, 2011. See also, the adjustments indicated in footnote 6 on the 2nd page of each attachment.]
2. Attachment 3 GRW-1 illustrates the incremental recoveries due to reinstated dollars that occurred in 2010 and 2011. The attachment indicates incremental reinstated dollars from both the automated account initiation improvement

implemented in mid-August 2010 along with any manual reinstatements that occurred in 2010 and 2011. It should be noted that an early test phase of the manual process occurred during the months of mid-February 2010 through mid-April 2010. [At this time for the Feb to Apr 2010 period, the Company does not have data to indicate which reinstatements were due to the manual intervention or which came from the normal course of account initiation practice. However, for the purposes of this illustration, the total incremental reinstatements for these months over 2009 are included within the incremental total.]

3. Please see Attachment 4 GRW-1 for electric and Attachment 5 GRW-1 for gas. The 2nd page of both attachments indicates the impacts of removing both the manual phase of the transfer to active project that occurred from Nov'10 through Mar'11 and the manual test phase of this project (alluded to in the response to # 2) that occurred from mid-Feb'10 through mid-Apr'10. A detailed analysis of the accounts reinstated between Nov'10 and Mar'11 has been conducted. Furthermore, as indicated in the response to #2, the Company has assumed the full increment of the reinstatements that occurred from Feb'10-Apr'10 over those that happened from Feb'09 – Apr'09 as being project related. (However, account level detail is not available at this time for this time period. Assumptions based on a high-level study conducted on all reinstated customers was used to allocate these dollars from the 1st quarter of 2010.) The analysis is conservative in that it only focuses on the impacts to net write-off and does not consider the payments received on the newly established active accounts since these are not technically recoveries, but reductions to accounts receivable and arrears. Also, since the automated phase of the transfer to active project sets a new norm, the analysis focuses only on the manual implementation of this project.

Name of Respondent:

Paul S. Leo

Date of Reply:

May 21, 2012

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 1 GRW-1
(Update of Exhibit (SSCP-4))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

ELECTRIC													
Rolling 12-Mo Ending													
(000's)													
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09		
Normalized Bad Debt Net Write-Off													
\$ 451,649	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5	(5)	
Total Tariff Revenue													
\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0		
Late Payment Revenue													
\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3		
PDR Receivable Revenue													
\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0		
\$ 3,441,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,065.3	\$ 3,351,565.5	\$ 3,291,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2		
Uncollectible Rate													
1.3101%	1.3535%	1.3949%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%		
Normalized Bad Debt Net Write-Off													
\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,123.7	\$ 35,712.6		
Total Tariff Revenue													
\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8		
Late Payment Revenue													
\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,267.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1		
PDR Receivable Revenue													
\$ 25,862.9	\$ 28,452.7	\$ 29,639.6	\$ 29,710.3	\$ 28,946.4	\$ 30,162.6	\$ 31,773.4	\$ 32,474.1	\$ 32,667.1	\$ 32,470.2	\$ 32,481.7	\$ 34,580.4		
\$ 3,117,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,730.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2		
Uncollectible Rate													
1.6714%	1.6339%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0712%	1.0273%		
Normalized Bad Debt Net Write-Off													
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)		
\$ 32,093.3	\$ 28,951.9	\$ 29,638.7	\$ 31,538.0	\$ 31,234.6	\$ 31,431.9	\$ 31,396.3	\$ 32,165.1	\$ 33,068.9	\$ 35,684.7	\$ 39,160.3	\$ 42,558.0		
Total Tariff Revenue													
\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,009.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,899.5	\$ 2,999,929.5		
Late Payment Revenue													
\$ 15,688.4	\$ 15,707.9	\$ 15,978.0	\$ 16,053.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5		
PDR Receivable Revenue													
\$ 34,719.4	\$ 34,663.5	\$ 34,717.0	\$ 34,947.0	\$ 34,926.4	\$ 34,708.6	\$ 34,095.6	\$ 33,847.5	\$ 33,477.4	\$ 33,347.3	\$ 33,533.8	\$ 33,065.6		
\$ 3,464,014.6	\$ 3,479,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,086.6		
Uncollectible Rate													
0.9265%	0.8324%	0.8527%	0.9069%	0.8977%	0.9040%	0.9124%	0.9405%	0.9748%	1.0532%	1.1606%	1.2709%		
3-Yr Aggregated Elec Incoll Rate:													
1.2907%	1.2685%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2903%	1.3013%	1.3123%	1.3131%	1.3289%		
Normalized Bad Debt Net Write-Off													
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		
\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4		
Total Tariff Revenue													
\$ 2,946,088.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,946,088.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,946,088.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2		
Late Payment Revenue													
\$ 15,435.3	\$ 15,099.2	\$ 14,680.6	\$ 14,396.4	\$ 15,435.3	\$ 15,099.2	\$ 14,680.6	\$ 14,396.4	\$ 15,435.3	\$ 15,099.2	\$ 14,680.6	\$ 14,396.4		
PDR Receivable Revenue													
\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3		
\$ 3,282,776.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 3,282,776.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 3,282,776.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2		
Uncollectible Rate													
1.4034%	1.5283%	1.5571%	1.5440%	1.4034%	1.5283%	1.5571%	1.5440%	1.4034%	1.5283%	1.5571%	1.5440%		
3-Yr Aggregated Elec Incoll Rate:													
1.3214%	1.3152%	1.3039%	1.2908%	1.3214%	1.3152%	1.3039%	1.2908%	1.3214%	1.3152%	1.3039%	1.2908%		

(1) Beginning Jan'11, the electric gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-6050.
(2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
(3) LCAP Atriums for gas is included within the net write-off row and allocated between electric and gas

- as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue.
- Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 1 GRW-1
Page 2 of 2

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending (5000's)													
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09		
Normalized Bad Debt Net Write-Off													
\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,547.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$	53,914.5	
Total Traffic Revenue													
\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$	2,824,675.0	
Late Payment Revenue													
\$ 16,485.2	\$ 16,322.3	\$ 16,278.4	\$ 16,420.3	\$ 16,420.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$	14,570.3	
POR Receivable Revenue													
\$ 3,492,766.9	\$ 3,492,766.9	\$ 3,490,087.9	\$ 3,434,087.9	\$ 3,369,501.9	\$ 3,277,939.9	\$ 3,210,652.6	\$ 2,940,073.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$	282,072.0	
\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,765.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,229,986.7	\$ 3,159,151.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$	3,121,917.2	
Uncollectible Rate													
1.3101%	1.3585%	1.3989%	1.4510%	1.4936%	1.5631%	1.6169%	1.6689%	1.6870%	1.7611%	1.7465%		1.7270%	
Normalized Bad Debt Net Write-Off													
\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,743.5	(6)	38,169.8	
Total Traffic Revenue													
\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$	3,116,097.8	
Late Payment Revenue													
\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$	15,519.1	
POR Receivable Revenue													
\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,010.3	\$ 290,946.4	\$ 304,102.6	\$ 317,773.4	\$ 332,724.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$	344,580.4	
\$ 3,137,988.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,951.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,407.4	\$ 3,465,647.6	\$	3,476,197.2	
Uncollectible Rate													
1.6714%	1.6320%	1.5889%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0891%		1.0980%	
Normalized Bad Debt Net Write-Off													
\$ 36,601.0	\$ 35,232.7	\$ 35,919.5	\$ 37,818.8	\$ 37,515.4	\$ 37,712.7	\$ 37,677.1	\$ 38,445.9	\$ 39,249.7	\$ 41,965.5	\$ 44,821.3	(6)	46,381.5	
Total Traffic Revenue													
\$ 3,104,656.0	\$ 3,115,798.6	\$ 3,112,790.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$	2,999,029.5	
Late Payment Revenue													
\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,045.9	\$ 16,078.1	\$ 16,141.0	\$ 16,197.1	\$ 16,068.9	\$	15,691.5	
POR Receivable Revenue													
\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,247.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$	333,065.6	
\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,038.9	\$ 3,341,938.0	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$	3,348,068.6	
Uncollectible Rate													
1.0566%	1.0130%	1.0344%	1.0075%	1.0782%	1.0846%	1.0949%	1.1242%	1.1999%	1.2385%	1.3284%		1.3081%	
3-Yr Aggregated Elec Uncoil Rate:													
1.3385%	1.3239%	1.3186%	1.3304%	1.3231%	1.3401%	1.3516%	1.3531%	1.3643%	1.3752%	1.3762%		1.3921%	
Normalized Bad Debt Net Write-Off													
(6)	\$ 47,912.8	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4									
Total Traffic Revenue													
\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,776,382.2										
Late Payment Revenue													
\$ 15,455.3	\$ 15,009.2	\$ 14,680.6	\$ 14,590.7										
POR Receivable Revenue													
\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3										
\$ 3,287,796.3	\$ 3,202,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uncollectible Rate													
1.4573%	1.5283%	1.5871%	1.5440%										
3-Yr Aggregated Elec Uncoil Rate:													
1.3849%	1.3791%	1.3853%	1.3450%										

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov-10 through Feb-11. This decrease in the write-offs in the rolling 12-month period was due to the fact that the manual phase of the transfer to active project was completed in Nov-10. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit __ (SSCP-4) to accommodate this new cashflow.

The revenue months (not-rolling 12-mo's) were impacted by this project as follows:
(5000's)

	30-Nov-10	31-Dec-10	31-Jan-11	28-Feb-11	Total
\$	860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2
Elec	\$ 619.9	\$ 1,837.4	\$ 2,050.4	\$ 1,773.1	\$ 6,280.8
Gas	\$ 241.1	\$ 714.5	\$ 921.2	\$ 796.6	\$ 2,673.4
\$	860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2

Niagara Mohawk Power Corporation
60% National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 2 GRW-1
(Update of Exhibit, (SSCP-5))
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UNCOLLECTIBLE RATE CALCULATION

GAS												
Rolling 12-Mo Ending												
(500%)												
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09		
Normalized Bad Debt Net Write-Off												
\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	(5)	(5)
Total Tariff Revenue												
\$ 839,607.5	\$ 846,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 750,782.2	
Late Payment Revenue												
\$ 3,712.2	\$ 3,801.7	\$ 3,893.5	\$ 3,951.0	\$ 3,989.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,673.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1	
POB Receivable Revenue												
\$ 159,256.8	\$ 168,279.2	\$ 169,953.9	\$ 168,444.3	\$ 166,677.3	\$ 162,600.1	\$ 160,654.9	\$ 158,292.2	\$ 156,285.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2	
\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,559.2	\$ 926,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5	
Uncollectible Rate												
1.7519%	1.7710%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%	
Normalized Bad Debt Net Write-Off												
\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2	
Total Tariff Revenue												
\$ 703,008.1	\$ 681,153.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 632,234.5	\$ 634,378.5	\$ 636,263.1	\$ 638,641.9	\$ 657,928.5	\$ 656,089.5	\$ 664,496.1	
Late Payment Revenue												
\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,960.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6	
POB Receivable Revenue												
\$ 130,545.0	\$ 122,970.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,263.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,555.0	
\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7	
Uncollectible Rate												
2.4573%	2.4745%	2.4331%	2.3934%	2.3286%	2.3011%	2.2939%	2.2305%	2.1988%	2.0159%	1.8700%	1.7781%	
Normalized Bad Debt Net Write-Off												
\$ 12,526.2	\$ 11,247.1	\$ 11,620.8	\$ 12,510.2	\$ 12,486.8	\$ 12,822.5	\$ 13,068.0	\$ 13,726.7	\$ 14,488.9	\$ 15,849.1	\$ 17,407.4	\$ 18,915.1	
Total Tariff Revenue												
\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,666.5	\$ 717,386.3	\$ 715,018.2	\$ 712,758.1	\$ 698,760.1	
Late Payment Revenue												
\$ 2,950.2	\$ 2,925.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,239.2	\$ 3,255.0	\$ 3,272.7	\$ 3,271.4	\$ 3,217.6	
POB Receivable Revenue												
\$ 112,221.2	\$ 113,807.1	\$ 115,683.1	\$ 121,209.9	\$ 123,688.0	\$ 123,768.0	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,000.9	\$ 124,064.7	\$ 121,455.3	
\$ 777,307.3	\$ 786,335.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1	
Uncollectible Rate												
1.6115%	1.4287%	1.4503%	1.5066%	1.4788%	1.5171%	1.5409%	1.6247%	1.7116%	1.8795%	2.0721%	2.2971%	
3-Yr Aggregated Gas Uncol Rate:												
1.9394%	1.8875%	1.8985%	1.9500%	1.9225%	1.9690%	2.0003%	2.0172%	2.0409%	2.0867%	2.1054%	2.1700%	
Normalized Bad Debt Net Write-Off												
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$ 20,434.6	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5									
Total Tariff Revenue												
\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9									
Late Payment Revenue												
\$ 3,147.6	\$ 3,011.1	\$ 2,941.9	\$ 2,807.7									
POB Receivable Revenue												
\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6									
\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectible Rate												
2.5674%	2.8185%	2.9408%	2.9572%									
3-Yr Aggregated Gas Uncol Rate:												
2.2139%	2.2422%	2.2539%	2.2452%									

(1) Beginning Jan 11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-050.
(2) For the mo's beginning Nov 11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct 11.

- (3) LICAP Arrears forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 2 GRW-1
Page 2 of 2

GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending													
(8000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8	
Total Tariff Revenue	\$ 839,407.5	\$ 846,499.4	\$ 837,487.4	\$ 819,744.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,760.7	\$ 757,565.1	\$ 750,782.2	
Late Payment Revenue	\$ 3,712.2	\$ 3,809.5	\$ 3,951.0	\$ 3,893.1	\$ 3,961.0	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,674.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1	
POB Receivable Revenue	\$ 1,025,502.3	\$ 1,031,260.7	\$ 1,031,260.7	\$ 992,129.6	\$ 994,387.0	\$ 992,207.2	\$ 939,539.2	\$ 929,763.8	\$ 925,454.0	\$ 917,559.8	\$ 907,571.0	\$ 873,330.5	
Uncollectible Rate	1.7719%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1669%	2.2288%	2.3368%	2.3364%	2.4088%	
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,678.0	\$ 14,843.8	
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 640,333.3	\$ 648,898.4	\$ 622,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1	
Late Payment Revenue	\$ 130,450.0	\$ 127,247.0	\$ 117,496.2	\$ 111,983.6	\$ 111,293.1	\$ 111,425.6	\$ 111,945.9	\$ 112,226.3	\$ 112,401.6	\$ 112,179.8	\$ 112,043.2	\$ 113,657.0	
POB Receivable Revenue	\$ 836,779.0	\$ 806,747.6	\$ 786,935.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,088.3	\$ 773,053.2	\$ 771,982.6	\$ 781,077.7	
Uncollectible Rate	2.4373%	2.4745%	2.4331%	2.3943%	2.3206%	2.3011%	2.2939%	2.2305%	2.1988%	2.0159%	1.9013%	1.9004%	
Normalized Bad Debt Net Write-Off	\$ 14,403.0	\$ 13,908.1	\$ 14,294.3	\$ 15,103.6	\$ 15,160.2	\$ 15,495.9	\$ 15,741.5	\$ 16,400.2	\$ 17,132.3	\$ 18,522.5	\$ 19,839.7	\$ 20,633.0	
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 695,760.1	
Late Payment Revenue	\$ 2,550.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6	
POB Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,688.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3	
Uncollectible Rate	1.8629%	1.7687%	1.7839%	1.8285%	1.7954%	1.8334%	1.8633%	1.9411%	2.0281%	2.1964%	2.3616%	2.8057%	
3-Yr Aggregated Gas Uncol Rate	2.0011%	1.9898%	2.0014%	2.0333%	2.0270%	2.0733%	2.1050%	2.1222%	2.1521%	2.1922%	2.2115%	2.2779%	
Normalized Bad Debt Net Write-Off	\$ 21,231.2	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5									
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9									
Late Payment Revenue	\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7									
POB Receivable Revenue	\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6									
Uncollectible Rate	2.6075%	2.8335%	2.9405%	2.9723%									
3-Yr Aggregated Gas Uncol Rate	2.3248%	2.3566%	2.3616%										

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the month of Nov 10 through Feb 11. This decrease in net write-offs in the rolling 12-month period was used to calculate the 1.9013% and 1.9004% rates for the month of Nov 10 and Dec 10, respectively. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit_ (SSCP-51) to accommodate this new cashflow.

The revenue months (not-rolling 12-mos) were impacted by this project as follows:
(8000's)

	30-Nov-10	31-Dec-10	31-Jan-11	28-Feb-11	Total
\$	860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2
Elec \$	619.9	\$ 1,837.4	\$ 2,050.4	\$ 1,773.1	\$ 6,280.8
Gas \$	241.1	\$ 714.5	\$ 921.2	\$ 796.6	\$ 2,673.4
\$	860.9	\$ 2,551.9	\$ 2,971.7	\$ 2,569.8	\$ 8,954.2

- (1) Initial Test of Manual Phase mid-Feb 2010 to mid-Apr 2010
- (2) Account Initiation system change implemented in mid-Aug 2010 to reinstate dollars related to direct voucher customers
- (3) Manual Phase of Transfer to Active

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 4 GRW-1
(Update of Exhibit (SSCP-4))
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UNCOLLECTIBLE RATE CALCULATION

ELECTRIC Rolling 12-Mo Ending (000's)												
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09		
<i>Normalized Bad Debt Net Write-Off</i>												
\$ 451,649	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	(5)	\$ 53,914.5
<i>Total Tariff Revenue</i>												
\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1		\$ 2,824,675.0
<i>Late Payment Revenue</i>												
\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8		\$ 14,570.3
<i>POR Receivable Revenue</i>												
\$ 449,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,779.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1		\$ 282,672.0
\$ 3,441,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,053.3	\$ 3,351,106.5	\$ 3,295,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,125,071.0		\$ 3,121,917.2
<i>Uncollectible Rate</i>												
1.3101%	1.3535%	1.3959%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%		1.7270%
<i>Normalized Bad Debt Net Write-Off</i>												
\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,123.7		\$ 35,712.6
<i>Total Tariff Revenue</i>												
\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2		\$ 3,116,097.8
<i>Late Payment Revenue</i>												
\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,263.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7		\$ 15,519.1
<i>POR Receivable Revenue</i>												
\$ 25,862.9	\$ 28,452.7	\$ 29,039.6	\$ 29,210.3	\$ 28,946.4	\$ 30,162.6	\$ 31,773.4	\$ 32,274.1	\$ 32,667.1	\$ 32,470.2	\$ 32,481.7		\$ 34,180.4
\$ 3,137,578.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,293.3	\$ 3,229,787.6	\$ 3,276,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,427,356.7	\$ 3,425,497.4	\$ 3,465,647.6		\$ 3,476,197.2
<i>Uncollectible Rate</i>												
1.6714%	1.6339%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0712%		1.0273%
<i>Normalized Bad Debt Net Write-Off</i>												
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
\$ 32,093.3	\$ 28,951.9	\$ 29,638.7	\$ 31,538.0	\$ 31,234.6	\$ 31,431.9	\$ 31,396.3	\$ 32,165.1	\$ 33,068.9	\$ 35,684.7	\$ 39,160.3		\$ 42,558.0
<i>Total Tariff Revenue</i>												
\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,009.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5		\$ 2,999,929.5
<i>Late Payment Revenue</i>												
\$ 15,688.4	\$ 16,709.8	\$ 16,053.3	\$ 16,030.0	\$ 16,075.0	\$ 16,045.9	\$ 16,041.0	\$ 16,041.0	\$ 16,191.1	\$ 16,065.8	\$ 15,991.5		\$ 15,691.5
<i>POR Receivable Revenue</i>												
\$ 34,345.5	\$ 34,773.5	\$ 34,721.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2	\$ 34,627.2		\$ 34,627.2
\$ 3,464,014.6	\$ 3,479,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,053.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,385,330.9	\$ 3,374,202.2		\$ 3,348,686.6
<i>Uncollectible Rate</i>												
0.9265%	0.8334%	0.8237%	0.9069%	0.8977%	0.9049%	0.9124%	0.9405%	0.9748%	1.0532%	1.1606%		1.2709%
<i>3-Yr Aggregated Elec Incoll Rate:</i>												
1.2907%	1.2685%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2903%	1.3013%	1.3123%	1.3131%		1.3289%
<i>Normalized Bad Debt Net Write-Off</i>												
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4									
<i>Total Tariff Revenue</i>												
\$ 2,946,088.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2									
<i>Late Payment Revenue</i>												
\$ 14,444.9	\$ 14,444.9	\$ 14,444.9	\$ 14,444.9									
<i>POR Receivable Revenue</i>												
\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3									
\$ 3,286,776.3	\$ 3,203,818.4	\$ 3,130,692.2	\$ 3,049,397.2									
<i>Uncollectible Rate</i>												
1.4034%	1.5283%	1.5571%	1.5440%									
<i>3-Yr Aggregated Elec Incoll Rate:</i>												
1.3214%	1.3152%	1.3039%	1.2908%									

(1) Beginning Jan'11, the electric gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
(2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
(3) LDCAP Areas for gas is included within the net write-off row and allocated between electric and gas

- as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue.
- Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT												
Rolling 12-Mo Ending (5000's)												
31-Jun-00	28-Feb-00	31-Mar-00	31-Mar-00	30-Apr-00	31-Mar-00	30-Jun-00	31-Jul-00	31-Aug-00	30-Sep-00	31-Oct-00	30-Nov-00	31-Dec-00
Normalized Bad Debt Net Write-Off												
\$ 45,164.9	\$ 46,655.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5	\$ 53,914.5
Total Truff Revenue												
\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,066,236.1	\$ 3,028,884.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,178.7	\$ 2,824,600.1	\$ 2,824,625.0	\$ 2,824,625.0
Total Payment Revenue												
\$ 16,405.2	\$ 16,322.4	\$ 16,276.4	\$ 16,243.0	\$ 16,242.7	\$ 15,798.3	\$ 15,780.2	\$ 15,536.5	\$ 15,493.8	\$ 14,793.9	\$ 14,431.8	\$ 14,270.3	\$ 14,270.3
POR Receivable Revenue												
\$ 349,750.6	\$ 352,276.4	\$ 349,087.9	\$ 343,407.7	\$ 336,950.9	\$ 323,052.6	\$ 312,052.6	\$ 294,077.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 285,672.0	\$ 285,672.0
\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,385,705.3	\$ 3,351,368.5	\$ 3,297,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,110,800.1	\$ 3,122,071.0	\$ 3,121,617.2	\$ 3,121,617.2
Uncollectible Rate												
1.310%	1.355%	1.3950%	1.4510%	1.493%	1.563%	1.609%	1.662%	1.687%	1.761%	1.746%	1.770%	1.770%
Normalized Bad Debt Net Write-Off												
\$ 52,443.1	\$ 52,993.3	\$ 52,799.5	\$ 52,516.6	\$ 50,760.4	\$ 50,471.6	\$ 50,258.6	\$ 49,106.5	\$ 48,418.5	\$ 44,641.5	\$ 42,181.9	\$ 42,486.4	\$ 42,486.4
Total Truff Revenue												
\$ 2,837,570.5	\$ 2,844,601.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,233.6	\$ 3,082,238.4	\$ 3,097,973.9	\$ 3,107,702.2	\$ 3,116,097.7	\$ 3,116,097.7
Total Payment Revenue												
\$ 14,343.3	\$ 14,280.1	\$ 14,373.4	\$ 14,108.0	\$ 14,095.5	\$ 14,383.0	\$ 14,264.7	\$ 14,333.6	\$ 14,484.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1	\$ 15,519.1
POR Receivable Revenue												
\$ 285,682.9	\$ 286,527.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,697.1	\$ 342,470.2	\$ 342,817.7	\$ 344,580.4	\$ 344,580.4
\$ 3,137,998.8	\$ 3,145,462.7	\$ 3,166,653.5	\$ 3,206,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,465,467.6	\$ 3,476,197.2	\$ 3,476,197.2	\$ 3,476,197.2
Uncollectible Rate												
1.6720%	1.6600%	1.6000%	1.571%	1.571%	1.532%	1.504%	1.438%	1.408%	1.299%	1.317%	1.322%	1.322%
Normalized Bad Debt Net Write-Off												
\$ 37,960.1	\$ 36,109.7	\$ 36,232.2	\$ 35,905.8	\$ 36,062.9	\$ 35,987.8	\$ 36,706.1	\$ 37,553.4	\$ 40,116.6	\$ 42,921.3	\$ 44,341.4	\$ 44,341.4	\$ 44,341.4
Total Truff Revenue												
\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,111,729.1	\$ 3,111,831.2	\$ 3,114,081.8	\$ 3,114,609.6	\$ 3,084,310.2	\$ 3,065,327.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,890.5	\$ 2,999,290.5	\$ 2,999,290.5
Total Payment Revenue												
\$ 15,638.4	\$ 15,709.2	\$ 15,707.8	\$ 16,053.5	\$ 16,030.0	\$ 16,075.0	\$ 16,048.9	\$ 16,141.0	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,601.5	\$ 15,601.5
POR Receivable Revenue												
\$ 343,710.4	\$ 346,643.5	\$ 347,173.7	\$ 349,727.0	\$ 349,326.4	\$ 347,008.1	\$ 340,658.6	\$ 338,437.5	\$ 334,733.4	\$ 334,342.6	\$ 335,533.8	\$ 333,065.6	\$ 333,065.6
\$ 3,451,048.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,250.9	\$ 3,374,202.2	\$ 3,348,686.6	\$ 3,348,686.6	\$ 3,348,686.6
Uncollectible Rate												
1.1788%	1.091%	1.0406%	1.0419%	1.0319%	1.0371%	1.0458%	1.073%	1.070%	1.1840%	1.2720%	1.3200%	1.3200%
3-Yr Aggregated Elec Incoll Rate:												
1.3766%	1.3620%	1.3564%	1.3670%	1.3590%	1.3745%	1.3846%	1.3846%	1.3935%	1.4025%	1.4077%	1.4159%	1.4159%
31-Jun-12	29-Feb-12	31-Mar-12	30-Apr-12	31-Mar-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12	31-Dec-12
Normalized Bad Debt Net Write-Off												
\$ 46,030.9	\$ 47,160.7	\$ 47,050.9	\$ 45,478.8									
Total Truff Revenue												
\$ 2,946,068.8	\$ 2,970,171.6	\$ 2,890,002.2	\$ 2,727,203.2									
Total Payment Revenue												
\$ 15,455.3	\$ 15,459.2	\$ 14,680.0	\$ 14,320.7									
POR Receivable Revenue												
\$ 326,202.2	\$ 318,655.6	\$ 314,386.4	\$ 308,724.3									
\$ 3,287,796.3	\$ 3,320,818.4	\$ 3,130,059.2	\$ 3,045,972.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uncollectible Rate												
1.4070%	1.4120%	1.4032%	1.4720%	1.4001%	1.4720%	1.4894%						
3-Yr Aggregated Elec Incoll Rate:												
1.4070%	1.4010%	1.3899%	1.3798%									

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov to Feb/11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov/10 through Jan/12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to page 2 of Exhibit - (SSCP-4) to accommodate this new cashflow.

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb'10 through Apr'10 vs. those for the

same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected F&B's thru Apr'10.

Niagara Mohawk Power Corporation
06% National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 5 GRW-1
(Update of Exhibit, (SSCP-5))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

GAS													
Rolling 12-Mo Ending (000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	30-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8	
Total Tariff Revenue	\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 750,782.2	
Late Payment Revenue	\$ 3,712.2	\$ 3,801.7	\$ 3,893.5	\$ 3,951.0	\$ 3,981.0	\$ 3,920.9	\$ 3,796.6	\$ 3,707.3	\$ 3,674.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1	
POB Receivable Revenue	\$ 159,256.8	\$ 168,279.2	\$ 169,953.9	\$ 168,444.3	\$ 166,977.3	\$ 162,860.1	\$ 160,654.9	\$ 158,292.2	\$ 156,282.0	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2	
	\$ 1,002,576.5	\$ 1,020,500.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,367.0	\$ 952,207.2	\$ 939,559.2	\$ 929,763.8	\$ 923,444.0	\$ 917,559.8	\$ 907,871.0	\$ 873,230.5	
Uncollectible Rate	1.7819%	1.7710%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1699%	2.2288%	2.3368%	2.3364%	2.4008%	
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	30-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10	
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2	
Total Tariff Revenue	\$ 703,008.1	\$ 681,153.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 632,234.5	\$ 634,378.5	\$ 636,263.1	\$ 638,641.9	\$ 637,928.5	\$ 636,089.5	\$ 664,496.1	
Late Payment Revenue	\$ 3,405.9	\$ 3,206.7	\$ 3,247.8	\$ 3,038.9	\$ 3,074.1	\$ 2,960.0	\$ 2,975.8	\$ 2,904.5	\$ 2,946.9	\$ 2,969.9	\$ 2,969.9	\$ 2,926.6	
POB Receivable Revenue	\$ 130,516.0	\$ 122,970.0	\$ 117,496.2	\$ 114,943.6	\$ 111,193.1	\$ 111,475.6	\$ 111,945.9	\$ 112,263.6	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0	
	\$ 836,779.0	\$ 806,747.6	\$ 786,935.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7	
Uncollectible Rate	2.4373%	2.4745%	2.4331%	2.3984%	2.3286%	2.3011%	2.2939%	2.2305%	2.1988%	2.0159%	1.8700%	1.7781%	
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	30-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11	
Normalized Bad Debt Net Write-Off	(1) 12,526.2	(1) 11,234.7	(1) 11,620.8	(1) 12,510.2	(1) 12,486.8	(1) 12,222.5	(1) 13,068.0	(1) 13,726.7	(1) 14,488.9	(1) 15,849.1	(1) 17,407.4	(2) 18,915.1	
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,666.5	\$ 717,366.3	\$ 715,018.2	\$ 712,758.1	\$ 698,760.1	
Late Payment Revenue	\$ 2,950.2	\$ 2,955.0	\$ 3,016.6	\$ 3,082.9	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.2	\$ 3,273.1	\$ 3,217.6	
POB Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,683.1	\$ 121,209.9	\$ 123,688.0	\$ 123,688.0	\$ 123,891.7	\$ 123,891.7	\$ 124,117.9	\$ 124,690.0	\$ 124,064.7	\$ 121,455.3	
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1	
Uncollectible Rate	1.6115%	1.4287%	1.4503%	1.5066%	1.4788%	1.5171%	1.5409%	1.6247%	1.7116%	1.8795%	2.0721%	2.2971%	
3-Yr Aggregated Gas Uncol Rate:	1.9284%	1.8875%	1.8985%	1.9300%	1.9255%	1.9690%	2.0003%	2.0172%	2.0409%	2.0867%	2.1054%	2.1700%	
	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	30-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12	
Normalized Bad Debt Net Write-Off	(2) 20,434.6	(2) 21,669.6	(2) 21,531.1	(2) 20,770.5									
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9									
Late Payment Revenue	\$ 3,147.6	\$ 3,011.1	\$ 2,941.9	\$ 2,807.7									
POB Receivable Revenue	\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6									
	\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2									
Uncollectible Rate	2.5674%	2.8185%	2.9408%	2.9572%									
3-Yr Aggregated Gas Uncol Rate:	2.2139%	2.2422%	2.2539%	2.2452%									

(1) Beginning Jan 11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
(2) For the mo's beginning Nov 11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct 11.

- (3) LICAP Arrears forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 5 GRW-1
Page 2 of 2

GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending (\$000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8	
Total Tariff Revenue	\$ 839,407.5	\$ 846,499.4	\$ 837,487.4	\$ 819,744.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,760.7	\$ 757,565.1	\$ 750,782.2	
Late Payment Revenue	\$ 3,712.2	\$ 3,801.4	\$ 3,893.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,674.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1	
POB Receivable Revenue	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	\$ 1,168,445.9	
	\$ 1,002,576.5	\$ 1,029,580.2	\$ 1,031,260.7	\$ 992,129.6	\$ 994,387.0	\$ 992,207.2	\$ 939,539.2	\$ 929,763.8	\$ 925,454.0	\$ 917,559.8	\$ 907,571.0	\$ 873,330.5	
Uncollectible Rate	1.7819%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1669%	2.2288%	2.3368%	2.3364%	2.4008%	
Normalized Bad Debt Net Write-Off	\$ 20,394.5	\$ 20,452.9	\$ 20,533.2	\$ 20,346.5	\$ 19,740.2	\$ 19,627.8	\$ 19,582.3	\$ 19,097.0	\$ 18,829.4	\$ 17,360.6	\$ 16,404.1	\$ 16,522.5	(6)
Total Tariff Revenue	\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 622,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1	
Late Payment Revenue	\$ 3,016.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,258.0	\$ 3,280.0	\$ 3,250.0	\$ 3,230.0	\$ 3,250.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6	
POB Receivable Revenue	\$ 130,165.0	\$ 125,217.0	\$ 117,406.2	\$ 111,983.6	\$ 111,391.1	\$ 114,425.6	\$ 111,943.9	\$ 112,726.3	\$ 112,401.6	\$ 112,179.8	\$ 112,043.2	\$ 113,657.0	
	\$ 856,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,053.2	\$ 771,982.6	\$ 781,077.7	
Uncollectible Rate	2.4373%	2.5382%	2.6093%	2.6621%	2.5863%	2.5602%	2.5497%	2.4757%	2.4335%	2.2487%	2.1249%	2.1185%	
Normalized Bad Debt Net Write-Off	\$ 15,997.8	\$ 14,529.3	\$ 14,361.2	\$ 14,529.4	\$ 14,491.3	\$ 14,402.4	\$ 15,402.38	\$ 15,461.5	\$ 16,349.1	\$ 17,707.1	\$ 18,997.3	\$ 19,765.3	(6)
Total Tariff Revenue	\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 695,760.1	
Late Payment Revenue	\$ 2,502.2	\$ 2,955.0	\$ 3,016.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,258.0	\$ 3,280.0	\$ 3,250.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6	
POB Receivable Revenue	\$ 112,221.2	\$ 113,807.1	\$ 115,685.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3	
	\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,370.6	\$ 845,187.6	\$ 844,804.9	\$ 844,866.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1	
Uncollectible Rate	2.0881%	1.9015%	1.7923%	1.7498%	1.7162%	1.7514%	1.7784%	1.8525%	1.9384%	2.0998%	2.2613%	2.4004%	
3-Yr Aggregated Gas Uncol Rate:	2.0620%	2.0485%	2.0673%	2.0874%	2.0797%	2.1237%	2.1530%	2.1071%	2.1933%	2.2307%	2.2466%	2.3107%	
Normalized Bad Debt Net Write-Off	\$ 20,935.5	\$ 20,869.7	\$ 20,785.6	\$ 20,663.0									
Total Tariff Revenue	\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9									
Late Payment Revenue	\$ 3,147.6	\$ 3,011.1	\$ 2,941.9	\$ 2,850.7									
POB Receivable Revenue	\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6									
	\$ 795,912.1	\$ 764,788.2	\$ 732,213.4	\$ 702,370.2									
Uncollectible Rate	2.5625%	2.7289%	2.8387%	2.8665%									
3-Yr Aggregated Gas Uncol Rate:	2.3563%	2.3867%	2.3917%										

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov 10 through Feb 11. This decrease in net write-offs in the rolling 12-month period was used to calculate the uncollectible rate for the months of Nov 10 through Feb 11. The uncollectible rate for the months of Nov 10 through Feb 11 was 2.1010% and 2.1010% respectively. The uncollectible rate for the months of Nov 10 through Feb 11 was updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit_ (SSCP-51) to accommodate this new cashflow.

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb 10 through April 10 vs. those for the

same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected Feb'1 - thru Apr'10.

Date of Request: May 9, 2012
Due Date: September 21, 2012

Request No. DPS-13(GRW-1) (Sept 2012)
NMPC Req. No. NM 13

NIAGARA MOHAWK POWER CORPORATION
Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation
d/b/a National Grid - Electric and Gas Rates

Request for Information

FROM: Gerald Wojcinski
TO: Shared Services and Customer Panel (SSCP)
SUBJECT: Uncollectibles

Request: Testimony of SSCP

1. Please refer to Exhibits ___ (SSCP-4) and (SSCP-5), both exhibits includes two pages. Beginning with January 2012, provide for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information in a similar format for both exhibits and both pages in each.
2. Page 22 of the SSCP discusses the "Transfer-to-Active Project" that reinstated previously written –off accounts and transferred the unpaid balance to active account. During the period 2010 through 2011 what was the total increase in recoveries from this project? Also include the per month recoveries.
3. Page 22 SSCP also discusses, how the project significantly increased recoveries and reduced write-offs, however the testimony does not address the impacts to future periods from writing off these amounts again. Please quantify the impact to net-write offs and the impact to the uncollectible rate if the Transfer-to-Active Project was not implemented. Such impacts should be in the format as shown on exhibits SSCP-4 and SSCP-5 for both pages in each exhibit, beginning with January 2012, for every month to present and continue to update for every month thereafter, the latest 12-months-to-date information.

Response:

1. Please see Attachment 1 GRW-1 (Sep12 updt) for electric and Attachment 2 GRW-1 (Sep12 updt) for gas. [Note that the uncollectible 12-month rates on the 2nd page of each attachment will not differ from the 1st page for months after January 31, 2012. The 12 month period ending February 29, 2012 is after the completion of the manual phase of the Transfer to Active project that ran from November 2010 through February, 2011.]
3. Please see Attachment 4 GRW-1 (Sep12 updt) for electric and Attachment 5 GRW-1 (Sep12 updt) for gas. The 2nd page of both attachments indicates the impacts of removing both the manual phase of the transfer to active project that

occurred from Nov'10 through Mar'11 and the manual test phase of this project (alluded to in the response to # 2 of GRW-1 submitted May 21) that occurred from mid-Feb'10 through mid-Apr'10. Furthermore, as indicated in the May 21 response to #2, the Company has assumed the full increment of the reinstatements that occurred from Feb'10-Apr'10 over those that happened from Feb'09 – Apr'09 as being project related. (However, account level detail is not available for this time period. Assumptions based on a high-level study conducted on all reinstated customers was used to allocate these dollars from the 1st quarter of 2010.) The analysis is conservative in that it only focuses on the impacts to net write-off and does not consider the payments received on the newly established active accounts since these are not technically recoveries, but reductions to accounts receivable and arrears. Also, since the automated phase of the transfer to active project sets a new norm, the analysis focuses only on the manual implementation of this project.

Name of Respondent:

Paul S. Leo

Date of Reply:

September 14, 2012

Niagara Mohawk Power Corporation
dba National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 1 GRW-1 (Sept 2 updt)
(Update of Exhibit (SSCP-4))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

ELECTRIC													
Rolling 12-Mo Ending (\$000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	(4) \$ 52,925.8	(5) \$ 55,135.6	\$ 54,543.7	\$ 53,914.5	
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0	
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,242.7	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3	
POR Receivable Revenue	\$ 349,758.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0	
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2	
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%	
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,724.4	\$ 37,123.7	\$ 35,712.6	
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8	
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,333.6	\$ 14,344.2	\$ 15,153.3	\$ 15,463.7	\$ 15,463.7	\$ 15,519.1	
POR Receivable Revenue	\$ 285,682.9	\$ 286,557.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4	
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,635.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,383.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2	
Uncollectible Rate	1.6714%	1.6320%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0712%	1.0273%	
Normalized Bad Debt Net Write-Off	\$ 32,093.3	\$ 28,951.9	\$ 29,638.7	\$ 31,538.0	\$ 31,234.6	\$ 31,431.9	\$ 31,396.3	\$ 32,165.1	(1) \$ 33,068.9	(1) \$ 35,684.7	(2) \$ 39,160.3	\$ 42,558.0	
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,114,821.6	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5	\$ 2,999,929.5	
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,043.9	\$ 16,075.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5	\$ 15,691.5	
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,473.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6	\$ 333,065.6	
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6	\$ 3,348,686.6	
Uncollectible Rate	0.9265%	0.8324%	0.8527%	0.9069%	0.8977%	0.9040%	0.9124%	0.9405%	0.9748%	1.0532%	1.1606%	1.2709%	
3-Yr Aggregated Elec Uncoll Rate:	1.2907%	1.2605%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2903%	1.3013%	1.3123%	1.3131%	1.3289%	
Normalized Bad Debt Net Write-Off	\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 48,238.7	\$ 46,920.2	\$ 45,468.9	\$ 46,293.8	(2)	(2)	(2)	(2)	
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7	\$ 2,592,836.8	\$ 2,556,659.7					
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5	\$ 13,420.4	\$ 13,548.3					
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6	\$ 306,164.7	\$ 304,790.9					
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,659.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8	\$ 2,912,421.9	\$ 2,874,998.9	\$ -	\$ -	\$ -	\$ -	
Uncollectible Rate	1.4034%	1.5283%	1.5571%	1.5440%	1.6116%	1.5927%	1.5612%	1.6102%					
3-Yr Aggregated Elec Uncoll Rate:	1.3214%	1.3152%	1.3039%	1.2908%	1.2885%	1.2763%	1.2611%	1.2639%					

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- (3) LCAPA Areas forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue.
- Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending (\$000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5	
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0	
Late Payment Revenue	\$ 16,405.2	\$ 16,320.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3	
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 349,409.7	\$ 346,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 284,009.1	\$ 282,672.0	\$ 282,672.0	
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,139,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2	
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%	
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,072.4	\$ 37,743.5	\$ 38,169.8	
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8	
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1	
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,478.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4	
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2	
Uncollectible Rate	1.6714%	1.6320%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0891%	1.0980%	
Normalized Bad Debt Net Write-Off	\$ 36,601.0	\$ 35,232.7	\$ 35,919.5	\$ 37,818.8	\$ 37,515.4	\$ 37,712.7	\$ 37,677.1	\$ 38,445.9	\$ 39,149.7	\$ 41,965.5	\$ 44,831.3	\$ 46,381.5	
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5	
Late Payment Revenue	\$ 15,638.4	\$ 15,769.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.3	
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,693.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6	
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6	
Uncollectible Rate	1.0566%	1.0130%	1.0334%	1.0875%	1.0782%	1.0846%	1.0949%	1.1242%	1.1599%	1.2385%	1.3284%	1.3851%	
3-Yr Aggregated Eke Uncol Rate:	1.3355%	1.3229%	1.3186%	1.3304%	1.3231%	1.3401%	1.3516%	1.3531%	1.3643%	1.3752%	1.3762%	1.3921%	
Normalized Bad Debt Net Write-Off	\$ 47,912.8	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 48,238.7	\$ 46,920.2	\$ 45,468.9	\$ 46,293.8					
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7	\$ 2,592,836.8	\$ 2,556,659.7					
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5	\$ 13,420.4	\$ 13,548.3					
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6	\$ 306,164.7	\$ 304,790.9					
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8	\$ 2,912,421.9	\$ 2,874,998.9	\$ -	\$ -	\$ -	\$ -	
Uncollectible Rate	1.4573%	1.5283%	1.5571%	1.5440%	1.6116%	1.5977%	1.5612%	1.6102%					
3-Yr Aggregated Eke Uncol Rate:	1.3849%	1.3791%	1.3681%	1.3553%	1.3533%	1.3410%	1.3259%	1.3286%					

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit. (SSCP-4) to accommodate this new cashflow.

The revenue months (not-rolling 12-mo's) were impacted by this project as follows:

(\$000's)			
	30-Nov-10	31-Dec-10	28-Feb-11
Total	\$ 860.9	\$ 2,551.9	\$ 2,971.7
			\$ 8,954.2
Elec	\$ 619.9	\$ 1,837.4	\$ 2,050.4
Gas	\$ 241.1	\$ 714.5	\$ 921.2
	\$ 860.9	\$ 2,551.9	\$ 2,971.7
			\$ 8,954.2

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 2 GRW-1 (Sep12 Upd)
(Update of Exhibit (SSCP-5))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

		GAS											
		Rolling 12-Mo Ending (\$000's)											
		31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
<i>Normalized Bad Debt Net Write-Off</i>		\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8
<i>Total Tariff Revenue</i>		\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
<i>Late Payment Revenue</i>		\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1
<i>POR Receivable Revenue</i>		\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,077.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2
		\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
<i>Uncollectible Rate</i>		1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%
<i>Normalized Bad Debt Net Write-Off</i>		\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2
<i>Total Tariff Revenue</i>		\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
<i>Late Payment Revenue</i>		\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
<i>POR Receivable Revenue</i>		\$ 130,365.0	\$ 122,297.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
		\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,313.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
<i>Uncollectible Rate</i>		2.4373%	2.4745%	2.4331%	2.3934%	2.3306%	2.3011%	2.2929%	2.2305%	2.1958%	2.0159%	1.8701%	1.7781%
<i>Normalized Bad Debt Net Write-Off</i>		\$ 12,526.2	\$ 11,234.7	\$ 11,620.8	\$ 12,510.2	\$ 12,486.8	\$ 12,822.5	\$ 13,068.0	\$ 13,726.7	\$ 14,458.9	\$ 15,849.1	\$ 17,407.4	\$ 18,915.1
<i>Total Tariff Revenue</i>		\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
<i>Late Payment Revenue</i>		\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6
<i>POR Receivable Revenue</i>		\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3
		\$ 777,307.3	\$ 786,555.7	\$ 801,302.2	\$ 830,370.6	\$ 844,733.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1
<i>Uncollectible Rate</i>		1.6115%	1.4287%	1.4502%	1.5065%	1.4788%	1.5171%	1.5469%	1.6247%	1.7116%	1.8795%	2.0731%	2.2971%
<i>3-Yr Aggregated Gas Uncoll Rate:</i>		1.9294%	1.8875%	1.8985%	1.9300%	1.9235%	1.9600%	2.0003%	2.0172%	2.0469%	2.0867%	2.1054%	2.1700%
<i>Normalized Bad Debt Net Write-Off</i>		\$ 20,434.6	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5	\$ 21,233.2	\$ 20,579.3	\$ 19,868.4	\$ 20,098.6				
<i>Total Tariff Revenue</i>		\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9	\$ 589,187.7	\$ 587,394.1				
<i>Late Payment Revenue</i>		\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6	\$ 2,759.4	\$ 2,793.1				
<i>POR Receivable Revenue</i>		\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3	\$ 99,268.9	\$ 98,888.0				
		\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8	\$ 691,216.1	\$ 689,045.2				
<i>Uncollectible Rate</i>		2.8335%	2.8335%	2.9405%	2.9572%	3.0483%	2.9643%	2.8744%	2.9169%				
<i>3-Yr Aggregated Gas Uncoll Rate:</i>		2.2139%	2.2422%	2.2538%	2.2452%	2.2321%	2.2134%	2.1939%	2.2136%				

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- (3) LICAP Arrears forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 2 GRW-1 (Ssp12 Upd)
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GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT														
Rolling 12-Mo Ending (\$000's)														
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09			
Normalized Bad Debt Net Write-Off														
\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8			
Total Tariff Revenue														
\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2			
Late Payment Revenue														
\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1			
POR Receivable Revenue														
\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,677.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2			
\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5			
Uncollectible Rate														
1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%			
Normalized Bad Debt Net Write-Off														
\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,678.0	\$ 14,843.8	(6)		
Total Tariff Revenue														
\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1			
Late Payment Revenue														
\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6			
POR Receivable Revenue														
\$ 130,365.0	\$ 127,297.0	\$ 117,486.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,262.5	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0			
\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7			
Uncollectible Rate														
2.4373%	2.4745%	2.4331%	2.3934%	2.3306%	2.3011%	2.2929%	2.2305%	2.1958%	2.0159%	1.9013%	1.9004%			
Normalized Bad Debt Net Write-Off														
(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)			
\$ 14,403.0	\$ 13,908.1	\$ 14,294.3	\$ 15,183.6	\$ 15,160.2	\$ 15,495.9	\$ 15,741.5	\$ 16,400.2	\$ 17,132.3	\$ 18,522.5	\$ 19,839.7	\$ 20,633.0			
Total Tariff Revenue														
\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,666.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1			
Late Payment Revenue														
\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6			
POR Receivable Revenue														
\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,047.5	\$ 121,455.3			
\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1			
Uncollectible Rate														
1.8529%	1.7687%	1.7839%	1.8285%	1.7954%	1.8334%	1.8633%	1.9411%	2.0281%	2.1965%	2.3616%	2.5057%			
3-Yr Aggregated Gas Uncoll Rate:														
2.0011%	1.9898%	2.0014%	2.0333%	2.0270%	2.0733%	2.1050%	2.1222%	2.1521%	2.1922%	2.2115%	2.2779%			
Normalized Bad Debt Net Write-Off														
(6)	\$ 21,231.2	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5	\$ 21,233.2	\$ 20,579.3	\$ 19,868.4	\$ 20,098.6						31-Dec-12
Total Tariff Revenue														
\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9	\$ 589,187.7	\$ 587,394.1							31-Dec-12
Late Payment Revenue														
\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6	\$ 2,759.4	\$ 2,793.1							31-Dec-12
POR Receivable Revenue														
\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3	\$ 99,268.9	\$ 98,858.0							31-Dec-12
\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8	\$ 691,216.1	\$ 689,045.2	\$ -	\$ -	\$ -	\$ -			
Uncollectible Rate														
2.6675%	2.8335%	2.9405%	2.9572%	3.0483%	2.9643%	2.8744%	2.9169%							31-Dec-12
3-Yr Aggregated Gas Uncoll Rate:														
2.3248%	2.3556%	2.3609%	2.3616%	2.3481%	2.3294%	2.3098%	2.3296%							31-Dec-12

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to Fig 2 of Exhibit (SSCP-5) to accommodate this new cashflow.

The revenue months (not-rolling 12-mo's) were impacted by this project as follows:

(\$000's)			
	30-Nov-10	31-Jan-11	28-Feb-11
Total	\$ 860.9	\$ 2,551.9	\$ 2,971.7
			\$ 2,569.8
			\$ 8,954.2
Electric	\$ 619.9	\$ 1,837.4	\$ 2,050.4
			\$ 1,773.1
Gas	\$ 241.1	\$ 714.5	\$ 921.2
			\$ 706.6
	\$ 860.9	\$ 2,551.9	\$ 2,971.7
			\$ 2,569.8
			\$ 8,954.2

Niagara Mohawk Power Corporation
dba National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 4 GRW-1 (Sept 2 updt)
(Update of Exhibit (SSCP-4))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

	ELECTRIC											
	Rolling 12-Mo Ending (5000's)											
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,320.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3
POR Receivable Revenue	\$ 349,758.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 336,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,037.8	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,239,986.7	\$ 3,159,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%
	31-Jan-10	28-Feb-10	31-Mar-10	30-Apr-10	31-May-10	30-Jun-10	31-Jul-10	31-Aug-10	30-Sep-10	31-Oct-10	30-Nov-10	31-Dec-10
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 51,334.4	\$ 49,235.9	\$ 47,039.7	\$ 45,545.5	\$ 45,365.0	\$ 45,354.5	\$ 44,243.0	\$ 43,707.3	\$ 40,724.4	\$ 37,123.7	\$ 35,712.6
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,918,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,364.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4
	\$ 3,137,598.8	\$ 3,145,462.7	\$ 3,180,635.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,383.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2
Uncollectible Rate	1.6714%	1.6320%	1.5480%	1.4662%	1.4102%	1.3871%	1.3586%	1.2961%	1.2714%	1.1597%	1.0712%	1.0273%
	31-Jan-11	28-Feb-11	31-Mar-11	30-Apr-11	31-May-11	30-Jun-11	31-Jul-11	31-Aug-11	30-Sep-11	31-Oct-11	30-Nov-11	31-Dec-11
Normalized Bad Debt Net Write-Off	\$ 32,093.3	\$ 28,951.9	\$ 29,638.7	\$ 31,538.0	\$ 31,234.6	\$ 31,431.9	\$ 31,396.3	\$ 32,165.1	\$ 33,068.9	\$ 35,684.7	\$ 39,160.3	\$ 42,558.0
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,114,821.6	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5	\$ 2,999,929.5
Late Payment Revenue	\$ 15,638.4	\$ 15,709.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.5	\$ 15,691.5
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6
Uncollectible Rate	0.9265%	0.8324%	0.8527%	0.9069%	0.8977%	0.9040%	0.9124%	0.9405%	0.9748%	1.0532%	1.1606%	1.2709%
3-Yr Aggregated Elec Uncoll Rate:	1.2907%	1.2605%	1.2563%	1.2680%	1.2607%	1.2775%	1.2889%	1.2903%	1.3013%	1.3123%	1.3131%	1.3289%
	31-Jan-12	29-Feb-12	31-Mar-12	30-Apr-12	31-May-12	30-Jun-12	31-Jul-12	31-Aug-12	30-Sep-12	31-Oct-12	30-Nov-12	31-Dec-12
Normalized Bad Debt Net Write-Off	\$ 46,139.6	\$ 48,965.5	\$ 48,737.5	\$ 47,083.4	\$ 48,238.7	\$ 46,920.2	\$ 45,468.9	\$ 46,293.8				
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7	\$ 2,592,836.8	\$ 2,556,659.7				
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5	\$ 13,420.4	\$ 13,548.3				
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6	\$ 306,164.7	\$ 304,790.9				
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8	\$ 2,912,421.9	\$ 2,874,998.9	\$ -	\$ -	\$ -	\$ -
Uncollectible Rate	1.4034%	1.5283%	1.5571%	1.5440%	1.6116%	1.5927%	1.5612%	1.6102%				
3-Yr Aggregated Elec Uncoll Rate:	1.3214%	1.3152%	1.3039%	1.2908%	1.2885%	1.2763%	1.2611%	1.2639%				

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- (3) LCAP Areas forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue.
- Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 4 GRW-1 (Sep12 updt)
Page 2 of 2

ELECTRIC UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending (\$000's)													
	31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09	
Normalized Bad Debt Net Write-Off	\$ 45,164.9	\$ 46,635.5	\$ 47,788.6	\$ 49,170.7	\$ 50,054.7	\$ 51,485.6	\$ 52,386.9	\$ 52,523.1	\$ 52,925.8	\$ 55,135.6	\$ 54,543.7	\$ 53,914.5	
Total Tariff Revenue	\$ 3,081,245.9	\$ 3,076,984.3	\$ 3,060,266.1	\$ 3,028,875.3	\$ 2,998,174.9	\$ 2,950,238.7	\$ 2,912,193.9	\$ 2,849,751.4	\$ 2,834,349.1	\$ 2,830,718.7	\$ 2,824,630.1	\$ 2,824,675.0	
Late Payment Revenue	\$ 16,405.2	\$ 16,322.3	\$ 16,276.4	\$ 16,420.3	\$ 16,242.7	\$ 15,798.3	\$ 15,740.2	\$ 15,356.5	\$ 14,943.8	\$ 14,793.9	\$ 14,431.8	\$ 14,570.3	
POR Receivable Revenue	\$ 349,756.9	\$ 352,276.4	\$ 349,087.9	\$ 343,409.7	\$ 346,950.9	\$ 327,739.9	\$ 312,052.6	\$ 294,904.5	\$ 287,904.5	\$ 285,287.5	\$ 284,009.1	\$ 282,672.0	
	\$ 3,447,408.0	\$ 3,445,583.0	\$ 3,425,630.5	\$ 3,388,705.3	\$ 3,351,368.5	\$ 3,293,776.8	\$ 3,137,976.7	\$ 3,139,145.6	\$ 3,137,197.5	\$ 3,130,800.1	\$ 3,123,071.0	\$ 3,121,917.2	
Uncollectible Rate	1.3101%	1.3535%	1.3950%	1.4510%	1.4936%	1.5631%	1.6169%	1.6626%	1.6870%	1.7611%	1.7465%	1.7270%	
Normalized Bad Debt Net Write-Off	\$ 52,443.1	\$ 52,593.3	\$ 52,799.5	\$ 52,319.6	\$ 50,760.4	\$ 50,471.6	\$ 50,354.6	\$ 49,106.5	\$ 48,418.5	\$ 44,641.5	\$ 42,181.3	\$ 42,486.4	
Total Tariff Revenue	\$ 2,837,570.5	\$ 2,844,630.0	\$ 2,875,640.5	\$ 2,901,351.0	\$ 2,915,745.7	\$ 2,952,145.3	\$ 3,006,347.7	\$ 3,066,735.2	\$ 3,083,228.4	\$ 3,097,873.9	\$ 3,107,702.2	\$ 3,116,097.8	
Late Payment Revenue	\$ 14,345.3	\$ 14,280.1	\$ 14,373.4	\$ 14,068.0	\$ 14,095.5	\$ 14,283.0	\$ 14,264.7	\$ 14,333.6	\$ 14,844.2	\$ 15,153.3	\$ 15,463.7	\$ 15,519.1	
POR Receivable Revenue	\$ 285,682.9	\$ 286,552.7	\$ 290,639.6	\$ 292,910.3	\$ 296,946.4	\$ 304,162.6	\$ 317,773.4	\$ 332,474.1	\$ 339,667.1	\$ 342,470.2	\$ 342,481.7	\$ 344,580.4	
	\$ 3,137,598.8	\$ 3,145,463.7	\$ 3,180,653.5	\$ 3,208,329.3	\$ 3,229,787.6	\$ 3,270,591.0	\$ 3,338,385.8	\$ 3,413,542.9	\$ 3,437,739.7	\$ 3,455,497.4	\$ 3,465,647.6	\$ 3,476,197.2	
Uncollectible Rate	1.6714%	1.6720%	1.6600%	1.6307%	1.5716%	1.5432%	1.5084%	1.4386%	1.4084%	1.2919%	1.2171%	1.2222%	
Normalized Bad Debt Net Write-Off	\$ 40,730.8	\$ 37,969.1	\$ 36,169.7	\$ 36,233.2	\$ 35,905.8	\$ 36,062.9	\$ 35,987.8	\$ 36,706.1	\$ 37,553.4	\$ 40,116.6	\$ 42,921.3	\$ 44,434.1	
Total Tariff Revenue	\$ 3,104,656.9	\$ 3,115,788.6	\$ 3,112,799.1	\$ 3,111,821.6	\$ 3,114,081.8	\$ 3,114,069.6	\$ 3,084,319.3	\$ 3,065,335.0	\$ 3,041,588.7	\$ 3,037,782.3	\$ 3,022,599.5	\$ 2,999,929.5	
Late Payment Revenue	\$ 15,638.4	\$ 15,769.2	\$ 15,970.8	\$ 16,055.3	\$ 16,030.0	\$ 16,075.0	\$ 16,043.9	\$ 16,078.1	\$ 16,141.0	\$ 16,191.1	\$ 16,068.9	\$ 15,691.3	
POR Receivable Revenue	\$ 343,719.4	\$ 346,643.5	\$ 347,173.7	\$ 349,747.0	\$ 349,326.4	\$ 347,008.1	\$ 340,695.6	\$ 338,437.5	\$ 334,773.4	\$ 334,347.6	\$ 335,533.8	\$ 333,065.6	
	\$ 3,464,014.6	\$ 3,478,141.3	\$ 3,475,943.6	\$ 3,477,623.9	\$ 3,479,438.2	\$ 3,477,152.7	\$ 3,441,058.9	\$ 3,419,850.6	\$ 3,392,503.0	\$ 3,388,320.9	\$ 3,374,202.2	\$ 3,348,686.6	
Uncollectible Rate	1.1758%	1.0916%	1.0406%	1.0419%	1.0319%	1.0371%	1.0458%	1.0733%	1.1070%	1.1840%	1.2720%	1.3269%	
3-Yr Aggregated Elec Uncoll Rate:	1.3768%	1.3626%	1.3564%	1.3670%	1.3590%	1.3745%	1.3845%	1.3844%	1.3935%	1.4025%	1.4017%	1.4159%	
Normalized Bad Debt Net Write-Off	\$ 46,030.9	\$ 47,160.7	\$ 47,050.9	\$ 45,479.8	\$ 46,699.9	\$ 45,490.0	\$ 44,146.5	\$ 45,126.4					
Total Tariff Revenue	\$ 2,946,068.8	\$ 2,870,173.6	\$ 2,800,982.2	\$ 2,726,282.2	\$ 2,672,835.3	\$ 2,626,379.7	\$ 2,592,836.8	\$ 2,556,659.7					
Late Payment Revenue	\$ 15,435.3	\$ 15,009.2	\$ 14,680.6	\$ 14,390.7	\$ 14,242.4	\$ 13,693.5	\$ 13,420.4	\$ 13,548.3					
POR Receivable Revenue	\$ 326,292.2	\$ 318,635.6	\$ 314,396.4	\$ 308,724.3	\$ 306,157.6	\$ 305,924.6	\$ 306,164.7	\$ 304,790.9					
	\$ 3,287,796.3	\$ 3,203,818.4	\$ 3,130,059.2	\$ 3,049,397.2	\$ 2,993,235.4	\$ 2,945,997.8	\$ 2,912,421.9	\$ 2,874,998.9	\$ -	\$ -	\$ -	\$ -	
Uncollectible Rate	1.4001%	1.4720%	1.5032%	1.4914%	1.5602%	1.5441%	1.5158%	1.5696%					
3-Yr Aggregated Elec Uncoll Rate:	1.4076%	1.4014%	1.3899%	1.3768%	1.3746%	1.3620%	1.3464%	1.3487%					

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-4) to accommodate this new cashflow.

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb'10 through Apr'10 vs. those for the same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected Feb'10 thru Apr'10.

Niagara Mohawk Power Corporation
d/b/a National Grid
Cases 12-E-0201 & 12-G-0202
Attachment 5 GRW-1 (Sept 12, unfiled)
(Update of Exhibit 1 (SSCP-5))
Page 1 of 2

UNCOLLECTIBLE RATE CALCULATION

		GAS											
		Rolling 12-Mo Ending (\$000's)											
		31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09
Normalizd Bad Debt Net Write-Off		\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8
Total Tariff Revenue		\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2
Late Payment Revenue		\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,893.1	\$ 3,820.9	\$ 3,796.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1
POR Receivable Revenue		\$ 159,256.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,077.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2
		\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 939,539.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5
Uncollectible Rate		1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%
Normalizd Bad Debt Net Write-Off		\$ 20,394.5	\$ 19,963.4	\$ 19,147.3	\$ 18,293.2	\$ 17,712.2	\$ 17,641.9	\$ 17,637.9	\$ 17,205.6	\$ 16,997.3	\$ 15,583.7	\$ 14,437.0	\$ 13,888.2
Total Tariff Revenue		\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1
Late Payment Revenue		\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6
POR Receivable Revenue		\$ 130,365.0	\$ 122,297.0	\$ 117,496.2	\$ 111,943.6	\$ 111,393.1	\$ 111,475.6	\$ 111,945.9	\$ 112,226.3	\$ 112,491.6	\$ 112,179.8	\$ 112,043.2	\$ 113,655.0
		\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,313.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7
Uncollectible Rate		2.4373%	2.4745%	2.4331%	2.3934%	2.3306%	2.3011%	2.2929%	2.2305%	2.1958%	2.0159%	1.8701%	1.7781%
Normalizd Bad Debt Net Write-Off		\$ 12,526.2	\$ 11,234.7	\$ 11,620.8	\$ 12,510.2	\$ 12,486.8	\$ 12,822.5	\$ 13,068.0	\$ 13,726.7	\$ 14,458.9	\$ 15,849.1	\$ 17,407.4	\$ 18,915.1
Total Tariff Revenue		\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,656.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1
Late Payment Revenue		\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6
POR Receivable Revenue		\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,768.5	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3
		\$ 777,307.3	\$ 786,555.7	\$ 801,302.2	\$ 830,370.6	\$ 844,733.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1
Uncollectible Rate		1.6115%	1.4287%	1.4502%	1.5066%	1.4788%	1.5171%	1.5469%	1.6247%	1.7116%	1.8795%	2.0731%	2.2971%
3-Yr Aggregated Gas Uncoll Rate:		1.9294%	1.8875%	1.8985%	1.9300%	1.9235%	1.9609%	2.0003%	2.0172%	2.0469%	2.0867%	2.1054%	2.1700%
Normalizd Bad Debt Net Write-Off		\$ 20,434.6	\$ 21,669.6	\$ 21,531.1	\$ 20,770.5	\$ 21,233.2	\$ 20,579.3	\$ 19,868.4	\$ 20,098.6				
Total Tariff Revenue		\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9	\$ 589,187.7	\$ 587,394.1				
Late Payment Revenue		\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6	\$ 2,759.4	\$ 2,793.1				
POR Receivable Revenue		\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3	\$ 99,268.9	\$ 98,888.0				
		\$ 795,912.1	\$ 764,768.2	\$ 732,213.4	\$ 702,370.2	\$ 696,523.8	\$ 691,216.1	\$ 689,045.2	\$ -				
Uncollectible Rate		2.8335%	2.8335%	2.9405%	2.9572%	3.0483%	2.9643%	2.8744%	2.9169%				
3-Yr Aggregated Gas Uncoll Rate:		2.2139%	2.2422%	2.2538%	2.2452%	2.2321%	2.2134%	2.1939%	2.2136%				

- (1) Beginning Jan'11, the electric-gas net write-off allocation was changed from 72%-28% to 69%-31% per the outcome of the NIMO electric rate case 10-E-0050.
- (2) For the mo's beginning Nov'11, the electric gas net write-off allocation was changed from 69%-31% to 70%-30% per the outcome of the new annual assessment completed after the Oct'11.
- (3) LICAP Arrears forgiveness is imbedded within the net write-off row and allocated between electric and gas as noted in (1) & (2) above.
- (4) For the month of Sept '09, total electric & gas net write-off has been normalized by removing about \$4.1 million that had been inadvertently accelerated to write-off due to a system issue. These amounts would have been written off during Oct '09 and Nov '09.
- (5) For the months of Oct&Nov '09, total electric & gas net write-off has been increased by the allocated portion of the \$4.1 million that had been inadvertently accelerated in Sept'09 due to a system issue. Also, written off during Oct '09 was another \$1.5 accelerated amount that should have gone to Nov '09. Both Oct'09 & Nov'09 have been normalized by the additional figure.

Attachment 5 GRW-1 (Sep 12, updt)
Page 2 of 2

GAS UNCOLLECTIBLE RATE ADJUSTED FOR IMPACTS OF THE MANUAL PHASE OF THE TRANSFER TO ACTIVE PROJECT													
Rolling 12-Mo Ending (8000's)													
31-Jan-09	28-Feb-09	31-Mar-09	30-Apr-09	31-May-09	30-Jun-09	31-Jul-09	31-Aug-09	30-Sep-09	31-Oct-09	30-Nov-09	31-Dec-09		
<i>Normalized Bad Debt Net Write-Off</i>													
\$ 17,564.1	\$ 18,136.0	\$ 18,584.5	\$ 19,121.9	\$ 19,465.7	\$ 20,022.2	\$ 20,372.7	\$ 20,425.7	\$ 20,582.3	\$ 21,441.6	\$ 21,211.4	\$ 20,966.8		
<i>Total Tariff Revenue</i>													
\$ 839,607.5	\$ 848,499.4	\$ 837,487.4	\$ 819,734.1	\$ 803,816.6	\$ 785,426.2	\$ 775,087.7	\$ 767,827.2	\$ 763,533.7	\$ 763,769.7	\$ 757,565.1	\$ 730,782.2		
<i>Late Payment Revenue</i>													
\$ 3,712.2	\$ 3,801.7	\$ 3,859.5	\$ 3,951.0	\$ 3,993.1	\$ 3,820.9	\$ 3,790.6	\$ 3,707.3	\$ 3,637.4	\$ 3,594.9	\$ 3,537.0	\$ 3,542.1		
<i>POR Receivable Revenue</i>													
\$ 159,236.8	\$ 168,279.2	\$ 169,933.9	\$ 168,444.5	\$ 166,677.3	\$ 162,960.1	\$ 160,654.9	\$ 158,229.2	\$ 156,282.9	\$ 150,195.2	\$ 146,768.9	\$ 139,006.2		
\$ 1,002,576.5	\$ 1,020,580.2	\$ 1,011,280.7	\$ 992,129.6	\$ 974,387.0	\$ 952,207.2	\$ 929,763.8	\$ 923,454.0	\$ 917,559.8	\$ 907,871.0	\$ 873,330.5			
<i>Uncollectible Rate</i>													
1.7519%	1.7770%	1.8377%	1.9274%	1.9977%	2.1027%	2.1684%	2.1969%	2.2288%	2.3368%	2.3364%	2.4008%		
<i>Normalized Bad Debt Net Write-Off</i>													
\$ 20,394.5	\$ 20,452.9	\$ 20,533.2	\$ 20,346.5	\$ 19,740.2	\$ 19,627.8	\$ 19,582.3	\$ 19,097.0	\$ 18,829.4	\$ 17,360.6	\$ 16,404.1	\$ 16,522.5		
<i>Total Tariff Revenue</i>													
\$ 703,008.1	\$ 681,183.9	\$ 666,195.7	\$ 649,333.3	\$ 648,898.4	\$ 652,224.5	\$ 654,378.5	\$ 656,263.1	\$ 658,641.9	\$ 657,928.5	\$ 656,989.5	\$ 664,496.1		
<i>Late Payment Revenue</i>													
\$ 3,405.9	\$ 3,266.7	\$ 3,247.8	\$ 3,038.9	\$ 2,972.1	\$ 2,966.0	\$ 2,917.5	\$ 2,900.5	\$ 2,934.8	\$ 2,946.9	\$ 2,949.9	\$ 2,926.6		
<i>POR Receivable Revenue</i>													
\$ 836,779.0	\$ 806,747.6	\$ 786,939.6	\$ 764,315.8	\$ 763,263.6	\$ 766,666.1	\$ 769,241.9	\$ 771,389.9	\$ 774,068.3	\$ 773,055.2	\$ 771,982.6	\$ 781,077.7		
<i>Uncollectible Rate</i>													
2.4373%	2.5552%	2.6092%	2.6621%	2.5863%	2.5602%	2.5457%	2.4757%	2.4325%	2.2457%	2.1249%	2.1153%		
<i>Normalized Bad Debt Net Write-Off</i>													
\$ 15,997.8	\$ 14,952.9	\$ 14,361.2	\$ 14,529.4	\$ 14,491.3	\$ 14,802.4	\$ 15,023.8	\$ 15,651.5	\$ 16,349.1	\$ 17,707.1	\$ 18,997.3	\$ 19,765.3		
<i>Total Tariff Revenue</i>													
\$ 662,135.8	\$ 669,593.6	\$ 682,623.5	\$ 705,997.0	\$ 717,768.4	\$ 718,219.1	\$ 717,707.3	\$ 717,666.5	\$ 717,386.3	\$ 715,918.2	\$ 712,758.1	\$ 698,760.1		
<i>Late Payment Revenue</i>													
\$ 2,950.2	\$ 2,955.0	\$ 3,010.6	\$ 3,082.7	\$ 3,137.0	\$ 3,200.0	\$ 3,205.9	\$ 3,238.0	\$ 3,255.0	\$ 3,272.7	\$ 3,273.1	\$ 3,217.6		
<i>POR Receivable Revenue</i>													
\$ 112,221.2	\$ 113,807.1	\$ 115,668.1	\$ 121,290.9	\$ 123,468.0	\$ 123,891.7	\$ 123,992.2	\$ 124,117.9	\$ 124,090.0	\$ 124,064.7	\$ 121,455.3			
\$ 777,307.3	\$ 786,355.7	\$ 801,302.2	\$ 830,370.6	\$ 844,373.4	\$ 845,187.6	\$ 844,804.9	\$ 844,886.7	\$ 844,759.2	\$ 843,280.9	\$ 840,095.9	\$ 823,433.1		
<i>Uncollectible Rate</i>													
2.0581%	1.9015%	1.7922%	1.7498%	1.7162%	1.7514%	1.7784%	1.8525%	1.9354%	2.0998%	2.2613%	2.4004%		
<i>3-Yr Aggregated Gas Uncoll Rate:</i>													
2.0620%	2.0485%	2.0573%	2.0874%	2.0797%	2.1237%	2.1530%	2.1671%	2.1933%	2.2301%	2.2466%	2.3107%		
<i>Normalized Bad Debt Net Write-Off</i>													
\$ 20,395.5	\$ 20,869.7	\$ 20,785.6	\$ 20,063.0	\$ 20,355.4	\$ 19,951.1	\$ 19,289.4	\$ 19,589.9						
<i>Total Tariff Revenue</i>													
\$ 675,677.5	\$ 649,501.8	\$ 621,971.1	\$ 598,344.9	\$ 593,600.5	\$ 591,736.9	\$ 589,187.7	\$ 587,394.1						
<i>Late Payment Revenue</i>													
\$ 3,147.6	\$ 3,031.1	\$ 2,941.9	\$ 2,850.7	\$ 2,835.5	\$ 2,732.6	\$ 2,759.4	\$ 2,793.1						
<i>POR Receivable Revenue</i>													
\$ 117,086.9	\$ 112,235.3	\$ 107,300.4	\$ 101,174.6	\$ 100,114.1	\$ 99,770.3	\$ 99,268.9	\$ 98,858.0						
\$ 795,912.1	\$ 764,765.2	\$ 732,213.4	\$ 702,370.2	\$ 696,550.1	\$ 694,239.8	\$ 691,216.1	\$ 687,045.2	\$ -	\$ -	\$ -	\$ -		
<i>Uncollectible Rate</i>													
2.5625%	2.7289%	2.8387%	2.8565%	2.9510%	2.8738%	2.7906%	2.8431%						
<i>3-Yr Aggregated Gas Uncoll Rate:</i>													
2.3563%	2.3867%	2.3995%	2.3917%	2.3777%	2.3582%	2.3379%	2.3571%						

(6) The manual phase of the transfer to active project increased recoveries by a total of \$8,954,239 for both electric and gas for the months of Nov'10 through Feb'11. This decreased the net write-offs in the rolling 12-mo analysis for each of the 12-mo periods ending Nov'10 through Jan'12. The figures below have been updated following a more precise study of the data conducted in preparation for the response to GRW-1 #3. The total of \$8.9 million remains the same, however the Uncollectible Rates above have been adjusted slightly compared to pg 2 of Exhibit (SSCP-5) to accommodate this new cashflow.

(7) It is assumed for this illustration that the test phase of the manual project involved the full incremental dollars indicated in Attachment 3 GRW-1 for the months of Feb'10 through Apr'10 vs. those for the same months in 2009. As indicated in that attachment, a total of \$7,454,403 between electric and gas affected Feb'1 thru Apr'10.

Date of Request: June 22, 2012
Due Date: July 2, 2012

Request No. DPS-281 (RLC-14)
NMPC Req. No. NM-307

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Robert L. Cathcart III
TO: Revenue Requirements Panel & Shared Service and Customer Panel
SUBJECT: Property Taxes calculation

Request:

1. In the same format as Exhibit RRP-5 Schedule 1 Pages 3 and 4, provide the electric and gas property tax totals for each fiscal year from 2006-2012 with and without refunds, as well as for the HTY 2011.
2. Provide the net plant additions for each fiscal year from 2005-2012 and HTY 2011.
3. Explain the length of lag time from when plant and property is added to when it's initially taxed.

Note: Please provide in PDF and Excel Format.

Response:

1. Please see Attachment 1 to RLC-14 for the information requested.
2. The net plant additions for fiscal years 2005-2007 and HYT 2011 are provided in the table below. Net plant additions for fiscal years 2008-2012 are provided in the responses to pre-filing requirements Electric No. 75 and Gas No. 88.

Year	Net Plant Additions
Fiscal Year 2005	\$ 84,647,003
Fiscal Year 2006	\$354,274,224
Fiscal Year 2007	\$273,171,740
HTY 2011	\$316,345,213

Please note that property is reported to the New York State Office of Real Property Tax Services (ORPTS) as of December 31st each year, so net plant additions for any given fiscal year may not directly tie to changes in assessment for a subsequent fiscal year.

3. The Company pays property taxes on plant in service ("PIS"), construction completed not classified (CCNC) and construction work in progress (CWIP). The Company reports its cost to ORPTS in two (2) filings.

1. CPR (PIS & CCNC) and CWIP balances as of calendar year-end are reported on April 30th of each year.
2. On August 15 of each year, the Company files a Statement of Significant changes for the period January 1 through June 30th of that year. Significant is defined by any activity at the Town, GL Account, Utility Account, and Sub-Account level of detail that exceeds \$25,000.

The two reports for a particular year would become taxable the following year. For example, the April and August filings made in 2011 (CPR balances at 12/31/2010 and Significant Changes from 1/01/2011-6/30/2011) would initially be taxed on the 2012 Assessment Roll.

Name of Respondent:

Stephen Adams & Kevin Koelsch

Date of Reply:

July 2, 2012

Niagara Mohawk Power Corporation
d/b/a National Grid
Case 12-E-0201 & 12-G-0202
Attachment 1 to RLC-14
Page 1 of 2

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

Taxes Other Than Income Taxes - Real Estate Taxes

For the Rate Year Ended March 31, 2006, as through the Fiscal Year Ending March 31, 2012
(\$000's)

Electric

	80.00% FY 2006		80.00% FY 2007		80.00% FY 2008		78.30% FY 2009		78.30% FY 2010		78.30% FY 2011		78.30% FY 2012	
	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Reg Account 408140														
1 Tx Acre-NY State/City/Town	25,015,310	25,249,510	21,834,638	22,243,331	21,297,876	21,632,344	20,978,469	20,909,010	21,387,438	21,077,689	22,448,462	22,511,311	23,744,217	23,952,721
2 Tx Acre-NY State/City/Town	1,545,386	1,545,386	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787
3 Tx Acre-NY State/City/Town	1,236,208	1,236,208	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717
4 Tx Acre-NY State/City/Town	42,737,482	43,213,467	41,497,328	42,254,108	39,783,514	40,164,891	41,159,447	41,366,056	41,525,743	41,732,029	45,353,611	48,457,421	44,759,077	44,761,510
5 Total	75,537,984	76,245,191	71,885,790	73,021,611	69,672,423	70,269,443	70,469,812	70,881,213	71,761,337	72,062,059	77,409,983	77,623,831	78,327,305	78,337,741
Reg Account 408180														
6 Tx Acre-NY State/City/Town	20,469,526	20,658,690	17,864,966	18,199,498	17,801,899	17,947,116	17,007,872	17,175,297	17,498,813	17,572,590	18,360,329	18,434,709	19,427,496	19,434,045
7 Tx Acre-NY State/City/Town	5,355,865	5,355,865	5,945,553	5,945,553	5,620,928	5,651,690	6,005,478	6,005,478	6,329,930	6,333,419	6,859,363	6,875,014	6,936,167	6,992,875
8 Tx Acre-NY State/City/Town	1,001,443	1,001,443	1,028,223	1,028,223	1,031,735	1,032,192	967,858	967,858	999,471	999,471	1,008,249	1,008,249	1,101,250	1,126,061
9 Tx Acre-NY State/City/Town	34,987,031	35,358,473	33,923,599	34,271,543	32,550,148	32,862,183	32,675,911	32,844,455	33,975,608	34,144,387	37,107,300	37,102,435	36,621,063	36,638,899
10 Total	61,863,865	62,382,425	58,711,101	59,144,254	57,064,710	57,493,131	57,671,119	57,955,120	58,113,822	58,578,807	63,335,340	63,116,467	64,083,977	64,174,255
Total Property Taxes	45,487,836	45,908,200	39,699,924	40,443,330	39,559,775	39,882,480	37,765,272	38,167,327	38,886,251	39,050,199	40,800,731	40,866,020	43,172,213	43,186,766
11 Tx Acre-NY State/City/Town	11,901,789	12,012,339	10,212,339	10,212,339	12,400,951	12,458,311	13,465,506	13,445,806	14,066,511	14,072,265	15,243,028	15,277,808	15,413,705	15,417,705
12 Tx Acre-NY State/City/Town	1,545,386	1,545,386	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787	1,256,787
13 Tx Acre-NY State/City/Town	1,236,208	1,236,208	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717	1,256,717
14 Tx Acre-NY State/City/Town	42,737,482	43,213,467	41,497,328	42,254,108	39,783,514	40,164,891	41,159,447	41,366,056	41,525,743	41,732,029	45,353,611	48,457,421	44,759,077	44,761,510
15 Total	137,341,788	138,627,620	130,646,891	132,766,545	126,677,132	127,762,624	128,126,930	128,874,933	130,475,159	131,021,926	140,745,423	141,134,238	142,413,281	142,432,257
16 Reg Account 408140	55.00%													
17 Reg Account 408180	45.00%													
18 Reg Account 408240	0.00%													
Niagara Mohawk Power Corporation														
FY2006 - FY2012 Estimated Property Taxes														
April 16th, 2010														
19 FY2006 Actuals Taxes Paid	56,859,795		14,877,236	2,809,764	97,120,646									
20 FY2006 Refunds	528,455			48	1,081,786									
21 Grossed up FY2006 Taxes for Refunds	57,388,250		14,877,236	2,809,812	98,212,426									
22 FY2007 Actuals Taxes Paid	49,624,905		16,515,424	2,856,175	94,312,110	163,106,613								
23 FY2007 Refunds	401,380			1,269	866,766	1,358,865								
24 Grossed up FY2007 Taxes for Refunds	50,026,285		16,515,424	2,856,186	95,178,876	164,465,478								
25 FY2008 Actuals Taxes Paid	49,449,719		15,613,689	2,865,930	90,417,077	158,346,415.57								
26 FY2008 Refunds	45,853,099		15,699,139	2,867,199	91,283,843	159,702,800								
27 Grossed up FY2008 Taxes for Refunds	48,269,824		17,044,068	2,746,865	95,575,169	163,635,927								
28 FY2009 Actuals Taxes Paid	47,516,7			374	479,762	955,303								
29 FY2009 Refunds	48,744,990		17,044,068	2,747,240	96,054,931	164,591,230								
30 Grossed up FY2009 Taxes for Refunds	49,663,156		17,964,892	2,881,157	96,425,736	166,634,941								
31 FY2010 Actuals Taxes Paid	209,385		9,903		479,010	698,298								
32 FY2010 Refunds	48,872,540		17,974,796	2,881,157	96,904,746	167,333,239								
33 Grossed up FY2010 Taxes for Refunds	52,319,310		18,511,888	2,861,499	105,555,372	180,248,069								
34 FY2011 Actuals Taxes Paid	52,108,213		19,467,469	2,861,499	105,314,217	179,751,498.47								
35 FY2011 Refunds	21,097		14,418		241,055	408,571								
36 Grossed up FY2011 Taxes for Refunds	52,319,310		18,511,888	2,861,499	105,555,372	180,248,069								
37 FY2012 Actuals Taxes Paid	55,136,926		19,685,447	3,125,444	103,933,768	181,881,585								
38 FY2012 Refunds	55,136,926				103,933,768	181,881,585								
39 Grossed up FY2012 Taxes for Refunds	55,136,926				103,933,768	181,881,585								
40 FY2012 Actual Taxes Paid	55,076,521		19,846,390	3,195,859	104,014,209	182,132,978								
41 FY2012 Actual Refunds	13,940				4,236	18,176								
42 Grossed up FY2012 Taxes for Refunds	55,090,460		19,846,390	3,195,859	104,018,445	182,151,154								

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Niagara Mohawk Power Corporation
d/b/a National Grid
Case 12-E-0201 & 12-G-0202
Attorneys' Fees and Costs
Page 12 of 12

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

Taxes Other Than Income Taxes - Real Estate Taxes
For the Rate Year Ended March 31, 2006, through the Fiscal Year Ending March 31, 2012
(000's)

Electric	20.00%		20.00%		20.00%		21.70%		21.70%		21.70%		21.70%		21.70%		21.70%		21.70%	
	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds	with Refunds	without Refunds
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
Reg Account 408140																				
1 Tx Acre-NY State/City/Town	6,254,677	6,212,378	5,450,940	5,450,940	5,439,469	5,433,841	5,574,093	5,617,315	5,627,295	5,652,298	6,310,115	6,344,110	6,369,632	6,425,810	6,453,133	6,575,046				
2 Tx Acre-NY State/City/Town	654,496	624,496	1,816,697	1,816,697	1,717,596	1,728,905	2,042,210	2,034,310	2,144,110	2,144,298	2,323,442	2,328,744	2,349,458	2,344,458	2,348,467	2,525,067				
3 Tx Acre-NY Village Taxes	309,052	309,057	314,179	314,221	315,252	315,392	327,838	327,883	308,061	306,061	341,520	341,520	373,022	373,022	381,426	381,426				
4 Tx Acre-NY School Taxes	10,684,370	10,803,367	10,374,332	10,363,427	9,845,878	10,041,223	11,406,896	11,464,156	11,508,412	11,565,581	12,569,264	12,598,034	12,404,495	12,465,169	12,414,096	12,414,096				
5 Total	18,884,496	19,001,298	17,963,947	18,255,403	17,418,106	17,567,361	19,529,948	19,643,963	19,887,880	19,971,222	21,453,341	21,512,607	21,707,567	21,710,460	21,737,571	21,739,740				
Reg Account 408180																				
6 Tx Acre-NY State/City/Town	5,117,382	5,164,673	4,446,241	4,549,275	4,450,475	4,486,779	4,713,548	4,759,848	4,849,607	4,870,054	5,083,357	5,108,981	5,384,121	5,385,936	5,379,583	5,379,583				
7 Tx Acre-NY City Taxes	1,338,951	1,338,951	1,486,388	1,486,388	1,405,232	1,413,922	1,664,353	1,664,353	1,754,272	1,755,239	1,900,998	1,905,336	1,922,284	1,922,284	1,938,000	1,938,000				
8 Tx Acre-NY Village Taxes	252,861	252,865	257,056	257,090	257,934	258,048	268,331	268,268	252,050	252,050	279,425	279,425	305,200	305,200	312,076	312,076				
9 Tx Acre-NY School Taxes	8,741,758	8,839,118	8,488,990	8,642,886	8,137,537	8,215,546	9,523,915	9,579,784	9,415,973	9,462,788	10,283,943	10,297,482	10,149,132	10,149,684	10,158,987	10,157,401				
10 Total	15,850,951	15,959,607	14,697,775	14,936,279	14,251,177	14,273,253	15,976,948	16,072,334	16,246,691	16,346,691	17,552,134	17,601,224	17,680,737	17,651,105	17,785,285	17,775,600				
Total Property Taxes																				
11 Tx Acre-NY State/City/Town	11,371,959	11,477,050	9,924,981	10,110,832	9,889,944	9,970,620	10,474,552	10,577,663	10,776,905	10,822,341	11,307,482	11,353,290	11,964,713	11,968,746	11,951,605	11,954,630				
12 Tx Acre-NY City Taxes	2,975,447	2,975,447	3,303,085	3,303,085	3,122,738	3,139,828	3,696,863	3,696,863	3,898,382	3,900,531	4,224,441	4,234,680	4,271,742	4,271,742	4,306,687	4,306,687				
13 Tx Acre-NY Village Taxes	512,451	512,455	517,115	517,159	517,984	518,098	528,369	528,306	512,050	512,050	559,845	559,845	605,200	605,200	612,076	612,076				
14 Tx Acre-NY School Taxes	19,426,128	19,644,465	18,864,422	19,206,413	18,083,415	18,246,769	20,739,812	20,843,920	20,924,385	21,028,330	22,851,207	22,965,516	22,553,628	22,554,853	22,571,083	22,572,603				
15 Total	34,335,447	34,656,905	32,661,723	33,191,641	31,669,283	31,940,656	35,508,996	35,716,297	36,159,782	36,311,313	39,006,075	39,113,831	39,468,304	39,473,563	39,522,856	39,526,800				
16 Reg Account 408140																				
17 Reg Account 408180																				
18 Reg Account 408240																				
Niagara Mohawk Power Corporation FY2006 - FY2012 Estimated Property Taxes April 16th, 2010																				
19 FY2006 Actuals Taxes Paid																				
20 FY2006 Refunds																				
21 Grossed up FY2006 Taxes for Refunds																				
22 FY2007 Actuals Taxes Paid																				
23 FY2007 Refunds																				
24 Grossed up FY2007 Taxes for Refunds																				
25 FY2008 Actuals Taxes Paid																				
26 FY2008 Refunds																				
27 Grossed up FY2008 Taxes for Refunds																				
28 FY2009 Actuals Taxes Paid																				
29 FY2009 Refunds																				
30 Grossed up FY2009 Taxes for Refunds																				
31 FY2010 Actuals Taxes Paid																				
32 FY2010 Refunds																				
33 Grossed up FY2010 Taxes for Refunds																				
34 FY2011 Actuals Taxes Paid																				
35 FY2011 Refunds																				
36 Grossed up FY2011 Taxes for Refunds																				
37 FY2012 Actuals Taxes Paid																				
38 FY2012 Refunds																				
39 Grossed up FY2012 Taxes for Refunds																				
40 FY2012 Actual Taxes Paid																				
41 FY2012 Actual Refunds																				
42 Grossed up FY2012 Taxes for Refunds																				

Line 11 - 14 for Column (a) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (b) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (c) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (d) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (e) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (f) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (g) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (h) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (i) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (j) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (k) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (l) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (m) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (n) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (o) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (p) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (q) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (r) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (s) - Line 15, for respective tax * electric allocation
Line 11 - 14 for Column (t) - Line 15, for respective tax * electric allocation

Date of Request: August 24, 2012
Due Date: September 4, 2012

Request No.: REW-1
NMPC Req. No. NMPC-6

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case Nos. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric and Gas Rates

Request for Information

FROM: Dr. Ronald White

TO: Staff Depreciation Panel (DPS-4)

Request: Concurrent with Staff's testimony to be filed on August 31, 2012, please provide, in Excel format with all formulas intact, all depreciation calculations utilized by Staff to develop its testimony.

Response:

See Attachment 1 to NMPC-6 for the excel work sheet with net salvage analysis.

Name of Respondent:
Staff Depreciation Panel

Date of Reply:
September 4, 2012

NATIONAL GRID GAS DEPRECIATION SALVAGE ANALYSIS

104

Attachment 1

NATIONAL GRID GAS DEPRECIATION
SALVAGE ANALYSIS

	CURRENT			COMPANY PROPOSED						STAFF PROPOSED					
	% rate	ASL	Salvage accrual rate	book cost	accrual	net salvage 5yr avg	% rate	ASL	Salvage accrual rate	% rate	ASL	Salvage accrual rate	accrual		
376.11	-50	80	0.006	211,586,080	1.9%	3,967,239	-75.8	95	1.9%	-40	95	1.5%	3,118,111		
376.12	-50	65	0.008	619,653,478	2.3%	14,299,696	-50.1	65	2.3%	-30	65	2.0%	12,393,070		
376.13	-80	80	0.010	8,843,963	2.3%	198,989	-122.8	80	2.8%	-200	80	3.8%	331,649		
376.14	-20	80	0.003	6,343,570	1.5%	95,154	-20.9	80	1.5%	-20	90	1.3%	84,581		
378.10	-5	40	0.001	43,520,577	2.6%	1,142,415	-30.8	36	3.6%	-30	36	3.6%	1,571,576		
378.20	-5	40	0.001	1,320,281	2.6%	34,657	-34.7	45	3.0%	-35	45	3.0%	39,608		
378.55	-30	35	0.009	2,902,389	3.7%	107,803	-5.1	25	4.2%	-5	25	4.2%	121,900		
380.10	-20	60	0.003	44,844,112	2.0%	896,882	-20.1	70	1.7%	-10	60	1.8%	822,142		
380.20	-20	60	0.003	554,215,791	2.0%	11,084,316	-20.2	50	2.4%	-10	60	1.8%	10,160,623		
381.00	0	33	0.000	67,750,341	3.0%	2,053,041	-1.1	33	3.1%	-5	33	3.2%	2,155,693		
382.00	-25	45	0.006	45,133,193	2.8%	1,253,700	-41.7	50	2.8%	-50	50	3.0%	1,353,996		
383.00	0	40	0.000	6,058,145	2.5%	151,454	0	40	2.5%	0	40	2.5%	151,454		
384.00	0	40	0.000	6,344,788	2.5%	158,620	-0.2	40	2.5%	0	40	2.5%	158,620		
385.00	0	25	0.000	5,189,704	4.0%	207,588	0.9	30	3.3%	0	40	2.5%	129,743		
				1,754,510,472		37,773,402							34,556,551		
													40,405,020		

Date of Request: August 21, 2012
Due Date: August 31, 2012

Multiple Intervenors Request No. 121
NMPC Req. No. 787

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 12-E-0201 and 12-G-0202 – Niagara Mohawk Power Corporation d/b/a National Grid

Request For Information

FROM: Multiple Intervenors

TO: Electric Rate Design Panel

Request:

Referring to the Panel's testimony on pages 67-68:

- a. How many customers of the company have RP or EP allocations from NYPA?
- b. How many of the customers identified in MI-121(a) are subject to a historic demand?
- c. The company's response to NMPC Req. No. NM-328 identifies 25 customers that have historic demands but does not include those customers with S.C. 12 contracts. How many S.C. 12 customers have historic demands?
- d. If not all RP/EP allocations are subject to a historic demand, what is/was the rationale for imposing historic demands on some but not all such allocations?
- e. Does the following statement apply to all RP/EP allocations: "Allocations of NYPA power were intended for incremental load and not to displace current load" (p. 68, lines 1-2)? If not, explain the basis for the statement.
- f. With respect to the claim that elimination of historic demands has the potential to reduce delivery revenues:
 - (i) provide any study or analysis that supports the claimed reduction in delivery revenues;
 - (ii) does the claim recognize the increased delivery rates that all RP and EP customers are paying as a result of the negotiated phase-in of all RP and EP delivery rates to standard tariff delivery rates? If so, provide any supporting study or analysis.

Response:

- a. There are currently 92 customer accounts that have RP and/or EP allocations.
- b. There are 46 customer accounts that are subject to a historic demand.
- c. There are 21 S.C. 12 customer accounts that are subject to a historic demand.
- d. Historic Demand is defined in Replacement and Expansion Power Service Agreements as the average load-factor shared demand for the twelve (12) month period that preceded New York Power Authority Trustee approval of the customer's allocation. Historic Demand is calculated and applied when an existing customer taking delivery service from National Grid is awarded an allocation of hydropower by the Trustees of the New York Power Authority, or when an existing S.C. 4 customer takes supplemental service from National Grid in the twelve months prior to being awarded a new allocation.

A new customer that has been awarded an allocation by the Trustees of the New York Power Authority and has not taken electric delivery service from National Grid in the twelve months preceding approval of the allocation would not be subject to Historic Demand for that allocation. In addition, an existing customer that has RP/EP and is operating below the sum of their RP/EP contracts and takes no supplemental service from National Grid in the twelve months immediately preceding Authority Trustee approval of a new allocation would not be subject to Historic Demand for the new allocation.

Historic demand was imposed initially to ensure that if a customer, after receiving a NYPA allocation and receiving discounted T&D rates, did not attain the forecast incremental load or reduced its load, it would not displace utility load and the Company would recover T&D revenue at the historic usage levels. The Company is proposing to continue the historic demand for existing NYPA allocations until customers are paying full standard T&D rates to protect other customers from bearing the cost of any reduction in revenue through the Revenue Decoupling Mechanism.

- e. It does not apply to all RP/EP allocations as the New York Power Authority has the ability to award RP/EP for revitalization, which would be designed to displace existing National Grid delivery sales.

In most cases, allocations of Replacement and Expansion Power are awarded based upon anticipated load growth from new and expanding existing customers of National Grid. Unless the load from an expansion project for which an allocation has been awarded is separately metered, the demand and energy units of the customer's allocation(s) and supplemental service is determined based upon mathematical formulas. A customer that does not grow to anticipated demand levels as anticipated by the amount of their RP/EP allocation, could potentially displace National Grid sales of supplemental service at standard tariff rates.

- f. (i) Please see Attachment 1 for a monthly customer bill example with and without Historic Demand that supports the reduction in T&D revenues. The reduction in T&D revenues would be collected through the Company's revenue decoupling mechanism; however, the collection of those discounted T&D revenues would be from all customers within the customer's parent service classification. In addition, the customer's surcharges would be decreased if Historic Demand was eliminated because the load factor sharing calculation would allocate more kWh to the NYPA load, which is exempt from certain surcharges. This would result in the collection of these reduced surcharges from other customers.
- f.(ii) The increased EP/RP delivery rates as prescribed in the Company's Electric tariff, PSC No. 220 Leaves 408.2 and 408.3 still result in a reduction in the Company's T&D revenues, as shown in Attachment 1.

Name of Respondent:
Pamela B. Dise

Date of Reply:
August 27, 2012

Niagara Mohawk Power Corporation d/b/a National Grid
Case No. 12-E-0201
Attachment 1 to MI-121
Page 1 of 1

Customer XYZ - Monthly Bill Example - SC3A Subtransmission

		With Historic Demand	Without Historic Demand	Variance
Historic Demand		3,050.0	-	
Monthly Demand		8,664.0	8,664.0	
Monthly Energy		5,288.036	5,288.036	
EP Allocation		1,500.0	1,500.0	
Historic Minimum (As Shown on Customer's Bill)				
Demand kW Billed on Contract (a.k.a Historic Demand)		3,050.0	-	
Demand kWh		(5,288.036 * 3,050 / 8,664)	(5,288.036 * 3,050 / 8,664)	
Active Demand:				
Current Month Maximum		5,614.0	8,664.0	
Previous 11 Month Maximum		5,814.0	8,664.0	
Total Meter Contracts		1,436.4	1,436.4	
Demand kW Per Formula		5,814.0	8,664.0	
Calculation of Metered Units:				
EP Allocation		1,387.0 kW	1,404.0 kW	
Additional Load at SC-4		4,227.0 kW	7,260.0 kW	
Additional Load at SC-4 (Historic Demand)		3,050.0 kW	- kW	
		8,664.0 kW	8,664.0 kW	
EP Allocation		846,543 kWh	856,920 kWh	
Additional Load at SC-4		2,579,939 kWh	4,431,116 kWh	
Additional Load at SC-4 (Historic Demand)		1,861,555 kWh	- kWh	
		5,288,036 kWh	5,288,036 kWh	
EP Current Billing:				
Capacity Charge		\$5.17	1,466.2	
T&D		\$2.56	1,404.0	
18A		\$0.04	1,466.2	
		\$7,488.23	\$7,580.02	
		\$3,550.69	\$3,594.22	
		\$57.94	\$58.65	
		\$11,096.86	\$11,232.88	
Additional Load Billing:				
Customer Charge		\$1,400.00	\$1,400.00	
18A		\$1.14	7,260.0	
Distribution Delivery		\$3.20	7,260.0	
SBC/RPS		\$0.005511	4,431,116	
TRAC		\$0.00047	4,431,116	
		\$59,546.75	\$59,410.90	
				\$10.87 Net Decrease in Delivery Revenues
EP Current Billing:				
Capacity Charge		\$5.17	1,466.2	
T&D		\$2.56	1,404.0	
18A		\$0.04	1,466.2	
		\$7,488.23	\$7,580.02	
		\$3,550.69	\$3,594.22	
		\$57.94	\$58.65	
		\$11,096.86	\$11,232.88	
Additional Load Billing:				
Customer Charge		\$1,400.00	\$1,400.00	
18A		\$1.14	7,260.0	
Distribution Delivery		\$3.20	7,260.0	
SBC/RPS		\$0.005511	4,431,116	
TRAC		\$0.00047	4,431,116	
		\$59,546.75	\$59,410.90	
				\$54.40 Decrease in Delivery Revenues
				\$10.87 Net Decrease in Delivery Revenues

Date of Request: September 19, 2012

Request No. DPS-338 Supplemental 2
(LAR-4) Supplemental 2

Due Date: September 29, 2012

NMPC Req. No. NM-458

NIAGARA MOHAWK POWER CORPORATION

Case No. 12-E-0201 and 12-G-0202 - Niagara Mohawk Power Corporation d/b/a
National Grid - Electric and Gas Rates

Request for Information

FROM: Liliya Randt

TO: Electric Rate Design Panel

SUBJECT: ECOSS

Request:

Please provide historic ECOS with the following changes:

1. Adjust revenues and expenses, in a revenue neutral manner, to reflect the elimination of the R&E discounts, NYPA power discount (Fitz), R&E customers rate reclassification, and Historic Year Cancel Bills (2 large customers) for SC-3 and SC-3A.
2. Classify account 368 based on labor costs similar to accounts 364-367.

Response:

The Company has become aware of an error relating to the computation of the Demand allocators in the Historic Test Year Embedded Cost of Service Study (ECOSS) submitted in response to DPS-338 (LAR-4) Supplemental. This second supplemental response corrects the original supplemental response.

In computing the load factors that are used in computing the Demand allocators used in the ECOSS, the MWh used should have reflected measurements taken at the meter. In the Historic Test Year ECOSS provided in the original and first supplemental responses to DPS-338 (LAR-4), the MWh for the year ended November 30, 2011 instead reflected measurements at the generator. This second supplemental response reflects the Demand allocators calculated based on load factors with all MWh correctly measured at the meter.

The Historic Test Year ECOSS using the corrected Demand allocators is provided in Attachment 1 to this response (the file named *NiMo-E 2012 ACOS (LAR-4 Supp 2) Attach 1.xlsm*) and a summary is presented in Attachment 2 (the file named *NiMo-E 2012 ACOS (LAR-4 Supp 2) Attach 2.pdf*).

As shown on Attachment 2, the corrected class rates of return (line 30) do not vary substantially from the original rates (line 31). (The overall rate of return decreases, as discussed in the original supplemental response to LAR-4.) Similarly, the relative class rates of return (line 34) do not vary substantially from the original relative rates of return (line 35). (Of the eleven classes listed, ten had a change of 3 basis points or less, and one, SC3-Primary, changed by only 5 basis points.) For this reason, the impact on Staff's

testimony and exhibits from using the second supplemental Historic Test Year ECOSS instead of the original provided in response to DPS-338 (LAR-4) should be negligible.

The Historic Test Year data in the original response was also the basis for the Company's responses to DPS-332 (LAR-3) and DPS-55 Supplemental 2 (LAR-1 Supplemental 2), Because those responses were not referred to in the testimony of Staff or any intervenor, the Company has not prepared corrected versions.

Name of Respondent:
Howard Gorman

Date of Reply:
September 20, 2012

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Historic Year 2011 (LAR-4 Supplemental 2)

Index to Class Cost of Service Study

Exhibit	Description	Pages
RDP-1, Sch. 1	Index to Class Cost of Service Study	1
RDP-1, Sch. 2	Summary of Results	1
RDP-1, Sch. 3	Class Allocations- Total	7
RDP-1, Sch. 4	Functionalization	14
RDP-1, Sch. 5	Classification	7
RDP-1, Sch. 6	Class Allocation- Transmission Demand	7
RDP-1, Sch. 7	Class Allocation- Primary Demand	7
RDP-1, Sch. 8	Class Allocation- Primary Customer	7
RDP-1, Sch. 9	Class Allocation- Secondary Demand	7
RDP-1, Sch. 10	Class Allocation- Secondary Customer	7
RDP-1, Sch. 11	Class Allocation- Billing Customer	7
RDP-1, Sch. 12	Class Allocation- Regulatory	7
RDP-1, Sch. 13	Class Allocation- Competitive Supply	7
RDP-1, Sch. 14	Class Allocation- Competitive Collection	7
RDP-1, Sch. 15	Class Allocation- Competitive Billing	7
RDP-1, Sch. 16	Class Allocation- Competitive Meter Data	7
RDP-1, Sch. 17	Class Allocation- Competitive Meter Services	7
RDP-1, Sch. 18	Class Allocation- Competitive Meter Ownership	7
RDP-1, Sch. 19	Allocator Assignments	14
RDP-1, Sch. 20	Revenue Requirement By Functional Classification	1
RDP-1, Sch. 21	Revenue Requirement For Competitive Metering	1
RDP-2	Development of Allocators	Separate Index
RDP-3, Sch. 1	Functionalization Factors	4
RDP-3, Sch. 2	Classification Factors	3
RDP-3, Sch. 3	Class Allocation Factors	16

Exhibit (E-RDP-1)
Schedule 1
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Niagara Mohawk Power Corporation
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Index

Historic Year 2011 (LAR-4 Supplemental 2)
Index to Class Cost of Service Study

Exhibit	Description	Pages
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Tot
Summary

Historic Year 2011 (LAR-4 Supplemental 2)

Summary of Results

Line	Account	Balance	Residential	Resid. TOU	Small Gen	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU- SubT	Lge Gen TOU- Tran	Lighting
1	Distribution revenue	1,290,144	765,855	13,115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911
2	Forfeited discounts	15,692	11,397	119	726	2,093	852	300	37	54	30	82	0
3	Other revenue	52,187	15,368	279	1,392	7,247	9,710	3,916	791	2,664	3,494	8,691	(1,362)
4	Total Revenue	1,358,023	792,619	13,513	59,697	177,494	128,534	45,801	6,020	25,744	16,391	43,660	48,550
5													
6	Expenses	1,196,477	724,037	10,283	49,188	149,367	105,252	36,084	5,668	21,650	14,474	43,332	37,143
7	Net income	161,546	68,582	3,230	10,509	28,127	23,282	9,718	352	4,094	1,917	328	11,407
8													
9	Rate Base	3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514
10													
11	Return on Rate Base	4.5238%	3.28%	9.80%	7.30%	6.09%	6.55%	9.07%	1.96%	6.03%	4.35%	0.25%	9.79%
12	Relative Return	1.00	0.73	2.17	1.61	1.35	1.45	2.01	0.43	1.33	0.96	0.05	2.16
13	Revenue Requirement	1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317
14													
15	Operating expenses	792,647	488,911	6,184	31,893	98,046	64,631	22,852	4,076	14,012	9,913	31,472	20,657
16	Uncollectibles- Delivery	17,246	15,556	9	351	775	332	117	15	8	4	12	68
17	Depreciation expense	167,767	100,402	1,471	6,993	20,983	15,683	4,651	796	2,971	1,876	5,723	6,218
18	General tax / Other	154,090	89,032	1,434	5,989	19,013	15,972	4,867	648	3,158	1,977	6,001	5,999
19	GRT	0	0	0	0	0	0	0	0	0	0	0	0
20		1,131,750	693,901	9,097	45,226	138,816	96,619	32,487	5,534	20,149	13,770	43,208	32,943
21	Pre-tax income	409,893	239,963	3,785	16,527	52,995	40,803	12,298	2,066	7,798	5,062	15,223	13,374
22	Income taxes	146,353	85,674	1,352	5,901	18,923	14,570	4,391	738	2,784	1,807	5,437	4,775
23	Net income	263,540	154,289	2,433	10,626	34,071	26,233	7,907	1,328	5,014	3,254	9,787	8,599
24													
25	Return on Rate Base	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
26		183,620	140,888	(662)	2,011	13,933	8,666	(798)	1,635	2,304	2,528	15,359	(2,243)
27	Revenue increase (decrease)	183,620	141,245	(631)	2,056	14,316	8,888	(1,016)	1,580	2,203	2,441	14,771	(2,233)
28	Revenue increase (decrease) %	13.52%	17.82%	(4.7%)	3.44%	8.1%	6.91%	(2.2%)	26.2%	8.6%	14.9%	33.8%	(4.6%)
29	Relative incr (decr)	1.00	1.32	(0.35)	0.25	0.60	0.51	(0.16)	1.94	0.63	1.10	2.50	(0.34)
30	Return- LAR-4 Supplemental 2	4.52%	3.28%	9.80%	7.30%	6.09%	6.55%	9.07%	1.96%	6.03%	4.35%	0.25%	9.79%
31	Return- LAR-4	4.68%	3.41%	10.28%	7.54%	6.34%	6.73%	9.16%	1.90%	6.06%	4.36%	0.10%	9.96%
32	As Filed	5.4475%	4.63%	9.61%	9.09%	6.31%	6.21%	6.92%	5.00%	4.60%	5.26%	3.29%	10.35%
33													
34	Rel. Ret.- LAR-4 Supplemental 2	1.00	0.73	2.17	1.61	1.35	1.45	2.01	0.43	1.33	0.96	0.05	2.16
35	Rel. Ret.- LAR-4	1.00	0.73	2.20	1.61	1.36	1.44	1.96	0.41	1.30	0.93	0.02	2.13
36	Relative Return-As Filed	1.00	0.85	1.76	1.67	1.16	1.14	1.27	0.92	0.85	0.97	0.60	1.90

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocations- Total

Line	Account	No.	Balance	Residential TOU	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-	Lighting
I. ELECTRIC PLANT IN SERVICE														
1	INTANGIBLE PLANT													
2	Organization	302	77,176	45,594	701	3,156	9,218	7,653	2,306	328	1,497	938	2,838	2,948
3	Intangible Plant		77,176	45,594	701	3,156	9,218	7,653	2,306	328	1,497	938	2,838	2,948
4														
5														
C. TRANSMISSION PLANT														
6	Transmission Plant	361	1,918,852	821,485	19,170	51,755	280,777	251,536	97,577	24,487	61,049	77,197	233,383	437
7	Transmission Plant		1,918,852	821,485	19,170	51,755	280,777	251,536	97,577	24,487	61,049	77,197	233,383	437
8		350-359												
9														
D. DISTRIBUTION PLANT														
10	Land and land rights	360	29,967	15,347	396	925	5,214	4,840	1,811	0	1,134	0	0	299
11	Structures and impr.	361	35,179	18,016	465	1,085	6,121	5,682	2,126	0	1,331	0	0	352
12	Station equipment	362	492,612	252,285	6,510	15,198	85,708	79,569	29,775	0	18,644	0	0	4,923
13	Poles, towers and fixtures	364	884,352	641,430	7,471	45,377	86,194	68,510	18,817	0	12,401	0	0	4,152
14	OH conductors, devices	365	980,763	703,157	8,370	49,610	97,246	77,749	24,328	0	15,586	0	0	4,717
15	UG conduits	366	143,935	104,418	1,267	7,349	14,688	11,901	2,051	0	1,537	0	0	723
16	UG conductors, devices	367	466,479	329,413	4,054	23,142	47,550	38,386	13,266	0	8,335	0	0	2,332
17	Line transformers	368	772,174	522,068	8,572	35,085	104,424	92,462	0	0	3,889	0	0	5,673
18	Services	369	422,492	370,395	1,820	31,982	16,908	1,382	0	0	5	0	0	0
19	Meters	370	122,865	73,186	640	6,371	31,517	3,949	1,735	2,887	149	551	1,882	0
20	Installs customer premises	371	7,714	0	0	0	0	0	0	0	0	0	0	7,714
21	Street lighting, signals	373	212,980	0	0	0	0	0	0	0	0	0	0	212,980
22	ARO for Dist Plt	374	0	0	0	0	0	0	0	0	0	0	0	0
23	Distribution Plant		4,571,512	3,029,715	39,566	216,123	495,571	384,431	93,911	2,887	63,011	551	1,882	243,864
24		360-373												
25														
E. GENERAL PLANT														
26	General Plant	389	304,460	187,741	2,341	12,602	39,419	24,083	8,416	1,513	5,093	3,366	10,644	9,243
27	Common Plant	391	268,431	165,524	2,064	11,111	34,754	21,233	7,420	1,334	4,490	2,967	9,384	8,150
28	General Plant	389-399	572,891	353,265	4,404	23,712	74,173	45,316	15,837	2,847	9,583	6,333	20,028	17,393
29														
30														
31	TOTAL UTILITY PLANT		7,140,431	4,250,058	63,841	294,747	859,740	688,935	209,631	30,548	135,140	85,019	258,131	264,642
32														

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid.	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Sub	Lighting
II. DEPRECIATION RESERVE														
33	Franchises and consents	108.3	73,561	43,458	668	3,008	8,786	7,295	2,198	312	1,426	894	2,705	2,810
34	Transmission Plant	108.5	521,917	223,439	5,214	14,077	76,370	68,416	26,540	6,660	16,605	20,997	63,479	119
36	Land Ris, Subst, Struct	108.5	159,582	81,728	2,109	4,923	27,765	25,776	9,646	0	6,040	0	0	1,595
37	PTF / OH / UG	108.5	983,479	706,530	8,408	49,850	97,603	78,084	23,226	0	15,040	0	0	4,737
38	Line Transformers	108.5	213,018	144,022	2,365	9,679	28,807	25,507	0	0	1,073	0	0	1,565
39	Services	108.5	229,423	201,133	988	17,367	9,182	750	0	0	3	0	0	0
40	Meters	108.5	(53,410)	(31,814)	(278)	(2,769)	(13,700)	(1,717)	(754)	(1,255)	(65)	(240)	(818)	0
41	Lighting	108.5	87,582	0	0	0	0	0	0	0	0	0	0	87,582
42	Customer premises	108.5	7,034	5,141	24	412	197	18	0	0	0	0	0	1,241
43	General Plant	108.6	283,522	174,830	2,180	11,735	36,708	22,427	7,837	1,409	4,742	3,134	9,912	8,608
44	Depreciation Reserve	108	2,505,708	1,548,467	21,678	108,282	271,719	226,557	68,694	7,127	44,865	24,785	75,277	108,257
III. OTHER RATE BASE ITEMS														
47	Other Reg Assets	133,934	98,464	1,145	7,401	17,932	1,788	10,726	1,788	(461)	787	(1,779)	(7,987)	5,918
48	Materials and Supplies	29,832	18,637	227	1,184	3,625	842	2,380	842	150	513	363	1,152	759
49	Prepayments	(101,021)	(63,112)	(768)	(4,010)	(12,276)	(2,850)	(8,061)	(507)	(507)	(1,737)	(1,229)	(3,901)	(2,570)
50	Hydro Leases	2,811	1,611	26	110	361	89	290	89	15	57	39	119	95
51	Cash Working Capital	105,313	65,793	800	4,181	12,798	8,404	2,971	2,971	529	1,811	1,281	4,066	2,679
52	Cash Working Cap- Comm	34,443	22,531	723	988	4,132	1,879	1,879	668	306	275	343	2,327	270
53	Accumulated Deferred FIT	(1,295,607)	(771,159)	(11,584)	(53,481)	(155,997)	(38,037)	(125,005)	(5,543)	(5,543)	(24,521)	(15,426)	(46,837)	(48,018)
54	Non Interest Bearing CWIP	50,045	29,787	447	2,066	6,026	1,469	4,829	1,469	214	947	596	1,809	1,855
55	EBCap Adjustment	(23,466)	(13,506)	(211)	(924)	(2,951)	(739)	(2,355)	(128)	(128)	(471)	(327)	(993)	(860)
56	Other Rate Base	(1,063,716)	(610,953)	(9,195)	(42,486)	(126,350)	(33,800)	(106,913)	(5,425)	(5,425)	(22,339)	(16,139)	(50,245)	(39,872)
57														
58	TOTAL RATE BASE		3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid.	Small Gen	Small Gen	Large Gen-	Large	Large	Lge Gen	Lge Gen	Lge Gen	Lighting
				TOU	TOU	No Dem	Demand	Sec	Gen-Pri	Gen-Tran	TOU-S/P	TOU-SubT	TOU-	
D. CUSTOMER ACCOUNTS AND SERVICE														
89	Supervision	901	2,804	2,459	9	141	142	27	8	2	1	1	1	13
90	Supervision- Collections	901Coll	11	10	0	1	0	0	0	0	0	0	0	0
91	Supervision- Competitive	901Comj	54	48	0	3	2	0	0	0	0	0	0	0
92	Meter Reading Exp	902	0	0	0	0	0	0	0	0	0	0	0	0
93	Meter Reading Exp- Comp	902Comj	3,822	2,933	26	255	501	72	15	9	2	2	4	0
94	Cust Rees & Coll	903	6,884	6,177	18	326	245	54	18	3	1	1	2	39
95	Cust Rees & Coll- Coll	903Coll	12,987	11,653	34	615	461	102	34	6	2	2	4	73
96	Cust Rees & Coll- Comp	903Comj	19,731	17,704	52	935	701	156	52	9	4	2	6	111
97	Cust Rec & Coll- Low Inc	903LI	0	0	0	0	0	0	0	0	0	0	0	0
98	Uncollectible- Delivery	904	22,812	20,577	12	464	1,024	439	155	19	10	6	15	90
99	Uncollectible- Comm	904Comr	12,490	11,922	5	152	314	44	18	6	2	3	11	12
100	Misc Cust Acct	905	231	207	1	11	8	2	1	0	0	0	0	1
101	Misc Cust Acct Coll	905Coll	47	42	0	2	2	0	0	0	0	0	0	0
102	Misc Cust Acct- Comp	905Comj	196	176	1	9	7	2	1	0	0	0	0	1
103	Customer Accts. Exp.	901-905	82,069	73,908	157	2,915	3,408	899	302	54	23	17	45	341
104	Supervision	907	0	0	0	0	0	0	0	0	0	0	0	0
105	Supervision- Coll	907Coll	72	30	0	2	34	4	1	0	0	0	1	0
106	Supervision- Comp	907Comj	7	2	0	0	4	0	0	0	0	0	0	0
107	Customer Assist	908	1,049	178	2	13	727	81	21	6	4	4	12	2
108	Customer Assist- Comp	908Comj	2,768	469	4	34	1,918	213	56	15	10	12	33	5
109	Customer Assist- EE	908EE	1,484	508	16	29	199	197	90	26	59	80	270	9
110	Customer Assistance	910	3,849	2,855	14	217	634	67	18	5	3	3	9	24
111	Cust Assist- Collections	910Coll	73	54	0	4	12	1	0	0	0	0	0	0
112	Cust Assist- Comp	910Comj	668	495	2	38	110	12	3	1	1	1	2	4
113	Customer Serv. Exp.	901-919	9,970	4,591	38	337	3,638	575	189	53	76	100	326	45
114	Customer Accts. & Serv. Exp	901-919	92,039	78,499	195	3,252	7,047	1,474	492	107	99	117	371	386
115														
116														
117														

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Subt	Lge Gen TOU-	Lighting
E. ADMINISTRATIVE AND GENERAL														
118	A&G-Salaries	920	67,909	40,508	540	2,692	9,033	5,809	2,041	360	1,246	823	2,605	2,252
119	A&G-Salaries- Coll	920Coll	88	67	0	4	12	2	1	0	0	0	1	1
120	A&G-Salaries- Comp	920Comj	2,521	2,097	8	122	209	37	12	6	3	3	11	13
122	A&G-Salaries- Maj Accts	920Maj	346	0	0	0	305	30	7	2	1	1	1	0
123	A&G-Office Suppl	921	49,115	29,297	390	1,947	6,533	4,201	1,476	260	902	595	1,884	1,629
124	A&G-Office Suppl- Coll	921Coll	26	20	0	1	3	1	0	0	0	0	0	0
125	A&G-Salaries- Coll	921Comj	1,612	1,412	5	78	82	16	5	2	1	1	2	9
126	A&G-Outside Services	923	23,943	14,282	190	949	3,185	2,048	720	127	439	290	919	794
127	A&G-Outside Serv- Coll	923Coll	102	77	0	4	14	2	1	1	0	0	1	1
128	A&G-Outside Serv- Comp	923Comj	909	606	3	37	178	32	12	8	4	5	18	6
129	Property Insurance	924	84	50	1	3	10	8	2	0	2	1	3	3
130	Injuries & Damages Insur	925	15,773	9,726	121	653	2,042	1,248	436	78	264	174	551	479
131	Injuries & Damages- Comp	25COM	22	17	0	1	3	0	0	0	0	0	0	0
132	Empl Pens & Ben	926	184,419	113,719	1,418	7,633	23,877	14,588	5,098	917	3,085	2,039	6,447	5,599
133	Regulatory Comm Exp	928	13,706	8,303	115	549	1,705	1,222	398	68	248	167	519	412
134	A&G-Instit/GW Adv	930110	642	366	6	25	83	67	20	4	13	9	27	22
135	A&G-Misc Exp	930200	33,086	10,970	354	627	5,146	4,354	1,982	579	1,275	1,739	5,863	198
136	A&G-R&D	930210	590	342	5	24	73	59	18	3	12	8	25	21
137	A&G-R&D- Coll	930Comj	1,453	1,109	10	96	196	28	6	4	1	1	2	0
138	A&G-Rents	931	5,083	3,134	39	210	658	402	141	25	85	56	178	154
139	A&G Maint-Genl Plant	935	2,028	1,251	16	84	263	160	56	10	34	22	71	62
140	Admin & Genl. Exp.	920-932	403,457	237,353	3,221	15,740	53,610	34,314	12,434	2,453	7,614	5,936	19,130	11,653
141	Total Operating Expenses		815,459	509,488	6,196	32,357	99,070	65,070	23,007	4,095	14,022	9,919	31,488	20,748
II. DEPRECIATION EXPENSE														
143	Deprec exp- Tran	403Tx	39,055	16,720	390	1,053	5,715	5,120	1,986	498	1,243	1,571	4,750	9
144	Deprec exp- Struct/Station	403Dx	11,190	5,731	148	345	1,947	1,807	676	0	424	0	0	112
146	Deprec exp- PTF/OH/UG	403Dx	51,004	36,641	436	2,585	5,062	4,050	1,205	0	780	0	0	246
147	Deprec exp- Xfmrs	403Dx	20,840	14,090	231	947	2,818	2,495	0	0	105	0	0	153
148	Deprec exp- Services	403Dx	8,705	7,632	38	659	348	28	0	0	0	0	0	0
149	Deprec exp- Meters	403Dx	7,457	4,442	39	387	1,913	240	105	175	9	33	114	0
150	Deprec exp- SL	403Dx	4,953	0	0	0	0	0	0	0	0	0	0	4,953
151	Deprec exp- Genl	403Gx	24,563	15,146	189	1,017	3,180	1,943	679	122	411	272	859	746
152	Amort Other Reg Assets	407300	0	0	0	0	0	0	0	0	0	0	0	0
153	Depreciation Expense	403	167,767	100,402	1,471	6,993	20,983	15,683	4,651	796	2,971	1,876	5,723	6,218

Historic Year 2011 (LAR-4 Supplemental 2)													
Class Allocations- Total													
Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Trans	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Lighting

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)

Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	I ge Gen TOU-S/P	I ge Gen TOU-SubT	Lge Gen TOU-	Lighting
155	III. TAXES and OTHER													
156	A. GENERAL TAXES													
157	Municipal property tax	408140	142,413	81,736	1,350	5,505	17,460	15,127	4,551	587	2,972	1,852	5,598	5,675
158	Payroll related	408110	16,153	9,961	124	669	2,091	1,278	447	80	270	179	565	490
159	Other tax	408170	(4,476)	(2,664)	(40)	(185)	(539)	(432)	(131)	(19)	(85)	(53)	(162)	(166)
160	General Taxes		154,090	89,032	1,434	5,989	19,013	15,972	4,867	648	3,158	1,977	6,001	5,999
161														
162	B. FEDERAL / STATE INCOME TAXES													
163	Federal Income Tax Exp		49,077	20,835	981	3,193	8,545	7,073	2,952	107	1,244	582	100	3,465
164	State Income Tax Exp		10,084	4,281	202	656	1,756	1,453	607	22	256	120	20	712
165	Income Taxes	409411	59,161	25,116	1,183	3,849	10,301	8,526	3,559	129	1,499	702	120	4,177
166	Total Taxes	408411	213,251	114,148	2,617	9,838	29,313	24,499	8,425	777	4,657	2,679	6,121	10,177
167														
168	Revenue taxes		0	0	0	0	0	0	0	0	0	0	0	0
169														
170	TOTAL EXPENSES		1,196,477	724,037	10,283	49,188	149,367	105,252	36,084	5,668	21,650	14,474	43,332	37,143
171			1,137,316								20,151	13,772	43,211	
172	IV. OPERATING REVENUES at Present Rates													
173	Transmission revenue		0	0	0	0	0	0	0	0	0	0	0	0
171	Distribution revenue		1,290,144	765,855	13,115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911
172	Commodity revenue		0	0	0	0	0	0	0	0	0	0	0	0
172	Wholesale transmission		109,605	46,923	1,095	2,956	16,038	14,368	5,574	1,399	3,487	4,410	13,331	25
173	Discounts		(44,302)	(26,836)	(370)	(1,775)	(5,512)	(3,949)	(1,287)	(218)	(803)	(541)	(1,679)	(1,331)
174	Forfeited discounts		15,692	11,397	119	726	2,093	852	300	37	54	30	82	0
175	Pole attachments		14,538	10,545	123	746	1,417	1,126	309	0	204	0	0	68
176	NYPA Rev (EDP and R&E)		0	0	0	0	0	0	0	0	0	0	0	0
177	Merchant Function Charge		18,157	15,149	509	673	759	347	119	54	49	61	406	31
178	Commodity Adjustments		(54,997)	(35,977)	(1,155)	(1,577)	(6,598)	(3,001)	(1,066)	(489)	(439)	(548)	(3,715)	(431)
179	Other revenue		9,186	5,565	77	368	1,143	819	267	45	167	112	348	276
180	Operating Revenues		1,358,023	792,619	13,513	59,697	177,494	128,534	45,801	6,020	25,744	16,391	43,660	48,550
181														
182	TOTAL EXPENSES		1,196,477	724,037	10,283	49,188	149,367	105,252	36,084	5,668	21,650	14,474	43,332	37,143
183	V. NET INCOME at Present Rates		161,546	68,582	3,230	10,509	28,127	23,282	9,718	352	4,094	1,917	328	11,407
184														

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-SubT	Lighting
185	SUMMARY REPORT													
186	OPERATING REVENUES													
187	Utility Revenues	440-446	1,290,144	765,855	13,115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911
188	Other Operating Revenues	450-456	67,879	26,764	398	2,117	9,340	10,561	4,216	828	2,718	3,524	8,773	(1,362)
189	Total Operating Revenues		1,358,023	792,619	13,513	59,697	177,494	128,534	45,801	6,020	25,744	16,391	43,660	48,550
190														
191	OPERATING EXPENSES													
192	Distribution / Transmission	580-599	319,963	193,636	2,780	13,365	38,414	29,282	10,081	1,535	6,309	3,866	11,987	8,709
193	Customer Acctg & Service	901-919	92,039	78,499	195	3,252	7,047	1,474	492	107	99	117	371	386
194	Admin & General	920-932	403,457	237,353	3,221	15,740	53,610	34,314	12,434	2,453	7,614	5,936	19,130	11,653
195	Total Operating Expenses		815,459	509,488	6,196	32,357	99,070	65,070	23,007	4,095	14,022	9,919	31,488	20,748
196														
197	Depreciation Expense	403	167,767	100,402	1,471	6,993	20,983	15,683	4,651	796	2,971	1,876	5,723	6,218
198	Taxes Other Than Income Tax	408	154,090	89,032	1,434	5,989	19,013	15,972	4,867	648	3,158	1,977	6,001	5,999
199	Income before Income tax		220,707	93,698	4,413	14,358	38,428	31,808	13,276	481	5,593	2,619	449	15,585
200	Income Taxes	409-411	59,161	25,116	1,183	3,849	10,301	8,526	3,559	129	1,499	702	120	4,177
201	NET INCOME		161,546	68,582	3,230	10,509	28,127	23,282	9,718	352	4,094	1,917	328	11,407
202														
203	RATE BASE		3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514
204	Return on Rate Base		4.52%	3.28%	9.80%	7.30%	6.09%	6.55%	9.07%	1.96%	6.03%	4.35%	0.25%	9.79%
205														
206	REVENUE REQUIREMENTS													
207	Target Rate of Return		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
208	Rate Base		3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514
209														
210	Operating expenses		792,647	488,911	6,184	31,893	98,046	64,631	22,852	4,076	14,012	9,913	31,472	20,657
211	Uncollectibles- Delivery		17,246	15,556	9	351	775	332	117	15	8	4	12	68
212	Depreciation expense		167,767	100,402	1,471	6,993	20,983	15,683	4,651	796	2,971	1,876	5,723	6,218
213	General taxes / Other		154,090	89,032	1,434	5,989	19,013	15,972	4,867	648	3,158	1,977	6,001	5,999
214	Subtotal- Operating Costs to Recover		1,131,750	693,901	9,097	45,226	138,816	96,619	32,487	5,534	20,149	13,770	43,208	32,943
215														
216	Target Return on Rate Base-		263,540	154,289	2,433	10,626	34,071	26,233	7,907	1,328	5,014	3,254	9,787	8,599
217	Income taxes to recover		146,353	85,674	1,352	5,901	18,923	14,570	4,391	738	2,784	1,807	5,437	4,775
218														
219	Subtotal- Rev Req before GR		1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317
220	GRT needed		0	0	0	0	0	0	0	0	0	0	0	0

Tot
Class All

Historic Year 2011 (LAR-4 Supplemental 2)

Class Allocations- Total

Line	Account	No.	Balance	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-	Lighting
221	TOTAL REVENUE REQ.		1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
1	I. ELECTRIC PLANT IN SERVICE								
2	INTANGIBLE PLANT								
3	Organization	302	77,176	Plant-TD	23,157	29,803	23,884	332	-
4	Intangible Plant		77,176		23,157	29,803	23,884	332	-
5									
6	C. TRANSMISSION PLANT								
7	Transmission Plant	361	1,918,852	Tran	1,918,852	-	-	-	-
8	Transmission Plant	350-359	1,918,852		1,918,852	-	-	-	-
9									
10	D. DISTRIBUTION PLANT								
11	Land and land rights	360	29,967	Stations	-	29,967	-	-	-
12	Structures and impr.	361	35,179	Stations	-	35,179	-	-	-
13	Station equipment	362	492,612	Stations	-	492,612	-	-	-
14	Poles, towers and fixtures	364	884,352	Func-364	-	615,333	269,019	-	-
15	OH conductors, devices	365	980,763	Func-365	-	795,542	185,221	-	-
16	UG conduits	366	143,935	Func-366	-	67,079	76,856	-	-
17	UG conductors, devices	367	466,479	Func-367	-	433,814	32,665	-	-
18	Line transformers	368	772,174	Sec	-	-	772,174	-	-
19	Services	369	422,492	Sec	-	-	422,492	-	-
20	Meters	370	122,865	Meters	-	-	-	27,512	-
21	Installs customer premises	371	7,714	Sec	-	-	7,714	-	-
22	Street lighting, signals	373	212,980	Sec	-	-	212,980	-	-
23	ARO for Dist Plt	374	0	None	-	-	-	-	-
24	Distribution Plant	360-373	4,571,512		-	2,469,526	1,979,121	27,512	-
25									
26	E. GENERAL PLANT								
27	General Plant	389	304,460	Labor	41,157	144,075	43,382	48,213	-
28	Common Plant	391	268,431	Labor	36,287	127,026	38,249	42,508	-
29	General Plant	389-399	572,891		77,444	271,101	81,631	90,722	-
30									
31	TOTAL UTILITY PLANT		7,140,431		2,019,453	2,770,429	2,084,636	118,565	-
32									

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
1	I. ELECTRIC PLANT IN SERVICE										
2	INTANGIBLE PLANT										
3	Organization	302	77,176	-	-	-	-	-	-	-	-
4	Intangible Plant		77,176	-	-	-	-	-	-	-	-
5											
6	C. TRANSMISSION PLANT										
7	Transmission Plant	361	1,918,852	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	1,918,852	-	-	-	-	-	-	-	-
9											
10	D. DISTRIBUTION PLANT										
11	Land and land rights	360	29,967	-	-	-	-	-	-	-	-
12	Structures and impr.	361	35,179	-	-	-	-	-	-	-	-
13	Station equipment	362	492,612	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	884,352	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	980,763	-	-	-	-	-	-	-	-
16	UG conduits	366	143,935	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	466,479	-	-	-	-	-	-	-	-
18	Line transformers	368	772,174	-	-	-	-	-	-	-	-
19	Services	369	422,492	-	-	-	-	-	-	-	-
20	Meters	370	122,865	-	-	-	-	-	95,353	-	-
21	Installs customer premises	371	7,714	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	212,980	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	0	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	4,571,512	-	-	-	-	-	95,353	-	-
25											
26	E. GENERAL PLANT										
27	General Plant	389	304,460	134	2,297	8,367	5,598	11,236	-	-	-
28	Common Plant	391	268,431	118	2,025	7,377	4,936	9,906	-	-	-
29	General Plant	389-399	572,891	251	4,322	15,744	10,534	21,143	-	-	-
30											
31	TOTAL UTILITY PLANT		7,140,431	251	4,322	15,744	10,534	21,143	95,353	-	-
32											

Func
Function:

Historic Year 2011 (LAR-4 Supplemental 2)

Functionalization

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
33	II. DEPRECIATION RESERVE								
34	Franchises and consents	108.3	73,561	Plant-TD	22,072	28,407	22,766	316	-
35	Transmission Plant	108.5	521,917	Tran	521,917	-	-	-	-
36	Land Rts, Subst, Struct	108.5	159,582	Stations	-	159,582	-	-	-
37	PTF / OH / UG	108.5	983,479	PTF-OH-UG	-	759,508	223,971	-	-
38	Line Transformers	108.5	213,018	Sec	-	-	213,018	-	-
39	Services	108.5	229,423	Sec	-	-	229,423	-	-
40	Meters	108.5	(53,410)	Meters	-	-	-	(11,960)	-
41	Lighting	108.5	87,582	Sec	-	-	87,582	-	-
42	Customer premises	108.5	7,034	Sec	-	-	7,034	-	-
43	General Plant	108.6	283,522	Labor	38,327	134,167	40,399	44,898	-
44	Depreciation Reserve	108	2,505,708		582,316	1,081,663	824,193	33,255	-
45									
46	III. OTHER RATE BASE ITEMS								
47	Other Reg Assets		133,934	Regulatory	-	-	-	-	133,934
48	Materials and Supplies		29,832	OpExp_xPP	4,318	13,853	4,659	4,461	-
49	Prepayments		(101,021)	OpExp_xPP	(14,623)	(46,912)	(15,777)	(15,107)	-
50	Hydro Leases		2,811	RB_xComp	933	1,046	772	60	-
51	Cash Working Capital		105,313	OpExp_xPP	15,244	48,906	16,448	15,748	-
52	Cash Working Cap- Comm		34,443	Comp-Sup	-	-	-	-	-
53	Accumulated Deferred FIT		(1,295,607)	Plant	(366,423)	(502,685)	(378,250)	(21,513)	-
54	Non Interest Bearing CWIP		50,045	Plant	14,154	19,417	14,611	831	-
55	EBCap Adjustment		(23,466)	RB_xComp	(7,790)	(8,730)	(6,448)	(498)	-
56	Other Rate Base	131-283	(1,063,716)		(354,186)	(475,105)	(363,986)	(16,018)	133,934
57									
58	TOTAL RATE BASE		3,571,007		1,082,951	1,213,661	896,458	69,292	133,934
59			3,571,007	Check					

Func
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
33	II. DEPRECIATION RESERVE										
34	Franchises and consents	108.3	73,561	-	-	-	-	-	-	-	-
35	Transmission Plant	108.5	521,917	-	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	159,582	-	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	983,479	-	-	-	-	-	-	-	-
38	Line Transformers	108.5	213,018	-	-	-	-	-	-	-	-
39	Services	108.5	229,423	-	-	-	-	-	-	-	-
40	Meters	108.5	(53,410)	-	-	-	-	-	(41,450)	-	-
41	Lighting	108.5	87,582	-	-	-	-	-	-	-	-
42	Customer premises	108.5	7,034	-	-	-	-	-	-	-	-
43	General Plant	108.6	283,522	124	2,139	7,791	5,213	10,463	-	-	-
44	Depreciation Reserve	108	2,505,708	124	2,139	7,791	5,213	10,463	(41,450)	-	-
45											
46	III. OTHER RATE BASE ITEMS										
47	Other Reg Assets		133,934	-	-	-	-	-	-	-	-
48	Materials and Supplies		29,832	503	(936)	738	384	627	11	-	-
49	Prepayments		(101,021)	(1,705)	(936)	(2,498)	(1,301)	(2,125)	(37)	-	-
50	Hydro Leases		2,811	-	-	-	-	-	-	-	-
51	Cash Working Capital		105,313	1,777	976	2,604	1,356	2,215	39	-	-
52	Cash Working Cap- Comm		34,443	34,443	-	-	-	-	-	-	-
53	Accumulated Deferred FIT		(1,295,607)	(46)	(784)	(2,857)	(1,911)	(3,836)	(17,302)	-	-
54	Non Interest Bearing CWIP		50,045	2	30	110	74	148	668	-	-
55	EBCap Adjustment		(23,466)	-	-	-	-	-	-	-	-
56	Other Rate Base	131-283	(1,063,716)	34,975	(438)	(1,902)	(1,398)	(2,970)	(16,621)	-	-
57											
58	TOTAL RATE BASE		3,571,007	35,102	1,745	6,050	3,923	7,709	120,183	-	-
59			3,571,007								

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
60	I. OPERATING AND MAINTENANCE EXPENSES								
61	B. TRANSMISSION EXPENSE								
62	Transmission Expense		0	None					
63	Transmission Expense		0						
64									
65	C. DISTRIBUTION EXPENSE								
66	Purchased Power	555	0	Comp-Sup					
67	Transmission O&M	580	68,622	Tran	68,622				
68	Oper-Supervision & Eng	580	3,624	Dist-Lab		2,407	725	254	
69	Oper-Load Dispatching	581	11,442	Prim		11,442			
70	Oper-Substations	582	7,410	Stations		7,410			
71	Oper-Overhead Lines	583	12,564	OH_Total		9,504	3,060		
72	Oper-Underground Lines	584	5,614	UG_Total		4,607	1,007		
73	Oper-Outdoor Lighting	585	1,400	Sec			1,400		
74	Oper-Electric Meters	586	9,860	MeterSvc				2,208	
75	Oper-Customer Install.	587	6,203	Bill				6,203	
76	Oper-Misc Expenses	588	40,336	Dist-Lab-xC		28,673	8,634	3,029	
77	Oper-Rents	589	420	Dist-Lab		279	84	29	
78	Maint-Supervision & Eng	590	175	Dist-Lab		116	35	12	
79	Maint-Structures	591	809	Stations		809			
80	Maint-Substations	592	9,473	Stations		9,473			
81	Maint-Overhead Lines	593	128,099	OH_Total		96,901	31,198		
82	Maint-Underground Lines	594	4,832	UG_Total		3,965	867		
83	Maint-Line Transformers	595	2,730	Sec			2,730		
84	Maint-Outdoor Lighting	596	4,910	Sec			4,910		
85	Maint-Electric Meters	597	1,013	MeterSvc				227	
86	Maint-Misc Distr Plant	599	427	DistPT		236	189	3	
87	Oper. & Maint. Exp.	500-599	319,963		68,622	175,822	54,838	11,966	
88			319,963	Check	68,622	175,822	54,838	11,966	

Func
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
60	I. OPERATING AND MAINTENANCE EXPENSES										
61	B. TRANSMISSION EXPENSE										
62	Transmission Expense		0	-	-	-	-	-	-	0	0
63	Transmission Expense		0	-	-	-	-	-	-		
64											
65	C. DISTRIBUTION EXPENSE										
66	Purchased Power	555	0	-	-	-	-	-	-	0	0.00%
67	Transmission O&M	580	68,622	-	-	-	-	-	-	25,950	37.82%
68	Oper-Supervision & Eng	580	3,624	-	-	-	-	238	-	3,003	82.86%
69	Oper-Load Dispatching	581	11,442	-	-	-	-	-	-	10,893	95.20%
70	Oper-Substations	582	7,410	-	-	-	-	-	-	3,917	52.86%
71	Oper-Overhead Lines	583	12,564	-	-	-	-	-	-	6,133	48.81%
72	Oper-Underground Lines	584	5,614	-	-	-	-	-	-	2,246	40.01%
73	Oper-Outdoor Lighting	585	1,400	-	-	-	-	-	-	875	62.50%
74	Oper-Electric Meters	586	9,860	-	-	-	-	7,652	-	8,181	82.97%
75	Oper-Customer Install.	587	6,203	-	-	-	-	-	-	5,250	84.64%
76	Oper-Misc Expenses	588	40,336	-	-	-	-	-	-	29,162	72.30%
77	Oper-Rents	589	420	-	-	-	-	28	-	1	0.24%
78	Maint-Supervision & Eng	590	175	-	-	-	-	11	-	112	64.00%
79	Maint-Structures	591	809	-	-	-	-	-	-	670	82.82%
80	Maint-Substations	592	9,473	-	-	-	-	-	-	6,378	67.33%
81	Maint-Overhead Lines	593	128,099	-	-	-	-	-	-	49,416	38.58%
82	Maint-Underground Lines	594	4,832	-	-	-	-	-	-	2,825	58.46%
83	Maint-Line Transformers	595	2,730	-	-	-	-	-	-	1,844	67.55%
84	Maint-Outdoor Lighting	596	4,910	-	-	-	-	-	-	3,329	67.80%
85	Maint-Electric Meters	597	1,013	-	-	-	-	786	-	477	47.09%
86	Maint-Misc Distr Plant	599	427	-	-	-	-	-	-	3	0.70%
87		500-599	319,963	-	-	-	-	8,715	-	160,665	
88	Oper. & Maint. Exp.		319,963	-	-	-	-	8,715	-		

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
89	D. CUSTOMER ACCOUNTS AND SERVICE								
90	Supervision	901	2,804	Lab-CustAcct	-	-	-	1,550	-
91	Supervision- Collections	901Coll	11	Coll	-	-	-	6	-
92	Supervision- Competitive	901Comp	54	Comp-901	-	-	-	25	-
93	Meter Reading Exp	902	0	MeterData	-	-	-	-	-
94	Meter Reading Exp- Comp	902Comp	3,822	Comp-902	-	-	-	-	-
95	Cust Recs & Coll	903	6,884	Bill	-	-	-	6,884	-
96	Cust Recs & Coll- Coll	903Coll	12,987	Coll	-	-	-	7,521	-
97	Cust Recs & Coll- Comp	903Comp	19,731	Comp-903	-	-	-	8,242	-
98	Cust Rec & Coll- Low Inc	903LI	0	Coll	-	-	-	-	-
99	Uncollectible- Delivery	904	22,812	RRPF 904Del	-	12,653	5,898	2,628	-
100	Uncollectible- Comm	904Comm	12,490	Comp-Sup	-	-	-	-	-
101	Misc Cust Acct	905	231	Bill	-	-	-	231	-
102	Misc Cust Acct Coll	905Coll	47	Coll	-	-	-	27	-
103	Misc Cust Acct- Comp	905Comp	196	Comp-905	-	-	-	46	-
104	Customer Accts. Exp.	901-905	82,069		-	12,653	5,898	27,160	-
105	Supervision	907	0	Bill	-	-	-	-	-
106	Supervision- Coll	907Coll	72	Coll	-	-	-	42	-
107	Supervision- Comp	907Comp	7	Comp-907	-	-	-	5	-
108	Customer Assist	908	1,049	Bill	-	-	-	1,049	-
109	Customer Assist- Comp	908Comp	2,768	Comp-908	-	-	-	2,532	-
110	Customer Assist- EE	908EE	1,484	Bill	-	-	-	1,484	-
111	Customer Assistance	910	3,849	Bill	-	-	-	3,849	-
112	Cust Assist- Collections	910Coll	73	Coll	-	-	-	42	-
113	Cust Assist- Comp	910Comp	668	Comp-910	-	-	-	610	-
114	Customer Serv. Exp.	901-919	9,970		-	-	-	9,612	-
115	Customer Accts. & Serv. Exp.	901-919	92,039		-	12,653	5,898	36,773	-
116					-	-	-	-	-
117					-	-	-	-	-

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
89	D. CUSTOMER ACCOUNTS AND SERVICE										
90	Supervision	901	2,804	9	172	630	423	19	-	2,472	88.16%
91	Supervision- Collections	901Coll	11	-	5	-	-	-	-	7	63.64%
92	Supervision- Competitive	901Comp	54	-	-	29	-	-	-	49	90.74%
93	Meter Reading Exp	902	0	-	-	-	-	-	-	0	0.00%
94	Meter Reading Exp- Comp	902Comp	3,822	-	-	-	3,822	-	-	3,076	80.48%
95	Cust Recs & Coll	903	6,884	-	-	-	-	-	-	6,021	87.46%
96	Cust Recs & Coll- Coll	903Coll	12,987	-	5,466	-	-	-	-	2,995	23.06%
97	Cust Recs & Coll- Comp	903Comp	19,731	153	-	10,862	132	343	-	8,268	41.90%
98	Cust Rec & Coll- Low Inc	903LI	0	-	-	-	-	-	-	0	0.00%
99	Uncollectible- Delivery	904	22,812	-	177	480	255	424	298	0	0.00%
100	Uncollectible- Comm	904Comm	12,490	12,490	-	-	-	-	-	0	0.00%
101	Misc Cust Acct	905	231	-	-	-	-	-	-	216	93.51%
102	Misc Cust Acct Coll	905Coll	47	-	20	-	-	-	-	34	72.34%
103	Misc Cust Acct- Comp	905Comp	196	2	-	148	-	-	-	156	79.59%
104	Customer Accts. Exp.	901-905	82,069	12,654	5,839	12,149	4,631	786	298	23,294	
105	Supervision	907	0	-	-	-	-	-	-	0	0.00%
106	Supervision- Coll	907Coll	72	-	30	-	-	-	-	0	0.00%
107	Supervision- Comp	907Comp	7	-	-	2	-	-	-	0	0.00%
108	Customer Assist	908	1,049	-	-	-	-	-	-	4,800	457.58%
109	Customer Assist- Comp	908Comp	2,768	-	-	3	233	-	-	309	11.16%
110	Customer Assist- EE	908EE	1,484	-	-	-	-	-	-	1,986	133.83%
111	Customer Assistance	910	3,849	-	-	-	-	-	-	474	12.31%
112	Cust Assist- Collections	910Coll	73	-	31	-	-	-	-	44	60.27%
113	Cust Assist- Comp	910Comp	668	18	-	41	-	-	-	393	58.83%
114	Customer Serv. Exp.		9,970	18	61	46	233	-	-	8,006	
115	Customer Accts. & Serv. Exp.	901-919	92,039	12,672	5,900	12,193	4,864	786	298	31,300	
116										191,965	
117											

Fnc
Function:

Historic Year 2011 (LAR-4 Supplemental 2)
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Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
118	E. ADMINISTRATIVE AND GENERAL								
119	A&G-Salaries	920	67,909	Labor_xC	10,096	35,343	10,642	11,827	-
120	A&G-Salaries- Coll	920Coll	88	Coll	-	-	-	51	-
121	A&G-Salaries- Comp	920Comp	2,521	Comp-920	-	-	-	460	-
122	A&G-Salaries- Maj Accts	920Maj	346	Bill	-	-	-	346	-
123	A&G-Office Suppl	921	49,115	Labor_xC	7,302	25,562	7,697	8,554	-
124	A&G-Office Suppl- Coll	921Coll	26	Coll	-	-	-	15	-
125	A&G-Salaries- Coll	921Comp	1,612	Comp-921	-	-	-	82	-
126	A&G-Outside Services	923	23,943	Labor_xC	3,560	12,461	3,752	4,170	-
127	A&G-Outside Serv- Coll	923Coll	102	Coll	-	-	-	59	-
128	A&G-Outside Serv- Comp	923Comp	909	Comp-923	-	-	-	865	-
129	Property Insurance	924	84	Plant	24	33	25	1	-
130	Injuries & Damages Insur	925	15,773	Labor	2,132	7,464	2,247	2,498	-
131	Injuries & Damages- Comp	925COMP	22	Comp-925	-	-	-	-	-
132	Empl Pens & Ben	926	184,419	Labor	24,930	87,270	26,278	29,204	-
133	Regulatory Comm Exp	928	13,706	Bill	-	-	-	13,706	-
134	A&G-Instlt/GW Adv	930110	642	RB_xComp	213	239	176	14	-
135	A&G-Misc Exp	930200	33,086	DisPT	-	18,254	14,629	203	-
136	A&G-R&D	930210	590	RB_xComp	196	219	162	13	-
137	A&G-R&D- Coll	930Comp	1,453	Comp-930.2	-	-	-	10	-
138	A&G-Rents	931	5,083	Labor	687	2,405	724	805	-
139	A&G Maint-Genl Plant	935	2,028	Labor	274	960	289	321	-
140	Admin & Genl. Exp.	920-932	403,457		49,414	190,210	66,622	73,205	-
141	Total Operating Expenses		815,459		118,036	378,685	127,358	121,943	-
142	II. DEPRECIATION EXPENSE								
143	Deprec exp- Tran	403Tx	39,055	Tran	39,055	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	11,190	Stations	-	11,190	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	51,004	PTF-OH-UG	-	39,389	11,615	-	-
146	Deprec exp- Xfmrs	403Dx	20,840	Sec	-	-	20,840	-	-
147	Deprec exp- Services	403Dx	8,705	Sec	-	-	8,705	-	-
148	Deprec exp- Meters	403Dx	7,457	Meters	-	-	-	1,670	-
149	Deprec exp- SL	403Dx	4,953	Sec	-	-	4,953	-	-
150	Deprec exp- Genl	403Gx	24,563	Labor	3,320	11,624	3,500	3,890	-
151	Amort Other Reg Assets	407300	0	Regulatory	-	-	-	-	-
152	Depreciation Expense	403	167,767		42,375	62,202	49,613	5,559	-
153									
154									

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Function:

Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
118	E. ADMINISTRATIVE AND GENERAL										
119	A&G-Salaries	920	67,909	-	-	-	-	-	-	57,313	84.40%
120	A&G-Salaries- Coll	920Coll	88	-	37	-	-	-	-	88	100.00%
121	A&G-Salaries- Comp	920Comp	2,521	920	-	874	266	-	-	744	29.51%
122	A&G-Salaries- Maj Accts	920Maj	346	-	-	-	-	-	-	311	89.88%
123	A&G-Office Suppl	921	49,115	-	-	-	-	-	-	0	0.00%
124	A&G-Office Suppl- Coll	921Coll	26	-	11	-	-	-	-	0	0.00%
125	A&G-Salaries- Coll	921Comp	1,612	49	-	1,387	94	-	-	0	0.00%
126	A&G-Outside Services	923	23,943	-	-	-	-	-	-	2	0.01%
127	A&G-Outside Serv- Coll	923Coll	102	-	43	-	-	-	-	0	0.00%
128	A&G-Outside Serv- Comp	923Comp	909	30	-	14	-	-	-	0	0.00%
129	Property Insurance	924	84	0	0	0	0	0	1	0	0.00%
130	Injuries & Damages Insur	925	15,773	7	119	433	290	582	-	2,304	14.61%
131	Injuries & Damages- Comp	925COMP	22	-	-	-	-	-	-	0	0.00%
132	Empl Pens & Ben	926	184,419	81	1,391	5,068	3,391	6,806	-	1,342	0.73%
133	Regulatory Comm Exp	928	13,706	-	-	-	-	-	-	1,892	13.80%
134	A&G-Instlt/GW Adv	930110	642	-	-	-	-	-	-	19	2.96%
135	A&G-Misc Exp	930200	33,086	-	-	-	-	-	-	2,533	7.66%
136	A&G-R&D	930210	590	-	-	-	-	-	-	6	1.02%
137	A&G-R&D- Coll	930Comp	1,453	-	-	-	1,443	-	-	0	0.00%
138	A&G-Rents	931	5,083	2	38	140	93	188	-	28	0.55%
139	A&G Maint-Genl Plant	935	2,028	1	15	56	37	75	-	1,625	80.13%
140	Admin & Genl. Exp.	920-932	403,457	1,090	1,655	7,972	5,637	7,651	1	68,207	
141	Total Operating Expenses		815,459	13,762	7,555	20,167	10,501	17,152	299	260,172	
142											
143	II. DEPRECIATION EXPENSE										
144	Deprec exp- Tran	403Tx	39,055	-	-	-	-	-	-	-	-
145	Deprec exp- Struct/Stations	403Dx	11,190	-	-	-	-	-	-	-	-
146	Deprec exp- PTF/OH/UG	403Dx	51,004	-	-	-	-	-	-	-	-
147	Deprec exp- Xfmrs	403Dx	20,840	-	-	-	-	-	-	-	-
148	Deprec exp- Services	403Dx	8,705	-	-	-	-	-	-	-	-
149	Deprec exp- Meters	403Dx	7,457	-	-	-	-	-	5,787	-	-
150	Deprec exp- SL	403Dx	4,953	-	-	-	-	-	-	-	-
151	Deprec exp- Genl	403Gx	24,563	11	185	675	452	906	-	-	-
152	Amort Other Reg Assets	407300	0	-	-	-	-	-	-	-	-
153	Depreciation Expense	403	167,767	11	185	675	452	906	5,787	-	-
154											

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Functionalization

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
155	III. TAXES and OTHER								
156	A. GENERAL TAXES								
157	Municipal property tax	408140	142,413	Plant-TD-Tax	46,026	59,235	37,153	-	-
158	Payroll related	408110	16,153	Labor	2,184	7,644	2,302	2,558	-
159	Other tax	408170	(4,476)	Plant	(1,266)	(1,737)	(1,307)	(74)	-
160	General Taxes		154,090		46,944	65,142	38,147	2,484	-
161									
162	B. FEDERAL / STATE INCOME TAXES								
163	Federal Income Tax Exp		49,077	PreTax	(21,736)	35,460	21,074	4,853	2,129
164	State Income Tax Exp		10,084	PreTax	(4,466)	7,286	4,330	997	437
165	Income Taxes	409-411	59,161		(26,202)	42,747	25,404	5,850	2,567
166	Total Taxes	408-411	213,251		20,741	107,888	63,551	8,334	2,567
167									
168	Revenue taxes		0	None	-	-	-	-	-
169									
170	TOTAL EXPENSES		1,196,477		181,153	548,776	240,522	135,836	2,567
171									
172	IV. OPERATING REVENUES at Present Rates								
173	Transmission revenue		0	Tran	-	-	-	-	-
171	Distribution revenue		1,290,144	RevReqPFxT	-	664,114	309,537	137,932	9,702
172	Commodity revenue		0	None	-	-	-	-	-
172	Wholesale transmission		109,605	Tran	109,605	-	-	-	-
173	Discounts		(44,302)	RevReqPFxT	-	(22,805)	(10,629)	(4,736)	(333)
174	Forfeited discounts		15,692	Bill	-	-	-	15,692	-
175	Pole attachments		14,538	Func-364	-	10,116	4,422	-	-
176	NYP& Rev (EDP and R&E)		0	RevReqPFxT	-	-	-	-	-
177	Merchant Function Charge		18,157	RevReqPFxT	-	9,346	4,356	1,941	137
178	Commodity Adjustments		(54,997)	Comp-Sup	-	-	-	-	-
179	Other revenue		9,186	RevReqPFxT	-	4,729	2,204	982	69
180	Operating Revenues		1,358,023		109,605	665,500	309,891	151,811	9,575
181									
182	TOTAL EXPENSES		1,196,477		181,153	548,776	240,522	135,836	2,567
183	V. NET INCOME at Present Rates		161,546		(71,548)	116,725	69,368	15,974	7,008
184			161,546	Check					

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Functionalization

Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svcs	Comp Mtr Own	Labor \$	Labor %
155	III. TAXES and OTHER										
156	A. GENERAL TAXES										
157	Municipal property tax	408140	142,413	-	-	-	-	-	-	-	-
158	Payroll related	408110	16,153	7	122	444	297	596	-	-	-
159	Other tax	408170	(4,476)	(0)	(3)	(10)	(7)	(13)	(60)	-	-
160	General Taxes		154,090	7	119	434	290	583	(60)	-	-
161											
162	B. FEDERAL / STATE INCOME TAXES										
163	Federal Income Tax Exp		49,077	2,954	286	795	432	735	2,094	-	-
164	State Income Tax Exp		10,084	607	59	163	89	151	430	-	-
165	Income Taxes	409-411	59,161	3,562	345	959	520	886	2,525	-	-
166	Total Taxes	408-411	213,251	3,568	464	1,393	811	1,469	2,465	-	-
167											
168	Revenue taxes		0	-	-	-	-	-	-	0	0
169											
170	TOTAL EXPENSES		1,196,477	17,342	8,205	22,235	11,764	19,527	8,551	-	-
171											
172	IV. OPERATING REVENUES at Present Rates										
173	Transmission revenue		0	-	-	-	-	-	-	-	-
171	Distribution revenue		1,290,144	83,157	9,268	25,184	13,361	22,238	15,651	-	-
172	Commodity revenue		0	-	-	-	-	-	-	-	-
172	Wholesale transmission		109,605	-	-	-	-	-	-	-	-
173	Discounts		(44,302)	(2,856)	(318)	(865)	(459)	(764)	(537)	-	-
174	Forfeited discounts		15,692	-	-	-	-	-	-	-	-
175	Pole attachments		14,538	-	-	-	-	-	-	-	-
176	NYPA Rev (EDP and R&E)		0	-	-	-	-	-	-	-	-
177	Merchant Function Charge		18,157	1,170	130	354	188	313	220	-	-
178	Commodity Adjustments		(54,997)	(54,997)	-	-	-	-	-	-	-
179	Other revenue		9,186	592	66	179	95	158	111	-	-
180	Operating Revenues		1,358,023	27,067	9,146	24,853	13,185	21,946	15,445	-	-
181											
182	TOTAL EXPENSES		1,196,477	17,342	8,205	22,235	11,764	19,527	8,551	-	-
183	V. NET INCOME at Present Rates		161,546	9,725	942	2,618	1,421	2,419	6,894	-	-
184			161,546								

Function:

Line	Account	No.	Balance	Allocator	Trans- mission	Primary Dist	Secondary Dist	Billing	Regulatory
185	SUMMARY REPORT								
186	OPERATING REVENUES								
187	Utility Revenues	440-446	1,290,144						9,702
188	Other Operating Revenues	450-456	67,879		109,605	-	309,537	137,932	(128)
189	Total Operating Revenues		1,358,023		109,605	665,500	309,891	151,811	9,575
190									
191	OPERATING EXPENSES								
192	Distribution / Transmission	580-599	319,963		68,622	175,822	54,838	11,966	-
193	Customer Acctg & Service	901-919	92,039		-	12,653	5,898	36,773	-
194	Admin & General	920-932	403,457		49,414	190,210	66,622	73,205	-
195	Total Operating Expenses		815,459		118,036	378,685	127,358	121,943	-
196									
197	Depreciation Expense	403	167,767		42,375	62,202	49,613	5,559	-
198	Taxes Other Than Income Tax	408	154,090		46,944	65,142	38,147	2,484	-
199	Income before Income tax		220,707		(97,750)	159,471	94,772	21,825	9,575
200	Income Taxes	409-411	59,161		(26,202)	42,747	25,404	5,850	2,567
201	NET INCOME		161,546		(71,548)	116,725	69,368	15,974	7,008
202									
203	RATE BASE		3,571,007		1,082,951	1,213,661	896,458	69,292	133,934
204	Return on Rate Base		4,5238%		(6.6%)	9.6%	7.7%	23.1%	5.2%
205									
206	REVENUE REQUIREMENTS								
207	Target Rate of Return		7.38%		7.38%	7.38%	7.38%	7.38%	7.38%
208	Rate Base		3,571,007		1,082,951	1,213,661	896,458	69,292	133,934
209									
210	Operating expenses		792,647		118,036	366,032	121,460	119,315	0
211	Uncollectibles- Delivery		17,246	RRPF_904Del	0	9,566	4,459	1,987	0
212	Depreciation expense		167,767		42,375	62,202	49,613	5,559	0
213	General taxes / Other		154,090		46,944	65,142	38,147	2,484	0
214	Subtotal- Operating Costs to recover		1,131,750		207,355	502,942	213,680	129,345	0
215									
216	Target Return on Rate Base- After taxes		263,540		79,922	89,568	66,159	5,114	9,884
217	Income taxes to recover		146,353	RateBase	44,383	49,740	36,740	2,840	5,489
218				35.71%					
219	Subtotal- Rev Req before GRT		1,541,643		331,660	642,250	316,578	137,299	15,373
220	GRT needed			0.00%	0	0	0	0	0
221	TOTAL REVENUE REQ		1,541,643		331,660	642,250	316,578	137,299	15,373

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Line	Account	No.	Balance	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svc	Comp Mtr Own	Labor \$	Labor %
185	SUMMARY REPORT										
186	OPERATING REVENUES										
187	Utility Revenues	440-446	1,290,144	83,157	9,268	25,184	13,361	22,238	15,651	-	-
188	Other Operating Revenues	450-456	67,879	(56,090)	(122)	(331)	(176)	(292)	(206)	-	-
189	Total Operating Revenues		1,358,023	27,067	9,146	24,853	13,185	21,946	15,445	-	-
190											
191	OPERATING EXPENSES										
192	Distribution / Transmission	580-599	319,963	-	-	-	-	8,715	-	-	-
193	Customer Acctg & Service	901-919	92,039	12,672	5,900	12,195	4,864	786	298	-	-
194	Admin & General	920-932	403,457	1,090	1,655	7,972	5,637	7,651	1	-	-
195	Total Operating Expenses		815,459	13,762	7,555	20,167	10,501	17,152	299	-	-
196											
197	Depreciation Expense	403	167,767	11	185	675	452	906	5,787	-	-
198	Taxes Other Than Income Tax	408	154,090	7	119	434	290	583	(60)	-	-
199	Income before Income tax		220,707	13,287	1,287	3,577	1,942	3,305	9,418	-	-
200	Income Taxes	409-411	59,161	3,562	345	959	520	886	2,525	-	-
201	NET INCOME		161,546	9,725	942	2,618	1,421	2,419	6,894	-	-
202											
203	RATE BASE		3,571,007	35,102	1,745	6,050	3,923	7,709	120,183	-	-
204	Return on Rate Base		4,5238%	27.7%	54.0%	43.3%	36.2%	31.4%	5.7%	-	-
205											
206	REVENUE REQUIREMENTS										
207	Target Rate of Return		7.38%	7.38%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	-	-
208	Rate Base		3,571,007	35,102	1,745	6,050	3,923	7,709	120,183	-	-
209											
210	Operating expenses		792,647	13,762	7,379	19,687	10,247	16,728	1	-	-
211	Uncollectibles- Delivery		17,246	0	133	363	192	320	225	-	-
212	Depreciation expense		167,767	11	185	675	452	906	5,787	-	-
213	General taxes / Other		154,090	7	119	434	290	583	(60)	-	-
214	Subtotal- Operating Costs to recover		1,131,750	13,780	7,817	21,159	11,181	18,538	5,954	-	-
215											
216	Target Return on Rate Base- After taxes		263,540	2,591	129	446	290	569	8,870	-	-
217	Income taxes to recover		146,353	1,439	72	248	161	316	4,926	-	-
218											
219	Subtotal- Rev Req before GRT		1,541,643	17,809	8,017	21,853	11,632	19,423	19,749	-	-
220	GRT needed			0	0	0	0	0	0	-	-
221	TOTAL REVENUE REQ.		1,541,643	17,809	8,017	21,853	11,632	19,423	19,749	-	-

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Classification

Line	Account	No.	Primary	Primary Dist		Secondary	Secondary Dist	
				Demand	Customer		Demand	Customer
1	I. ELECTRIC PLANT IN SERVICE							
2	INTANGIBLE PLANT							
3	Organization	302	29,803	PriDist	18,267	11,536	SecDist	8,791
4	Intangible Plant		29,803		18,267	11,536		8,791
5								15,094
6	C. TRANSMISSION PLANT							
7	Transmission Plant	361	0	Demand	0	0	Demand	0
8	Transmission Plant	350-359	0		0	0		0
9								
10	D. DISTRIBUTION PLANT							
11	Land and land rights	360	29,967	Demand	29,967	0	Demand	0
12	Structures and impr.	361	35,179	Demand	35,179	0	Demand	0
13	Station equipment	362	492,612	Demand	492,612	0	Demand	0
14	Poles, towers and fixtures	364	615,333	Pri364	307,667	307,667	Sec364	97,529
15	OH conductors, devices	365	795,542	Pri365	397,771	397,771	Sec365	67,149
16	UG conductors	366	67,079	Pri366	33,539	33,539	Sec366	35,085
17	UG conductors, devices	367	433,814	Pri367	216,907	216,907	Sec367	14,912
18	Line transformers	368	0	Pri368	0	0	Sec368	513,750
19	Services	369	0	None	0	0	Customer	0
20	Meters	370	0	None	0	0	None	0
21	Installs customer premises	371	0	None	0	0	Customer	0
22	Street lighting, signals	373	0	None	0	0	Customer	0
23	ARO for Dist Plt	374	0	None	0	0	None	0
24	Distribution Plant	360-373	2,469,526		1,513,642	955,884		728,425
25								1,250,696
26	E. GENERAL PLANT							
27	General Plant	389	144,075	PriLabor	95,180	48,895	SecLabor	13,864
28	Common Plant	391	127,026	PriLabor	83,916	43,109	SecLabor	12,223
29	General Plant	389-399	271,101		179,096	92,004		26,087
30								55,544
31	TOTAL UTILITY PLANT		2,770,429		1,711,005	1,059,424		763,303
32								1,321,334

Historic Year 2011 (LAR-4 Supplemental 2)
Classification

Line	Account	No.	Primary		Secondary		Secondary Dist	
			Demand	Customer	Demand	Customer	Demand	Customer
33	II. DEPRECIATION RESERVE							
34	Franchises and consents	108.3	28,407	PriDist	17,411	10,995	SecDist	14,387
35	Transmission Plant	108.5	0	None	0	0	None	0
36	Land Rts, Subst, Struct	108.5	159,582	Demand	159,582	0	None	0
37	PTF / OH / UG	108.5	759,508	Pri364-367	379,754	379,754	Sec364-367	138,685
38	Line Transformers	108.5	0	None	0	0	Sec368	71,291
39	Services	108.5	0	None	0	0	Customer	229,423
40	Meters	108.5	0	None	0	0	None	0
41	Lighting	108.5	0	None	0	0	Customer	87,582
42	Customer premises	108.5	0	None	0	0	Customer	7,034
43	General Plant	108.6	134,167	PriLabor	88,634	45,533	SecLabor	27,489
44	Depreciation Reserve		1,081,663		645,381	436,282		248,303
45								575,890
46	III. OTHER RATE BASE ITEMS							
47	Other Reg Assets		0	None	0	0	None	0
48	Materials and Supplies		13,853	PriOpExp	8,825	5,028	SecOpExp	3,132
49	Prepayments		(46,912)	PriOpExp	(29,886)	(17,027)	SecOpExp	(10,606)
50	Hydro Leases		1,046	PriPlant	646	400	Sec_RB	444
51	Cash Working Capital		48,906	PriOpExp	31,155	17,750	SecOpExp	11,057
52	Cash Working Cap- Comm		0	None	0	0	None	0
53	Accumulated Deferred FIT		(502,685)	PriPlant	(310,456)	(192,229)	SecPlant	(239,752)
54	Non Interest Bearing CWIP		19,417	PriPlant	11,992	7,425	SecPlant	9,261
55	EBCap Adjustment		(8,730)	PriPlant	(5,391)	(3,338)	SecPlant	(4,087)
56	Other Rate Base	131-283	(475,105)		(293,115)	(181,991)		(133,434)
57								(230,552)
58	TOTAL RATE BASE		1,213,661		772,509	441,151		381,566
59								514,892

Historic Year 2011 (LAR-4 Supplemental 2)

Line	Account	No.	Classification	Primary		Secondary		Secondary Dist	
				Demand	Customer	Demand	Customer	Demand	Customer
60	I. OPERATING AND MAINTENANCE EXPENSE								
61	B. TRANSMISSION EXPENSE								
62	Transmission Expense			0	0	0	0	0	0
63	Transmission Expense			0	0	0	0	0	0
64									
65	C. DISTRIBUTION EXPENSE								
66	Purchased Power	555		0	0	0	0	0	0
67	Transmission O&M	580		0	0	0	0	0	0
68	Oper-Supervision & Eng	580		2,407	1,590	817	725	232	493
69	Oper-Load Dispatching	581		11,442	11,442	0	0	0	0
70	Oper-Substations	582		7,410	7,410	0	0	0	0
71	Oper-Overhead Lines	583		9,504	4,752	4,752	3,060	1,109	1,951
72	Oper-Underground Lines	584		4,607	2,303	2,303	1,007	460	547
73	Oper-Outdoor Lighting	585		0	0	0	1,400	0	1,400
74	Oper-Electric Meters	586		0	0	0	0	0	0
75	Oper-Customer Install.	587		0	0	0	0	0	0
76	Oper-Misc Expenses	588		28,673	18,942	9,731	8,634	2,759	5,875
77	Oper-Rents	589		279	184	95	84	27	57
78	Maint-Supervision & Eng	590		116	77	39	35	11	24
79	Maint-Structures	591		809	809	0	0	0	0
80	Maint-Substations	592		9,473	9,473	0	0	0	0
81	Maint-Overhead Lines	593		96,901	48,451	48,451	31,198	11,310	19,888
82	Maint-Underground Lines	594		3,965	1,983	1,983	867	396	471
83	Maint-Line Transformers	595		0	0	0	2,730	1,816	914
84	Maint-Outdoor Lighting	596		0	0	0	4,910	0	4,910
85	Maint-Electric Meters	597		0	0	0	0	0	0
86	Maint-Misc Distr Plant	599		236	145	90	189	69	120
87	Oper. & Maint. Exp.	500-599		175,822	107,561	68,260	54,838	18,189	36,649
88				175,822	107,561	68,260	54,838	18,189	36,649

Historic Year 2011 (LAR-4 Supplemental 2)

Line	Account	No.	Primary		Secondary		Secondary Dist	
			Demand	Customer	Demand	Customer	Demand	Customer
89	D. CUSTOMER ACCOUNTS AND SERVICE							
90	Supervision	901	0	None	0	0	None	0
91	Supervision- Collections	901Coll	0	None	0	0	None	0
92	Supervision- Competitive	901Comp	0	None	0	0	None	0
93	Meter Reading Exp	902	0	None	0	0	None	0
94	Meter Reading Exp- Comp	902Comp	0	None	0	0	None	0
95	Cust Rees & Coll	903	0	None	0	0	None	0
96	Cust Rees & Coll- Coll	903Coll	0	None	0	0	None	0
97	Cust Rees & Coll- Comp	903Comp	0	None	0	0	None	0
98	Cust Rec & Coll- Low Inc	903LI	0	None	0	0	None	0
99	Uncollectible- Delivery	904	12,653	Pri_RevReqPf	8,040	4,613	5,898	Sec_RevReqPf
100	Uncollectible- Comm	904Comm	0	None	0	0	0	0
101	Misc Cust Acct	905	0	None	0	0	0	0
102	Misc Cust Acct Coll	905Coll	0	None	0	0	0	0
103	Misc Cust Acct- Comp	905Comp	0	None	0	0	0	0
104	Customer Accts. Exp.	901-905	12,653		8,040	4,613	5,898	
105								
106	Supervision	907	0	None	0	0	0	0
107	Supervision- Coll	907Coll	0	None	0	0	0	0
108	Supervision- Comp	907Comp	0	None	0	0	0	0
109	Customer Assist	908	0	None	0	0	0	0
110	Customer Assist- Comp	908Comp	0	None	0	0	0	0
111	Customer Assist- EE	908EE	0	None	0	0	0	0
112	Customer Assistance	910	0	None	0	0	0	0
113	Cust Assist- Collections	910Coll	0	None	0	0	0	0
114	Cust Assist- Comp	910Comp	0	None	0	0	0	0
115	Customer Serv. Exp.		0		0	0	0	0
116	Customer Accts. & Serv. Exp.	901-919	12,653		8,040	4,613	5,898	
117								

Historic Year 2011 (LAR-4 Supplemental 2)

Classification

Line	Account	No.	Primary		Primary Dist		Secondary		Secondary Dist		
			Demand	Customer	Demand	Customer	Demand	Customer	Demand	Customer	
E. ADMINISTRATIVE AND GENERAL											
118	A&G-Salaries	920	35,343		PriLabor	23,349	11,995	-	10,642	SecLabor	-
120	A&G-Salaries- Coll	920Coll	0		None	0	0	-	0	None	7,241
121	A&G-Salaries- Comp	920Comp	0		None	0	0	-	0	None	0
122	A&G-Salaries- Maj Accts	920Maj	0		None	0	0	-	0	None	0
123	A&G-Office Suppl	921	25,562		PriLabor	16,887	8,675	-	7,697	SecLabor	5,237
124	A&G-Office Suppl- Coll	921Coll	0		None	0	0	-	0	None	0
125	A&G-Salaries- Coll	921Comp	0		None	0	0	-	0	None	0
126	A&G-Outside Services	923	12,461		PriLabor	8,232	4,229	-	3,752	SecLabor	2,553
127	A&G-Outside Serv- Coll	923Coll	0		None	0	0	-	0	None	0
128	A&G-Outside Serv- Comp	923Comp	0		None	0	0	-	0	None	0
129	Property Insurance	924	33		PriPlant	20	12	-	25	SecPlant	16
130	Injuries & Damages Insur	925	7,464		PriLabor	4,931	2,533	-	2,247	SecLabor	718
131	Injuries & Damages- Comp	925COMP	0		None	0	0	-	0	SecLabor	0
132	Empl Pens & Ben	926	87,270		PriLabor	57,653	29,617	-	26,278	SecLabor	17,880
133	Regulatory Comm Exp	928	0		None	0	0	-	0	None	0
134	A&G-Instit/GW Adv	930110	239		PriRB	152	87	-	176	SecRB	101
135	A&G-Misc Exp	930200	18,254		PriLabor	12,059	6,195	-	14,629	SecLabor	9,954
136	A&G-R&D	930210	219		PriPlant	136	84	-	162	SecPlant	103
137	A&G-R&D- Coll	930Comp	0		None	0	0	-	0	None	0
138	A&G-Rents	931	2,405		PriLabor	1,589	816	-	724	SecLabor	493
139	A&G Maint-Genl Plant	935	960		PriLabor	634	326	-	289	SecLabor	197
140	Admin & Genl. Exp.	920-932	190,210			125,641	64,569	-	66,622		45,304
141	Total Operating Expenses		378,685			241,243	137,442	-	127,358		85,615
II. DEPRECIATION EXPENSE											
143	Deprec exp- Tran	403Tx	0		None	0	0	-	0	None	0
144	Deprec exp- Struct/Stations	403Dx	11,190		Demand	11,190	0	-	0	None	0
145	Deprec exp- PTF/OH/UG	403Dx	39,389		Pri364-367	19,694	19,694	-	11,615	Sec364-367	7,192
146	Deprec exp- Xfmr	403Dx	0		None	0	0	-	20,840	Sec368	6,975
147	Deprec exp- Services	403Dx	0		None	0	0	-	8,705	Customer	8,705
148	Deprec exp- Meters	403Dx	0		None	0	0	-	0	None	0
149	Deprec exp- SL	403Dx	0		None	0	0	-	4,953	Customer	4,953
150	Deprec exp- Genl	403Gx	11,624		PriLabor	7,679	3,945	-	3,500	SecLabor	2,381
151	Amort Other Reg Assets	407300	0		None	0	0	-	0	None	0
152	Depreciation Expense	403	62,202			38,563	23,639	-	49,613		30,206
153											

Historic Year 2011 (LAR-4 Supplemental 2)

Line	Account	No.	Primary	Primary Dist		Secondary		Secondary Dist	
				Demand	Customer	Demand	Customer	Demand	Customer
154	III. TAXES and OTHER								
155	A. GENERAL TAXES								
156	Municipal property tax	408140	PriPt-Tax	36,306	22,928	37,153	SecPt-Tax	17,472	19,680
157	Payroll related	408110	PriLabor	5,030	2,594	2,302	SecLabor	736	1,566
158	Other tax	408170	PriPlant	(1,073)	(664)	(1,307)	SecPlant	(478)	(828)
159									
160	General Taxes			40,284	24,858	38,147		17,729	20,418
161									
162	B. FEDERAL / STATE INCOME TAXES								
163	Federal Income Tax Exp		PriPretax	22,551	12,910	21,074	SecPretax	8,562	12,512
164	State Income Tax Exp		PriPretax	4,634	2,653	4,330	SecPretax	1,759	2,571
165	Income Taxes	409-411		27,184	15,563	25,404		10,321	15,083
166	Total Taxes	408-411		67,468	40,421	63,551		28,050	35,501
167									
168	Revenue taxes		None	0	0	0	None	0	0
169									
170	TOTAL EXPENSES			347,273	201,502	240,522		89,200	151,323
171									
172	IV. OPERATING REVENUES at Present Rates								
173	Transmission revenue		None	0	0	0	None	0	0
174	Distribution revenue		Pri_RevReqPf	421,992	242,123	309,537	Sec_RevReqPf	117,321	192,216
175	Commodity revenue		Pri_RevReqPf	0	0	0	Sec_RevReqPf	0	0
176	Wholesale transmission		None	0	0	0	None	0	0
177	Discounts		Pri_RevReqPf	(14,491)	(8,314)	(10,629)	Sec_RevReqPf	(4,029)	(6,600)
178	Forfeited discounts		None	0	0	0	None	0	0
179	Pole attachments		Pri364	5,058	5,058	4,422	Sec364	1,603	2,819
180	NYP& Rev (EDP and R&E)		Pri_RevReqPf	0	0	0	Sec_RevReqPf	0	0
181	Merchant Function Charge		Pri_RevReqPf	5,939	3,408	4,356	Sec_RevReqPf	1,651	2,705
182	Commodity Adjustments		Pri_RevReqPf	0	0	0	Sec_RevReqPf	0	0
183	Other revenue		Pri_RevReqPf	3,005	1,724	2,204	Sec_RevReqPf	835	1,369
184	Operating Revenues			421,503	243,998	309,891		117,382	192,508
185									
186	TOTAL EXPENSES			347,273	201,502	240,522		89,200	151,323
187									
188	V. NET INCOME at Present Rates			74,229	42,496	69,368		28,182	41,186
189									
190	SUMMARY REPORT								

Historic Year 2011 (LAR-4 Supplemental 2)
Classification

Line	Account	No.	Primary	Primary Dist		Secondary	Secondary Dist	
				Demand	Customer		Demand	Customer
186	OPERATING REVENUES							
187	Utility Revenues	440-446	664,114	421,992	242,123	-	117,321	192,216
188	Other Operating Revenues	450-456	1,386	(489)	1,875	-	61	292
189	Total Operating Revenues		665,500	421,503	243,998	-	117,382	192,508
190								
191	OPERATING EXPENSES							
192	Distribution / Transmission	580-599	175,822	107,561	68,260	-	18,189	36,649
193	Customer Acctg & Service	901-919	12,653	8,040	4,613	-	2,235	3,662
194	Admin & General	920-932	190,210	125,641	64,569	-	21,318	45,304
195	Total Operating Expenses		378,685	241,243	137,442	-	41,743	85,615
196								
197	Depreciation Expense	403	62,202	38,563	23,639	-	19,407	30,206
198	Taxes Other Than Income Tax / Other	408	65,142	40,284	24,858	-	17,729	20,418
199	Income before Income tax		159,471	101,413	58,058	-	38,503	56,269
200	Income Taxes	409-411	42,747	27,184	15,563	-	10,321	15,083
201	NET INCOME		116,725	74,229	42,496	-	28,182	41,186
202								
203	RATE BASE		1,213,661	772,509	441,151	-	381,566	514,892
204	Return on Rate Base							
205								
206	REVENUE REQUIREMENTS							
207	Target Rate of Return		7.3800%	7.3800%	7.3800%	-	7.3800%	7.3800%
208	Rate Base		1,213,661	772,509	441,151	-	381,566	514,892
209								
210	Operating expenses		366,032	233,202	132,829	-	39,507	81,953
211	Uncollectibles- Delivery		9,566	6,078	3,488	-	1,690	2,769
212	Depreciation expense		62,202	38,563	23,639	-	19,407	30,206
213	General taxes / Other		65,142	40,284	24,858	-	17,729	20,418
214	Subtotal- Operating Costs to recover		502,942	318,128	184,814	-	78,333	135,346
215								
216	Target Return on Rate Base- After tax		89,568	57,011	32,557	-	28,160	37,999
217	Income taxes to recover	RateBase	49,740	31,660	18,080	-	15,638	21,102
218				Pri_RB 35.71%			Sec_RB 35.71%	
219	Subtotal- Rev Req before GRT		642,250	406,799	235,451	-	122,131	194,447
220	GRT needed		0	0	0	-	0	0
221	TOTAL REVENUE REQ.		642,250	406,799	235,451	-	122,131	194,447

Exhibit (E-RDP-1)
Schedule 6
Page 34 of 172

Niagara Mohawk Power Corporation
d/b/a National Grid
Case 12-E-0201
Attachment 1 to LAR-4 Supplemental 2
Page 34 of 172

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Sub T	Lge Gen TOU- Tran	Lighting
I. ELECTRIC PLANT IN SERVICE															
1	INTANGIBLE PLANT														
2	Organization	302	23,157	ICP_Trans	9,914	231	625	3,388	3,036	1,178	296	737	932	2,816	5
3	Intangible Plant		23,157		9,914	231	625	3,388	3,036	1,178	296	737	932	2,816	5
4															
5															
C. TRANSMISSION PLANT															
6	Transmission Plant	361	1,918,852	ICP_Trans	821,485	19,170	51,755	280,777	251,536	97,577	24,487	61,049	77,197	233,383	437
7					821,485	19,170	51,755	280,777	251,536	97,577	24,487	61,049	77,197	233,383	437
8		350-359	1,918,852												
9															
D. DISTRIBUTION PLANT															
10	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
11	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
14	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
15	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
17	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
22	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Plant	360-373	-		-	-	-	-	-	-	-	-	-	-	-
24															
25															
E. GENERAL PLANT															
26	General Plant	389	41,157	ICP_Trans	17,620	411	1,110	6,022	5,395	2,093	525	1,309	1,656	5,006	9
27	Common Plant	391	36,287	ICP_Trans	15,535	363	979	5,310	4,757	1,845	463	1,154	1,460	4,413	8
28					33,155	774	2,089	11,332	10,152	3,938	988	2,464	3,116	9,419	18
29	General Plant	389-399	77,444												
30															
31	TOTAL UTILITY PLANT		2,019,453		864,553	20,175	54,468	295,498	264,723	102,693	25,770	64,250	81,244	245,618	460
32															

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Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	22,072	ICP_Trans	9,449	221	595	3,250	2,893	1,122	282	702	888	2,685	5
34	Transmission Plant	108.5	521,917	ICP_Trans	223,439	5,214	14,077	76,370	68,416	26,540	6,660	16,605	20,997	63,479	119
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	38,327	ICP_Trans	16,408	383	1,034	5,608	5,024	1,949	489	1,219	1,542	4,662	9
43	Depreciation Reserve	108	582,316		249,297	5,817	15,706	85,208	76,334	29,612	7,431	18,527	23,427	70,825	133
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	4,318	ICP_Trans	1,849	43	116	632	566	220	55	137	174	525	1
48	Prepayments	payment	(14,623)	ICP_Trans	(6,260)	(146)	(394)	(2,140)	(1,917)	(744)	(187)	(465)	(588)	(1,778)	(3)
49	Hydro Leases	it Items (	933	ICP_Trans	399	9	25	137	122	47	12	30	38	113	0
50	Cash Working Capital	Working	15,244	ICP_Trans	6,526	152	411	2,231	1,998	775	195	485	613	1,854	3
51	Accumulated Deferred FIT	ply Cas	(366,423)	None	-	-	-	-	-	-	-	-	-	-	-
52	Non Interest Bearing CWIP	ed Defi	14,154	ICP_Trans	(156,870)	(3,661)	(9,883)	(53,617)	(48,033)	(18,633)	(4,676)	(11,658)	(14,742)	(44,567)	(83)
53	EBCap Adjustment	est Bear	(7,790)	ICP_Trans	6,059	141	382	2,071	1,855	720	181	450	569	1,721	3
54	Other Rate Base	131-283	(354,186)	ICP_Trans	(3,335)	(78)	(210)	(1,140)	(1,021)	(396)	(99)	(248)	(313)	(947)	(2)
55					(151,632)	(3,538)	(9,553)	(51,827)	(46,429)	(18,011)	(4,520)	(11,269)	(14,249)	(43,078)	(81)
56															
57	TOTAL RATE BASE		1,082,951		463,625	10,819	29,209	158,463	141,960	55,070	13,820	34,455	43,568	131,715	247
58															
59															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	68,622	ICP_Trans	29,378	686	1,851	10,041	8,995	3,490	876	2,183	2,761	8,346	16
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	68,622	None	29,378	686	1,851	10,041	8,995	3,490	876	2,183	2,761	8,346	16
87			68,622		29,378	686	1,851	10,041	8,995	3,490	876	2,183	2,761	8,346	16
88			68,622												

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Large TOU-S/P	Large TOU-SubT	Lge Gen TOU- Tran	Lighting
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Rec & Coll- Low Inc	903L1	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Uncollectible- Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Customer Accts. Exp.	901-905	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
105	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Cust Assist- Collections	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Cust Assist- Comp	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Customer Serv. Exp.	901-919	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Customer Accts. & Serv. Exp.	901-919	-	None	-	-	-	-	-	-	-	-	-	-	-
115			-		-	-	-	-	-	-	-	-	-	-	-
116			-		-	-	-	-	-	-	-	-	-	-	-
117			-		-	-	-	-	-	-	-	-	-	-	-

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	10,096	ICP_Trans	4,322	101	272	1,477	1,323	513	129	321	406	1,228	2
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Office Suppl	921	7,302	ICP_Trans	3,126	73	197	1,068	957	371	93	232	294	888	2
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Services	923	3,560	ICP_Trans	1,524	36	96	521	467	181	45	113	143	433	1
126	A&G-Outside Serv- Coll	923Coll	-	ICP_Trans	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Outside Serv- Comp	923Comj	-	ICP_Trans	-	-	-	-	-	-	-	-	-	-	-
128	Property Insurance	924	24	ICP_Trans	10	0	1	3	3	1	0	1	1	3	0
129	Injuries & Damages Insur	925	2,132	ICP_Trans	913	21	58	312	280	108	27	68	86	259	0
130	Injuries & Damages- Comp	925COM	-	ICP_Trans	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	24,930	ICP_Trans	10,673	249	672	3,648	3,268	1,268	318	793	1,003	3,032	6
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Insit/GW Adv	930110	213	ICP_Trans	91	2	6	31	28	11	3	7	9	26	0
134	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-R&D- Coll	930210	196	ICP_Trans	84	2	5	29	26	10	2	6	8	24	0
136	A&G-Rents	931	687	ICP_Trans	294	7	19	101	90	35	9	22	28	84	0
137	A&G-Maint-Genl Plant	935	274	ICP_Trans	117	3	7	40	36	14	3	9	11	33	0
138	Admin & Genl. Exp.	920-952	49,414	-	21,155	494	1,333	7,231	6,478	2,513	631	1,572	1,988	6,010	11
139	Total Operating Expenses		118,036	-	50,533	1,179	3,184	17,272	15,473	6,002	1,506	3,755	4,749	14,356	27
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	39,055	ICP_Trans	16,720	390	1,053	5,715	5,120	1,986	498	1,243	1,571	4,750	9
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	3,320	ICP_Trans	1,422	33	90	486	435	169	42	106	134	404	1
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	42,375	-	18,141	423	1,143	6,201	5,555	2,155	541	1,348	1,705	5,154	10

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Sub-T	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155															
156	Municipal property tax	408140	46,026	ICP_Trans	19,704	460	1,241	6,735	6,033	2,341	587	1,464	1,852	5,598	10
157	Payroll related	408110	2,184	ICP_Trans	935	22	59	320	286	111	28	69	88	266	0
158					(542)	(13)	(34)	(185)	(166)	(64)	(16)	(40)	(51)	(154)	(0)
159	Other tax	408170	(1,266)	ICP_Trans	20,097	469	1,266	6,869	6,154	2,387	599	1,494	1,889	5,710	11
160	General Taxes		46,944												
161															
B. FEDERAL / STATE INCOME TAXES															
162															
163	Federal Income Tax Exp		(21,736)	Tran_PreTax	(9,305)	(217)	(586)	(3,181)	(2,849)	(1,105)	(277)	(692)	(874)	(2,644)	(5)
164	State Income Tax Exp		(4,466)	Tran_PreTax	(1,912)	(45)	(120)	(654)	(585)	(227)	(57)	(142)	(180)	(543)	(1)
165	Income Taxes	409-411	(26,202)		(11,217)	(262)	(707)	(3,834)	(3,435)	(1,332)	(334)	(834)	(1,054)	(3,187)	(6)
166	Total Taxes	408-411	20,741		8,880	207	559	3,035	2,719	1,055	265	660	834	2,523	5
167															
168	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
169															
170	TOTAL EXPENSES		181,153		77,554	1,810	4,886	26,507	23,747	9,212	2,312	5,763	7,288	22,033	41
171															
IV. OPERATING REVENUES at Present Rates															
172	Transmission revenue		-	Trans_Rev	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
171	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	Wholesale transmission		109,605	ICP_Trans	46,923	1,095	2,956	16,038	14,368	5,574	1,399	3,487	4,410	13,331	25
173	Discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
174	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	NYPA Rev (EDP and R&E)		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Merchant Function Charge		-	None	-	-	-	-	-	-	-	-	-	-	-
178	Commodity Adjustments		-	None	-	-	-	-	-	-	-	-	-	-	-
179	Other revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
180	Operating Revenues		109,605		46,923	1,095	2,956	16,038	14,368	5,574	1,399	3,487	4,410	13,331	25
181															
182	TOTAL EXPENSES		181,153		77,554	1,810	4,886	26,507	23,747	9,212	2,312	5,763	7,288	22,033	41
183	V. NET INCOME at Present Rat		(71,548)		(30,631)	(715)	(1,930)	(10,469)	(9,379)	(3,638)	(913)	(2,276)	(2,878)	(8,702)	(16)
184															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Transmission Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	0		0	0	0	0	0	0	0	0	0	0	0
188	Other Operating Revenues	450-456	109,605		46,923	1,095	2,956	16,038	14,368	5,574	1,399	3,487	4,410	13,331	25
189	Total Operating Revenues		109,605		46,923	1,095	2,956	16,038	14,368	5,574	1,399	3,487	4,410	13,331	25
190															
191	OPERATING EXPENSES														
192	Distribution / Transmission	580-599	68,622		29,378	686	1,851	10,041	8,995	3,490	876	2,183	2,761	8,346	16
193	Customer Acctg & Service	901-919	0		0	0	0	0	0	0	0	0	0	0	0
194	Admin & General	920-932	49,414		21,155	494	1,333	7,231	6,478	2,513	631	1,572	1,988	6,010	11
195	Total Operating Expenses		118,036		50,533	1,179	3,184	17,272	15,473	6,002	1,506	3,755	4,749	14,356	27
196															
197	Depreciation Expense	403	42,375		18,141	423	1,143	6,201	5,555	2,155	541	1,348	1,705	5,154	10
198	Taxes Other Than Income Tax /	408	46,944		20,097	469	1,266	6,869	6,154	2,387	599	1,494	1,889	5,710	11
199	Income before Income tax		(97,750)		(41,848)	(977)	(2,637)	(14,303)	(12,814)	(4,971)	(1,247)	(3,110)	(3,933)	(11,889)	(22)
200	Income Taxes		(26,202)		(11,217)	(262)	(707)	(3,834)	(3,435)	(1,332)	(334)	(834)	(1,054)	(3,187)	(6)
201	NET INCOME	409-411	(71,548)		(30,631)	(715)	(1,930)	(10,469)	(9,379)	(3,638)	(913)	(2,276)	(2,878)	(8,702)	(16)
202															
203	RATE BASE		1,082,951		463,625	10,819	29,209	158,463	141,960	55,070	13,820	34,455	43,568	131,715	247
204	Return on Rate Base		-6.61%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
208	Rate Base		1,082,951		463,625	10,819	29,209	158,463	141,960	55,070	13,820	34,455	43,568	131,715	247
209															
210	Operating expenses		118,036		50,533	1,179	3,184	17,272	15,473	6,002	1,506	3,755	4,749	14,356	27
211	Uncollectibles- Delivery		0		0	0	0	0	0	0	0	0	0	0	0
212	Depreciation expense		42,375		18,141	423	1,143	6,201	5,555	2,155	541	1,348	1,705	5,154	10
213	General taxes / Other		46,944		20,097	469	1,266	6,869	6,154	2,387	599	1,494	1,889	5,710	11
214	Subtotal- Operating Costs to rec		207,355		88,771	2,072	5,593	30,341	27,182	10,544	2,646	6,597	8,342	25,220	47
215															
216	Target Return on Rate Base- Aft		79,922		34,216	798	2,156	11,695	10,477	4,064	1,020	2,543	3,215	9,721	18
217	Income taxes to recover		44,383		19,001	443	1,197	6,494	5,818	2,257	566	1,412	1,786	5,398	10
218				35.71%											
219	Subtotal- Rev Req before GRT		331,660		141,988	3,313	8,945	48,530	43,476	16,866	4,232	10,552	13,343	40,339	76
220	GRT needed		0		0	0	0	0	0	0	0	0	0	0	0
221	TOTAL REVENUE REQ.		331,660		141,988	3,313	8,945	48,530	43,476	16,866	4,232	10,552	13,343	40,339	76

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Sub T	Lge Gen TOU- Tran	Lighting
1	L. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	18,267	NCP_Pri	9,355	241	564	3,178	2,951	1,104	-	691	-	-	183
4	Intangible Plant		18,267		9,355	241	564	3,178	2,951	1,104	-	691	-	-	183
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	29,967	NCP_Pri	15,347	396	925	5,214	4,840	1,811	-	1,134	-	-	299
12	Structures and impr.	361	35,179	NCP_Pri	18,016	465	1,085	6,121	5,682	2,126	-	1,331	-	-	352
13	Station equipment	362	492,612	NCP_Pri	252,285	6,510	15,198	85,708	79,569	29,775	-	18,644	-	-	4,923
14	Poles, towers and fixtures	364	307,667	NCP_Pri	157,568	4,066	9,492	53,530	49,695	18,596	-	11,645	-	-	3,075
15	OH conductors, devices	365	397,771	NCP_Pri	203,714	5,257	12,272	69,207	64,250	24,043	-	15,055	-	-	3,975
16	UG conduits	366	33,539	NCP_Pri	17,177	443	1,035	5,835	5,417	2,027	-	1,269	-	-	335
17	UG conductors, devices	367	216,907	NCP_Pri	111,086	2,867	6,692	37,739	35,036	13,111	-	8,209	-	-	2,168
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	1,513,642		775,193	20,004	46,697	263,354	244,489	91,490	-	57,288	-	-	15,126
25															
26	E. GENERAL PLANT														
27	General Plant	389	95,180	PriD-Lab	48,510	1,089	3,015	14,729	12,900	4,985	417	3,133	1,178	3,928	1,297
28	Common Plant	391	83,916	PriD-Lab	42,770	960	2,658	12,986	11,373	4,395	368	2,762	1,039	3,463	1,143
29	General Plant	389-399	179,096		91,280	2,049	5,674	27,714	24,273	9,380	784	5,895	2,217	7,390	2,440
30															
31	TOTAL UTILITY PLANT		1,711,005		875,828	22,295	52,934	294,246	271,713	101,974	784	63,874	2,217	7,390	17,748
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	17,411	NCP_Pri	8,917	230	537	3,029	2,812	1,052	-	659	-	-	174
34	Transmission Plant	108.5	-	NCP_Pri	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	159,582	NCP_Pri	81,728	2,109	4,923	27,765	25,776	9,646	-	6,040	-	-	1,595
36	PTF / OH / UG	108.5	379,754	NCP_Pri	194,486	5,019	11,716	66,072	61,339	22,954	-	14,373	-	-	3,795
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	88,634	PriD-Lab	45,174	1,014	2,808	13,716	12,013	4,642	388	2,917	1,097	3,657	1,208
43	Depreciation Reserve	108	645,381		330,305	8,372	19,984	110,582	101,941	38,294	388	23,989	1,097	3,657	6,771
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies		8,825	PriD-OpExp	4,560	99	271	1,356	1,188	459	37	288	105	351	111
48	Prepayments		(29,886)	PriD-OpExp	(15,440)	(336)	(919)	(4,593)	(4,022)	(1,556)	(126)	(974)	(356)	(1,187)	(377)
49	Hydro Leases		646	PriD-RB	331	8	20	111	103	39	0	24	1	2	7
50	Cash Working Capital		31,155	PriD-OpExp	16,096	351	958	4,789	4,193	1,622	131	1,016	371	1,238	393
51	Accumulated Deferred FIT		(310,456)	None	-	-	-	-	-	-	-	-	-	-	-
52	Non Interest Bearing CWIP		11,992	PriD-PT	(158,916)	(4,045)	(9,605)	(53,390)	(49,301)	(18,503)	(142)	(11,590)	(402)	(1,341)	(3,220)
53	EBCap Adjustment		(5,391)	PriD-PT	6,138	156	371	2,062	1,904	715	5	448	16	52	124
54	Other Rate Base		(293,115)	PriD-RB	(2,760)	(70)	(1,67)	(929)	(858)	(322)	(2)	(202)	(6)	(20)	(56)
55					(149,992)	(3,837)	(9,070)	(50,594)	(46,794)	(17,546)	(96)	(10,991)	(272)	(905)	(3,018)
56					395,531	10,085	23,880	133,070	122,978	46,134	300	28,895	848	2,827	7,960
57	TOTAL RATE BASE		772,509												

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	581	1,590	PriD-Lab	810	18	50	246	216	83	7	52	20	66	22
68	Oper-Load Dispatching	582	11,442	MWH-Gen	3,918	126	224	1,537	1,518	697	204	452	616	2,079	72
69	Oper-Substations	583	7,410	NCP_Pri	3,795	98	229	1,289	1,197	448	-	280	-	-	74
70	Oper-Overhead Lines	584	4,752	NCP_Pri	2,434	63	147	827	768	287	-	180	-	-	47
71	Oper-Underground Lines	585	2,303	NCP_Pri	1,180	30	71	401	372	139	-	87	-	-	23
72	Oper-Outdoor Lighting	586	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	587	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	588	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	589	18,942	Acet588	12,058	140	821	2,333	1,386	484	87	292	193	609	540
76	Oper-Rents	590	184	PriD-Lab	94	2	6	29	25	10	1	6	2	8	3
77	Maint-Structures	591	77	PriD-Lab	39	1	2	12	10	4	0	3	1	3	1
78	Maint-Substations	592	809	NCP_Pri	414	11	25	141	131	49	-	31	-	-	8
79	Maint-Overhead Lines	593	9,473	NCP_Pri	4,851	125	292	1,648	1,530	573	-	359	-	-	95
80	Maint-Underground Lines	594	48,451	NCP_Pri	24,813	640	1,495	8,430	7,826	2,929	-	1,834	-	-	484
81	Maint-Line Transformers	595	1,983	NCP_Pri	1,015	26	61	345	320	120	-	75	-	-	20
82	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Misc Distr Plant	598	-	PriD-PT	-	-	-	-	-	-	-	-	-	-	-
85	Oper. & Maint. Exp.	599	145		74	2	5	25	23	9	0	5	0	1	2
86		500-599	107,561		55,497	1,282	3,428	17,261	15,322	5,830	299	3,655	832	2,765	1,390
87			107,561		55,497	1,282	3,428	17,261	15,322	5,830	299	3,655	832	2,765	1,390
88															

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Class Allocation- Primary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Large Gen TOU-S/P	Large Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Rec & Coll- Low Inc	903L1	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	904	8,040	Write-Offs-Del	7,253	4	163	361	155	55	7	4	2	5	32
99	Uncollectible- Comm	904Comm	-	None	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct- Comp	905Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Customer Accts. Exp.	901-905	8,040		7,253	4	163	361	155	55	7	4	2	5	32
104	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
105	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Comp	907Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist- Comp	908Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Cust Assist- Collections	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Cust Assist- Comp	910Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Customer Serv. Exp.	901-919	8,040		7,253	4	163	361	155	55	7	4	2	5	32
114	Customer Accts. & Serv. Exp.														
115															
116															
117															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	23,349	PriD-Lab	11,900	267	740	3,613	3,165	1,223	102	768	289	963	318
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Suppl	921	16,887	PriD-Lab	8,607	193	535	2,613	2,289	884	74	556	209	697	230
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Services	923	8,232	PriD-Lab	4,196	94	261	1,274	1,116	431	36	271	102	340	112
126	A&G-Outside Serv- Coll	923Coll	-	PriD-Lab	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Outside Serv- Comp	923Comp	-	PriD-Lab	-	-	-	-	-	-	-	-	-	-	-
128	Property Insurance	924	20	PriD-PT	10	0	1	3	3	1	0	1	0	0	0
129	Injuries & Damages Insur	925	4,931	PriD-Lab	2,513	56	156	763	668	258	22	162	61	203	67
130	Injuries & Damages- Comp	925COMI	-	PriD-Lab	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	57,653	PriD-Lab	29,384	660	1,826	8,921	7,814	3,019	253	1,898	714	2,379	785
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Insit/GW Adv	93010	152	PriD-PT	78	2	5	26	24	9	0	6	0	1	2
134	A&G-Misc Exp	930200	12,059	Acct930.2	3,998	129	229	1,875	1,587	722	211	465	634	2,137	72
135	A&G-R&D- Coll	930210	136	PriD-PT	69	2	4	23	22	8	0	5	0	1	1
136	A&G-R&D- Coll	930Comp	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-Rents	931	1,589	PriD-Lab	810	18	50	246	215	83	7	52	20	66	22
138	A&G-Maint-Genl Plant	935	634	PriD-Lab	323	7	20	98	86	33	3	21	8	26	9
139	Admin & Genl. Exp.	920-932	125,641	PriD-Lab	61,888	1,429	3,827	19,457	16,988	6,673	707	4,204	2,036	6,812	1,619
140	Total Operating Expenses		241,243		124,637	2,716	7,418	37,079	32,465	12,558	1,013	7,863	2,870	9,583	3,040

II. DEPRECIATION EXPENSE

143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	11,190	NCP_Pri	5,731	148	345	1,947	1,807	676	-	424	-	-	112
145	Deprec exp- PTF/OH/UG	403Dx	19,694	NCP_Pri	10,086	260	608	3,427	3,181	1,190	-	745	-	-	197
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	7,679	PriD-Lab	3,914	88	243	1,188	1,041	402	34	253	95	317	105
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	38,563		19,731	496	1,196	6,562	6,029	2,269	34	1,422	95	317	413

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154	III. TAXES and OTHER														
155	A. GENERAL TAXES														
156	Municipal property tax	408140	36,306	PriD-PT-Tax	18,594	480	1,120	6,317	5,864	2,194	-	1,374	-	-	363
157	Payroll related	408110	5,050	PriD-Lab	2,574	58	160	781	684	264	22	166	63	208	69
158	Other tax	408170	(1,073)	PriD-PT	(549)	(14)	(33)	(184)	(170)	(64)	(0)	(40)	(1)	(5)	(11)
159	General Taxes		40,284		20,619	524	1,247	6,914	6,378	2,395	22	1,500	61	204	420
160															
161	B. FEDERAL / STATE INCOME TAXES														
162	Federal Income Tax Exp		22,551	PriD-PreTax	19,146	154	1,977	922	(1,418)	(802)	131	(724)	236	223	2,706
163	State Income Tax Exp		4,634	PriD-PreTax	3,934	32	406	189	(291)	(165)	27	(149)	49	46	556
164	Income Taxes	409411	27,184		23,080	185	2,383	1,111	(1,710)	(967)	158	(872)	285	269	3,262
165	Total Taxes	408411	67,468		43,699	709	3,630	8,025	4,669	1,428	180	628	346	473	3,682
166															
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168															
169	TOTAL EXPENSES		347,273		188,067	3,921	12,243	51,666	43,163	16,254	1,227	9,913	3,311	10,373	7,135
170															
171	IV. OPERATING REVENUES at Present Rates														
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		421,992	Tot_DistRev	250,503	4,290	18,834	55,001	38,587	13,602	1,698	7,532	4,209	11,411	16,326
174	Commodity revenue		-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
175	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
176	Discourts		(14,491)	Total_RevReq	(8,778)	(121)	(580)	(1,803)	(1,292)	(421)	(71)	(263)	(177)	(549)	(435)
177	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
178	Pole attachments		5,058	NCP_Pri	2,590	67	156	880	817	306	-	191	-	-	51
179	NYP& Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		5,939	MFC_Rev	4,955	167	220	248	113	39	18	16	20	133	10
181	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
182	Other revenue		3,005	Total_RevReq	1,820	25	120	374	268	87	15	54	37	114	90
183	Operating Revenues		421,503		251,090	4,427	18,750	54,700	38,494	13,613	1,659	7,531	4,088	11,109	16,041
184															
185	TOTAL EXPENSES		347,273		188,067	3,921	12,243	51,666	43,163	16,254	1,227	9,913	3,311	10,373	7,135
186	V. NET INCOME at Present Rat		74,229		63,024	306	6,506	3,034	(4,669)	(2,641)	433	(2,382)	777	735	8,906

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185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	421,992		250,503	4,290	18,834	55,001	38,587	13,602	1,698	7,532	4,209	11,411	16,326
188	Other Operating Revenues	450-456	(489)		587	137	(84)	(301)	(93)	11	(39)	(1)	(120)	(303)	(284)
189	Total Operating Revenues		421,503		251,090	4,427	18,750	54,700	38,494	13,613	1,659	7,531	4,088	11,109	16,041
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	107,561		55,497	1,282	3,428	17,261	15,322	5,830	299	3,655	832	2,765	1,390
192	Customer Acctg & Service	901-919	8,040		7,253	4	163	361	155	55	7	4	2	5	32
193	Admin & General	920-932	125,641		61,888	1,429	3,827	19,457	16,988	6,673	707	4,204	2,036	6,812	1,619
194	Total Operating Expenses		241,243		124,637	2,716	7,418	37,079	32,465	12,538	1,013	7,863	2,870	9,583	3,040
195	Depreciation Expense	403	38,563		19,731	496	1,196	6,562	6,029	2,269	34	1,422	95	317	413
196	Taxes Other Than Income Tax /	408	40,284		20,619	524	1,247	6,914	6,378	2,395	22	1,500	61	204	420
197	Income before Income tax		101,413		86,104	692	8,889	4,146	(6,378)	(3,609)	591	(3,255)	1,062	1,005	12,167
198	Income Taxes	409-411	27,184		23,080	185	2,383	1,111	(1,710)	(967)	158	(872)	285	269	3,262
199	NET INCOME		74,229		63,024	506	6,506	3,034	(4,669)	(2,641)	433	(2,382)	777	735	8,906
200	RATE BASE		772,509		395,531	10,085	23,880	133,070	122,978	46,134	300	28,895	848	2,827	7,960
201	Return on Rate Base		9.61%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
204	Rate Base		772,509		395,531	10,085	23,880	133,070	122,978	46,134	300	28,895	848	2,827	7,960
205	Operating expenses		233,202		117,385	2,712	7,254	36,718	32,310	12,503	1,006	7,860	2,868	9,578	3,008
206	Uncollectibles- Delivery		6,078		5,483	3	124	273	117	41	5	3	2	4	24
207	Depreciation expense		38,563		19,731	496	1,196	6,562	6,029	2,269	34	1,422	95	317	413
208	General taxes / Other		40,284		20,619	524	1,247	6,914	6,378	2,395	22	1,500	61	204	420
209	Subtotal- Operating Costs to rec		318,128		163,217	3,734	9,821	50,467	44,835	17,208	1,067	10,784	3,026	10,103	3,866
210	Target Return on Rate Base- Aft		57,011		29,190	744	1,762	9,821	9,076	3,405	22	2,132	63	209	587
211	Income taxes to recover		31,660		16,210	413	979	5,454	5,040	1,891	12	1,184	35	116	326
212	Subtotal- Rev Req before GRT		406,799	35.71%	208,617	4,892	12,562	65,741	58,951	22,504	1,101	14,101	3,123	10,427	4,780
213	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		406,799		208,617	4,892	12,562	65,741	58,951	22,504	1,101	14,101	3,123	10,427	4,780

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. ELECTRIC PLANT IN SERVICE															
1	INTANGIBLE PLANT														
2	Organization	302	11,536	PrC-DiPt	10,317	48	784	344	34	8	-	1	-	-	-
3	Intangible Plant		11,536		10,317	48	784	344	34	8	-	1	-	-	-
4															
5															
C. TRANSMISSION PLANT															
6	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
7	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
8															
9															
D. DISTRIBUTION PLANT															
10	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
11	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Poles, towers and fixtures	364	307,667	Cust-Pri	275,170	1,272	20,901	9,183	903	221	-	18	-	-	-
14	OH conductors, devices	365	397,771	Cust-Pri	355,757	1,644	27,022	11,873	1,167	285	-	23	-	-	-
15	UG conduits	366	33,539	Cust-Pri	29,997	139	2,278	1,001	98	24	-	2	-	-	-
16	UG conductors, devices	367	216,907	Cust-Pri	193,997	897	14,735	6,474	636	156	-	12	-	-	-
17	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
22	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
23	Distribution Plant	360-373	955,884		854,920	3,951	64,937	28,531	2,804	686	-	55	-	-	-
24															
25															
E. GENERAL PLANT															
26	General Plant	389	48,895	PrC-Lab	40,787	239	3,041	2,525	945	318	52	178	116	367	326
27	Common Plant	391	43,109	PrC-Lab	35,960	211	2,681	2,226	834	281	46	157	102	324	287
28															
29	General Plant	389-399	92,004		76,748	450	5,722	4,751	1,779	599	99	335	219	691	612
30															
31	TOTAL UTILITY PLANT		1,059,424		941,985	4,449	71,442	33,626	4,617	1,293	99	391	219	691	612
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	10,995	PriC-DiPt	9,834	45	747	328	32	8	-	1	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	379,754	Cust-Pri	339,643	1,570	25,798	11,335	1,114	273	-	22	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	45,533	PriC-Lab	37,982	223	2,832	2,351	880	296	49	166	108	342	303
43	Depreciation Reserve	108	436,282		387,459	1,838	29,377	14,014	2,027	577	49	188	108	342	303
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	5,028	PriC-OpExp	4,149	24	301	261	107	39	8	22	21	68	27
48	Prepayments	payment	(17,027)	PriC-OpExp	(14,049)	(83)	(1,020)	(885)	(363)	(133)	(27)	(75)	(70)	(230)	(90)
49	Hydro Leases	it Items (	400	PriC-RB	356	2	27	13	2	0	0	0	0	0	0
50	Cash Working Capital	Working C	17,750	PriC-OpExp	14,646	86	1,064	923	378	139	28	79	73	240	94
51	Cash Working Cap- Comm	ply Cas	(192,229)	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT	ated Defi	7,425	PriC-PT	(170,920)	(807)	(12,963)	(6,101)	(838)	(235)	(18)	(71)	(40)	(125)	(111)
53	Non Interest Bearing CWIP	est Beari	(3,338)	PriC-PT	6,602	31	501	236	32	9	1	3	2	5	4
54	EBCap Adjustment	ip Adjus	(181,991)	PriC-RB	(2,969)	(14)	(225)	(106)	(14)	(4)	(0)	(1)	(1)	(2)	(2)
55	Other Rate Base	131-283	-		(162,186)	(760)	(12,316)	(5,660)	(695)	(184)	(8)	(44)	(15)	(45)	(78)
56	TOTAL RATE BASE		441,151		392,340	1,851	29,750	13,952	1,895	532	42	159	95	304	231
57															
58															
59															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense			None											
62	Transmission Expense														
63	Transmission Expense														
64	Transmission Expense														
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555		None											
66	Transmission O&M	580		None											
67	Oper-Supervision & Eng	817		PrC-Lab	681	4	51	42	16	5	1	3	2	6	5
68	Oper-Load Dispatching			None											
69	Oper-Substations	581		None											
70	Oper-Overhead Lines	582		None											
71	Oper-Underground Lines	4,752		Cust-Pri	4,250	20	323	142	14	3		0			
72	Oper-Outdoor Lighting	2,303		Cust-Pri	2,060	10	156	69	7	2		0			
73	Oper-Electric Meters	585		None											
74	Oper-Customer Install.	586		None											
75	Oper-Misc Expenses	587		None											
76	Oper-Structures	9,731		Acet588	6,194	72	422	1,198	712	248	45	150	99	313	277
77	Maint-Supervision & Eng	95		PrC-Lab	79	0	6	5	2	1	0	0	0	1	1
78	Maint-Structures	39		PrC-Lab	33	0	2	2	1	0	0	0	0	0	0
79	Maint-Substations	591		None											
80	Maint-Overhead Lines	48,451		None											
81	Maint-Underground Lines	1,983		Cust-Pri	43,333	200	3,291	1,446	142	35		3			
82	Maint-Line Transformers			None	1,773	8	135	59	6	1		0			
83	Maint-Outdoor Lighting			None											
84	Maint-Electric Meters			None											
85	Maint-Misc Distr Plant			None											
86	Oper. & Maint. Exp.	90		PrC-DiPT	81	0	6	3	0	0		0			
87	Oper. & Maint. Exp.	68,260			58,485	315	4,392	2,966	899	296	46	157	101	320	284
88	Oper. & Maint. Exp.	68,260			58,485	315	4,392	2,966	899	296	46	157	101	320	284
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901		None											
90	Supervision- Collections	901 Coll		None											
91	Supervision- Competitive	901 Comj		None											
92	Meter Reading Exp	902		None											
93	Meter Reading Exp- Comp	902 Comj		None											
94	Cust Recs & Coll	903		None											
95	Cust Recs & Coll- Coll	903 Coll		None											
96	Cust Recs & Coll- Comp	903 Comj		None											
97	Cust Rec & Coll- Low Inc	903 LI		None											
98	Uncollectible- Delivery	904	4,613	Write-Offs-Del	4,161	2	94	207	89	31	4	2	1	3	18

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Primary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	4,613		4,161	2	94	207	89	31	4	2	1	3	18
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp		-		-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
116	Customer Accts. & Serv. Exp.	901-919	4,613		4,161	2	94	207	89	31	4	2	1	3	18
117															

Exhibit (E-RDP-1)
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Niagara Mohawk Power Corporation
d/b/a National Grid
Case 12-E-0201
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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	11,995	PrC-Lab	10,006	59	746	619	232	78	13	44	29	90	80
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Suppl- Coll	921Coll	8,675	PrC-Lab	7,236	42	540	448	168	56	9	32	21	65	58
123	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Outside Services	923	4,229	PrC-Lab	3,528	21	263	218	82	28	5	15	10	32	28
127	A&G-Outside Serv- Coll	923Coll	-	PrC-Lab	-	-	-	-	-	-	-	-	-	-	-
128	A&G-Outside Serv- Comp	923Comj	-	PrC-Lab	-	-	-	-	-	-	-	-	-	-	-
129	Property Insurance	924	12	PrC-PT	11	0	1	0	0	0	0	0	0	0	0
130	Injuries & Damages Insur	925	2,533	PrC-Lab	2,113	12	158	131	49	16	3	9	6	19	17
131	Injuries & Damages- Comp	925COM	-	PrC-Lab	-	-	-	-	-	-	-	-	-	-	-
132	Empl Pens & Ben	926	29,617	PrC-Lab	24,706	145	1,842	1,529	573	193	32	108	70	223	197
133	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Insit/GW Adv	930110	87	PrC-RB	77	0	6	3	0	0	0	0	0	0	0
135	A&G-Misc Exp	930200	6,195	Acct930.2	2,054	66	117	963	815	371	108	239	326	1,098	37
136	A&G-R&D	930210	84	PrC-PT	75	0	6	3	0	0	0	0	0	0	0
137	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
138	A&G-Rents	931	816	PrC-Lab	681	4	51	42	16	5	1	3	2	6	5
139	A&G Maint-Genl Plant	935	326	PrC-Lab	272	2	20	17	6	2	0	1	1	2	2
140	Admin & Genl. Exp.	920-932	64,569		50,758	352	3,749	3,974	1,941	750	171	451	464	1,535	425
141	Total Operating Expenses		137,442		113,404	669	8,235	7,147	2,929	1,077	221	609	566	1,858	727
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	19,694	Cust-Pri	17,614	81	1,338	588	58	14	-	1	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	3,945	PrC-Lab	3,291	19	245	204	76	26	4	14	9	30	26
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	23,639		20,905	101	1,583	792	134	40	4	15	9	30	26

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	22,928	PriC-PT-Tax	20,506	95	1,558	684	67	16	-	1	-	-	-
157	Payroll related	408110	2,594	PriC-Lab	2,164	13	161	134	50	17	3	9	6	19	17
158	Other tax	408170	(664)	PriC-PT	(590)	(3)	(45)	(21)	(3)	(1)	(0)	(0)	(0)	(0)	(0)
159	General Taxes		24,858		22,080	105	1,674	797	115	33	3	11	6	19	17
B. FEDERAL / STATE INCOME TAXES															
161	Federal Income Tax Exp		12,910	PriC-Pretax	(2,065)	367	(107)	4,958	4,104	1,443	161	795	392	993	1,869
162	State Income Tax Exp		2,653	PriC-Pretax	(424)	75	(22)	1,019	843	296	33	163	81	204	384
163	Income Taxes	409-411	15,563		(2,489)	442	(129)	5,976	4,947	1,739	194	959	473	1,197	2,253
164	Total Taxes	408-411	40,421		19,591	547	1,545	6,774	5,061	1,772	197	969	479	1,216	2,270
165	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
166	TOTAL EXPENSES		201,502		153,899	1,316	11,363	14,712	8,125	2,889	422	1,594	1,055	3,104	3,023
IV. OPERATING REVENUES at Present Rates															
171	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	Distribution revenue		242,123	Tot_DistRev	143,729	2,461	10,806	31,558	22,140	7,804	974	4,321	2,415	6,547	9,367
173	Commodity revenue		-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
174	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Discounts		(8,314)	Total_RevReq	(5,036)	(69)	(333)	(1,034)	(741)	(242)	(41)	(151)	(102)	(315)	(250)
176	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Pole attachments		5,058	Cust-Pri	4,524	21	344	151	15	4	-	0	-	-	-
178	NYPA Rev (EDP and R&E)		3,408	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
179	Merchant Function Charge		-	MFC_Rev	2,843	96	126	142	65	22	10	9	12	76	6
180	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
181	Other revenue		1,724	Total_RevReq	1,044	14	69	214	154	50	8	31	21	65	52
182	Operating Revenues		243,998		147,103	2,523	11,012	31,031	21,632	7,639	952	4,211	2,346	6,374	9,175
V. NET INCOME at Present Rat															
183	TOTAL EXPENSES		201,502		153,899	1,316	11,363	14,712	8,125	2,889	422	1,594	1,055	3,104	3,023
184	NET INCOME		42,496		(6,796)	1,207	(352)	16,319	13,508	4,750	530	2,617	1,291	3,269	6,152

CAI
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Primary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid.	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	242,123		143,729	2,461	10,806	31,558	22,140	7,804	974	4,321	2,415	6,547	9,367
188	Other Operating Revenues	450-456	1,875		3,374	61	206	(527)	(508)	(165)	(22)	(110)	(69)	(174)	(192)
189	Total Operating Revenues		243,998		147,103	2,523	11,012	31,031	21,632	7,639	952	4,211	2,346	6,374	9,175
190															
191	OPERATING EXPENSES														
192	Distribution / Transmission	580-599	68,260		58,485	315	4,392	2,966	899	296	46	157	101	320	284
193	Customer Acctg & Service	901-919	4,613		4,161	2	94	207	89	31	4	2	1	3	18
194	Admin & General	920-932	64,569		50,758	352	3,749	3,974	1,941	750	171	451	464	1,535	425
195	Total Operating Expenses		137,442		113,404	669	8,235	7,147	2,929	1,077	221	609	566	1,858	727
196															
197	Depreciation Expense	403	23,639		20,905	101	1,583	792	134	40	4	15	9	30	26
198	Taxes Other Than Income Tax /	408	24,858		22,080	105	1,674	797	115	33	3	11	6	19	17
199	Income before Income tax		58,058		(9,285)	1,649	(480)	22,295	18,454	6,489	724	3,576	1,764	4,467	8,405
200	Income Taxes	409-411	15,563		(2,489)	442	(129)	5,976	4,947	1,739	194	959	473	1,197	2,253
201	NET INCOME		42,496		(6,796)	1,207	(352)	16,319	13,508	4,750	530	2,617	1,291	3,269	6,152
202															
203	RATE BASE		441,151		392,340	1,851	29,750	13,952	1,895	532	42	159	95	304	231
204	Return on Rate Base		9.63%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
208	Rate Base		441,151		392,340	1,851	29,750	13,952	1,895	532	42	159	95	304	231
209															
210	Operating expenses		132,829		109,243	666	8,141	6,940	2,840	1,046	217	607	565	1,855	708
211	Uncollectibles- Delivery		3,488		3,146	2	71	157	67	24	3	2	1	2	14
212	Depreciation expense		23,639		20,905	101	1,583	792	134	40	4	15	9	30	26
213	General taxes / Other		24,858		22,080	105	1,674	797	115	33	3	11	6	19	17
214	Subtotal- Operating Costs to rec		184,814		155,373	874	11,469	8,685	3,156	1,142	227	635	581	1,906	765
215															
216	Target Return on Rate Base- Aft		32,557		28,955	137	2,196	1,050	140	39	3	12	7	22	17
217	Income taxes to recover		18,080		16,080	76	1,219	572	78	22	2	7	4	12	9
218				35.71%											
219	Subtotal- Rev Req before GRT		235,451		200,407	1,086	14,884	10,287	3,374	1,203	231	653	592	1,941	792
220	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
221	TOTAL REVENUE REQ.		235,451		200,407	1,086	14,884	10,287	3,374	1,203	231	653	592	1,941	792

Write-Offs-Del

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Sub T	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	8,791	SecD-DiPt	4,975	128	300	1,655	1,569	-	-	67	-	-	97
4	Intangible Plant		8,791		4,975	128	300	1,655	1,569	-	-	67	-	-	97
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	97,529	NCP_Sec	55,197	1,424	3,325	18,358	17,409	-	-	738	-	-	1,077
15	OH conductors, devices	365	67,149	NCP_Sec	38,004	981	2,289	12,640	11,986	-	-	508	-	-	742
16	UG conduits	366	35,085	NCP_Sec	19,857	512	1,196	6,604	6,263	-	-	266	-	-	387
17	UG conductors, devices	367	14,912	NCP_Sec	8,439	218	508	2,807	2,662	-	-	113	-	-	165
18	Line transformers	368	513,750	NCP_Sec	290,761	7,503	17,515	96,705	91,703	-	-	3,889	-	-	5,673
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	728,425		412,257	10,638	24,834	137,114	130,022	-	-	5,514	-	-	8,044
25															
26	E. GENERAL PLANT														
27	General Plant	389	13,864	SecD-Lab	8,075	179	503	2,399	2,134	83	15	130	33	104	210
28	Common Plant	391	12,223	SecD-Lab	7,119	158	443	2,115	1,881	73	13	115	29	92	185
29	General Plant	389-399	26,087		15,194	337	946	4,514	4,015	156	28	245	62	196	394
30															
31	TOTAL UTILITY PLANT		763,303		432,427	11,104	26,080	143,282	135,606	156	28	5,826	62	196	8,536
32															

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	8,379	SecD-DIPt	4,742	122	286	1,577	1,496	-	-	63	-	-	93
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	85,286	NCP_Sec	48,268	1,246	2,908	16,054	15,223	-	-	646	-	-	942
37	Line Transformers	108.5	141,727	NCP_Sec	80,212	2,070	4,832	26,678	25,298	-	-	1,073	-	-	1,565
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	12,910	SecD-Lab	7,520	167	468	2,234	1,987	77	14	121	31	97	195
43	Depreciation Reserve	108	248,303		140,742	3,605	8,493	46,543	44,004	77	14	1,903	31	97	2,795
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	1,527	SecD-OpExp	869	19	51	254	226	17	4	18	11	38	20
48	Prepayments	payment	(5,171)	SecD-OpExp	(2,942)	(63)	(171)	(861)	(765)	(58)	(14)	(62)	(39)	(129)	(67)
49	Hydro Leases	it Items (	329	SecD-RB	186	5	11	62	58	0	0	3	0	0	4
50	Cash Working Capital	Working C	5,391	SecD-OpExp	3,067	66	179	897	797	60	15	64	41	135	69
51	Accumulated Deferred FIT	plied Cas	-	None	-	-	-	-	-	-	-	-	-	-	-
52	Non Interest Bearing CWIP	est Defi	(138,499)	SecD-PT	(78,462)	(2,015)	(4,732)	(25,998)	(24,605)	(28)	(5)	(1,057)	(11)	(36)	(1,549)
53	EBCap Adjustment	est Bear	5,350	SecD-PT	3,031	78	183	1,004	950	1	0	41	0	1	60
54	Other Rate Base	ip Adjus	(2,361)	SecD-RB	(1,337)	(34)	(81)	(443)	(420)	(0)	(0)	(18)	(0)	(1)	(26)
55		131-283	(133,434)		(75,589)	(1,945)	(4,561)	(25,085)	(23,758)	(8)	(0)	(1,011)	2	9	(1,489)
56															
57	TOTAL RATE BASE		381,566		216,097	5,554	13,026	71,655	67,845	71	14	2,912	33	108	4,252

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense			None											
62	Transmission Expense														
63	Transmission Expense														
64	Transmission Expense														
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555		None											
66	Transmission O&M	580		None											
67	Transmission O&M	580	232	SecD-Lab	135	3	8	40	36	1	0	2	1	2	4
68	Oper-Supervision & Eng	581		None											
69	Oper-Load Dispatching	582		None											
70	Oper-Substations	583	1,109	NCP_Sec	628	16	38	209	198			8			12
71	Oper-Overhead Lines	584	460	NCP_Sec	260	7	16	87	82			3			5
72	Oper-Underground Lines	585		None											
73	Oper-Outdoor Lighting	586		None											
74	Oper-Electric Meters	587		None											
75	Oper-Customer Install.	588		None											
76	Oper-Misc Expenses	589	2,759	Acct588	1,756	20	120	340	202	70	13	42	28	89	79
77	Oper-Rents	590	27	SecD-Lab	16	0	1	5	4	0	0	0	0	0	0
78	Maint-Supervision & Eng	591	11	SecD-Lab	7	0	0	2	2	0	0	0	0	0	0
79	Maint-Structures	592		None											
80	Maint-Substations	593		None											
81	Maint-Overhead Lines	594	11,310	NCP_Sec	6,401	165	386	2,129	2,019			86			125
82	Maint-Underground Lines	595	396	NCP_Sec	224	6	13	74	71			3			4
83	Maint-Line Transformers	596	1,816	NCP_Sec	1,028	27	62	342	324			14			20
84	Maint-Outdoor Lighting	597		None											
85	Maint-Electric Meters	598		None											
86	Maint-Misc Distr Plant	599	69	SecD-PT	39	1	2	13	12	0	0	1	0	0	1
87	Oper. & Maint. Exp.	500-599	18,189		10,494	245	646	3,240	2,949	72	13	160	29	91	250
88	Oper. & Maint. Exp.	500-599	18,189		10,494	245	646	3,240	2,949	72	13	160	29	91	250
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901		None											
90	Supervision- Collections	901Coll		None											
91	Supervision- Competitive	901Comj		None											
92	Meter Reading Exp	902		None											
93	Meter Reading Exp- Comp	902Comj		None											
94	Cust Recs & Coll	903		None											
95	Cust Recs & Coll- Coll	903Coll		None											
96	Cust Recs & Coll- Comp	903Comj		None											
97	Cust Rec & Coll- Low Inc	903LI		None											
98	Uncollectible- Delivery	904	2,235	Write-Offs-Del	2,016	1	45	100	43	15	2	1	1	2	9

CAI
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	2,235		2,016	1	45	100	43	15	2	1	1	2	9
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp		-		-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
116	Customer Accts. & Serv. Exp.	901-919	2,235		2,016	1	45	100	43	15	2	1	1	2	9
117															

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

CAI
Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	3,401	SecD-Lab	1,981	44	123	588	523	20	4	32	8	26	51
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Coll	921Coll	2,460	SecD-Lab	1,433	32	89	426	379	15	3	23	6	18	37
123	A&G-Office Suppl	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Office Suppl- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Outside Services	923	1,199	SecD-Lab	698	15	43	207	185	7	1	11	3	9	18
127	A&G-Outside Serv- Coll	923Coll	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
128	A&G-Outside Serv- Comp	923Comj	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
129	Property Insurance	924	9	SecD-PT	5	0	0	2	2	0	0	0	0	0	0
130	Injuries & Damages Insur	925	718	SecD-Lab	418	9	26	124	111	4	1	7	2	5	11
131	Injuries & Damages- Comp	925COM	-	SecD-Lab	-	-	-	-	-	-	-	-	-	-	-
132	Empl Pens & Ben	926	8,398	SecD-Lab	4,891	109	304	1,453	1,292	50	9	79	20	63	127
133	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Insit/GW Adv	930110	75	SecD-RB	43	1	3	14	13	0	0	1	0	0	1
135	A&G-Misc Exp	930200	4,675	Acct930.2	1,550	50	89	727	615	280	82	180	246	828	28
136	A&G-R&D	930210	59	SecD-PT	34	1	2	11	11	0	0	0	0	0	1
137	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
138	A&G-Rents	931	231	SecD-Lab	135	3	8	40	36	1	0	2	1	2	4
139	A&G Maint-Genl Plant	935	92	SecD-Lab	54	1	3	16	14	1	0	1	0	1	1
140	Admin & Genl. Exp.	920-932	21,318	SecD-Lab	11,241	265	692	3,609	3,180	378	100	336	285	952	279
141	Total Operating Expenses		41,743		23,751	512	1,383	6,949	6,173	466	114	497	314	1,045	538
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	4,423	NCP_Sec	2,503	65	151	833	789	-	-	33	-	-	49
146	Deprec exp- Xfmrs	403Dx	13,865	NCP_Sec	7,847	203	473	2,610	2,475	-	-	105	-	-	153
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	1,118	SecD-Lab	651	14	41	194	172	7	1	11	3	8	17
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense		19,407		11,002	282	664	3,636	3,437	7	1	149	3	8	219

CAI
Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155															
156	408140	17,472		SecD-PT-Tax	9,888	255	596	3,289	3,119	-	-	132	-	-	193
157	408110	736		SecD-Lab	428	10	27	127	113	4	1	7	2	6	11
158	408170	(478)		SecD-PT	(271)	(7)	(16)	(90)	(85)	(0)	(0)	(4)	(0)	(0)	(5)
159					10,046	258	606	3,326	3,147	4	1	136	2	5	199
160		17,729													
B. FEDERAL / STATE INCOME TAXES															
161															
162															
163		8,562		SecD-PreTax	5,603	41	572	301	(444)	717	77	283	182	451	780
164		1,759		SecD-PreTax	1,151	8	117	62	(91)	147	16	58	37	93	160
165	409-411	10,321			6,754	50	689	363	(535)	864	92	341	219	544	940
166	408-411	28,050			16,800	307	1,295	3,689	2,612	868	93	476	221	549	1,139
167															
168	Revenue taxes	-		None	-	-	-	-	-	-	-	-	-	-	-
169															
170	TOTAL EXPENSES	89,200			51,553	1,100	3,342	14,274	12,221	1,341	209	1,122	538	1,603	1,896
IV. OPERATING REVENUES at Present Rates															
171															
172	Transmission revenue	-		None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue	117,321		Tot_DistRev	69,644	1,193	5,236	15,291	10,728	3,782	472	2,094	1,170	3,173	4,539
174	Commodity revenue	-		Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
175	Wholesale transmission	-		None	-	-	-	-	-	-	-	-	-	-	-
176	Discounts	(4,029)		Total_RevReq	(2,440)	(34)	(161)	(501)	(359)	(117)	(20)	(73)	(49)	(153)	(121)
177	Forfeited discounts	-		None	-	-	-	-	-	-	-	-	-	-	-
178	Pole attachments	1,603		NCP_Sec	907	23	55	302	286	-	-	12	-	-	18
179	NYPA Rev (EDP and R&E)	-		Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge	1,651		MFC_Rev	1,378	46	61	69	32	11	5	4	6	37	3
181	Commodity Adjustments	-		MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
182	Other revenue	835		Total_RevReq	506	7	33	104	74	24	4	15	10	32	25
183	Operating Revenues	117,382			69,995	1,236	5,224	15,265	10,761	3,700	461	2,053	1,137	3,088	4,463
184															
185															
186															
187															
188	TOTAL EXPENSES	89,200			51,553	1,100	3,342	14,274	12,221	1,341	209	1,122	538	1,603	1,896
189	V. NET INCOME at Present Rat	28,182			18,442	135	1,882	990	(1,460)	2,359	252	930	599	1,486	2,567

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Demand

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	117,321		69,644	1,193	5,236	15,291	10,728	3,782	472	2,094	1,170	3,173	4,539
188	Other Operating Revenues	450-456	61		351	43	(12)	(27)	33	(82)	(11)	(41)	(33)	(84)	(75)
189	Total Operating Revenues		117,382		69,995	1,236	5,224	15,265	10,761	3,700	461	2,053	1,137	3,088	4,463
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	18,189		10,494	245	646	3,240	2,949	72	13	160	29	91	250
192	Customer Acctg & Service	901-919	2,235		2,016	1	45	100	43	15	2	1	1	2	9
193	Admin & General	920-932	21,318		11,241	265	692	3,609	3,180	378	100	336	285	952	279
194	Total Operating Expenses		41,743		23,751	512	1,383	6,949	6,173	466	114	497	314	1,045	538
195	Depreciation Expense	403	19,407		11,002	282	664	3,636	3,437	7	1	149	3	8	219
196	Taxes Other Than Income Tax /	408	17,729		10,046	258	606	3,326	3,147	4	1	136	2	5	199
197	Income before Income tax		38,503		25,196	185	2,571	1,353	(1,995)	3,223	345	1,271	818	2,030	3,508
198	Income Taxes		10,321		6,754	50	689	363	(535)	864	92	341	219	544	940
199	NET INCOME		28,182		18,442	135	1,882	990	(1,460)	2,359	252	930	599	1,486	2,567
200	RATE BASE		381,566		216,097	5,554	13,026	71,655	67,845	71	14	2,912	33	108	4,252
201	Return on Rate Base		7.39%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
204	Rate Base		381,566		216,097	5,554	13,026	71,655	67,845	71	14	2,912	33	108	4,252
205	Operating expenses		39,507		21,735	511	1,338	6,849	6,129	450	113	496	314	1,043	529
206	Uncollectibles- Delivery		1,690		1,524	1	34	76	33	11	1	1	0	1	7
207	Depreciation expense		19,407		11,002	282	664	3,636	3,437	7	1	149	3	8	219
208	General taxes / Other		17,729		10,046	258	606	3,326	3,147	4	1	136	2	5	199
209	Subtotal- Operating Costs to rec		78,333		44,307	1,051	2,642	13,887	12,746	473	116	781	318	1,058	954
210	Target Return on Rate Base- Aft		28,160		15,948	410	961	5,288	5,007	5	1	215	2	8	314
211	Income taxes to recover		15,638		8,856	228	534	2,937	2,781	3	1	119	1	4	174
212	Subtotal- Rev Req before GRT		122,131	35.71%	69,112	1,688	4,137	22,112	20,533	481	118	1,116	322	1,071	1,442
213	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		122,131		69,112	1,688	4,137	22,112	20,533	481	118	1,116	322	1,071	1,442

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Customer

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	15,094	SecC-DiPt	11,032	52	884	423	38	-	-	0	-	-	2,663
4	Intangible Plant		15,094		11,032	52	884	423	38	-	-	0	-	-	2,663
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	171,490	Cust-Sec	153,496	709	11,659	5,123	504	-	-	-	-	-	-
15	OH conductors, devices	365	118,072	Cust-Sec	105,683	488	8,027	3,527	347	-	-	-	-	-	-
16	UG conduits	366	41,771	Cust-Sec	37,388	173	2,840	1,248	123	-	-	-	-	-	-
17	UG conductors, devices	367	17,753	Cust-Sec	15,890	73	1,207	530	52	-	-	-	-	-	-
18	Line transformers	368	258,424	Cust-Sec	231,307	1,069	17,569	7,719	759	-	-	-	-	-	-
19	Services	369	422,492	Services_Cost	370,395	1,820	31,982	16,908	1,382	-	-	5	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	7,714	Lighting	-	-	-	-	-	-	-	-	-	-	7,714
22	Street lighting, signals	373	212,980	Lighting	-	-	-	-	-	-	-	-	-	-	212,980
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	1,250,696		914,159	4,333	73,284	35,055	3,166	-	-	5	-	-	220,694
25															
26	E. GENERAL PLANT														
27	General Plant	389	29,519	SecC-Lab	18,532	116	1,373	1,321	551	176	32	106	70	222	7,020
28	Common Plant	391	26,026	SecC-Lab	16,339	103	1,211	1,165	486	155	28	94	62	196	6,189
29	General Plant	389-399	55,544		34,871	219	2,584	2,485	1,036	331	60	200	132	417	13,209
30															
31	TOTAL UTILITY PLANT		1,321,334		960,062	4,604	76,752	37,964	4,240	331	60	205	132	417	236,566
32															

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Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	14,387	SecC-DiPt	10,515	50	843	403	36	-	-	0	-	-	2,539
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	138,685	Cust-Sec	124,133	574	9,429	4,143	407	-	-	-	-	-	-
37	Line Transformers	108.5	71,291	Cust-Sec	63,810	295	4,847	2,130	209	-	-	-	-	-	-
38	Services	108.5	229,423	Services Cost	201,133	988	17,367	9,182	750	-	-	3	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	87,582	Lighting	5,141	-	-	-	-	-	-	-	-	-	87,582
41	Customer premises	108.5	7,034	SecC-DiPt	5,141	24	412	197	18	-	-	0	-	-	1,241
42	General Plant	108.6	27,489	SecC-Lab	17,258	108	1,279	1,230	513	164	30	99	65	207	6,537
43	Depreciation Reserve	108	575,890		421,990	2,039	34,176	17,284	1,934	164	30	102	65	207	97,899
III. OTHER RATE BASE ITEMS															
44	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
45	Materials and Supplies	als and S	3,132	SecC-OpExp	1,986	14	140	174	93	36	9	22	24	81	553
46	Prepayments	payments	(10,606)	SecC-OpExp	(6,725)	(49)	(473)	(589)	(316)	(122)	(30)	(75)	(83)	(275)	(1,871)
47	Hydro Leases	at Items (	444	SecC-RB	319	2	25	12	1	0	0	0	0	0	84
48	Cash Working Capital	Working Cap	11,057	SecC-OpExp	7,010	51	493	614	329	127	31	78	86	287	1,951
49	Accumulated Deferred FIT	pply Cas	(239,752)	None	-	-	-	-	-	-	-	-	-	-	-
50	Non Interest Bearing CWIP	ated Defi	9,261	SecC-PT	(174,200)	(835)	(13,926)	(6,888)	(769)	(60)	(11)	(37)	(24)	(76)	(42,924)
51	EBCap Adjustment	est Bear	(4,087)	SecC-PT	6,729	32	538	266	30	2	0	1	1	3	1,658
52	Other Rate Base	ip Adjus	(230,552)	SecC-RB	(2,939)	(14)	(231)	(112)	(13)	(1)	(0)	(1)	(1)	(2)	(773)
53		131-283			(167,820)	(799)	(13,435)	(6,524)	(645)	(18)	(0)	(11)	4	19	(41,323)
54	TOTAL RATE BASE		514,892		370,252	1,766	29,141	14,156	1,661	150	30	92	71	229	97,345

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense			None											
62	Transmission Expense														
63	Transmission Expense														
64	Transmission Expense														
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555		None											
66	Transmission O&M	580		None											
67	Transmission O&M	580	493	SecC-Lab	310	2	23	22	9	3	1	2	1	4	117
68	Oper-Supervision & Eng	581		None											
69	Oper-Load Dispatching	582		None											
70	Oper-Substations	583		None											
71	Oper-Overhead Lines	584	1,951	Cust-Sec	1,746	8	133	58	6						
72	Oper-Underground Lines	585	547	Cust-Sec	490	2	37	16	2						
73	Oper-Outdoor Lighting	586	1,400	Lighting											1,400
74	Oper-Electric Meters	587		None											
75	Oper-Customer Install.	588		None											
76	Oper-Misc Expenses	589	5,875	Acct588	3,740	43	255	723	430	150	27	90	60	189	167
77	Oper-Rents	590	57	SecC-Lab	36	0	3	3	1	0	0	0	0	0	14
78	Maint-Supervision & Eng	591	24	SecC-Lab	15	0	1	1	0	0	0	0	0	0	6
79	Maint-Structures	592		None											
80	Maint-Substations	593		None											
81	Maint-Overhead Lines	594	19,888	Cust-Sec	17,801	82	1,352	594	58						
82	Maint-Underground Lines	595	471	Cust-Sec	422	2	32	14	1						
83	Maint-Line Transformers	596	914	Cust-Sec	818	4	62	27	3						
84	Maint-Outdoor Lighting	597	4,910	Lighting											4,910
85	Maint-Electric Meters	598		None											
86	Maint-Misc Distr Plant	599	120	SecC-DiPT	87	0	7	3	0			0			21
87	Oper. & Maint. Exp.	500-599	36,649		25,464	144	1,904	1,463	511	153	28	93	61	193	6,635
88	Oper. & Maint. Exp.	500-599	36,649		25,464	144	1,904	1,463	511	153	28	93	61	193	6,635
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901		None											
90	Supervision- Collections	901Coll		None											
91	Supervision- Competitive	901Comi		None											
92	Meter Reading Exp	902		None											
93	Meter Reading Exp- Comp	902Comi		None											
94	Cust Recs & Coll	903		None											
95	Cust Recs & Coll- Coll	903Coll		None											
96	Cust Recs & Coll- Comp	903Comi		None											
97	Cust Rec & Coll- Low Inc	903LI		None											
98	Uncollectible- Delivery	904	3,662	Write-Offs-Del	3,304	2	74	164	71	25	3	2	1	2	14

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Class All

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	3,662		3,304	2	74	164	71	25	3	2	1	2	14
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp		-		-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
116	Customer Accts. & Serv. Exp.	901-919	3,662		3,304	2	74	164	71	25	3	2	1	2	14
117															

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Customer

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Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	7,241	SecC-Lab	4,546	29	337	324	135	43	8	26	17	54	1,722
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Suppl- Coll	921Coll	5,237	SecC-Lab	3,288	21	244	234	98	31	6	19	12	39	1,245
123	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Services	923	2,553	SecC-Lab	1,603	10	119	114	48	15	3	9	6	19	607
126	A&G-Outside Serv- Coll	923Coll	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Outside Serv- Comp	923Comj	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
128	Property Insurance	924	16	SecC-PT	11	0	1	0	0	0	0	0	0	0	3
129	Injuries & Damages Insur	925	1,529	SecC-Lab	960	6	71	68	29	9	2	5	4	11	364
130	Injuries & Damages- Comp	925COM	-	SecC-Lab	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	17,880	SecC-Lab	11,225	70	832	800	334	107	19	64	42	134	4,252
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Insit/GW Adv	930110	101	SecC-RB	73	0	6	3	0	0	0	0	0	0	19
134	A&G-Misc Exp	930200	9,954	Acct930.2	3,300	106	189	1,548	1,310	596	174	384	523	1,764	60
135	A&G-R&D Coll	930210	103	SecC-PT	75	0	6	3	0	0	0	0	0	0	18
136	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-Rents	931	493	SecC-Lab	309	2	23	22	9	3	1	2	1	4	117
138	A&G-Maint-Genl Plant	935	197	SecC-Lab	123	1	9	9	4	1	0	1	0	1	47
139	Admin & Genl. Exp.	920-932	45,304	SecC-Lab	25,514	246	1,835	3,126	1,966	806	212	510	607	2,028	8,454
140	Total Operating Expenses		85,615		54,281	392	3,814	4,753	2,547	984	243	604	669	2,224	15,104

II. DEPRECIATION EXPENSE

143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	7,192	Cust-Sec	6,438	30	489	215	21	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	6,975	Cust-Sec	6,243	29	474	208	20	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	8,705	Services Cost	7,632	38	659	348	28	-	-	0	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	4,953	Lighting	-	-	-	-	-	-	-	-	-	-	4,953
150	Deprec exp- Genl	403Gx	2,381	SecC-Lab	1,495	9	111	107	44	14	3	9	6	18	566
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	30,206		21,807	105	1,733	878	115	14	3	9	6	18	5,519

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	19,680	SecC-PT-Tax	13,043	60	991	435	43	-	-	-	-	-	5,109
157	Payroll related	408110	1,566	SecC-Lab	983	6	73	70	29	9	2	6	4	12	372
158	Other tax	408170	(828)	SecC-PT	(602)	(3)	(48)	(24)	(3)	(0)	(0)	(0)	(0)	(0)	(148)
160	General Taxes		20,418		13,424	64	1,015	482	69	9	2	6	4	12	5,333
B. FEDERAL / STATE INCOME TAXES															
162	Federal Income Tax Exp		12,512	SecC-Pretax	5,826	319	467	4,111	3,211	1,124	113	606	263	624	(4,152)
163	State Income Tax Exp		2,571	SecC-Pretax	1,197	66	96	845	660	231	23	124	54	128	(853)
165	Income Taxes	409-411	15,083		7,023	385	562	4,955	3,870	1,355	136	730	317	752	(5,005)
166	Total Taxes	408-411	35,501		20,448	449	1,578	5,437	3,940	1,364	138	736	321	764	328
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168			-		-	-	-	-	-	-	-	-	-	-	-
169	TOTAL EXPENSES		151,323		96,536	946	7,125	11,068	6,602	2,362	383	1,349	995	3,006	20,951
IV. OPERATING REVENUES at Present Rates															
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		192,216	Tot_DistRev	114,103	1,954	8,579	25,053	17,576	6,196	774	3,431	1,917	5,198	7,436
171	Commodity revenue		-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
172	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Discounts		(6,600)	Total_RevReq	(3,998)	(55)	(264)	(821)	(588)	(192)	(33)	(120)	(81)	(250)	(198)
174	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		2,819	Cust-Sec	2,523	12	192	84	8	-	-	-	-	-	-
176	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
177	Merchant Function Charge		2,705	MFC_Rev	2,257	76	100	113	52	18	8	7	9	60	5
178	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
179	Other revenue		1,369	Total_RevReq	829	11	55	170	122	40	7	25	17	52	41
180	Operating Revenues		192,508		115,714	1,998	8,661	24,599	17,170	6,061	756	3,343	1,862	5,060	7,284
181			-		-	-	-	-	-	-	-	-	-	-	-
182	TOTAL EXPENSES		151,323		96,536	946	7,125	11,068	6,602	2,362	383	1,349	995	3,006	20,951
183	V. NET INCOME at Present Rat		41,186		19,178	1,052	1,536	13,531	10,569	3,699	372	1,994	867	2,054	(13,667)
184			-		-	-	-	-	-	-	-	-	-	-	-

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Class Allocation- Secondary Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	192,216		114,103	1,954	8,579	25,053	17,576	6,196	774	3,431	1,917	5,198	7,436
188	Other Operating Revenues	450-456	292		1,611	44	82	(454)	(406)	(134)	(18)	(88)	(55)	(138)	(153)
189	Total Operating Revenues		192,508		115,714	1,998	8,661	24,599	17,170	6,061	756	3,343	1,862	5,060	7,284
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	36,649		25,464	144	1,904	1,463	511	153	28	93	61	193	6,635
192	Customer Accg & Service	901-919	3,662		3,304	2	74	164	71	25	3	2	1	2	14
193	Admin & General	920-932	45,304		25,514	246	1,835	3,126	1,966	806	212	510	607	2,028	8,454
194	Total Operating Expenses		85,615		54,281	392	3,814	4,753	2,547	984	243	604	669	2,224	15,104
195	Depreciation Expense	403	30,206		21,807	105	1,733	878	115	14	3	9	6	18	5,519
196	Taxes Other Than Income Tax	408	20,418		13,424	64	1,015	482	69	9	2	6	4	12	5,333
197	Income before Income tax		56,269		26,202	1,437	2,098	18,486	14,439	5,054	509	2,725	1,184	2,807	(18,672)
198	Income Taxes	409-411	15,083		7,023	385	562	4,955	3,870	1,355	136	730	317	752	(5,005)
199	NET INCOME		41,186		19,178	1,052	1,536	13,531	10,569	3,699	372	1,994	867	2,054	(13,667)
200	RATE BASE		514,892		370,252	1,766	29,141	14,156	1,661	150	30	92	71	229	97,345
201	Return on Rate Base		8.00%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
204	Rate Base		514,892		370,252	1,766	29,141	14,156	1,661	150	30	92	71	229	97,345
205	Operating expenses		81,953		50,978	390	3,740	4,589	2,477	959	240	602	668	2,221	15,089
206	Uncollectibles- Delivery		2,769		2,497	1	56	124	53	19	2	1	1	2	11
207	Depreciation expense		30,206		21,807	105	1,733	878	115	14	3	9	6	18	5,519
208	General taxes / Other		20,418		13,424	64	1,015	482	69	9	2	6	4	12	5,333
209	Subtotal- Operating Costs to rec		135,346		88,707	561	6,544	6,073	2,714	1,001	246	618	678	2,253	25,952
210	Target Return on Rate Base- Aft		37,999		27,325	130	2,151	1,045	123	11	2	7	5	17	7,184
211	Income taxes to recover		21,102		15,174	72	1,194	580	68	6	1	4	3	9	3,990
212	Subtotal- Rev Req before GRT		194,447	35.71%	131,205	763	9,889	7,698	2,905	1,018	250	628	686	2,279	37,126
213	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		194,447		131,205	763	9,889	7,698	2,905	1,018	250	628	686	2,279	37,126

Write-Offs-Del

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Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	332	Bill-DiPt	-	-	-	229	26	16	32	1	6	21	-
4	Intangible Plant		332		-	-	-	229	26	16	32	1	6	21	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	27,512	Meters-CT/VT	-	-	-	19,007	2,140	1,349	2,655	95	494	1,773	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	27,512		-	-	-	19,007	2,140	1,349	2,655	95	494	1,773	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	48,213	Bill-Lab	31,604	166	1,931	9,828	1,754	664	427	225	301	994	320
28	Common Plant	391	42,508	Bill-Lab	27,864	146	1,703	8,665	1,546	586	376	198	265	877	282
29	General Plant	389-399	90,722		59,468	312	3,634	18,493	3,300	1,250	803	423	566	1,871	602
30															
31	TOTAL UTILITY PLANT		118,565		59,468	312	3,634	37,729	5,466	2,615	3,490	519	1,065	3,666	602
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	316	Bill-DiPt	-	-	-	219	25	16	31	1	6	20	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	(11,960)	Meters-CT/VT	-	-	-	(8,262)	(930)	(586)	(1,154)	(41)	(215)	(771)	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	Bill-DiPt	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	44,898	Bill-Lab	29,431	154	1,799	9,152	1,633	619	397	209	280	926	298
43	Depreciation Reserve	108	33,255		29,431	154	1,799	1,108	727	48	(726)	169	71	176	298
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	4,461	Bill-OpExp	3,054	17	184	761	171	62	33	24	27	87	41
48	Prepayments	paymer	(15,107)	Bill-OpExp	(10,341)	(58)	(622)	(2,578)	(578)	(211)	(113)	(83)	(90)	(293)	(140)
49	Hydro Leases	it Items (	60	Bill-RB	20	0	1	26	3	2	3	0	1	3	0
50	Cash Working Capital	Working C	15,748	Bill-OpExp	10,781	61	648	2,687	602	220	118	86	94	306	146
51	Accumulated Deferred FIT	pply Cas	-	None	-	-	-	-	-	-	-	-	-	-	-
52	Non Interest Bearing CWIP	est Bear	(21,513)	Bill-PT	(10,790)	(57)	(659)	(6,846)	(992)	(475)	(633)	(94)	(193)	(665)	(109)
53	EBCap Adjustment	up Adjus	831	Bill-PT	417	2	25	264	38	18	24	4	7	26	4
54	Other Rate Base	131-283	(498)	Bill-RB	(166)	(1)	(10)	(221)	(28)	(16)	(26)	(2)	(6)	(21)	(2)
55			(16,018)		(7,026)	(35)	(433)	(5,905)	(783)	(399)	(593)	(64)	(161)	(559)	(59)
56	TOTAL RATE BASE		69,292		23,012	122	1,403	30,715	3,955	2,169	3,622	286	834	2,931	245

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense			None											
62	Transmission Expense														
63	Transmission Expense														
64	Transmission Expense														
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555		None											
66	Transmission O&M	580		None											
67	Oper-Supervision & Eng	580	254	Bill-Lab	167	1	10	52	9	4	2	1	2	5	2
68	Oper-Load Dispatching	581		None											
69	Oper-Substations	582		None											
70	Oper-Overhead Lines	583		None											
71	Oper-Underground Lines	584		None											
72	Oper-Outdoor Lighting	585		None											
73	Oper-Electric Meters	586	2,208	Meters-CT/VT											
74	Oper-Customer Install.	587	6,203	Customers	5,505	25	418	184	18	4	1	0	0	142	
75	Oper-Misc Expenses	588	3,029	Acct588	1,928	22	131	373	222	77	14	47	31	97	46
76	Oper-Rents	589	29	Bill-Lab	19	0	1	6	1	0	0	0	0	1	0
77	Maint-Supervision & Eng	590	12	Bill-Lab	8	0	0	3	0	0	0	0	0	0	0
78	Maint-Structures	591		None											
79	Maint-Substations	592		None											
80	Maint-Overhead Lines	593		None											
81	Maint-Underground Lines	594		None											
82	Maint-Line Transformers	595		None											
83	Maint-Outdoor Lighting	596		None											
84	Maint-Electric Meters	597	227	Meters-CT/VT											
85	Maint-Misc Distr Plant	599	3	Bill-Lab	2	0	0	1	18	11	22	1	4	15	
86	Oper. & Maint. Exp.	500-599	11,966		7,629	49	561	2,300	440	205	253	57	77	261	134
87	Oper. & Maint. Exp.	500-599	11,966		7,629	49	561	2,300	440	205	253	57	77	261	134
D. CUSTOMER ACCOUNTS AND SERVICE															
88	Supervision	901	1,550	Bill-Cust-Lab	1,391	4	73	55	12	4	1	0	0	0	9
89	Supervision- Collections	901Coll	6	Bill-Cust-Lab	6	0	0	0	0	0	0	0	0	0	0
90	Supervision- Competitive	901Comj	25	Bill-Cust-Lab	23	0	1	1	0	0	0	0	0	0	0
91	Meter Reading Exp	902		None											
92	Meter Reading Exp- Comp	902Comj		None											
93	Cust Recs & Coll	903	6,884	Acct903	6,177	18	326	245	54	18	3	1	1	2	39
94	Cust Recs & Coll- Coll	903Coll	7,521	Acct903	6,748	20	356	267	59	20	3	1	1	2	42
95	Cust Recs & Coll- Comp	903Comj	8,242	Acct903	7,395	22	391	293	65	22	4	1	1	3	46
96	Cust Rec & Coll- Low Inc	903LI		Total_RevReq											
97	Uncollectible- Delivery	904	2,628	Write-Offs-Del	2,371	1	53	118	51	18	2	1	1	2	10

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100	Uncollectible-Comm	904Comr	-	-Write-Offs-Comm	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	231	Acct903	207	1	11	8	2	1	0	0	0	0	1
102	Misc Cust Acct Coll	905Coll	27	Acct903	24	0	1	1	0	0	0	0	0	0	0
103	Misc Cust Acct- Comp	905Comj	46	Acct903	41	0	2	2	0	0	0	0	0	0	0
104	Customer Accts. Exp.	901-905	27,160		24,383	66	1,216	990	244	83	13	6	4	9	148
105	Supervision	907	-	Acct908	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	42	Acct908	7	0	1	29	3	1	0	0	0	0	0
107	Supervision- Comp	907Comj	5	Acct908	1	0	0	3	0	0	0	0	0	0	0
108	Customer Assist	908	1,049	Acct908	178	2	13	727	81	21	6	4	4	12	2
109	Customer Assist- Comp	908Comj	2,532	Acct908	429	4	31	1,754	195	51	13	9	11	30	4
110	Customer Assist- EE	908EE	1,484	MWh-Gen	508	16	29	199	197	90	26	59	80	270	9
111	Customer Assistance	910	3,849	Acct910	2,855	14	217	634	67	18	5	3	3	9	24
112	Cust Assist- Collections	910Coll	42	Acct910	31	0	2	7	1	0	0	0	0	0	0
113	Cust Assist- Comp	910Comj	610	Acct910	452	2	34	100	11	3	1	0	1	1	4
114	Customer Serv. Exp.		9,612		4,461	37	327	3,454	555	184	51	75	99	323	44
115	Customer Accts. & Serv. Exp.	901-919	36,773		28,844	103	1,543	4,444	799	267	64	81	103	333	192
116															
117															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	11,827	Bill-Lab	7,753	41	474	2,411	430	163	105	55	74	244	78
119	A&G-Salaries- Coll	920Coll	51	Bill-Lab	33	0	2	10	2	1	0	0	0	1	0
120	A&G-Salaries- Comp	920Comj	460	Bill-Lab	302	2	18	94	17	6	4	2	3	9	3
121	A&G-Salaries- Maj Accts	920Maj	346	Customers-CI	-	-	-	305	30	7	2	1	1	1	-
122	A&G-Salaries- Office Suppl	921	8,554	Bill-Lab	5,607	29	343	1,744	311	118	76	40	53	176	57
123	A&G-Salaries- Office Suppl- Coll	921Coll	15	Bill-Lab	10	0	1	3	1	0	0	0	0	0	0
124	A&G-Salaries- Coll	921Comj	82	Bill-Lab	54	0	3	17	3	1	1	0	1	2	1
125	A&G-Salaries- Outside Services	923	4,170	Bill-Lab	2,733	14	167	850	152	57	37	19	26	86	28
126	A&G-Salaries- Outside Serv- Coll	923Coll	59	Bill-Lab	39	0	2	12	2	1	1	0	0	1	0
127	A&G-Salaries- Outside Serv- Comp	923Comj	865	Bill-Lab	567	3	35	176	31	12	8	4	5	18	6
128	Property Insurance	924	1	Bill-PT	1	0	0	0	0	0	0	0	0	0	0
129	Injuries & Damages Insur	925	2,498	Bill-Lab	1,637	9	100	509	91	34	22	12	16	52	17
130	Injuries & Damages- Comp	925COM	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	29,204	Bill-Lab	19,143	100	1,170	5,953	1,062	402	258	136	182	602	194
132	Regulatory Comm Exp	928	13,706	Total Rev Req	8,303	115	549	1,705	1,222	398	68	248	167	519	412
133	A&G-Insit/GW Adv	930110	14	Bill-RB	5	0	0	6	1	0	1	0	0	1	0
134	A&G-Misc Exp	930200	203	Acct930.2	67	2	4	32	27	12	4	8	11	36	1
135	A&G-R&D	930210	13	Bill-PT	6	0	0	4	1	0	0	0	0	0	0
136	A&G-R&D- Coll	930Comj	10	Bill-PT	5	0	0	3	0	0	0	0	0	0	0
137	A&G-Rents	931	805	Bill-Lab	528	3	32	164	29	11	7	4	5	17	5
138	A&G Maint-Genl Plant	935	321	Bill-Lab	211	1	13	65	12	4	3	1	2	7	2
139	Admin & Genl. Exp.	920-932	73,205	Bill-Lab	47,003	319	2,914	14,064	3,423	1,230	596	532	546	1,772	804
140	Total Operating Expenses		121,943		83,476	471	5,018	20,808	4,662	1,703	913	669	726	2,366	1,130

II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	1,670	Meters-CT/VT	-	-	-	1,154	130	82	161	6	30	108	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	3,890	Bill-Lab	2,550	13	156	793	141	54	34	18	24	80	26
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	5,559		2,550	13	156	1,946	271	135	196	24	54	188	26
153															
154															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	-	Bill-PT	-	-	-	-	-	-	-	-	-	-	-
157	Payroll related	408110	2,558	Bill-Lab	1,677	9	102	521	93	35	23	12	16	53	17
158	Other tax	408170	(74)	Bill-PT	(37)	(0)	(2)	(24)	(3)	(2)	(2)	(0)	(1)	(2)	(0)
159	General Taxes		2,484		1,639	9	100	498	90	34	20	12	15	50	17
160															
161															
B. FEDERAL / STATE INCOME TAXES															
162	Federal Income Tax Exp		4,853	Bill-Pretax	1,102	234	340	(793)	1,811	618	(122)	389	127	247	902
163	State Income Tax Exp		997	Bill-Pretax	226	48	70	(163)	372	127	(25)	80	26	51	185
164	Income Taxes	409-411	5,850		1,328	282	410	(956)	2,183	745	(147)	469	153	297	1,087
165	Total Taxes	408-411	8,334		2,968	290	510	(458)	2,273	778	(127)	480	168	348	1,103
166															
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168															
169															
170	TOTAL EXPENSES		135,836		88,994	775	5,684	22,296	7,206	2,616	982	1,173	949	2,902	2,259
171															
IV. OPERATING REVENUES at Present Rates															
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		137,932	Tot_DistRev	81,879	1,402	6,156	17,978	12,613	4,446	555	2,462	1,376	3,730	5,336
171	Commodity revenue		-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
172	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Discounts		(4,736)	Total_RevReq	(2,869)	(40)	(190)	(589)	(423)	(138)	(23)	(86)	(58)	(180)	(142)
174	Forfeited discounts		15,692	Late Pay	11,397	119	726	2,093	852	300	37	54	30	82	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
177	Merchant Function Charge		1,941	MFC_Rev	1,620	54	72	81	37	13	6	5	7	43	3
178	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
179	Other revenue		982	Total_RevReq	595	8	39	122	88	29	5	18	12	37	30
180	Operating Revenues		151,811		92,621	1,545	6,803	19,685	13,167	4,650	580	2,453	1,367	3,713	5,227
181															
182	TOTAL EXPENSES		135,836		88,994	775	5,684	22,296	7,206	2,616	982	1,173	949	2,902	2,259
183	V. NET INCOME at Present Rat		15,974		3,627	769	1,119	(2,611)	5,961	2,034	(402)	1,280	418	812	2,968
184															

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Class Allocation- Billing Customer

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	137,932		81,879	1,402	6,156	17,978	12,613	4,446	555	2,462	1,376	3,730	5,336
188	Other Operating Revenues	450-456	13,879		10,742	143	647	1,707	554	204	25	(8)	(9)	(17)	(109)
189	Total Operating Revenues		151,811		92,621	1,545	6,803	19,685	13,167	4,650	580	2,453	1,367	3,713	5,227
190															
191	OPERATING EXPENSES														
192	Distribution / Transmission	580-599	11,966		7,629	49	561	2,300	440	205	253	57	77	261	134
193	Customer Acctg & Service	901-919	36,773		28,844	103	1,543	4,444	799	267	64	81	103	333	192
194	Admin & General	920-932	73,205		47,003	319	2,914	14,064	3,423	1,230	596	532	546	1,772	804
195	Total Operating Expenses		121,943		83,476	471	5,018	20,808	4,662	1,703	913	669	726	2,366	1,130
196															
197	Depreciation Expense	403	5,559		2,550	13	156	1,946	271	135	196	24	54	188	26
198	Taxes Other Than Income Tax /	408	2,484		1,639	9	100	498	90	34	20	12	15	50	17
199	Income before Income tax		21,825		4,955	1,051	1,529	(3,567)	8,144	2,778	(549)	1,749	571	1,109	4,055
200	Income Taxes	409-411	5,850		1,328	282	410	(956)	2,183	745	(147)	469	153	297	1,087
201	NET INCOME		15,974		3,627	769	1,119	(2,611)	5,961	2,034	(402)	1,280	418	812	2,968
202															
203	RATE BASE		69,292		23,012	122	1,403	30,715	3,955	2,169	3,622	286	834	2,931	245
204	Return on Rate Base		23.05%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%		7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%	7.3800%
208	Rate Base		69,292		23,012	122	1,403	30,715	3,955	2,169	3,622	286	834	2,931	245
209															
210	Operating expenses		119,315		81,106	470	4,965	20,690	4,612	1,685	910	668	726	2,364	1,119
211	Uncollectibles- Delivery		1,987		1,792	1	40	89	38	13	2	1	0	1	8
212	Depreciation expense		5,559		2,550	13	156	1,946	271	135	196	24	54	188	26
213	General taxes / Other		2,484		1,639	9	100	498	90	34	20	12	15	50	17
214	Subtotal- Operating Costs to rec		129,345		87,087	493	5,261	23,224	5,011	1,867	1,128	704	796	2,604	1,170
215															
216	Target Return on Rate Base- Aft		5,114		1,698	9	104	2,267	292	160	267	21	62	216	18
217	Income taxes to recover		2,840		943	5	57	1,259	162	89	148	12	34	120	10
218				35.71%											
219	Subtotal- Rev Req before GRT		137,299		89,729	507	5,422	26,749	5,465	2,116	1,544	737	891	2,940	1,198
220	GRT needed		0		0	0	0	0	0	0	0	0	0	0	0
221	TOTAL REVENUE REQ.		137,299		89,729	507	5,422	26,749	5,465	2,116	1,544	737	891	2,940	1,198

Write-Offs-Del

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	-	None	-	-	-	-	-	-	-	-	-	-	-
28	Common Plant	391	-	None	-	-	-	-	-	-	-	-	-	-	-
29	General Plant	389-399	-		-	-	-	-	-	-	-	-	-	-	-
30															
31	TOTAL UTILITY PLANT		-		-	-	-	-	-	-	-	-	-	-	-
32															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	-	None	-	-	-	-	-	-	-	-	-	-	-
43	Depreciation Reserve	108	-	None	-	-	-	-	-	-	-	-	-	-	-
44															
45															
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	133,934		Reg Asset	98,464	1,145	7,401	17,932	10,726	1,788	(461)	787	(1,779)	(7,987)	5,918
47	Materials and Supplies			Reg Asset	-	-	-	-	-	-	-	-	-	-	-
48	Prepayments			Reg Asset	-	-	-	-	-	-	-	-	-	-	-
49	Hydro Leases			None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital			Reg Asset	-	-	-	-	-	-	-	-	-	-	-
51	Cash Working Cap- Comm			None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT			None	-	-	-	-	-	-	-	-	-	-	-
53	Non Interest Bearing CWIP			None	-	-	-	-	-	-	-	-	-	-	-
54	EBCap Adjustment			None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283		None	-	-	-	-	-	-	-	-	-	-	-
56					98,464	1,145	7,401	17,932	10,726	1,788	(461)	787	(1,779)	(7,987)	5,918
57															
58	TOTAL RATE BASE				98,464	1,145	7,401	17,932	10,726	1,788	(461)	787	(1,779)	(7,987)	5,918
59															

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Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
88	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Meter Reading Exp- Comp	902Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Recs & Coll- Comp	903Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Cust Rec & Coll- Low Inc	903LI	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-

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Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	-		-	-	-	-	-	-	-	-	-	-	-
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp		-		-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
116	Customer Accts. & Serv. Exp.	901-919	-		-	-	-	-	-	-	-	-	-	-	-
117			-		-	-	-	-	-	-	-	-	-	-	-

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Office Suppl	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Office Suppl- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Salaries- Coll	923	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Outside Services	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Outside Serv- Coll	923Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
128	A&G-Outside Serv- Comp	924	-	None	-	-	-	-	-	-	-	-	-	-	-
129	Property Insurance	925	-	None	-	-	-	-	-	-	-	-	-	-	-
130	Injuries & Damages Insur	925COM	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Injuries & Damages- Comp	926	-	None	-	-	-	-	-	-	-	-	-	-	-
132	Empl Pens & Ben	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	Regulatory Comm Exp	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Instit/GW Adv	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-Misc Exp	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D	931	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-R&D- Coll	935	-	None	-	-	-	-	-	-	-	-	-	-	-
138	A&G-Rents	935	-	None	-	-	-	-	-	-	-	-	-	-	-
139	A&G Maint-Genl Plant	920-952	-	None	-	-	-	-	-	-	-	-	-	-	-
140	Admin & Genl. Exp.		-		-	-	-	-	-	-	-	-	-	-	-
141	Total Operating Expenses		-		-	-	-	-	-	-	-	-	-	-	-
142			-		-	-	-	-	-	-	-	-	-	-	-
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	-	None	-	-	-	-	-	-	-	-	-	-	-
151	Amort Other Reg Assets	407300	-	RegAmort	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	-		-	-	-	-	-	-	-	-	-	-	-
153			-		-	-	-	-	-	-	-	-	-	-	-
154			-		-	-	-	-	-	-	-	-	-	-	-

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
155	A. GENERAL TAXES														
156	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
157	Payroll related	408110	-	None	-	-	-	-	-	-	-	-	-	-	-
158	Other tax	408170	-	None	-	-	-	-	-	-	-	-	-	-	-
159	General Taxes		-		-	-	-	-	-	-	-	-	-	-	-
160															
161															
B. FEDERAL / STATE INCOME TAXES															
162	Federal Income Tax Exp		2,129	Reg-PreTax	1,270	22	95	275	193	68	8	38	21	57	82
163	State Income Tax Exp		437	Reg-PreTax	261	5	20	57	40	14	2	8	4	12	17
164	Income Taxes	409-411	2,567		1,532	27	115	332	232	82	10	45	25	68	99
165	Total Taxes	408-411	2,567		1,532	27	115	332	232	82	10	45	25	68	99
166															
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168															
169	TOTAL EXPENSES		2,567		1,532	27	115	332	232	82	10	45	25	68	99
170															
171															
IV. OPERATING REVENUES at Present Rates															
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		9,702	Tot_DistRev	5,760	99	433	1,265	887	313	39	173	97	262	375
174	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
176	Discounts		(333)	Total_RevReq	(202)	(3)	(13)	(41)	(30)	(10)	(2)	(6)	(4)	(13)	(10)
177	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
178	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
179	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge		137	MFC_Rev	114	4	5	6	3	1	0	0	0	3	0
181	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
182	Other revenue		69	Total_RevReq	42	1	3	9	6	2	0	1	1	3	2
183	Operating Revenues		9,575		5,714	100	428	1,237	866	306	38	169	94	255	368
184															
TOTAL EXPENSES															
185			2,567		1,532	27	115	332	232	82	10	45	25	68	99
V. NET INCOME at Present Rat															
186			7,008		4,182	73	313	906	634	224	28	124	69	187	269
187															
188															

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Class Allocation- Regulatory

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-SubT	Lighting Tran
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	9,702												
188	Other Operating Revenues	450-456	(128)												
189	Total Operating Revenues		9,575												
190															
191	OPERATING EXPENSES														
192	Distribution / Transmission	580-599	0												
193	Customer Acctg & Service	901-919	0												
194	Admin & General	920-932	0												
195	Total Operating Expenses		0												
196															
197	Depreciation Expense	403	0												
198	Taxes Other Than Income Tax /	408	0												
199	Income before Income tax		9,575												
200	Income Taxes		2,567												
201	NET INCOME	409-411	7,008												
202															
203	RATE BASE		133,934												
204	Return on Rate Base		5.23%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%												
208	Rate Base		133,934												
209	Operating expenses		0												
210	Uncollectibles- Delivery		-												
211	Depreciation expense		0												
212	General taxes / Other		0												
213	Subtotal- Operating Costs to rec		0												
214															
215	Target Return on Rate Base- Aft		9,884												
216	Income taxes to recover		5,489												
217															
218															
219	Subtotal- Rev Req before GRT		15,373												
220	GRT needed		0												
221	TOTAL REVENUE REQ.		15,373												

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	L. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302		None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant				-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361		None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359			-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360		None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361		None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362		None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364		None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365		None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366		None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367		None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368		None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369		None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370		None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371		None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373		None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374		None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373			-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	134	Sup-Lab	117	0	6	7	1	0	0	0	0	0	1
28	Common Plant	391	118	Sup-Lab	103	0	6	6	1	0	0	0	0	0	1
29	General Plant	389-399	251		221	1	12	13	2	1	0	0	0	0	1
30															
31	TOTAL UTILITY PLANT		251		221	1	12	13	2	1	0	0	0	0	1
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	124	Sup-Lab	109	0	6	6	1	0	0	0	0	0	1
43	Depreciation Reserve	108	124		109	0	6	6	1	0	0	0	0	0	1
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	503	Sup-OpExp	477	0	8	14	2	1	0	0	0	0	1
48	Prepayments	payment	(1,705)	Sup-OpExp	(1,615)	(1)	(27)	(47)	(7)	(3)	(1)	(0)	(0)	(1)	(2)
49	Hydro Leases	at Items (	-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital	Working (	1,777	Sup-OpExp	1,684	1	28	49	7	3	1	0	0	2	3
51	Cash Working Cap- Comm	ply Cas	34,443	MWh-Sales	22,531	723	988	4,132	1,879	668	306	275	343	2,327	270
52	Accumulated Deferred FIT	ated Defi	(46)	Sup-Lab	(40)	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
53	Non Interest Bearing CWIP	est Beari	2	Sup-Lab	2	0	0	0	0	0	0	0	0	0	0
54	EBCap Adjustment	up Adjust	-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	34,975		23,038	723	994	4,146	1,881	668	307	275	344	2,327	271
56	TOTAL RATE BASE		35,102		23,150	724	1,001	4,152	1,883	669	307	275	344	2,327	271

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr. Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
88	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
89	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
D. CUSTOMER ACCOUNTS AND SERVICE															
90	Supervision	901	9	Acct903	8	0	0	0	0	0	0	0	0	0	0
91	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Supervision- Competitive	901Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Meter Reading Exp- Comp	902Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Recs & Coll- Comp	903Comj	153	Acct903	137	0	7	5	1	0	0	0	0	0	1
98	Cust Rec & Coll- Low Inc	903LI	-	None	-	-	-	-	-	-	-	-	-	-	-
99	Uncollectible- Delivery	904	-	None	-	-	-	-	-	-	-	-	-	-	-

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
100	Uncollectible-Comm	904Comr	12,490	Write-Offs-Sales	11,922	5	152	314	44	18	6	2	3	11	12
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	2	Acct903	2	0	0	0	0	0	0	0	0	0	0
104	Customer Accts. Exp.	901-905	12,654		12,069	5	160	320	45	18	6	2	3	11	13
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	18	Acct910	13	0	1	3	0	0	0	0	0	0	0
114	Cust Assist- Comp		18		13	0	1	3	0	0	0	0	0	0	0
115	Customer Serv. Exp.		18		13	0	1	3	0	0	0	0	0	0	0
116	Customer Accts. & Serv. Exp.	901-919	12,672		12,083	5	161	323	45	18	6	2	3	11	13
117															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Supply

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Gen-Pri	Large Gen-Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	920	Sup-Lab	808	3	45	48	8	3	0	0	0	1	5
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Office Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	49	Sup-Lab	43	0	2	3	0	0	0	0	0	0	0
125	A&G-Salaries- Coll	923	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Salaries- Coll	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Salaries- Coll	923Comj	30	Sup-Lab	26	0	1	2	0	0	0	0	0	0	0
128	A&G-Salaries- Coll	923Comj	0	Write-Offs-Comm	0	0	0	0	0	0	0	0	0	0	0
129	Property Insurance	924	7	Sup-Lab	6	0	0	0	0	0	0	0	0	0	0
130	Injuries & Damages Insur	925	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Injuries & Damages- Comp	925COM	81	Sup-Lab	71	0	4	4	1	0	0	0	0	0	0
132	Empl Pens & Ben	926	-	None	-	-	-	-	-	-	-	-	-	-	-
133	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-R&D- Coll	930Comj	2	Sup-Lab	2	0	0	0	0	0	0	0	0	0	0
138	A&G-Rents	931	-	Sup-Lab	1	0	0	0	0	0	0	0	0	0	0
139	A&G Maint-Genl Plant	935	1	Sup-Lab	957	3	53	56	10	3	1	0	0	1	6
140	Admin & Genl. Exp.	920-952	1,090	-	13,040	8	214	379	55	22	7	3	4	12	20
141	Total Operating Expenses		13,762												
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	11	Sup-Lab	9	0	1	1	0	0	0	0	0	0	0
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	11		9	0	1	1	0	0	0	0	0	0	0

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	408140	-	-	None	-	-	-	-	-	-	-	-	-	-	-
156	408110	7	Sup-Lab	-	6	0	0	0	0	0	0	0	0	0	0
157	408170	(0)	Write-Offs-Comm	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
158		7			6	0	0	0	0	0	0	0	0	0	0
159															
160															
161															
B. FEDERAL / STATE INCOME TAXES															
162		2,954	Sup-PreTax		(14)	(68)	416	807	971	341	(38)	223	56	(342)	600
163		607	Sup-PreTax		(3)	(14)	86	166	200	70	(8)	46	12	(70)	123
164		3,562			(17)	(81)	502	972	1,171	411	(45)	269	68	(412)	724
165															
166		3,568			(11)	(81)	502	973	1,171	411	(45)	269	68	(412)	724
167															
168		-		None	-	-	-	-	-	-	-	-	-	-	-
169															
170		17,342			13,038	(73)	717	1,353	1,226	433	(38)	272	72	(400)	743
171															
IV. OPERATING REVENUES at Present Rates															
172		-		None	-	-	-	-	-	-	-	-	-	-	-
173		83,157	Tot DistRev		49,363	845	3,711	10,838	7,604	2,680	335	1,484	829	2,249	3,217
174		-	Tot DistRev		-	-	-	-	-	-	-	-	-	-	-
175		-		None	-	-	-	-	-	-	-	-	-	-	-
176		(2,856)	Total RevReq		(1,730)	(24)	(114)	(355)	(255)	(83)	(14)	(52)	(35)	(108)	(86)
177		-		None	-	-	-	-	-	-	-	-	-	-	-
178		-		None	-	-	-	-	-	-	-	-	-	-	-
179		-		None	-	-	-	-	-	-	-	-	-	-	-
180		1,170	NYPA Rev (EDP and R&E)		-	-	-	-	-	-	-	-	-	-	-
181		54,997	MFC Rev		976	33	43	49	22	8	3	3	4	26	2
182		(54,997)	Merchant Function Charge		(35,977)	(1,155)	(1,577)	(6,598)	(3,001)	(1,066)	(489)	(439)	(548)	(3,715)	(431)
183		592	Commodity Adjustments		359	5	24	74	53	17	3	11	7	22	18
184		27,067	Total RevReq		12,992	(296)	2,087	4,008	4,424	1,556	(162)	1,007	257	(1,526)	2,720
185															
186		17,342			13,038	(73)	717	1,353	1,226	433	(38)	272	72	(400)	743
187		9,725			(46)	(222)	1,370	2,655	3,197	1,123	(124)	735	186	(1,126)	1,976
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Class Allocation- Competitive Supply

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	83,157												
188	Other Operating Revenues	450-456	(56,090)												
189	Total Operating Revenues		27,067												
190															
191	OPERATING EXPENSES														
192	Distribution / Transmission	580-599	0												
193	Customer Acctg & Service	901-919	12,672												
194	Admin & General	920-932	1,090												
195	Total Operating Expenses		13,762												
196															
197	Depreciation Expense	403	11												
198	Taxes Other Than Income Tax /	408	7												
199	Income before Income tax		13,287												
200	Income Taxes	409-411	3,562												
201	NET INCOME		9,725												
202															
203	RATE BASE		35,102												
204	Return on Rate Base		27.71%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%												
208	Rate Base		35,102												
209															
210	Operating expenses		13,762												
211	Uncollectibles- Delivery		-												
212	Depreciation expense		11												
213	General taxes / Other		7												
214	Subtotal- Operating Costs to rec		13,780												
215															
216	Target Return on Rate Base- Aft		2,591												
217	Income taxes to recover		1,439												
218															
219	Subtotal- Rev Req before GRT		17,809												
220	GRT needed		0												
221	TOTAL REVENUE REQ.		17,809												

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Class Allocation- Competitive Collection

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	2,297	Coll-Lab	2,056	6	109	85	18	6	1	0	0	1	13
28	Common Plant	391	2,025	Coll-Lab	1,813	5	96	75	16	5	1	0	0	1	11
29	General Plant	389-399	4,322		3,869	11	205	161	35	12	2	1	1	1	24
30															
31	TOTAL UTILITY PLANT		4,322		3,869	11	205	161	35	12	2	1	1	1	24
32															

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Class Allocation- Competitive Collection

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	2,139	Coll-Lab	1,915	6	102	80	17	6	1	0	0	1	12
43	Depreciation Reserve		2,139		1,915	6	102	80	17	6	1	0	0	1	12
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets		-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies		276	Coll-OpExp	248	1	13	10	2	1	0	0	0	0	2
48	Prepayments		(936)	Coll-OpExp	(838)	(2)	(44)	(35)	(8)	(3)	(0)	(0)	(0)	(0)	(5)
49	Hydro Leases		-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital		976	Coll-OpExp	874	3	46	36	8	3	0	0	0	0	5
51	Cash Working Cap- Comm		-	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT		(784)	Coll-Lab	(702)	(2)	(37)	(29)	(6)	(2)	(0)	(0)	(0)	(0)	(4)
53	Non Interest Bearing CWIP		30	Coll-Lab	27	0	1	1	0	0	0	0	0	0	0
54	EBCap Adjustment		-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	(438)		(392)	(1)	(21)	(16)	(3)	(1)	(0)	(0)	(0)	(0)	(2)
56															
57	TOTAL RATE BASE		1,745		1,563	5	83	65	14	5	1	0	0	1	10
58															
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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense	-	-	None	-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
88	Oper. & Maint. Exp.	500-599	-	None	-	-	-	-	-	-	-	-	-	-	-
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	172	Acct903	154	0	8	6	1	0	0	0	0	0	1
90	Supervision- Collections	901Coll	5	Acct903	4	0	0	0	0	0	0	0	0	0	0
91	Supervision- Competitive	901Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	5,466	Acct903	4,905	14	259	194	43	1	2	1	1	2	31
96	Cust Recs & Coll- Comp	903Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Rec & Coll- Low Inc	903LI	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	904	177	Write-Offs-Del	159	0	4	8	3	1	0	0	0	0	1

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	20	Acct903	18	0	1	1	0	0	0	0	0	0	0
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	5,839		5,240	15	272	209	48	16	3	1	1	2	32
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	30	Acct910	22	0	2	5	1	0	0	0	0	0	0
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	31	Acct910	23	0	2	5	1	0	0	0	0	0	0
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp		-		-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.	61	61		45	0	3	10	1	0	0	0	0	0	0
116	Customer Accts. & Serv. Exp.	901-919	5,900		5,286	15	275	219	49	16	3	1	1	2	33
117															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Collection

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Gen-Pri	Large Gen-Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	37	Coll-Lab	33	0	2	1	0	0	0	0	0	0	0
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Coll	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Office Suppl	921Coll	11	Coll-Lab	10	0	1	0	0	0	0	0	0	0	0
124	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Services	923	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Outside Serv- Coll	923Coll	43	Coll-Lab	38	0	2	2	0	0	0	0	0	0	0
127	A&G-Outside Serv- Comp	923Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
128	Property Insurance	924	0	Acc903	0	0	0	0	0	0	0	0	0	0	0
129	Injuries & Damages Insur	925	119	Coll-Lab	107	0	6	4	1	0	0	0	0	0	1
130	Injuries & Damages- Comp	925COM	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	1,391	Coll-Lab	1,246	4	66	52	11	4	1	0	0	0	8
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-Rents	931	38	Coll-Lab	34	0	2	1	0	0	0	0	0	0	0
138	A&G Maint-Genl Plant	935	15	Coll-Lab	14	0	1	1	0	0	0	0	0	0	0
139	Admin & Genl. Exp.	920-952	1,655	Coll-Lab	1,482	4	79	62	13	4	1	0	0	0	9
140	Total Operating Expenses		7,555		6,767	20	354	281	62	21	3	1	1	3	42
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	185	Coll-Lab	166	0	9	7	1	0	0	0	0	0	1
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	403	185		166	0	9	7	1	0	0	0	0	0	1
153															
154															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Collection

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
156	Payroll related	122	-	Coll-Lab	109	(0)	6	5	1	0	0	0	0	0	1
157	Other tax	(3)	-	Acc903	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
158	General Taxes	119	-		107	0	6	4	1	0	0	0	0	0	1
B. FEDERAL / STATE INCOME TAXES															
161	Federal Income Tax Exp	286	-	Coll-PreTax	(352)	17	9	198	170	60	7	36	20	54	68
162	State Income Tax Exp	59	-	Coll-PreTax	(72)	3	2	41	35	12	2	7	4	11	14
163	Income Taxes	345	-		(424)	20	11	239	204	73	9	43	24	65	82
164	Total Taxes	464	-		(317)	21	16	243	205	73	9	43	24	65	83
165	Revenue taxes	-	-	None	-	-	-	-	-	-	-	-	-	-	-
166	TOTAL EXPENSES	8,205	-		6,616	41	379	531	269	94	12	44	25	67	126
IV. OPERATING REVENUES at Present Rates															
171	Transmission revenue	-	-	None	-	-	-	-	-	-	-	-	-	-	-
172	Distribution revenue	9,268	-	Tot_DistRev	5,502	94	414	1,208	847	299	37	165	92	251	359
173	Commodity revenue	-	-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
174	Wholesale transmission	-	-	None	-	-	-	-	-	-	-	-	-	-	-
175	Discounts	(318)	-	Total_RevReq	(193)	(3)	(13)	(40)	(28)	(9)	(2)	(6)	(4)	(12)	(10)
176	Forfeited discounts	-	-	None	-	-	-	-	-	-	-	-	-	-	-
177	Pole attachments	-	-	None	-	-	-	-	-	-	-	-	-	-	-
178	NYPA Rev (EDP and R&E)	-	-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
179	Merchant Function Charge	130	-	MFC_Rev	109	4	5	5	2	1	0	0	0	3	0
180	Commodity Adjustments	-	-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
181	Other revenue	66	-	Total_RevReq	40	1	3	8	6	2	0	1	1	3	2
182	Operating Revenues	9,146	-		5,458	96	408	1,182	827	292	36	161	90	244	351
V. NET INCOME at Present Rat															
183	TOTAL EXPENSES	8,205	-		6,616	41	379	531	269	94	12	44	25	67	126
184	NET INCOME	942	-		(1,158)	55	29	651	558	198	24	117	65	177	225

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Collection

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-SubT	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	9,268		5,502	94	414	1,208	847	299	37	165	92	251	359
188	Other Operating Revenues	450-456	(122)		(44)	2	(5)	(26)	(20)	(6)	(1)	(4)	(3)	(7)	(7)
189	Total Operating Revenues		9,146		5,458	96	408	1,182	827	292	36	161	90	244	351
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
192	Customer Acctg & Service	901-919	5,900		5,286	15	275	219	49	16	3	1	1	2	33
193	Admin & General	920-932	1,655		1,482	4	79	62	13	4	1	0	0	1	9
194	Total Operating Expenses		7,555		6,767	20	354	281	62	21	3	1	1	3	42
195	Depreciation Expense	403	185		166	0	9	7	1	0	0	0	0	0	1
196	Taxes Other Than Income Tax /	408	119		107	0	6	4	1	0	0	0	0	0	1
197	Income before Income tax		1,287		(1,582)	75	40	890	763	271	33	160	89	241	307
198	Income Taxes	409-411	345		(424)	20	11	239	204	73	9	43	24	65	82
199	NET INCOME		942		(1,158)	55	29	651	558	198	24	117	65	177	225
200															
201															
202															
203	RATE BASE		1,745		1,563	5	83	65	14	5	1	0	0	1	10
204	Return on Rate Base		53.96%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7.3800%		7.3800%	5	83	65	14	5	1	0	0	1	10
208	Rate Base		1,745		1,563	5	83	65	14	5	1	0	0	1	10
209	Operating expenses		7,379		6,608	19	350	273	59	20	3	1	1	2	41
210	Uncollectibles- Delivery		133		120	0	3	6	3	1	0	0	0	0	1
211	Depreciation expense		185		166	0	9	7	1	0	0	0	0	0	1
212	General taxes / Other		119		107	0	6	4	1	0	0	0	0	0	1
213	Subtotal- Operating Costs to rec		7,817		7,001	20	368	290	64	21	4	1	1	3	44
214	Target Return on Rate Base- Aft		129		115	0	6	5	1	0	0	0	0	0	1
215	Income taxes to recover		72		64	0	3	3	1	0	0	0	0	0	0
216															
217															
218	Subtotal- Rev Req before GRT		8,017	35.71%	7,180	21	377	298	66	22	4	2	1	3	45
219	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
220	TOTAL REVENUE REQ.		8,017		7,180	21	377	298	66	22	4	2	1	3	45
221															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Billing

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	-	None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant		-		-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	-	None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	-		-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	-	None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	-	None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362	-	None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	-	None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	-	None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366	-	None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	-	None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368	-	None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369	-	None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	-	None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371	-	None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	-	None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	-	None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	-		-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	8,367	CBill-Lab	7,501	22	397	303	66	22	4	2	1	3	47
28	Common Plant	391	7,377	CBill-Lab	6,613	19	350	267	59	20	3	1	1	2	41
29	General Plant	389-399	15,744		14,114	41	747	569	125	42	7	3	2	5	88
30															
31	TOTAL UTILITY PLANT		15,744		14,114	41	747	569	125	42	7	3	2	5	88
32															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Billing

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	7,791	CBill-Lab	6,985	20	369	282	62	21	3	1	1	2	44
43	Depreciation Reserve	108	7,791		6,985	20	369	282	62	21	3	1	1	2	44
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	738	-	CBill-OpExp	662	2	35	27	6	2	0	0	0	0	4
48	Prepayments	(2,498)	-	CBill-OpExp	(2,240)	(6)	(117)	(91)	(21)	(7)	(1)	(0)	(0)	(1)	(14)
49	Hydro Leases	-	-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital	2,604	-	CBill-OpExp	2,335	7	122	95	21	7	1	0	0	1	15
51	Cash Working Cap- Comm	(2,857)	-	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT	110	-	CBill-Lab	(2,561)	(8)	(135)	(103)	(23)	(8)	(1)	(1)	(0)	(1)	(16)
53	Non Interest Bearing CWIP	-	-	CBill-Lab	99	0	5	4	1	0	0	0	0	0	1
54	EBCap Adjustment	-	-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	(1,902)		(1,705)	(5)	(91)	(69)	(15)	(5)	(1)	(0)	(0)	(1)	(11)
56	TOTAL RATE BASE		6,050		5,424	16	286	219	48	16	3	1	1	2	34
57															
58															
59															

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Billing

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
63															
64															
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
87															
88															
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	630	Acct903	566	2	30	22	5	2	0	0	0	0	4
90	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comj	29	Acct903	26	0	1	1	0	0	0	0	0	0	0
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comj	10,862	Acct903	9,746	29	515	386	86	29	5	2	1	3	61
97	Cust Rec & Coll- Low Inc	903LI	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	904	480	Write-Offs-Del	433	0	10	22	9	3	0	0	0	0	2

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Billing

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Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	148	Acct903	133	0	7	5	1	0	0	0	0	0	1
104	Customer Accts. Exp.	901-905	12,149		10,903	31	563	436	101	34	5	2	2	4	67
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	2	Acct910	2	0	0	0	0	0	0	0	0	0	0
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	3	Acct908	1	0	0	2	0	0	0	0	0	0	0
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	41	Acct910	30	0	2	7	1	0	0	0	0	0	0
114	Cust Assist- Comp		46		32	0	2	9	1	0	0	0	0	0	0
115	Customer Serv. Exp.	901-919	12,195		10,935	31	565	445	102	34	6	2	2	4	68
116	Customer Accts. & Serv. Exp.														
117															

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Billing

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Class All

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Gen-Pri	Large Gen-Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	874	CBill-Lab	784	2	41	32	7	2	0	0	0	0	5
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Office Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	1,387	CBill-Lab	1,244	4	66	50	11	4	1	0	0	0	8
125	A&G-Salaries- Outside Services	923	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Salaries- Outside Serv- Coll	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Salaries- Outside Serv- Comp	923Comj	14	CBill-Lab	12	0	1	0	0	0	0	0	0	0	0
128	Property Insurance	924	0	Acc903	0	0	0	0	0	0	0	0	0	0	0
129	Injuries & Damages Insur	925	433	CBill-Lab	389	1	21	16	3	1	0	0	0	0	2
130	Injuries & Damages- Comp	925COM	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	5,068	CBill-Lab	4,544	13	240	183	40	13	2	1	1	2	28
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-Rents	931	140	CBill-Lab	125	0	7	5	1	0	0	0	0	0	1
138	A&G-Maint-Genl Plant	935	56	CBill-Lab	50	0	3	2	0	0	0	0	0	0	0
139	Admin & Genl. Exp.	920-932	7,972	-	7,147	21	378	288	63	21	3	1	1	1	45
140	Total Operating Expenses	-	20,167	-	18,082	52	943	734	165	56	9	4	3	7	112
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	675	CBill-Lab	605	2	32	24	5	2	0	0	0	0	4
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	-	675	-	605	2	32	24	5	2	0	0	0	0	4

Niagara Mohawk Power Corporation
d/b/a National Grid
Case 12-E-0201
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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
157	Payroll related	408110	444	CBill-Lab	398	(9)	21	16	4	1	0	0	0	0	2
158	Other tax	408170	(10)	Acc903	(9)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
159	General Taxes		434		389	1	21	16	3	1	0	0	0	0	2
B. FEDERAL / STATE INCOME TAXES															
161	Federal Income Tax Exp		795	CBill-PreTax	(944)	46	25	542	461	164	20	97	54	146	186
163	State Income Tax Exp		163	CBill-PreTax	(194)	9	5	111	95	34	4	20	11	30	38
164	Income Taxes	409-411	959		(1,138)	55	31	654	556	197	24	116	65	176	224
165	Total Taxes	408-411	1,393		(749)	56	51	669	559	198	24	116	65	176	226
166	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168			-		-	-	-	-	-	-	-	-	-	-	-
169			-		-	-	-	-	-	-	-	-	-	-	-
170	TOTAL EXPENSES		22,235		17,938	110	1,026	1,427	730	256	33	120	67	183	343
IV. OPERATING REVENUES at Present Rates															
171	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	Distribution revenue	25,184	-	Tot_DistRev	14,949	256	1,124	3,282	2,303	812	101	449	251	681	974
173	Commodity revenue		-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
174	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Discounts	(865)	-	Total_RevReq	(524)	(7)	(35)	(108)	(77)	(25)	(4)	(16)	(11)	(33)	(26)
176	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
177	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
178	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
179	Merchant Function Charge	354	-	MFC_Rev	296	10	13	15	7	2	1	1	1	8	1
180	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
181	Other revenue	179	-	Total_RevReq	109	1	7	22	16	5	1	3	2	7	5
182	Operating Revenues	24,853	-		14,830	260	1,110	3,212	2,248	794	99	438	244	663	954
V. NET INCOME at Present Rat															
183	TOTAL EXPENSES		22,235		17,938	110	1,026	1,427	730	256	33	120	67	183	343
184	NET INCOME		2,618		(3,108)	150	83	1,785	1,518	538	66	318	177	480	612

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Class Allocation- Competitive Billing

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-SubT	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	25,184		14,949	256	1,124	3,282	2,303	812	101	449	251	681	974
188	Other Operating Revenues	450-456	(331)		(120)	4	(14)	(70)	(54)	(18)	(2)	(11)	(7)	(18)	(20)
189	Total Operating Revenues		24,853		14,830	260	1,110	3,212	2,248	794	99	438	244	663	954
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
192	Customer Acctg & Service	901-919	12,195		10,935	31	565	445	102	34	6	2	2	4	68
193	Admin & General	920-932	7,972		7,147	21	378	288	63	21	3	1	1	3	45
194	Total Operating Expenses		20,167		18,082	52	943	734	165	56	9	4	3	7	112
195	Depreciation Expense	403	675		605	2	32	24	5	2	0	0	0	0	4
196	Taxes Other Than Income Tax /	408	434		389	1	21	16	3	1	0	0	0	0	2
197	Income before Income tax		3,577		(4,247)	205	114	2,438	2,074	736	90	434	241	656	836
198	Income Taxes		959		(1,138)	55	31	654	556	197	24	116	65	176	224
199	NET INCOME	409-411	2,618		(3,108)	150	83	1,785	1,518	538	66	318	177	480	612
200	RATE BASE		6,050		5,424	16	286	219	48	16	3	1	1	2	34
201	Return on Rate Base		43,27%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7,3800%		7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%
204	Rate Base		6,050		5,424	16	286	219	48	16	3	1	1	2	34
205	Operating expenses		19,687		17,650	52	933	712	156	52	9	4	3	6	111
206	Uncollectibles- Delivery		363		327	0	7	16	7	2	0	0	0	0	1
207	Depreciation expense		675		605	2	32	24	5	2	0	0	0	0	4
208	General taxes / Other		434		389	1	21	16	3	1	0	0	0	0	2
209	Subtotal- Operating Costs to rec		21,159		18,971	55	993	769	172	58	9	4	3	7	118
210	Target Return on Rate Base- Aft		446		400	1	21	16	4	1	0	0	0	0	3
211	Income taxes to recover		248		222	1	12	9	2	1	0	0	0	0	1
212	Subtotal- Rev Req before GRT		21,853	35.71%	19,594	57	1,026	794	178	60	10	4	3	7	122
213	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		21,853		19,594	57	1,026	794	178	60	10	4	3	7	122

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302		None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant				-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361		None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359			-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360		None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361		None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362		None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364		None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365		None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366		None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367		None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368		None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369		None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370		None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371		None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373		None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374		None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373			-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	5,598	MtrD-Lab	4,284	37	370	749	108	23	14	3	3	7	1
28	Common Plant	391	4,936	MtrD-Lab	3,777	33	326	661	95	20	12	3	3	6	0
29	General Plant	389-399	10,534		8,060	70	696	1,410	203	44	26	6	7	13	1
30															
31	TOTAL UTILITY PLANT		10,534		8,060	70	696	1,410	203	44	26	6	7	13	1
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	-	MtrD-Lab	3,989	34	345	698	100	22	13	3	3	6	1
43	Depreciation Reserve	108	5,213		3,989	34	345	698	100	22	13	3	3	6	1
44			5,213												
45															
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	Reg A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	384	-	MtrD-OpExp	291	2	25	54	8	2	1	0	0	1	0
48	Prepayments	(1,301)	(1,301)	MtrD-OpExp	(986)	(8)	(83)	(184)	(26)	(6)	(3)	(1)	(1)	(2)	(0)
49	Hydro Leases	-	-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital	1,356	-	MtrD-OpExp	1,028	9	87	192	27	6	3	1	1	2	0
51	Cash Working Cap- Comm	(1,911)	(1,911)	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT	74	74	MtrD-Lab	(1,463)	(13)	(126)	(256)	(37)	(8)	(5)	(1)	(1)	(2)	(0)
53	Non Interest Bearing CWIP	-	-	MtrD-Lab	56	0	5	10	1	0	0	0	0	0	0
54	EBCap Adjustment	-	-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	(1,398)		(1,073)	(9)	(93)	(184)	(26)	(6)	(3)	(1)	(1)	(2)	(0)
56															
57															
58	TOTAL RATE BASE		3,923		2,998	26	258	529	76	16	10	2	2	5	0
59															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
63															
64															
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
87															
88															
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	423	Meters-Comp	325	3	28	55	8	2	1	0	0	0	-
90	Supervision- Collections	901Coll		None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comj		None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902		None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comj	3,822	Meters-Comp	2,933	26	255	501	72	15	9	2	2	4	-
94	Cust Recs & Coll	903		None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll		None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comj	132	Act903	118	0	6	5	1	0	0	0	0	0	1
97	Uncollectible- Delivery	903LI		None	-	-	-	-	-	-	-	-	-	-	-
98															
99			255	Write-Offs-Del	230	0	5	11	5	2	0	0	0	0	1

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	4,631		3,606	29	295	573	86	19	11	3	3	5	2
105															
106	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- Comp	908Comj	233	Acct908	40	0	3	162	18	5	1	1	1	3	0
111	Customer Assist- EE	908EE	-	Acct908	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.	901-919	233		40	0	3	162	18	5	1	1	1	3	0
116	Customer Accts. & Serv. Exp.		4,864		3,645	29	298	735	104	24	12	3	4	8	2
117															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	266	MtrD-Lab	204	2	18	36	5	1	1	0	0	0	0
121	A&G-Salaries- Maj Accts	920Maj	-	MtrD-Lab	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Office Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	94	MtrD-Lab	72	1	6	13	2	0	0	0	0	0	0
125	A&G-Salaries- Coll	923	-	MtrD-Lab	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Salaries- Coll	923Coll	-	MtrD-Lab	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Salaries- Coll	923Comj	-	MtrD-Lab	-	-	-	-	-	-	-	-	-	-	-
128	A&G-Salaries- Coll	923Comj	-	MtrD-Lab	-	-	-	-	-	-	-	-	-	-	-
129	Property Insurance	924	0	Meters-Comp	0	0	0	0	0	0	0	0	0	0	0
130	Injuries & Damages Insur	925	290	MtrD-Lab	222	2	19	39	6	1	1	0	0	0	0
131	Injuries & Damages- Comp	925COM	22	Meters-Comp	17	0	1	3	0	0	0	0	0	0	0
132	Empl Pens & Ben	926	3,391	MtrD-Lab	2,595	22	224	454	65	14	8	2	2	4	0
133	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-R&D- Coll	930Comj	1,443	MtrD-Lab	1,104	10	95	193	28	6	3	1	1	2	0
138	A&G-Rents	931	93	MtrD-Lab	72	1	6	13	2	0	0	0	0	0	0
139	A&G Maint-Genl Plant	935	37	MtrD-Lab	29	0	2	5	1	0	0	0	0	0	0
140	Admin & Genl. Exp.	920-932	5,637		4,313	37	373	754	108	23	14	3	4	7	1
141	Total Operating Expenses		10,501		7,958	67	671	1,489	213	47	26	7	7	15	3
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	452	MtrD-Lab	346	3	30	60	9	2	1	0	0	1	0
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense		452		346	3	30	60	9	2	1	0	0	1	0

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	156	157	158	159	160	161									
	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
	Payroll related	408110	297	MtrD-Lab	227	(0)	20	40	6	1	1	0	0	0	0
	Other tax	408170	(7)	Meters-Comp	(5)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0
	General Taxes		290		222	2	19	39	6	1	1	0	0	0	0
B. FEDERAL / STATE INCOME TAXES															
162	163	164	165	166	167										
	Federal Income Tax Exp		432	MtrD-PreTax	(146)	15	(29)	26	215	82	6	50	27	75	112
	State Income Tax Exp		89	MtrD-PreTax	(30)	3	(6)	5	44	17	1	10	6	15	23
	Income Taxes	409-411	520		(177)	18	(35)	31	259	99	7	60	33	90	135
	Total Taxes	408-411	811		46	20	(16)	70	264	101	7	61	33	90	135
168	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
169	TOTAL EXPENSES		11,764		8,350	89	685	1,619	486	150	34	67	40	106	138
IV. OPERATING REVENUES at Present Rates															
172	173	171	172	173	174	175	176	177	178	179	180	181	182	183	184
	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
	Distribution revenue	13,361	-	Tot_DistRev	7,931	136	596	1,741	1,222	431	54	238	133	361	517
	Commodity revenue	-	-	Tot_DistRev	-	-	-	-	-	-	-	-	-	-	-
	Wholesale transmission	-	-	None	-	-	-	-	-	-	-	-	-	-	-
	Discounts	(459)	-	Total_RevReq	(278)	(4)	(18)	(57)	(41)	(13)	(2)	(8)	(6)	(17)	(14)
	Forfeited discounts	-	-	None	-	-	-	-	-	-	-	-	-	-	-
	Pole attachments	-	-	None	-	-	-	-	-	-	-	-	-	-	-
	NYPA Rev (EDP and R&E)	-	-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
	Merchant Function Charge	188	-	MFC_Rev	157	5	7	8	4	1	1	1	1	4	0
	Commodity Adjustments	-	-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
	Other revenue	95	-	Total_RevReq	58	1	4	12	8	3	0	2	1	4	3
	Operating Revenues	13,185	-		7,868	138	589	1,704	1,193	421	53	232	129	352	506
180	181	182	183	184											
	TOTAL EXPENSES		11,764		8,350	89	685	1,619	486	150	34	67	40	106	138
	V. NET INCOME at Present Rat		1,421		(482)	49	(96)	85	707	272	18	165	89	246	369

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	13,361		7,931	136	596	1,741	1,222	431	54	238	133	361	517
188	Other Operating Revenues	450-456	(176)		(63)	2	(8)	(37)	(29)	(9)	(1)	(6)	(4)	(10)	(11)
189	Total Operating Revenues		13,185		7,868	138	589	1,704	1,193	421	53	232	129	352	506
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
192	Customer Acctg & Service	901-919	4,864		3,645	29	298	735	104	24	12	3	4	8	2
193	Admin & General	920-932	5,637		4,313	37	373	754	108	23	14	3	4	7	1
194	Total Operating Expenses		10,501		7,958	67	671	1,489	213	47	26	7	7	15	3
195	Depreciation Expense	403	452		346	3	30	60	9	2	1	0	0	1	0
196	Taxes Other Than Income Tax	408	290		222	2	19	39	6	1	1	0	0	0	0
197	Income before Income tax		1,942		(658)	67	(131)	116	966	371	25	225	122	336	503
198	Income Taxes		520		(177)	18	(35)	31	259	99	7	60	33	90	135
199	NET INCOME		1,421		(482)	49	(96)	85	707	272	18	165	89	246	369
200	RATE BASE		3,923		2,998	26	258	529	76	16	10	2	2	5	0
201	Return on Rate Base		36.23%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7.3800%		7.3800%	26	258	529	76	16	10	2	2	5	0
204	Rate Base		3,923		2,998	26	258	529	76	16	10	2	2	5	0
205	Operating expenses		10,247		7,729	66	665	1,478	208	46	25	7	7	14	2
206	Uncollectibles- Delivery		192	Write-Offs-Del	174	0	4	9	4	1	0	0	0	0	1
207	Depreciation expense		452		346	3	30	60	9	2	1	0	0	1	0
208	General taxes / Other		290		222	2	19	39	6	1	1	0	0	0	0
209	Subtotal- Operating Costs to rec		11,181		8,470	71	718	1,586	226	50	27	7	8	16	3
210	Target Return on Rate Base- Aft		290		221	2	19	39	6	1	1	0	0	0	0
211	Income taxes to recover		161		123	1	11	22	3	1	0	0	0	0	0
212	Subtotal- Rev Req before GRT		11,632	35.71%	8,814	74	748	1,646	235	52	28	7	8	16	3
213	GRT needed		0	0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		11,632		8,814	74	748	1,646	235	52	28	7	8	16	3

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302		None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant				-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361		None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359			-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360		None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361		None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362		None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364		None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365		None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366		None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367		None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368		None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369		None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370		None	-	-	-	-	-	-	-	-	-	-	-
21	Installs customer premises	371		None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373		None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374		None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373			-	-	-	-	-	-	-	-	-	-	-
25															
26	E. GENERAL PLANT														
27	General Plant	389	11,236	MtrS-Lab	8,654	74	746	1,452	211	45	27	6	7	13	1
28	Common Plant	391	9,906	MtrS-Lab	7,630	66	658	1,280	186	40	24	5	6	11	1
29	General Plant	389-399	21,143		16,285	140	1,404	2,732	396	85	51	12	13	24	2
30															
31	TOTAL UTILITY PLANT		21,143		16,285	140	1,404	2,732	396	85	51	12	13	24	2
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	10,463	MtrS-Lab	8,059	69	695	1,352	196	42	25	6	6	12	1
43	Depreciation Reserve	108	10,463		8,059	69	695	1,352	196	42	25	6	6	12	1
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	Reg A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	als and S	627	MtrS-OpExp	486	4	41	79	12	3	1	0	0	1	0
48	Prepayments	payments	(2,125)	MtrS-OpExp	(1,646)	(14)	(138)	(268)	(40)	(9)	(5)	(1)	(1)	(2)	(1)
49	Hydro Leases	at Items (	-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital	Working (	2,215	MtrS-OpExp	1,716	14	144	280	41	9	5	1	1	2	1
51	Cash Working Cap- Comm	ply Cas	-	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT	ated Defi	(3,836)	MtrS-Lab	(2,955)	(25)	(255)	(496)	(72)	(15)	(9)	(2)	(2)	(4)	(0)
53	Non Interest Bearing CWIP	est Beari	148	MtrS-Lab	114	1	10	19	3	1	0	0	0	0	0
54	EBCap Adjustment	up Adjus	-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	(2,970)		(2,285)	(20)	(198)	(386)	(56)	(12)	(7)	(2)	(2)	(3)	(0)
56	TOTAL RATE BASE		7,709		5,941	51	511	994	144	31	18	4	5	9	1

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense			None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense			None	-	-	-	-	-	-	-	-	-	-	-
63	Transmission Expense			None	-	-	-	-	-	-	-	-	-	-	-
64	Transmission Expense			None	-	-	-	-	-	-	-	-	-	-	-
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555		None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580		None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	238	MtrS-Lab	183	2	16	31	4	1	1	0	0	0	0
68	Oper-Load Dispatching	581		None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582		None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583		None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584		None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585		None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	7,652	Meters-Comp	5,873	51	511	1,004	145	31	19	4	5	9	-
74	Oper-Customer Install.	587		None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588		None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589		None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	28	MtrS-Lab	21	0	2	4	1	0	0	0	0	0	0
78	Maint-Structures	591	11	MtrS-Lab	9	0	1	1	0	0	0	0	0	0	0
79	Maint-Substations	592		None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593		None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594		None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595		None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596		None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	786	Meters-Comp	603	5	53	103	15	3	2	0	0	1	-
85	Maint-Misc Distr. Plant	599		None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	8,715		6,690	58	582	1,143	165	35	21	5	5	10	0
87	Oper. & Maint. Exp.	500-599	8,715		6,690	58	582	1,143	165	35	21	5	5	10	0
D. CUSTOMER ACCOUNTS AND SERVICE															
88	Supervision	901	19	Meters-Comp	15	0	1	3	0	0	0	0	0	0	-
89	Supervision- Collections	901Coll		None	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Competitive	901Comi		None	-	-	-	-	-	-	-	-	-	-	-
91	Meter Reading Exp	902		None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp- Comp	902Comi		None	-	-	-	-	-	-	-	-	-	-	-
93	Cust Recs & Coll	903		None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll- Coll	903Coll		None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Comp	903Comi	343	Act903	308	1	16	12	3	1	0	0	0	0	2
96	Cust Rec & Coll- Low Inc	903LI		None	-	-	-	-	-	-	-	-	-	-	-
97	Uncollectible- Delivery	904	424	Write-Offs-Del	382	0	9	19	8	3	0	0	0	0	2

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Class Allocation- Competitive Meter Services

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	786		705	1	26	34	11	4	1	0	0	0	4
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Customer Assistance	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Collections	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Cust Assist- Comp	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
115	Customer Serv. Exp.	901-919	786		705	1	26	34	11	4	1	0	0	0	4
116	Customer Accts. & Serv. Exp.	901-919	786		705	1	26	34	11	4	1	0	0	0	4
117															

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Class Allocation- Competitive Meter Services

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen- Pri	Large Gen- Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Office Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Office Suppl- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Coll	921Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Outside Services	923	-	MtrS-Lab	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Outside Serv- Coll	923Coll	-	MtrS-Lab	-	-	-	-	-	-	-	-	-	-	-
127	A&G-Outside Serv- Comp	923Comj	-	MtrS-Lab	-	-	-	-	-	-	-	-	-	-	-
128	Property Insurance	924	0	Meters-Comp	0	0	0	0	0	0	0	0	0	0	0
129	Injuries & Damages Insur	925	582	MtrS-Lab	448	4	39	75	11	2	1	0	0	1	0
130	Injuries & Damages- Comp	925COM	-	MtrS-Lab	-	-	-	-	-	-	-	-	-	-	-
131	Empl Pens & Ben	926	6,806	MtrS-Lab	5,242	45	452	879	128	27	16	4	4	8	1
132	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G-Rents	931	188	MtrS-Lab	144	1	12	24	4	1	0	0	0	0	0
138	A&G-Maint-Genl Plant	935	75	MtrS-Lab	58	0	5	10	1	0	0	0	0	0	0
139	Admin & Genl. Exp.	920-932	7,651	-	5,893	51	508	988	143	31	18	4	5	9	1
140	Total Operating Expenses	-	17,152	-	13,287	110	1,116	2,165	320	70	40	9	10	19	5
II. DEPRECIATION EXPENSE															
143	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	906	MtrS-Lab	698	6	60	117	17	4	2	1	1	1	0
151	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
152	Depreciation Expense	-	906	-	698	6	60	117	17	4	2	1	1	1	0
153															
154															

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Class Allocation- Competitive Meter Services

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
A. GENERAL TAXES															
155	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
157	Payroll related	408110	596	MtrS-Lab	459	4	40	77	11	2	1	0	0	0	0
158	Other tax	408170	(13)	Meters-Comp	(10)	(0)	(1)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	0
159	General Taxes		583		449	4	39	75	11	2	1	0	0	1	0
160															
161															
B. FEDERAL / STATE INCOME TAXES															
162	Federal Income Tax Exp		735	MtrS-PreTax	(298)	24	(52)	106	364	139	10	84	46	126	186
163	State Income Tax Exp		151	MtrS-PreTax	(61)	5	(11)	22	75	29	2	17	9	26	38
164	Income Taxes	409-411	886		(359)	29	(63)	128	439	168	12	101	55	151	225
165	Total Taxes	408-411	1,469		90	33	(24)	204	450	170	13	101	55	152	225
166															
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168															
169	TOTAL EXPENSES		19,527		14,076	150	1,152	2,486	787	243	55	111	66	172	229
170															
171															
IV. OPERATING REVENUES at Present Rates															
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue		22,238	Tot_DistRev	13,201	226	992	2,898	2,033	717	89	397	222	601	860
171	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
172	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Discounts		(764)	Total_RevReq	(463)	(6)	(31)	(95)	(68)	(22)	(4)	(14)	(9)	(29)	(23)
174	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
176	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
177	Merchant Function Charge		313	MFC_Rev	261	9	12	13	6	2	1	1	1	7	1
178	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
179	Other revenue		158	Total_RevReq	96	1	6	20	14	5	1	3	2	6	5
180	Operating Revenues		21,946		13,095	230	980	2,836	1,985	701	87	387	215	585	843
181															
182	TOTAL EXPENSES		19,527		14,076	150	1,152	2,486	787	243	55	111	66	172	229
183	V. NET INCOME at Present Rat		2,419		(980)	80	(172)	350	1,199	458	32	276	150	413	613
184															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	22,238		13,201	226	992	2,898	2,033	717	89	397	222	601	860
188	Other Operating Revenues	450-456	(292)		(106)	4	(13)	(62)	(48)	(16)	(2)	(10)	(6)	(16)	(18)
189	Total Operating Revenues		21,946		13,095	230	980	2,836	1,985	701	87	387	215	585	843
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	8,715		6,690	58	582	1,143	165	35	21	5	5	10	0
192	Customer Acctg & Service	901-919	786		705	1	26	34	11	4	1	0	0	0	4
193	Admin & General	920-932	7,651		5,893	51	508	988	143	31	18	4	5	9	1
194	Total Operating Expenses		17,152		13,287	110	1,116	2,165	320	70	40	9	10	19	5
195	Depreciation Expense	403	906		698	6	60	117	17	4	2	1	1	1	0
196	Taxes Other Than Income Tax	408	583		449	4	39	75	11	2	1	0	0	1	0
197	Income before Income tax		3,305		(1,339)	110	(235)	479	1,638	625	44	377	205	565	838
198	Income Taxes		886		(359)	29	(63)	128	439	168	12	101	55	151	225
199	NET INCOME	409-411	2,419		(980)	80	(172)	350	1,199	458	32	276	150	413	613
200															
201															
202															
203	RATE BASE		7,709		5,941	51	511	994	144	31	18	4	5	9	1
204	Return on Rate Base		31.38%												
205															
206	REVENUE REQUIREMENTS														
207	Target Rate of Return		7,3800%		7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%	7,3800%
208	Rate Base		7,709		5,941	51	511	994	144	31	18	4	5	9	1
209	Operating expenses		16,728		12,905	110	1,108	2,146	312	67	40	9	10	19	3
210	Uncollectibles- Delivery		320		289	0	7	14	6	2	0	0	0	0	1
211	Depreciation expense		906		698	6	60	117	17	4	2	1	1	1	0
212	General taxes / Other		583		449	4	39	75	11	2	1	0	0	1	0
213	Subtotal- Operating Costs to rec		18,538		14,341	120	1,213	2,353	346	75	44	10	11	21	4
214	Target Return on Rate Base- Aft		569		438	4	38	73	11	2	1	0	0	1	0
215	Income taxes to recover		316		243	2	21	41	6	1	1	0	0	0	0
216															
217															
218															
219	Subtotal- Rev Req before GRT		19,423		15,023	126	1,272	2,467	362	79	46	11	11	22	4
220	GRT needed		0		0	0	0	0	0	0	0	0	0	0	0
221	TOTAL REVENUE REQ.		19,423		15,023	126	1,272	2,467	362	79	46	11	11	22	4

Write-Offs-Del

35.71%

0.00%

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1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302		None	-	-	-	-	-	-	-	-	-	-	-
4	Intangible Plant				-	-	-	-	-	-	-	-	-	-	-
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361		None	-	-	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359			-	-	-	-	-	-	-	-	-	-	-
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360		None	-	-	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361		None	-	-	-	-	-	-	-	-	-	-	-
13	Station equipment	362		None	-	-	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364		None	-	-	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365		None	-	-	-	-	-	-	-	-	-	-	-
16	UG conduits	366		None	-	-	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367		None	-	-	-	-	-	-	-	-	-	-	-
18	Line transformers	368		None	-	-	-	-	-	-	-	-	-	-	-
19	Services	369		None	-	-	-	-	-	-	-	-	-	-	-
20	Meters	370	95,353	Meters-Comp	73,186	640	6,371	12,510	1,809	386	232	54	57	109	-
21	Installs customer premises	371		None	-	-	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373		None	-	-	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374		None	-	-	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	95,353		73,186	640	6,371	12,510	1,809	386	232	54	57	109	-
25															
26	E. GENERAL PLANT														
27	General Plant	389		None	-	-	-	-	-	-	-	-	-	-	-
28	Common Plant	391		None	-	-	-	-	-	-	-	-	-	-	-
29	General Plant	389-399			-	-	-	-	-	-	-	-	-	-	-
30															
31	TOTAL UTILITY PLANT		95,353		73,186	640	6,371	12,510	1,809	386	232	54	57	109	-
32															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-Sub T	Lge Gen TOU- Tran	Lighting
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	-	None	-	-	-	-	-	-	-	-	-	-	-
34	Transmission Plant	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
35	Land Rts, Subst, Struct	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
36	PTF / OH / UG	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
37	Line Transformers	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
38	Services	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
39	Meters	108.5	(41,450)	Meters-Comp	(31,814)	(278)	(2,769)	(5,438)	(786)	(168)	(101)	(23)	(25)	(47)	-
40	Lighting	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
41	Customer premises	108.5	-	None	-	-	-	-	-	-	-	-	-	-	-
42	General Plant	108.6	-	None	-	-	-	-	-	-	-	-	-	-	-
43	Depreciation Reserve	108	(41,450)		(31,814)	(278)	(2,769)	(5,438)	(786)	(168)	(101)	(23)	(25)	(47)	-
44															
45															
III. OTHER RATE BASE ITEMS															
46	Other Reg Assets	at Reg. A	-	None	-	-	-	-	-	-	-	-	-	-	-
47	Materials and Supplies	11	(37)	Meters-Comp	8	0	1	1	0	0	0	0	0	0	-
48	Prepayments	Hydro Leases	(37)	Meters-Comp	(28)	(0)	(2)	(5)	(1)	(0)	(0)	(0)	(0)	(0)	-
49	Hydro Leases	at Items (	-	None	-	-	-	-	-	-	-	-	-	-	-
50	Cash Working Capital	Working Cap	39	Meters-Comp	30	0	3	5	1	0	0	0	0	0	-
51	Cash Working Cap- Comm	ply Cas	-	None	-	-	-	-	-	-	-	-	-	-	-
52	Accumulated Deferred FIT	ated Defi	(17,302)	Meters-Comp	(13,279)	(116)	(1,156)	(2,270)	(328)	(70)	(42)	(10)	(10)	(20)	-
53	Non Interest Bearing CWIP	est Beari	668	Meters-Comp	513	4	45	88	13	3	2	0	0	1	-
54	EBCap Adjustment	up Adjust	-	None	-	-	-	-	-	-	-	-	-	-	-
55	Other Rate Base	131-283	(16,621)		(12,757)	(112)	(1,110)	(2,181)	(315)	(67)	(40)	(9)	(10)	(19)	-
56															
57	TOTAL RATE BASE		120,183		92,243	807	8,030	15,767	2,280	486	292	68	72	138	-
58															
59															

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
I. OPERATING AND MAINTENANCE EXPENSES															
60	B. TRANSMISSION EXPENSE														
61	Transmission Expense		-	None	-	-	-	-	-	-	-	-	-	-	-
62	Transmission Expense		-		-	-	-	-	-	-	-	-	-	-	-
63															
64															
C. DISTRIBUTION EXPENSE															
65	Purchased Power	555	-	None	-	-	-	-	-	-	-	-	-	-	-
66	Transmission O&M	580	-	None	-	-	-	-	-	-	-	-	-	-	-
67	Oper-Supervision & Eng	580	-	None	-	-	-	-	-	-	-	-	-	-	-
68	Oper-Load Dispatching	581	-	None	-	-	-	-	-	-	-	-	-	-	-
69	Oper-Substations	582	-	None	-	-	-	-	-	-	-	-	-	-	-
70	Oper-Overhead Lines	583	-	None	-	-	-	-	-	-	-	-	-	-	-
71	Oper-Underground Lines	584	-	None	-	-	-	-	-	-	-	-	-	-	-
72	Oper-Outdoor Lighting	585	-	None	-	-	-	-	-	-	-	-	-	-	-
73	Oper-Electric Meters	586	-	None	-	-	-	-	-	-	-	-	-	-	-
74	Oper-Customer Install.	587	-	None	-	-	-	-	-	-	-	-	-	-	-
75	Oper-Misc Expenses	588	-	None	-	-	-	-	-	-	-	-	-	-	-
76	Oper-Rents	589	-	None	-	-	-	-	-	-	-	-	-	-	-
77	Maint-Supervision & Eng	590	-	None	-	-	-	-	-	-	-	-	-	-	-
78	Maint-Structures	591	-	None	-	-	-	-	-	-	-	-	-	-	-
79	Maint-Substations	592	-	None	-	-	-	-	-	-	-	-	-	-	-
80	Maint-Overhead Lines	593	-	None	-	-	-	-	-	-	-	-	-	-	-
81	Maint-Underground Lines	594	-	None	-	-	-	-	-	-	-	-	-	-	-
82	Maint-Line Transformers	595	-	None	-	-	-	-	-	-	-	-	-	-	-
83	Maint-Outdoor Lighting	596	-	None	-	-	-	-	-	-	-	-	-	-	-
84	Maint-Electric Meters	597	-	None	-	-	-	-	-	-	-	-	-	-	-
85	Maint-Misc Distr Plant	599	-	None	-	-	-	-	-	-	-	-	-	-	-
86	Oper. & Maint. Exp.	500-599	-		-	-	-	-	-	-	-	-	-	-	-
87															
88															
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	-	None	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Collections	901Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
91	Supervision- Competitive	901Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
92	Meter Reading Exp	902	-	None	-	-	-	-	-	-	-	-	-	-	-
93	Meter Reading Exp- Comp	902Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	-	None	-	-	-	-	-	-	-	-	-	-	-
95	Cust Recs & Coll- Coll	903Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
96	Cust Recs & Coll- Comp	903Comi	-	None	-	-	-	-	-	-	-	-	-	-	-
97	Cust Rec & Coll- Low Inc	903LI	-	None	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	298	Write-Offs-Del		269	0	6	13	6	2	0	0	0	0	1
99															

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Class Allocation- Competitive Meter Ownership

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
100	Uncollectible-Comm	904Comr	-	None	-	-	-	-	-	-	-	-	-	-	-
101	Misc Cust Acct	905	-	None	-	-	-	-	-	-	-	-	-	-	-
102	Misc Cust Acct Coll	905Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
103	Misc Cust Acct- Comp	905Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
104	Customer Accts. Exp.	901-905	298		269	0	6	13	6	2	0	0	0	0	1
105	Supervision	907	-	None	-	-	-	-	-	-	-	-	-	-	-
106	Supervision- Coll	907Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
107	Supervision- Comp	907Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
108	Customer Assist	908	-	None	-	-	-	-	-	-	-	-	-	-	-
109	Customer Assist- Comp	908Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
110	Customer Assist- EE	908EE	-	None	-	-	-	-	-	-	-	-	-	-	-
111	Customer Assistance	910	-	None	-	-	-	-	-	-	-	-	-	-	-
112	Cust Assist- Collections	910Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
113	Cust Assist- Comp	910Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
114	Customer Serv. Exp.	901-919	298		269	0	6	13	6	2	0	0	0	0	1
115	Customer Accts. & Serv. Exp.	901-919	298		269	0	6	13	6	2	0	0	0	0	1
116															
117															

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Meter Ownership

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Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Gen-Pri	Large Gen-Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
E. ADMINISTRATIVE AND GENERAL															
118	A&G-Salaries	920	-	None	-	-	-	-	-	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
120	A&G-Salaries- Comp	920Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
121	A&G-Salaries- Maj Accts	920Maj	-	None	-	-	-	-	-	-	-	-	-	-	-
122	A&G-Salaries- Office Suppl	921	-	None	-	-	-	-	-	-	-	-	-	-	-
123	A&G-Salaries- Coll	921Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
124	A&G-Salaries- Outside Services	923	-	None	-	-	-	-	-	-	-	-	-	-	-
125	A&G-Salaries- Outside Serv- Coll	923Coll	-	None	-	-	-	-	-	-	-	-	-	-	-
126	A&G-Salaries- Outside Serv- Comp	923Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
127	Property Insurance	924	1	Meters-Comp	1	0	0	0	0	0	0	0	0	0	0
128	Injuries & Damages Insur	925	-	None	-	-	-	-	-	-	-	-	-	-	-
129	Injuries & Damages- Comp	925COM	-	None	-	-	-	-	-	-	-	-	-	-	-
130	Empl Pens & Ben	926	-	None	-	-	-	-	-	-	-	-	-	-	-
131	Regulatory Comm Exp	928	-	None	-	-	-	-	-	-	-	-	-	-	-
132	A&G-Instit/GW Adv	930110	-	None	-	-	-	-	-	-	-	-	-	-	-
133	A&G-Misc Exp	930200	-	None	-	-	-	-	-	-	-	-	-	-	-
134	A&G-R&D	930210	-	None	-	-	-	-	-	-	-	-	-	-	-
135	A&G-R&D- Coll	930Comj	-	None	-	-	-	-	-	-	-	-	-	-	-
136	A&G-Rents	931	-	None	-	-	-	-	-	-	-	-	-	-	-
137	A&G Maint-Genl Plant	935	-	None	-	-	-	-	-	-	-	-	-	-	-
138	Admin & Genl. Exp.	920-952	1		1	0	0	0	0	0	0	0	0	0	0
139	Total Operating Expenses	299			270	0	6	14	6	2	0	0	0	0	1
II. DEPRECIATION EXPENSE															
140	Deprec exp- Tran	403Tx	-	None	-	-	-	-	-	-	-	-	-	-	-
141	Deprec exp- Struct/Station	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
142	Deprec exp- PTF/OH/UG	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
143	Deprec exp- Xfmrs	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
144	Deprec exp- Services	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
145	Deprec exp- Meters	403Dx	5,787	Meters-Comp	4,442	39	387	759	110	23	14	3	3	7	7
146	Deprec exp- SL	403Dx	-	None	-	-	-	-	-	-	-	-	-	-	-
147	Deprec exp- Genl	403Gx	-	None	-	-	-	-	-	-	-	-	-	-	-
148	Amort Other Reg Assets	407300	-	None	-	-	-	-	-	-	-	-	-	-	-
149	Depreciation Expense	403	5,787		4,442	39	387	759	110	23	14	3	3	7	7

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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation- Competitive Meter Ownership

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU- Tran	Lighting
III. TAXES and OTHER															
155	A. GENERAL TAXES														
156	Municipal property tax	408140	-	None	-	-	-	-	-	-	-	-	-	-	-
157	Payroll related	408110	-	None	-	-	-	-	-	-	-	-	-	-	-
158	Other tax	408170	(60)	Meters-Comp	(46)	(0)	(4)	(8)	(1)	(0)	(0)	(0)	(0)	(0)	-
159	General Taxes		(60)		(46)	(0)	(4)	(8)	(1)	(0)	(0)	(0)	(0)	(0)	-
160															
161	B. FEDERAL / STATE INCOME TAXES														
162	Federal Income Tax Exp		2,094	MtrO-PreTax	1,012	27	67	274	285	104	11	60	33	90	132
163	State Income Tax Exp		430	MtrO-PreTax	208	6	14	56	59	21	2	12	7	19	27
164	Income Taxes	409-411	2,525		1,220	33	81	330	344	126	13	72	40	109	159
165	Total Taxes	408-411	2,465		1,174	33	77	322	343	125	13	72	40	109	159
166															
167	Revenue taxes		-	None	-	-	-	-	-	-	-	-	-	-	-
168															
169	TOTAL EXPENSES		8,551		5,886	72	469	1,095	458	151	27	75	43	115	160
170															
171	IV. OPERATING REVENUES at Present Rates														
172	Transmission revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
173	Distribution revenue	15,651	15,651	Tot_DistRev	9,291	159	699	2,040	1,431	504	63	279	156	423	605
174	Commodity revenue		-	None	-	-	-	-	-	-	-	-	-	-	-
175	Wholesale transmission		-	None	-	-	-	-	-	-	-	-	-	-	-
176	Discounts	(537)	(537)	Total_RevReq	(326)	(4)	(22)	(67)	(48)	(16)	(3)	(10)	(7)	(20)	(16)
177	Forfeited discounts		-	None	-	-	-	-	-	-	-	-	-	-	-
178	Pole attachments		-	None	-	-	-	-	-	-	-	-	-	-	-
179	NYPA Rev (EDP and R&E)		-	Total_RevReq	-	-	-	-	-	-	-	-	-	-	-
180	Merchant Function Charge	220	220	MFC_Rev	184	6	8	9	4	1	1	1	1	5	0
181	Commodity Adjustments		-	MFC_Rev	-	-	-	-	-	-	-	-	-	-	-
182	Other revenue	111	111	Total_RevReq	68	1	4	14	10	3	1	2	1	4	3
183	Operating Revenues	15,445	15,445		9,216	162	690	1,996	1,397	494	62	272	152	412	593
184															
185	TOTAL EXPENSES		8,551		5,886	72	469	1,095	458	151	27	75	43	115	160
186	V. NET INCOME at Present Rat		6,894		3,331	90	220	901	939	343	35	197	108	297	433
187															
188															
189															
190															
191															
192															
193															
194															

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Class Allocation- Competitive Meter Ownership

Line	Account	No.	Balance	Allocator	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-SubT	Lighting
185	SUMMARY REPORT														
186	OPERATING REVENUES														
187	Utility Revenues	440-446	15,651		9,291	159	699	2,040	1,431	504	63	279	156	423	605
188	Other Operating Revenues	450-456	(206)		(74)	3	(9)	(44)	(34)	(11)	(1)	(7)	(4)	(11)	(12)
189	Total Operating Revenues		15,445		9,216	162	690	1,996	1,397	494	62	272	152	412	593
190	OPERATING EXPENSES														
191	Distribution / Transmission	580-599	0		0	0	0	0	0	0	0	0	0	0	0
192	Customer Acctg & Service	901-919	298		269	0	6	13	6	2	0	0	0	0	1
193	Admin & General	920-932	1		1	0	0	0	0	0	0	0	0	0	0
194	Total Operating Expenses		299		270	0	6	14	6	2	0	0	0	0	1
195	Depreciation Expense	403	5,787		4,442	39	387	759	110	23	14	3	3	7	0
196	Taxes Other Than Income Tax /	408	(60)		(46)	(0)	(4)	(8)	(1)	(0)	(0)	(0)	(0)	(0)	0
197	Income before Income tax		9,418		4,551	123	301	1,231	1,283	468	47	269	148	405	592
198	Income Taxes		2,525		1,220	33	81	330	344	126	13	72	40	109	159
199	NET INCOME	409-411	6,894		3,331	90	220	901	939	343	35	197	108	297	433
200	RATE BASE		120,183		92,243	807	8,030	15,767	2,280	486	292	68	72	138	0
201	Return on Rate Base		5.74%												
202	REVENUE REQUIREMENTS														
203	Target Rate of Return		7.3800%		7.3800%	807	8,030	15,767	2,280	486	292	68	72	138	0
204	Rate Base		120,183		92,243	807	8,030	15,767	2,280	486	292	68	72	138	0
205	Operating expenses		1		1	0	0	0	0	0	0	0	0	0	0
206	Uncollectibles- Delivery	225	5,787	Write-Offs-Del	203	0	5	10	4	2	0	0	0	0	1
207	Depreciation expense		5,787		4,442	39	387	759	110	23	14	3	3	7	0
208	General taxes / Other	(60)			(46)	(0)	(4)	(8)	(1)	(0)	(0)	(0)	(0)	(0)	0
209	Subtotal- Operating Costs to rec		5,954		4,600	39	387	762	113	25	14	3	4	7	1
210	Target Return on Rate Base- Aft		8,870		6,808	60	593	1,164	168	36	22	5	5	10	0
211	Income taxes to recover	4,926			3,780	33	329	646	93	20	12	3	3	6	0
212	Subtotal- Rev Req before GRT		19,749	35.71%	15,188	131	1,309	2,572	375	81	48	11	12	23	1
213	GRT needed	0		0.00%	0	0	0	0	0	0	0	0	0	0	0
214	TOTAL REVENUE REQ.		19,749		15,188	131	1,309	2,572	375	81	48	11	12	23	1

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Allocator Assignments

Allocator Assignments

Allocator Ass

Line	Account	No.	Balance	Functional	Classification			Class Allocation							
					Trans- mission	Primary Dist	Secondary Dist	TranDem	PrimDem	PrimCus	SecDem	SecCus	BillCus	RegCus	
1	I. ELECTRIC PLANT IN SERVICE														
2	INTANGIBLE PLANT														
3	Organization	302	77,176	Plant-TD	Demand	PriDist	SecDist	ICP_Trans	NCP_Pri	PriC-DiPt	SecD-DiPt	SecC-DiPt	Bill-DiPt	-	
4	Intangible Plant		77,176												
5															
6	C. TRANSMISSION PLANT														
7	Transmission Plant	361	1,918,852	Tran	Demand	-	-	ICP_Trans	-	-	-	-	-	-	
8	Transmission Plant	350-359	1,918,852												
9															
10	D. DISTRIBUTION PLANT														
11	Land and land rights	360	29,967	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
12	Structures and impr.	361	35,179	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
13	Station equipment	362	492,612	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
14	Poles, towers and fixtures	364	884,352	Func-364	-	Pri364	Sec364	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
15	OH conductors, devices	365	980,763	Func-365	-	Pri365	Sec365	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
16	UG conduits	366	143,935	Func-366	-	Pri366	Sec366	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
17	UG conductors, devices	367	466,479	Func-367	-	Pri367	Sec367	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
18	Line transformers	368	772,174	Sec	-	-	Sec368	-	-	-	NCP_Sec	Cust-Sec	-	-	
19	Services	369	422,492	Sec	-	-	Customer	-	-	-	-	Services_Cost	-	-	
20	Meters	370	122,865	Meters	-	-	-	-	-	-	-	-	Meters-CT/VT	-	
21	Installs customer premises	371	7,714	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	
22	Street lighting, signals	373	212,980	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	
23	ARO for Dist Plt	374	0	-	-	-	-	-	-	-	-	-	-	-	
24	Distribution Plant	360-373	4,571,512												
25															
26	E. GENERAL PLANT														
27	General Plant	389	304,460	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
28	Common Plant	391	268,431	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
29	General Plant	389-399	572,891												
30															
31	TOTAL UTILITY PLANT														
32			7,140,431												

Fac		2011 (LAR-4 Supplemental 2)										
Allocator Assignments		Signments										
		Class Allocation										
Line	Account	No.	Balance	COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD	COMPMS	COMPMD	COMPMS
1	1. ELECTRIC PLANT IN SERVICE											
2	INTANGIBLE PLANT											
3	Organization	302	77,176	-	-	-	-	-	-	-	-	-
4	Intangible Plant		77,176									
5												
6	C. TRANSMISSION PLANT											
7	Transmission Plant	361	1,918,852	-	-	-	-	-	-	-	-	-
8	Transmission Plant	350-359	1,918,852									
9												
10	D. DISTRIBUTION PLANT											
11	Land and land rights	360	29,967	-	-	-	-	-	-	-	-	-
12	Structures and impr.	361	35,179	-	-	-	-	-	-	-	-	-
13	Station equipment	362	492,612	-	-	-	-	-	-	-	-	-
14	Poles, towers and fixtures	364	884,352	-	-	-	-	-	-	-	-	-
15	OH conductors, devices	365	980,763	-	-	-	-	-	-	-	-	-
16	UG conduits	366	143,935	-	-	-	-	-	-	-	-	-
17	UG conductors, devices	367	466,479	-	-	-	-	-	-	-	-	-
18	Line transformers	368	772,174	-	-	-	-	-	-	-	-	-
19	Services	369	422,492	-	-	-	-	-	-	-	-	-
20	Meters	370	122,865	-	-	-	-	-	-	-	-	Meters-Comp
21	Installs customer premises	371	7,714	-	-	-	-	-	-	-	-	-
22	Street lighting, signals	373	212,980	-	-	-	-	-	-	-	-	-
23	ARO for Dist Plt	374	0	-	-	-	-	-	-	-	-	-
24	Distribution Plant	360-373	4,571,512									
25												
26	E. GENERAL PLANT											
27	General Plant	389	304,460	Sup-Lab	Col-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab				
28	Common Plant	391	268,431	Sup-Lab	Col-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab				
29	General Plant	389-399	572,891									
30												
31	TOTAL UTILITY PLANT		7,140,431									
32												

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Allocator Assignments

Historic Year 2011 (LAR-4 Supplemental 2)
Allocator Assignments

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Allocator Ass

Line	Account	No.	Balance	Functional	Classification			Class Allocation							
					Trans- mission	Primary Dist	Secondary Dist	TranDem	PrimDem	PrimCus	SecDem	SecCus	BillCus	RegCus	
II. DEPRECIATION RESERVE															
33	Franchises and consents	108.3	73,561	Plant-TD	Demand	PriDist	SecDist	ICP_Trans	NCP_Pri	PriC-DiPt	SecD-DiPt	SecC-DiPt	Bill-DiPt	-	
34	Transmission Plant	108.5	521,917	Tran	Demand	-	-	ICP_Trans	-	-	-	-	-	-	
35	Land Rts, Subst, Struct	108.5	159,582	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
36	PTF / OH / UG	108.5	983,479	PTF-OH-UG	-	Pri364-367	Sec364-367	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
37	Line Transformers	108.5	213,018	Sec	-	-	Sec368	-	-	-	NCP_Sec	Cust-Sec	-	-	
38	Services	108.5	229,423	Sec	-	-	Customer	-	-	-	-	Services_Cost	-	-	
39	Meters	108.5	(53,410)	Meters	-	-	-	-	-	-	-	-	Meters-CT/VT	-	
40	Lighting	108.5	87,582	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	
41	Customer premises	108.5	7,034	Sec	-	-	Customer	-	-	-	-	SecC-DiPt	-	-	
42	General Plant	108.6	283,522	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
43	Depreciation Reserve	108	2,505,708												
III. OTHER RATE BASE ITEMS															
44	Other Reg Assets	er Reg As:	133,934	Regulatory	-	-	-	-	-	-	-	-	-	Reg Asset	
45	Materials and Supplies	als and Si	29,832	OpExp_xPP	Demand	PriOpExp	SecOpExp	ICP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	-	
46	Prepayments	repaymen	(101,021)	OpExp_xPP	Demand	PriOpExp	SecOpExp	ICP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	-	
47	Hydro Leases	nt Items (	2,811	RB_xComp	Demand	PriPlant	Sec_RB	ICP_Trans	PriD-RB	PriC-RB	SecD-RB	SecC-RB	Bill-RB	-	
48	Cash Working Capital	Working (	105,313	OpExp_xPP	Demand	PriOpExp	SecOpExp	ICP_Trans	PriD-OpExp	PriC-OpExp	SecD-OpExp	SecC-OpExp	Bill-OpExp	-	
49	Cash Working Cap- Comm	apply Cas	34,443	Comp-Sup	-	-	-	-	-	-	-	-	-	-	
50	Accumulated Deferred FIT	ated Defe	(1,295,607)	Plant	Demand	PriPlant	SecPlant	ICP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT	Bill-PT	-	
51	Non Interest Bearing CWIP	rest Beari	50,045	Plant	Demand	PriPlant	SecPlant	ICP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT	Bill-PT	-	
52	EBCap Adjustment	ap Adjust	(23,466)	RB_xComp	Demand	PriPlant	SecPlant	ICP_Trans	PriD-RB	PriC-RB	SecD-RB	SecC-RB	Bill-RB	-	
53	Other Rate Base	131-283	(1,063,716)												
54	TOTAL RATE BASE		3,571,007												

2011 (LAR-4 Supplemental 2)										
Allocators Assignments										
Line	Account	No.	Balance	Class Allocation						
				COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD	
II. DEPRECIATION RESERVE										
33										
34	Franchises and consents	108.3	73,561	-	-	-	-	-	-	-
35	Transmission Plant	108.5	521,917	-	-	-	-	-	-	-
36	Land Rts, Subst, Struct	108.5	159,582	-	-	-	-	-	-	-
37	PTF / OH / UG	108.5	983,479	-	-	-	-	-	-	-
38	Line Transformers	108.5	213,018	-	-	-	-	-	-	-
39	Services	108.5	229,423	-	-	-	-	-	-	-
40	Meters	108.5	(53,410)	-	-	-	-	-	-	Meters-Comp
41	Lighting	108.5	87,582	-	-	-	-	-	-	-
42	Customer premises	108.5	7,034	-	-	-	-	-	-	-
43	General Plant	108.6	283,522	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab		
44	Depreciation Reserve	108	2,505,708							
III. OTHER RATE BASE ITEMS										
46	Other Reg Assets		133,934	-	-	-	-	-	-	-
47	Materials and Supplies		29,832	Sup-OpExp	Coll-OpExp	CBill-OpExp	MtrD-OpExp	MtrS-OpExp	Meters-Comp	
48	Prepayments		(101,021)	Sup-OpExp	Coll-OpExp	CBill-OpExp	MtrD-OpExp	MtrS-OpExp	Meters-Comp	
49	Hydro Leases		2,811	-	-	-	-	-	-	-
50	Cash Working Capital		105,313	Sup-OpExp	Coll-OpExp	CBill-OpExp	MtrD-OpExp	MtrS-OpExp	Meters-Comp	
51	Cash Working Cap- Comm		34,443	MWh-Sales	-	-	-	-	-	-
52	Accumulated Deferred FIT		(1,295,607)	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	Meters-Comp	
53	Non Interest Bearing CWIP		50,045	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	Meters-Comp	
54	EBCap Adjustment		(23,466)	-	-	-	-	-	-	-
55	Other Rate Base		(1,063,716)							
56										
57										
58	TOTAL RATE BASE		3,571,007							
59										

Fac Allocated Assignments
Historic Year 2011 (LAR-4 Supplemental 2)
Allocated Assignments

Line	Account	No.	Balance	Functional	Classification				Class Allocation						Historic Year
					Trans- mission	Primary Dist	Secondary Dist	TranDem	PrimDem	PrimCus	SecDem	SecCus	BillCus	RegCus	
60	I. OPERATING AND MAINTENANCE EXPENSES														
61	B. TRANSMISSION EXPENSE														
62	Transmission Expense														
63	Transmission Expense														
64															
65	C. DISTRIBUTION EXPENSE														
66	Purchased Power	555	0	-	-	-	-	-	-	-	-	-	-	-	
67	Transmission O&M	580	68,622	Tran	Demand	-	-	1CP_Trans	-	-	-	-	-	-	
68	Oper-Supervision & Eng	580	3,624	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
69	Oper-Load Dispatching	581	11,442	Prim	-	Demand	-	-	MWh-Gen	-	-	-	-	-	
70	Oper-Substations	582	7,410	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
71	Oper-Overhead Lines	583	12,564	OH_Total	-	Pri_OH	Sec_OH	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
72	Oper-Underground Lines	584	5,614	UG_Total	-	Pri_UG	Sec_UG	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
73	Oper-Outdoor Lighting	585	1,400	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	
74	Oper-Electric Meters	586	9,860	MeterSvc	-	-	-	-	-	-	-	-	Meters-CT/VT	-	
75	Oper-Customer Install.	587	6,203	Bill	-	-	-	-	-	-	-	-	Customers	-	
76	Oper-Misc Expenses	588	40,336	Dist-Lab-xC	-	PriLabor	SecLabor	-	Acct588	Acct588	Acct588	Acct588	Acct588	-	
77	Oper-Rents	589	420	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
78	Maint-Supervision & Eng	590	175	Dist-Lab	-	PriLabor	SecLabor	-	PriD-Lab	PriC-Lab	SecD-Lab	SecC-Lab	Bill-Lab	-	
79	Maint-Structures	591	809	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
80	Maint-Substations	592	9,473	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	
81	Maint-Overhead Lines	593	128,099	OH_Total	-	Pri_OH	Sec_OH	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
82	Maint-Underground Lines	594	4,832	UG_Total	-	Pri_UG	Sec_UG	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	
83	Maint-Line Transformers	595	2,730	Sec	-	-	Sec368	-	-	-	NCP_Sec	Cust-Sec	-	-	
84	Maint-Outdoor Lighting	596	4,910	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	
85	Maint-Electric Meters	597	1,013	MeterSvc	-	-	-	-	-	-	-	-	Meters-CT/VT	-	
86	Maint-Misc Distr Plant	599	427	DistPT	-	PriPlant	SecPlant	-	PriD-PT	PriC-DIPT	SecD-PT	SecC-DIPT	Bill-Lab	-	
87	Oper. & Maint. Exp.	500-599	319,963												
88															

2011 (LAR-4 Supplemental 2)										
Faz Allocated Assignments										
Line	Account	No.	Balance	Class Allocation						
				COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD	COMPMD
60	I. OPERATING AND MAINTENANCE EXPENSES									
61	B. TRANSMISSION EXPENSE									
62	Transmission Expense									
63	Transmission Expense									
64										
65	C. DISTRIBUTION EXPENSE									
66	Purchased Power	555	0	-	-	-	-	-	-	-
67	Transmission O&M	580	68,622	-	-	-	-	-	-	-
68	Oper-Supervision & Eng	580	3,624	-	-	-	-	-	-	-
69	Oper-Load Dispatching	581	11,442	-	-	-	-	-	-	-
70	Oper-Substations	582	7,410	-	-	-	-	-	-	-
71	Oper-Overhead Lines	583	12,564	-	-	-	-	-	-	-
72	Oper-Underground Lines	584	5,614	-	-	-	-	-	-	-
73	Oper-Outdoor Lighting	585	1,400	-	-	-	-	-	-	-
74	Oper-Electric Meters	586	9,860	-	-	-	-	-	-	-
75	Oper-Customer Install.	587	6,203	-	-	-	-	-	-	-
76	Oper-Misc Expenses	588	40,336	-	-	-	-	-	-	-
77	Oper-Rents	589	420	-	-	-	-	-	-	-
78	Maint-Supervision & Eng	590	175	-	-	-	-	-	-	-
79	Maint-Structures	591	809	-	-	-	-	-	-	-
80	Maint-Substations	592	9,473	-	-	-	-	-	-	-
81	Maint-Overhead Lines	593	128,099	-	-	-	-	-	-	-
82	Maint-Underground Lines	594	4,832	-	-	-	-	-	-	-
83	Maint-Line Transformers	595	2,730	-	-	-	-	-	-	-
84	Maint-Outdoor Lighting	596	4,910	-	-	-	-	-	-	-
85	Maint-Electric Meters	597	1,013	-	-	-	-	-	-	-
86	Maint-Misc Distr Plant	599	427	-	-	-	-	-	-	-
87	Oper. & Maint. Exp.	500-599	319,963							
88										

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Historic Year 2011 (LAR-4 Supplemental 2)

Historic Year
Allocator Assignments

Allocator Assignments															Allocator As
Line	Account	No.	Balance	Functional	Classification				Class Allocation					RegCus	
					Trans- mission	Primary		Secondary	TranDem	PrimDem	PrimCus	SecnDem	SecnCus		BillCus
						Dist	Dist								
D. CUSTOMER ACCOUNTS AND SERVICE															
89	Supervision	901	2,804	Lab-CustAcct	-	-	-	-	-	-	-	-	-	-	-
90	Supervision- Collections	901Coll	11	Coll	-	-	-	-	-	-	-	-	-	-	Bill-Cust-Lab
91	Supervision- Competitive	901Comf	54	Comp-901	-	-	-	-	-	-	-	-	-	-	Bill-Cust-Lab
92	Meter Reading Exp	902	0	-	-	-	-	-	-	-	-	-	-	-	Bill-Cust-Lab
93	Meter Reading Exp- Comp	902Comf	3,822	Comp-902	-	-	-	-	-	-	-	-	-	-	-
94	Cust Recs & Coll	903	6,884	Bill	-	-	-	-	-	-	-	-	-	-	Acct903
95	Cust Recs & Coll- Coll	903Coll	12,987	Coll	-	-	-	-	-	-	-	-	-	-	Acct903
96	Cust Recs & Coll- Comp	903Comf	19,731	Comp-903	-	-	-	-	-	-	-	-	-	-	Acct903
97	Cust Rec & Coll- Low Inc	903LI	0	-	-	-	-	-	-	-	-	-	-	-	-
98	Uncollectible- Delivery	904	22,812	RRPF_904Del	-	-	-	-	-	-	-	-	-	-	Write-Offs-Del Write-Offs-Del Write-Offs-Del
99	Uncollectible- Comm	904Comn	12,490	Comp-Sup	-	-	-	-	-	-	-	-	-	-	-
100	Misc Cust Acct	905	231	Bill	-	-	-	-	-	-	-	-	-	-	Acct903
101	Misc Cust Acct Coll	905Coll	47	Coll	-	-	-	-	-	-	-	-	-	-	Acct903
102	Misc Cust Acct- Comp	905Comf	196	Comp-905	-	-	-	-	-	-	-	-	-	-	Acct903
103	Customer Accts. Exp.	901-905	82,069		-	-	-	-	-	-	-	-	-	-	-
104	Supervision	907	0	-	-	-	-	-	-	-	-	-	-	-	-
105	Supervision- Coll	907Coll	72	Coll	-	-	-	-	-	-	-	-	-	-	Acct908
106	Supervision- Comp	907Comf	7	Comp-907	-	-	-	-	-	-	-	-	-	-	Acct908
107	Customer Assist	908	1,049	Bill	-	-	-	-	-	-	-	-	-	-	Acct908
108	Customer Assist- Comp	908Comf	2,768	Comp-908	-	-	-	-	-	-	-	-	-	-	Acct908
109	Customer Assist- EE	908EE	1,484	Bill	-	-	-	-	-	-	-	-	-	-	MWh-Gen
110	Customer Assistance	910	3,849	Bill	-	-	-	-	-	-	-	-	-	-	Acct910
111	Cust Assist- Collections	910Coll	73	Coll	-	-	-	-	-	-	-	-	-	-	Acct910
112	Cust Assist- Comp	910Comf	668		-	-	-	-	-	-	-	-	-	-	Acct910
113	Customer Accts. & Serv. Exp.	901-919	9,970		-	-	-	-	-	-	-	-	-	-	-
114	Customer Accts. & Serv. Exp.	901-919	92,039		-	-	-	-	-	-	-	-	-	-	-
115					-	-	-	-	-	-	-	-	-	-	-
116					-	-	-	-	-	-	-	-	-	-	-
117					-	-	-	-	-	-	-	-	-	-	-

2011 (LAR-4 Supplemental 2)										
Assignments										
Class Allocation										
Line	Account	No.	Balance	COMPSup	COMPCol	COMPBil	COMPMID	COMPMIS	COMPMIO	
D. CUSTOMER ACCOUNTS AND SERVICE										
89	Supervision	901	2,804	Acct903	Acct903	Acct903	Meters-Comp	Meters-Comp	-	
90	Supervision- Collections	901Coll	11	-	Acct903	-	-	-	-	
91	Supervision- Competitive	901Comf	54	-	-	Acct903	-	-	-	
92	Meter Reading Exp	902	0	-	-	-	-	-	-	
93	Meter Reading Exp- Comp	902Comf	3,822	-	-	-	Meters-Comp	-	-	
94	Cust Recs & Coll	903	6,884	-	-	-	-	-	-	
95	Cust Recs & Coll- Coll	903Coll	12,987	-	Acct903	-	-	-	-	
96	Cust Recs & Coll- Comp	903Comf	19,731	Acct903	-	Acct903	Acct903	Acct903	-	
97	Cust Rec & Coll- Low Inc	903LI	0	-	-	-	-	-	-	
98	Uncollectible- Delivery	904	22,812	-	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	
99	Uncollectible- Comm	904Comin	12,490	Write-Offs-Sale	-	-	-	-	-	
100	Misc Cust Acct	905	231	-	-	-	-	-	-	
101	Misc Cust Acct Coll	905Coll	47	-	Acct903	-	-	-	-	
102	Misc Cust Acct- Comp	905Comf	196	Acct903	-	Acct903	-	-	-	
103	Customer Accts. Exp.	901-905	82,069	-	-	-	-	-	-	
104	Supervision	907	0	-	-	-	-	-	-	
105	Supervision- Coll	907Coll	72	-	Acct910	-	-	-	-	
106	Supervision- Comp	907Comf	7	-	-	Acct910	-	-	-	
107	Customer Assist	908	1,049	-	-	-	-	-	-	
108	Customer Assist- Comp	908Comf	2,768	-	-	Acct908	Acct908	-	-	
109	Customer Assist- EE	908EE	1,484	-	-	-	-	-	-	
110	Customer Assistance	910	3,849	-	-	-	-	-	-	
111	Cust Assist- Collections	910Coll	73	-	Acct910	-	-	-	-	
112	Cust Assist- Comp	910Comf	668	Acct910	-	Acct910	-	-	-	
113	Customer Accts. & Serv. Exp.	901-919	9,970	-	-	-	-	-	-	
114			92,039	-	-	-	-	-	-	
115				-	-	-	-	-	-	
116				-	-	-	-	-	-	
117				-	-	-	-	-	-	

Fac: Historic Year 2011 (LAR-4 Supplemental 2)
Allocator Assignments

Historic Year
Allocator Ass

Line	Account	No.	Balance	Functional	Classification			Class Allocation								RegCus
					Trans- mission	Primary	Secondary	TranDem	PrimDem	PrimCus	SecDem	SecCus	BillCus			
						Dist	Dist							Dist		
E. ADMINISTRATIVE AND GENERAL																
118	A&G-Salaries	920	67,909	Labor_xC	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
119	A&G-Salaries	920Coll	88	Coll	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
121	A&G-Salaries- Comp	920Comp	2,521	Comp-920	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
122	A&G-Salaries- Maj Accts	920Maj	346	Bill	-	-	-	-	-	-	-	-	Customers-CI	-	-	
123	A&G-Office Suppl	921	49,115	Labor_xC	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
124	A&G-Office Suppl- Coll	921Coll	26	Coll	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
125	A&G-Salaries- Coll	921Comp	1,612	Comp-921	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
126	A&G-Outside Services	923	23,943	Labor_xC	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
127	A&G-Outside Serv- Coll	923Coll	102	Coll	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
128	A&G-Outside Serv- Comp	923Comp	909	Comp-923	-	-	-	-	-	-	-	-	Bill-Lab	-	-	
129	Property Insurance	924	84	Plant	Demand	PriPlant	SecPlant	ICP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT	Bill-PT	-	-	
130	Injuries & Damages Insur	925	15,773	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
131	Injuries & Damages- Comp	925COMI	22	Comp-925	-	-	-	-	-	-	-	-	-	-	-	
132	Empl Pens & Ben	926	184,419	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
133	Regulatory Comm Exp	928	13,706	Bill	-	-	-	-	-	-	-	-	Total_RevReq	-	-	
134	A&G-Instit/GW Adv	#####	642	RB_xComp	Demand	Pri_RB	Sec_RB	ICP_Trans	PriD-PT	PriC-RB	SecD-RB	SecC-RB	Bill-RB	-	-	
135	A&G-Misc Exp	#####	33,086	DistPT	-	PriLabor	SecLabor	-	Acct930.2	Acct930.2	Acct930.2	Acct930.2	Acct930.2	-	-	
136	A&G-R&D	#####	590	RB_xComp	Demand	PriPlant	SecPlant	ICP_Trans	PriD-PT	PriC-PT	SecD-PT	SecC-PT	Bill-PT	-	-	
137	A&G-R&D- Coll	930Comp	1,453	Comp-930.2	-	-	-	-	-	-	-	-	Bill-PT	-	-	
138	A&G-Rents	931	5,083	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
139	A&G Maint-Genl Plant	935	2,028	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
140	Admin & Genl. Exp.	920-932	403,457													
141	Total Operating Expenses		815,459													
142																
II. DEPRECIATION EXPENSE																
143	Deprec exp- Tran	403Tx	39,055	Tran	Demand	-	-	ICP_Trans	-	-	-	-	-	-	-	
144	Deprec exp- Struct/Station	403Dx	11,190	Stations	-	Demand	-	-	NCP_Pri	-	-	-	-	-	-	
146	Deprec exp- PTF/OH/UG	403Dx	51,004	PTF-OH-UG	-	Pri364-367	Sec364-367	-	NCP_Pri	Cust-Pri	NCP_Sec	Cust-Sec	-	-	-	
147	Deprec exp- Xfmrs	403Dx	20,840	Sec	-	-	Sec368	-	-	-	NCP_Sec	Cust-Sec	-	-	-	
148	Deprec exp- Services	403Dx	8,705	Sec	-	-	Customer	-	-	-	-	Services_Cost	-	-	-	
149	Deprec exp- Meters	403Dx	7,457	Meters	-	-	-	-	-	-	-	-	Meters-CT/VT	-	-	
150	Deprec exp- SL	403Dx	4,953	Sec	-	-	Customer	-	-	-	-	Lighting	-	-	-	
151	Deprec exp- Genl	403Gx	24,563	Labor	Demand	PriLabor	SecLabor	ICP_Trans	PriD_Lab	PriC_Lab	SecD_Lab	SecC_Lab	Bill-Lab	-	-	
152	Amort Other Reg Assets	#####	0		-	-	-	-	-	-	-	-	-	-	-	
153	Depreciation Expense	403	167,767													

Fee
Allocator Assignments

2011 (LAR-4 Supplemental 2)
Assignments

Class Allocation									
Line	Account	No.	Balance	COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD
E. ADMINISTRATIVE AND GENERAL									
118	A&G-Salaries	920	67,909	-	-	-	-	-	-
119	A&G-Salaries- Coll	920Coll	88	-	Coll-Lab	-	-	-	-
120	A&G-Salaries- Comp	920Comp	2,521	Sup-Lab	-	CBill-Lab	MtrD-Lab	-	-
121	A&G-Salaries- Maj Accs	920Maj	346	-	-	-	-	-	-
122	A&G-Salaries- Maj Accs	921	49,115	-	-	-	-	-	-
123	A&G-Office Suppl	921Coll	26	-	Coll-Lab	-	-	-	-
124	A&G-Office Suppl- Coll	921Comp	1,612	Sup-Lab	-	CBill-Lab	MtrD-Lab	-	-
125	A&G-Salaries- Coll	923	23,943	-	-	-	-	-	-
126	A&G-Outside Services	923Coll	102	-	Coll-Lab	-	-	-	-
127	A&G-Outside Serv- Coll	923Comp	909	Sup-Lab	-	CBill-Lab	-	-	-
128	A&G-Outside Serv- Comp	924	84	-	-	Acc903	Meters-Comp	Meters-Comp	Meters-Comp
129	Property Insurance	925	15,773	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-
130	Injuries & Damages Insur	925	22	-	-	-	Meters-Comp	-	-
131	Injuries & Damages- Comp	926	184,419	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-
132	Empl Pens & Ben	928	13,706	-	-	-	-	-	-
133	Regulatory Comm Exp	###	642	-	-	-	-	-	-
134	A&G-Instit/GW Adv	###	33,086	-	-	-	-	-	-
135	A&G-Misc Exp	###	590	-	-	-	-	-	-
136	A&G-R&D	930Comp	1,453	-	-	-	MtrD-Lab	-	-
137	A&G-R&D- Coll	931	5,083	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-
138	A&G-Rents	935	2,028	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-
139	A&G Maint-Genl Plant	920-932	403,457	-	-	-	-	-	-
140	Admin & Genl. Exp.		815,459	-	-	-	-	-	-
141	Total Operating Expenses								
142									
II. DEPRECIATION EXPENSE									
143	Deprec exp- Tran	403Tx	39,055	-	-	-	-	-	-
144	Deprec exp- Struct/Station	403Dx	11,190	-	-	-	-	-	-
145	Deprec exp- PTF/OH/UG	403Dx	51,004	-	-	-	-	-	-
146	Deprec exp- Xfmrs	403Dx	20,840	-	-	-	-	-	-
147	Deprec exp- Services	403Dx	8,705	-	-	-	-	-	-
148	Deprec exp- Meters	403Dx	7,457	-	-	-	-	-	Meters-Comp
149	Deprec exp- SL	403Dx	4,953	-	-	-	-	-	-
150	Deprec exp- Genl	403Gx	24,563	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-
151	Amort Other Reg Assets	###	0	-	-	-	-	-	-
152	Depreciation Expense	403	167,767	-	-	-	-	-	-
153									

[illegible]

Fac		2011 (LAR-4 Supplemental 2)									
Allocator Assignments		Signments									
		Class Allocation									
Line	Account	No.	Balance	COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD	COMPMS	COMPMD
154											
155	III. TAXES and OTHER										
156	A. GENERAL TAXES										
157	Municipal property tax	#####	142,413	-	-	-	-	-	-	-	-
158	Payroll related	#####	16,153	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-	-	-
159	Other tax	#####	(4,476)	Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-	-	-
160	General Taxes			Sup-Lab	Coll-Lab	CBill-Lab	MtrD-Lab	MtrS-Lab	-	-	-
161				(4,476) / Meters-Comp	Acc903	Acc903	Meters-Comp	Meters-Comp	Meters-Comp	Meters-Comp	Meters-Comp
162											
163	B. FEDERAL / STATE INCOME TAXES										
164	Federal Income Tax Exp		49,077	Sup-PreTax	Coll-PreTax	CBill-PreTax	MtrD-PreTax	MtrS-PreTax	MtrD-PreTax	MtrS-PreTax	MtrO-PreTax
165	State Income Tax Exp		10,084	Sup-PreTax	Coll-PreTax	CBill-PreTax	MtrD-PreTax	MtrS-PreTax	MtrD-PreTax	MtrS-PreTax	MtrO-PreTax
166	Income Taxes	409-411	59,161								
167	Total Taxes	408-411	213,251								
168	Revenue taxes										
169											
170	TOTAL EXPENSES		1,196,477								
171											
172	IV. OPERATING REVENUES at Present Rates										
173	Transmission revenue		0	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev	Tot_DistRev
174	Distribution revenue		1,290,144								
175	Commodity revenue		0								
176	Wholesale transmission		109,605								
177	Discounts		(44,302)	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq
178	Forfeited discounts		15,692								
179	Pole attachments		14,538								
180	NYPA Rev (EDP and R&E)		0								
181	Merchant Function Charge		18,157	MFC_Rev	MFC_Rev	MFC_Rev	MFC_Rev	MFC_Rev	MFC_Rev	MFC_Rev	MFC_Rev
182	Commodity Adjustments		(54,997)	MWh-Sales							
183	Other revenue		9,186	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq	Total_RevReq
184	Operating Revenues		1,358,023								
185											
186	TOTAL EXPENSES		1,196,477								
187	V. NET INCOME at Present Rates		161,546								
188											

Line	Account	No.	Balance	Functional	Historic Year 2011 (LAR-4 Supplemental 2)					Historic Year		
					Allocator Assignments							
					Classification							
					Trans- mission	Primary Dist	Secondary Dist	Class Allocation				
						TranDem	PrimDem	PrimCus	SecnDem	SecnCus	BillCus	RegCus
185	SUMMARY REPORT											
186	OPERATING REVENUES											
187	Utility Revenues	440-446	1,290,144	1,290,144								
188	Other Operating Revenues	450-456	67,879	67,879								
189	Total Operating Revenues		1,358,023	1,358,023								
190												
191	OPERATING EXPENSES											
192	Distribution / Transmission	580-599	319,963	319,963								
193	Customer Acctg & Service	901-919	92,039	92,039								
194	Admin & General	920-932	403,457	403,457								
195	Total Operating Expenses		815,459	815,459								
196												
197	Depreciation Expense	403	167,767	167,767								
198	Taxes Other Than Income Tax / Other	408	154,090	154,090								
199	Income before Income tax		220,707	220,707								
200	Income Taxes	409-411	59,161	59,161								
201	NET INCOME		161,546	161,546								
202												
203	RATE BASE		3,571,007	3,571,007								
204	Return on Rate Base		4.52%	4.52%								
205												
206	REVENUE REQUIREMENTS											
207	Target Rate of Return											
208	Rate Base											
209												
210	Operating expenses											
211	Uncollectibles- Delivery		17,246	RRPF_904Del	-	Pri_RevReqPF	Sec_RevReqPF	-	Write-Offs-Del	Write-Offs-Del	Write-Offs-Del	-
212	Depreciation expense											
213	General taxes / Other											
214	Subtotal- Operating Costs to recover											
215												
216	Target Return on Rate Base- After tax											
217	Income taxes to recover											
218												
219	Subtotal- Rev Req before GRT											
220	GRT needed											

Fac		2011 (LAR-4 Supplemental 2)									
Allocator Assignments		Assignments									
		Class Allocation									
Line	Account	No.	Balance	COMPSup	COMPCol	COMPBI	COMPMID	COMPMS	COMPMD	COMPMD	COMPMD
185	SUMMARY REPORT										
186	OPERATING REVENUES										
187	Utility Revenues	440-446	1,290,144								
188	Other Operating Revenues	450-456	67,879								
189	Total Operating Revenues		1,358,023								
190											
191	OPERATING EXPENSES										
192	Distribution / Transmission	580-599	319,963								
193	Customer Acctg & Service	901-919	92,039								
194	Admin & General	920-932	403,457								
195	Total Operating Expenses		815,459								
196											
197	Depreciation Expense	403	167,767								
198	Taxes Other Than Income Tax / Other	408	154,090								
199	Income before Income tax		220,707								
200	Income Taxes	409-411	59,161								
201	NET INCOME		161,546								
202											
203	RATE BASE		3,571,007								
204	Return on Rate Base		4.52%								
205											
206	REVENUE REQUIREMENTS										
207	Target Rate of Return										
208	Rate Base										
209											
210	Operating expenses										
211	Uncollectibles- Delivery		17,246								
212	Depreciation expense										
213	General taxes / Other										
214	Subtotal- Operating Costs to recover										
215											
216	Target Return on Rate Base- After tax										
217	Income taxes to recover										
218											
219	Subtotal- Rev Req before GRT										
220	GRT needed										

Write-Offs-Del Write-Offs-Del Write-Offs-Del Write-Offs-Del Write-Offs-Del

Historic Year 2011 (LAR-4 Supplemental 2)													
Allocator Assignments													
Line	Account	No.	Balance	Functional	Classification			Class Allocation					Historic Year Allocator Ass
					Trans- mission	Primary Dist	Secondary Dist	TranDem	PrimDem	PrimCus	SecnDem	SecnCus	
221 TOTAL REVENUE REQ.													

Fac:		2011 (LAR-4 Supplemental 2)										
Allocator Assignments		Signments										
Line	Account	No.	Balance	Class Allocation								
				COMPSup	COMPCol	COMPBI	COMPMD	COMPMS	COMPMD	COMPMS	COMPMD	
221	TOTAL REVENUE REQ.											

Tot
Revenue

Historic Year 2011 (LAR-4 Supplemental 2)
Revenue Requirement By Functional Classification

Account Description	Total	Residential	Resid. TOU	Small Gen Dem	Small Gen Demand	Large Gen- Sec	Large Gen-Pri	Large Gen-Tran	Ige Gen TOU-S/P	Ige Gen SubT	Ige Gen TOU-Tran	Lighting
8 Primary Dist	\$4.64	\$5.75	\$5.22	\$5.74	\$5.33	\$5.15	\$5.25	\$0.95	\$5.26	\$0.89	\$0.86	\$6.75
9 Secondary Dist	\$1.39	\$1.90	\$1.80	\$1.89	\$1.79	\$1.79	\$0.11	\$0.10	\$0.42	\$0.09	\$0.09	\$2.04
10 Total Per kW / month	\$9.81	\$11.56	\$10.56	\$11.73	\$11.06	\$10.74	\$9.30	\$4.71	\$9.61	\$4.77	\$4.28	\$8.89
11												
12 NCP-Transmission	7,307	3,025	78	182	1,028	954	357	96	224	293	1,010	59
13												
14 Customer-related												
15 Primary Dist	235,451	200,407	1,086	14,884	10,287	3,374	1,203	231	653	592	1,941	792
16 Secondary Dist	194,447	131,205	763	9,889	7,698	2,905	1,018	250	628	686	2,279	37,126
17 Billing	137,299	89,729	507	5,422	26,749	5,465	2,116	1,544	737	891	2,940	1,198
18	567,197	421,341	2,356	30,196	44,734	11,743	4,338	2,025	2,019	2,169	7,160	39,115
19 Per monthly bill												
20 Primary Dist	\$11.94	\$11.45	\$13.43	\$11.20	\$17.61	\$58.76	\$85.68	\$62.66	\$579.40	\$583.14	\$1,810.74	\$5.44
21 Secondary Dist	\$9.86	\$7.50	\$9.44	\$7.44	\$13.18	\$50.59	\$72.51	\$67.57	\$557.60	\$675.18	\$2,125.64	\$254.91
22 Billing	\$6.96	\$5.13	\$6.27	\$4.08	\$45.79	\$95.18	\$150.68	\$418.04	\$654.23	\$877.39	\$2,742.49	\$8.22
23 Per bill	\$28.76	\$24.07	\$29.13	\$22.71	\$76.58	\$204.53	\$308.88	\$548.27	\$1,791.24	\$2,135.70	\$6,678.86	\$268.57
24												
25 Number of Bills	19,721,178	17,502,719	80,885	1,329,443	584,118	57,416	14,045	3,693	1,127	1,016	1,072	145,644
26												
27 Regulatory Asset Amortization												
28 Regulatory	15,373	11,302	131	849	2,058	1,231	205	(53)	90	(204)	(917)	679
29 Per MWh	\$0.4371	\$0.9386	\$0.3399	\$1.2319	\$0.4357	\$0.2639	\$0.0959	(\$0.0845)	\$0.0651	(\$0.1078)	(\$0.1435)	\$3.0853
30 Number of MWh	35,168,689	12,041,908	386,524	689,560	4,723,611	4,666,054	2,141,282	625,975	1,389,410	1,893,832	6,390,357	220,175
31												
32 Competitive												
33 Comp Supply	17,809	15,705	92	330	859	273	99	42	34	43	281	51
34 Comp Collection	8,017	7,180	21	377	298	66	22	4	2	1	3	45
35 Comp Billing	21,853	19,594	57	1,026	794	178	60	10	4	3	7	122
36 Comp Mir Data	11,632	8,814	74	748	1,646	235	52	28	7	8	16	3
37 Comp Mir Sves	19,423	15,023	126	1,272	2,467	362	79	46	11	11	22	4
38 Comp Mir Own	19,749	15,188	131	1,309	2,572	375	81	48	11	12	23	1
39	98,482	81,504	501	5,062	8,635	1,487	391	177	69	78	351	226
40 Per monthly bill												
41 Comp Supply	\$0.90	\$0.90	\$1.13	\$0.25	\$1.47	\$4.75	\$7.04	\$11.46	\$30.60	\$42.56	\$262.10	\$0.35
42 Comp Collection	\$0.41	\$0.41	\$0.26	\$0.28	\$0.51	\$1.14	\$1.56	\$0.97	\$1.36	\$1.08	\$2.50	\$0.31
43 Comp Billing	\$1.11	\$1.12	\$0.70	\$0.77	\$1.36	\$3.09	\$4.24	\$2.63	\$3.63	\$2.83	\$6.56	\$0.84
44 Comp Mir Data	\$0.59	\$0.50	\$0.92	\$0.56	\$2.82	\$4.09	\$3.69	\$7.67	\$6.48	\$7.74	\$14.98	\$0.02
45 Comp Mir Sves	\$0.98	\$0.86	\$1.56	\$0.96	\$4.22	\$6.31	\$5.60	\$12.36	\$9.47	\$11.14	\$20.17	\$0.03
46 Comp Mir Own	\$1.00	\$0.87	\$1.62	\$0.98	\$4.40	\$6.53	\$5.73	\$12.92	\$9.83	\$11.63	\$21.00	\$0.01
47	\$4.99	\$4.66	\$6.19	\$3.81	\$14.78	\$25.91	\$27.87	\$48.00	\$61.35	\$76.98	\$327.30	\$1.55
48												
49 Total revenue requirement	1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317

Tot Revenue		Historic Year 2011 (LAR-4 Supplemental 2)											
		Revenue Requirement For Competitive Metering											
	Account Description	Total	Residential	Resid. TOU	No Dem	Small Gen Demand	Large Gen-Sec	Large Gen-Pri	Large Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-	Lge Gen TOU-	
1	Per monthly bill												
2	Comp Mtr Data	\$0.59	\$0.50	\$0.92	\$0.56	\$2.82	\$4.09	\$3.69	\$7.67	\$6.48	\$14.98	\$0.02	
3	Comp Mtr Svcs	\$0.98	\$0.86	\$1.56	\$0.96	\$4.22	\$6.31	\$5.60	\$12.36	\$9.47	\$20.17	\$0.03	
4	Comp Mtr Own	\$1.00	\$0.87	\$1.62	\$0.98	\$4.40	\$6.53	\$5.73	\$12.92	\$9.83	\$21.00	\$0.01	
5		\$2.58	\$2.23	\$4.10	\$2.50	\$11.44	\$16.92	\$15.03	\$32.95	\$25.78	\$56.14	\$0.05	
6													
7													

Historic Year 2011 (LAR-4 Supplemental 2)													
Functionalization Factors													
0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svc	Comp Mtr Own
1	None	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3													
4	Tran	1	1										
5		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6													
7	Prim	1		1									
8		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9													
10	Sec	1			1								
11		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12													
13	Bill	1	0.00%	0.00%	0.00%	100.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15													
16	Stations	1	0.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18													
19	Regulatory	1	0.00%	0.00%	0.00%	0.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21													
22	Comp-Sup	1	0.00%	0.00%	0.00%	0.00%	0.00%	1	0.00%	0.00%	0.00%	0.00%	0.00%
23		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24													
25	MeterSvc	474,453,980				106,239,356						368,214,624	
26		100.00%	0.00%	0.00%	0.00%	22.39%	0.00%	0.00%	0.00%	0.00%	0.00%	77.61%	0.00%
27													
28	MeterData	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1	0.00%	0.00%
29													
30		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
31	Coll	1	1										
32		100.00%	0.00%	0.00%	0.00%	57.91%	0.00%	0.00%	42.09%	0.00%	0.00%	0.00%	0.00%
33		100.00%	0.00%	0.00%	0.00%	57.91%	0.00%	0.00%	42.09%	0.00%	0.00%	0.00%	0.00%
34	Uncollectibles	100.00%	0.00%	0.00%	0.00%	64.62%	0.00%	0.00%	35.38%	0.00%	0.00%	0.00%	0.00%
35		100.00%	0.00%	0.00%	0.00%	64.62%	0.00%	0.00%	35.38%	0.00%	0.00%	0.00%	0.00%
36													
37	Func-364	1	-	1	0		-	-	-	-	-	-	-
38		100.00%	0.00%	69.58%	30.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39													
40	Func-365	1	-	1	0		-	-	-	-	-	-	-
41		100.00%	0.00%	81.11%	18.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42													

Fac
Functionalization Factors
Historic Year 2011 (LAR-4 Supplemental 2)
Functionalization Factors

0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Sves	Comp Mtr Own
43	Func-366	1	-	0	1	-	-	-	-	-	-	-	-
44		100.00%	0.00%	46.60%	53.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45													
46	Func-367	1	-	1	0	-	-	-	-	-	-	-	-
47		100.00%	0.00%	93.00%	7.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48													
49	Meters	474,453,980	-	-	-	106,239,356	-	-	-	-	-	-	368,214,624
50		100.00%	0.00%	0.00%	0.00%	22.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.61%
51													
52	Comp-569	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
53		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
54													
55	Comp-901	100.00%	0.00%	0.00%	0.00%	46.78%	0.00%	0.00%	0.00%	53.22%	0.00%	0.00%	0.00%
56		100.00%	0.00%	0.00%	0.00%	46.78%	0.00%	0.00%	0.00%	53.22%	0.00%	0.00%	0.00%
57													
58	Comp-902	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
59		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
60													
61	Comp-903	100.00%	0.00%	0.00%	0.00%	41.77%	0.00%	0.78%	0.00%	55.05%	0.67%	1.74%	0.00%
62		100.00%	0.00%	0.00%	0.00%	41.77%	0.00%	0.78%	0.00%	55.05%	0.67%	1.74%	0.00%
63													
64	Comp-905	100.00%	0.00%	0.00%	0.00%	23.33%	0.00%	1.13%	0.00%	75.54%	0.00%	0.00%	0.00%
65		100.00%	0.00%	0.00%	0.00%	23.33%	0.00%	1.13%	0.00%	75.54%	0.00%	0.00%	0.00%
66													
67	Comp-907	100.00%	0.00%	0.00%	0.00%	70.40%	0.00%	0.00%	0.00%	29.60%	0.00%	0.00%	0.00%
68		100.00%	0.00%	0.00%	0.00%	70.40%	0.00%	0.00%	0.00%	29.60%	0.00%	0.00%	0.00%
69													
70	Comp-908	100.00%	0.00%	0.00%	0.00%	91.46%	0.00%	0.00%	0.00%	0.11%	8.42%	0.00%	0.00%
71		100.00%	0.00%	0.00%	0.00%	91.46%	0.00%	0.00%	0.00%	0.11%	8.42%	0.00%	0.00%
72													
73	Comp-909	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
74		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
75													
76	Comp-910	100.00%	0.00%	0.00%	0.00%	91.26%	0.00%	2.67%	0.00%	6.07%	0.00%	0.00%	0.00%
77		100.00%	0.00%	0.00%	0.00%	91.26%	0.00%	2.67%	0.00%	6.07%	0.00%	0.00%	0.00%
78													
79	Comp-920	100.00%	0.00%	0.00%	0.00%	18.26%	0.00%	36.51%	0.00%	34.67%	10.56%	0.00%	0.00%
80		100.00%	0.00%	0.00%	0.00%	18.26%	0.00%	36.51%	0.00%	34.67%	10.56%	0.00%	0.00%
81													
82	Comp-921	100.00%	0.00%	0.00%	0.00%	5.09%	0.00%	3.03%	0.00%	86.07%	5.82%	0.00%	0.00%
83		100.00%	0.00%	0.00%	0.00%	5.09%	0.00%	3.03%	0.00%	86.07%	5.82%	0.00%	0.00%
84													

Historic Year 2011 (LAR-4 Supplemental 2)													
Functionalization Factors													
0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Sves	Comp Mtr Own
85	Comp-923	100.00%	0.00%	0.00%	0.00%	95.20%	0.00%	3.30%	0.00%	1.50%	0.00%	0.00%	0.00%
86		100.00%	0.00%	0.00%	0.00%	95.20%	0.00%	3.30%	0.00%	1.50%	0.00%	0.00%	0.00%
87													
88	Comp-925	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
89		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
90													
91	Comp-926	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
92		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
93													
94	Comp-930.2	100.00%	0.00%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	99.32%	0.00%	0.00%
95		100.00%	0.00%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	99.32%	0.00%	0.00%
96													
97	DistPt	4,476,159	-	2,469,526	1,979,121	27,512	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
98		100.00%	0.00%	55.17%	44.21%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
99													
100	Plant	7,140,431	2,019,453	2,770,429	2,084,636	118,565	-	251	4,322	15,744	10,534	21,143	95,353
101		100.00%	28.28%	38.80%	29.19%	1.66%	0.00%	0.00%	0.06%	0.22%	0.15%	0.30%	1.34%
102													
103	Plant-TD	6,395,011	1,918,852	2,469,526	1,979,121	27,512	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104		100.00%	30.01%	38.62%	30.95%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
105	Plant-TD-Tax	5,937,293	1,918,852	2,469,526	1,548,915	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
106		100.00%	32.32%	41.59%	26.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
107													
108	PTF-OH-UG	2,475,529	-	1,911,768	563,761	-	-	-	-	-	-	-	-
109		100.00%	0.00%	77.23%	22.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
110													
111													
112	OH_Total	1,865,115	-	1,410,875	454,240	-	-	-	-	-	-	-	-
113		100.00%	0.00%	75.65%	24.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
114													

Exhibit (E-RDP-3)
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Niagara Mohawk Power Corporation
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Case 12-E-0201
Attachment 1 to LAR-4 Supplemental 2
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Historic Year 2011 (LAR-4 Supplemental 2)													
Functionalization Factors													
0	Allocator Name	Total	Trans-mission	Primary Dist	Secondary Dist	Billing	Regulatory	Comp Supply	Comp Collection	Comp Billing	Comp Mtr Data	Comp Mtr Svs	Comp Mtr Own
115	UG_Total	610,414	-	500,893	109,521	-	-	-	-	-	-	-	-
116		100.00%	0.00%	82.06%	17.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
117													
118	RateBase	3,571,007	1,082,951	1,213,661	896,458	69,292	133,934	35,102	1,745	6,050	3,923	7,709	120,183
119		100.00%	30.33%	33.99%	25.10%	1.94%	3.75%	0.98%	0.05%	0.17%	0.11%	0.22%	3.37%
120													
121	RB_xComp	3,262,361	1,082,951	1,213,661	896,458	69,292		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
122		100.00%	33.20%	37.20%	27.48%	2.12%							
123													
124	Labor	191,965	25,950	90,841	27,353	30,399	-	84	1,448	5,275	3,530	7,084	-
125		100.00%	13.52%	47.32%	14.25%	15.84%	0.00%	0.04%	0.75%	2.75%	1.84%	3.69%	0.00%
126													
127	Dist-Lab	102,438	-	68,042	20,488	7,189	-	-	-	-	-	6,719	-
128		100.00%	0.00%	66.42%	20.00%	7.02%	0.00%	0.00%	0.00%	0.00%	0.00%	6.56%	0.00%
129													
130	Dist-Lab-xC	95,719	-	68,042	20,488	7,189		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
131		100.00%	0.00%	71.09%	21.40%	7.51%	0.00%						
132													
133	Lab-CustAcct	20,766	-	-	-	11,481	-	66	1,275	4,669	3,131	144	-
134		100.00%	0.00%	0.00%	0.00%	55.29%	0.00%	0.32%	6.14%	22.49%	15.08%	0.69%	0.00%
135													
136	Labor_xC	174,543	25,950	90,841	27,353	30,399		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
137		100.00%	14.87%	52.04%	15.67%	17.42%	0.00%						
138													
139	OpExp_xPP	815,459	118,036	378,685	127,358	121,943	-	13,762	7,555	20,167	10,501	17,152	299
140		100.00%	14.47%	46.44%	15.62%	14.95%	0.00%	1.69%	0.93%	2.47%	1.29%	2.10%	0.04%
141													
142	RevReqPFxT	1,166,993	0.00%	600,721	279,990	124,766	8,776	75,219	8,383	22,780	12,085	20,115	14,157
143		100.00%		51.48%	23.99%	10.69%	0.75%	6.45%	0.72%	1.95%	1.04%	1.72%	1.21%
144													
145	RRPF_904Del	1,082,997		600,721	279,990	124,766		0.00%	8,383	22,780	12,085	20,115	14,157
146		100.00%	0.00%	55.47%	25.85%	11.52%	0.00%	0.00%	0.77%	2.10%	1.12%	1.86%	1.31%
147													
148	Pretax	220,707	(97,750)	159,471	94,772	21,825	9,575	13,287	1,287	3,577	1,942	3,305	9,418
149		100.00%	-44.29%	72.25%	42.94%	9.89%	4.34%	6.02%	0.58%	1.62%	0.88%	1.50%	4.27%
150													

Fac Classification Factors		Historic Year 2011 (LAR-4 Supplemental 2) Classification Factors			
0	Allocator Name	Total	Demand	Commodity	Customer
1	None	0			
2		0.00%	0.00%	0.00%	0.00%
3					
4	Demand	1	1		
5		100.00%	100.00%	0.00%	0.00%
6					
7	Commodity	1		1	
8		100.00%	0.00%	100.00%	0.00%
9					
10	Customer	1			1
11		100.00%	0.00%	0.00%	100.00%
12					
13	Pri364	1	50.00%	0.00%	50.00%
14		100.00%	50.00%	0.00%	50.00%
15					
16	Pri365	100.00%	50.00%	0.00%	50.00%
17		100.00%	50.00%	0.00%	50.00%
18					
19	Pri366	100.00%	50.00%	0.00%	50.00%
20		100.00%	50.00%	0.00%	50.00%
21					
22	Pri367	100.00%	50.00%	0.00%	50.00%
23		100.00%	50.00%	0.00%	50.00%
24					
25	Pri368	100.00%	66.53%	0.00%	33.47%
26		100.00%	66.53%	0.00%	33.47%
27					
28	Sec364	100.00%	36.25%	0.00%	63.75%
29		100.00%	36.25%	0.00%	63.75%
30					
31	Sec365	100.00%	36.25%	0.00%	63.75%
32		100.00%	36.25%	0.00%	63.75%
33					
34	Sec366	100.00%	45.65%	0.00%	54.35%
35		100.00%	45.65%	0.00%	54.35%
36					

Fac		Historic Year 2011 (LAR-4 Supplemental 2)			
Classification Factors		Classification Factors			
0	Allocator Name	Total	Demand	Commodity	Customer
37	Sec367	100.00%	45.65%	0.00%	54.35%
38		100.00%	45.65%	0.00%	54.35%
39					
40	Sec368	100.00%	66.53%	0.00%	33.47%
41		100.00%	66.53%	0.00%	33.47%
42					
43	Pri_OH	1,410,875	705,438	-	705,438
44		100.00%	50.00%	0.00%	50.00%
45					
46	Pri_UG	500,893	250,447	-	250,447
47		100.00%	50.00%	0.00%	50.00%
48					
49	PriPlant	2,770,429	1,711,005	-	1,059,424
50		100.00%	61.76%	0.00%	38.24%
51					
52	PriPt-Tax	2,469,526	1,513,642	-	955,884
53		100.00%	61.29%	0.00%	38.71%
54					
55	PriDist	2,469,526	1,513,642	-	955,884
56		100.00%	61.29%	0.00%	38.71%
57					
58	Pri364-367	1,911,768	955,884	-	955,884
59		100.00%	50.00%	0.00%	50.00%
60					
61	Pri_RB	1,213,661	772,509	-	441,151
62		100.00%	63.65%	0.00%	36.35%
63					
64	PriLabor	90,841	60,012	-	30,829
65		100.00%	66.06%	0.00%	33.94%
66					
67	PriOpExp	378,685	241,243	-	137,442
68		100.00%	63.71%	0.00%	36.29%
69					
70	Pri_RevReqPF	600,721	381,710	-	219,011
71		100.00%	63.54%	0.00%	36.46%
72					

Fac		Historic Year 2011 (LAR-4 Supplemental 2)			
Classification Factors		Classification Factors			
0	Allocator Name	Total	Demand	Commodity	Customer
73	PriPretax	159,471	101,413	-	58,058
74		100.00%	63.59%	0.00%	36.41%
75					
76	Sec_OH	454,240	164,678	-	289,562
77		100.00%	36.25%	0.00%	63.75%
78					
79	Sec_UG	109,521	49,997	-	59,524
80		100.00%	45.65%	0.00%	54.35%
81					
82	SecPlant	2,084,636	763,303	-	1,321,334
83		100.00%	36.62%	0.00%	63.38%
84					
85	SecPt-Tax	1,548,915	728,425	-	820,490
86		100.00%	47.03%	0.00%	52.97%
87					
88	SecDist	1,979,121	728,425	-	1,250,696
89		100.00%	36.81%	0.00%	63.19%
90	Sec364-367	563,761	214,674	-	349,086
91		100.00%	38.08%	0.00%	61.92%
92					
93	Sec_RB	896,458	381,566	-	514,892
94		100.00%	42.56%	0.00%	57.44%
95					
96	SecLabor	27,353	8,741	-	18,612
97		100.00%	31.96%	0.00%	68.04%
98					
99	SecOpExp	127,358	41,743	-	85,615
100		100.00%	32.78%	0.00%	67.22%
101					
102	Sec_RevReqPF	279,990	106,122	-	173,868
103		100.00%	37.90%	0.00%	62.10%
104					
105	SecPretax	94,772	38,503	-	56,269
106		100.00%	40.63%	0.00%	59.37%
107					

Historic Year 2011 (LAR-4 Supplemental 2)														
Class Allocation Factors														
Fac	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting	
1	None	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3														
4	MWh-Meter	32,966,811	11,113,209	356,715	636,380	4,361,234	4,306,197	2,017,640	600,370	1,304,104	1,809,462	6,258,306	203,195	
5		100.00%	33.71%	1.08%	1.93%	13.23%	13.06%	6.12%	1.82%	3.96%	5.49%	18.98%	0.62%	
6														
7	MWh-Meter_CI	9,303,812	0.00%	0.00%	636,380	4,361,234	4,306,197	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8		100.00%			6.84%	46.88%	46.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9														
10	MWh-Gen	35,168,689	12,041,908	386,524	689,560	4,723,611	4,666,054	2,141,282	625,975	1,389,410	1,893,832	6,390,357	220,175	
11		100.00%	34.24%	1.10%	1.96%	13.43%	13.27%	6.09%	1.78%	3.95%	5.38%	18.17%	0.63%	
12														
13	MWh-Sales	13,187,827	8,626,986	276,911	378,130	1,582,164	719,623	255,619	117,300	105,372	131,488	890,854	103,380	
14		100.00%	65.42%	2.10%	2.87%	12.00%	5.46%	1.94%	0.89%	0.80%	1.00%	6.76%	0.78%	
15														
16	ICP_Trans	6,491	2,779	65	175	950	851	330	83	207	261	789	1	
17		100.00%	42.81%	1.00%	2.70%	14.63%	13.11%	5.09%	1.28%	3.18%	4.02%	12.16%	0.02%	
18														
19	NCP_Pri	5,907	3,025	78	182	1,028	954	357	-	224	-	-	59	
20		100.00%	51.21%	1.32%	3.09%	17.40%	16.15%	6.04%	0.00%	3.78%	0.00%	0.00%	1.00%	
21														
22	NCP_Sec	5,345	3,025	78	182	1,006	954	-	-	40	-	-	59	
23		100.00%	56.60%	1.46%	3.41%	18.82%	17.85%	0.00%	0.00%	0.76%	0.00%	0.00%	1.10%	
24														
25	Bills	19,721	17,503	81	1,329	584	57	14	4	1	1	1	146	
26		100.00%	88.75%	0.41%	6.74%	2.96%	0.29%	0.07%	0.02%	0.01%	0.01%	0.01%	0.74%	
27														
28	Customers	1,643,431	1,458,560	6,740	110,787	48,677	4,785	1,170	0.308	0.094	0.085	0.089	12.137	
29		100.00%	88.75%	0.41%	6.74%	2.96%	0.29%	0.07%	0.02%	0.01%	0.01%	0.01%	0.74%	
30														
31	Customers-CI	55	-	-	-	49	5	1	0	0	0	0	-	
32		100.00%	0.00%	0.00%	0.00%	88.17%	8.67%	2.12%	0.56%	0.17%	0.15%	0.16%	0.00%	
33														
34	Cust-Sec	1,629,548	1,458,560	6,740	110,787	48,677	4,785	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
35		100.00%	89.51%	0.41%	6.80%	2.99%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
36														
37	Cust-Pri	1,630,813	1,458,560	6,740	110,787	48,677	4,785	1,170	0.00%	0.094	0.00%	0.00%	0.00%	
38		100.00%	89.44%	0.41%	6.79%	2.98%	0.29%	0.07%	0.00%	0.01%	0.00%	0.00%	0.00%	
39														
40	Xfinr_Cost	1,147,733	717,760	16,520	40,788	223,709	113,860	-	-	35.09%	-	-	-	
41		100.00%	62.54%	1.44%	3.55%	19.49%	9.92%	0.00%	0.00%	3.06%	0.00%	0.00%	0.00%	
42														

Historic Year 2011 (LAR-4 Supplemental 2)

Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
43	Services_Cost	1,129,144	989,909	4.864	85,474	45,189	3.693	-	-	14	-	-	-
44		100.00%	87.67%	0.43%	7.57%	4.00%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		368,215	282,613	2.471	24,602	48,308	6.984	1,490	896	207	222	422	-
46	Meters-Comp	100.00%	76.75%	0.67%	6.68%	13.12%	1.90%	0.40%	0.24%	0.06%	0.06%	0.11%	0.00%
47		106,239	0.00%	0.00%	-	73,396	8,264	5,209	10,251	367	1,906	6,847	-
48	Meters-CT/VT	100.00%	0.00%	0.00%	0.00%	69,09%	7.78%	4.90%	9.65%	0.35%	1.79%	6.44%	0.00%
49		367,914	283,719	2.427	27,945	30,678	12,069	3,996	1,242	1,016	1,422	3,401	-
50	Cust_Chge_Rev	100.00%	77.12%	0.66%	7.60%	8.34%	3.28%	1.09%	0.34%	0.28%	0.39%	0.92%	0.00%
51		448,895	399,186	8.072	26,505	-	0.00%	-	-	-	-	-	15,130
52	kWh_Rev	100.00%	88.93%	1.80%	5.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.37%
53		230,188	-	0.00%	-	104,880	76,389	24,295	1,025	16,866	3,199	3,534	-
54	Demand_Rev	100.00%	0.00%	0.00%	0.00%	45,56%	33.19%	10.55%	0.45%	7.33%	1.39%	1.54%	0.00%
55		4,614	0.00%	0.00%	-	-	576	693	446	475	749	1,675	-
56	Meters-Comp	100.00%	0.00%	0.00%	0.00%	0.00%	12.49%	15.02%	9.66%	10.30%	16.22%	36.30%	0.00%
57		1,290,144	765,855	13.115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911
58	Tot_DistRev	100.00%	59.36%	1.02%	4.46%	13.03%	9.14%	3.22%	0.40%	1.78%	1.00%	2.70%	3.87%
59		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	Trans_Rev	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61		1,290,144	765,855	13.115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911
62	Total_Rev	100.00%	59.36%	1.02%	4.46%	13.03%	9.14%	3.22%	0.40%	1.78%	1.00%	2.70%	3.87%
63		18,157	15,149	509	673	759	347	119	54	49	61	406	31
64	MFC_Rev	100.00%	83.43%	2.80%	3.71%	4.18%	1.91%	0.66%	0.30%	0.27%	0.34%	2.24%	0.17%
65		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66	POR-CC_Rev	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
67		100.00%	89.73%	0.26%	4.74%	3.55%	0.79%	0.26%	0.04%	0.02%	0.01%	0.03%	0.56%
68	Acc903	100.00%	89.73%	0.26%	4.74%	3.55%	0.79%	0.26%	0.04%	0.02%	0.01%	0.03%	0.56%
69		30,602	27,604	16	622	1,374	589	208	26	14	8	21	121
70	Write-Offs-Del	100.00%	90.20%	0.05%	2.03%	4.49%	1.93%	0.68%	0.08%	0.04%	0.02%	0.07%	0.40%
71													
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Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen-Tran	Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
85	Write-Offs-Sales	8,720 100.00%	8,324 95.45%	3 0.04%	106 1.22%	219 2.52%	30 0.35%	12 0.14%	4 0.05%	2 0.02%	2 0.03%	8 0.09%	9 0.10%
86													
87													
88	Write-Offs-Comm	12,536 100.00%	11,803 94.15%	5 0.04%	172 1.37%	445 3.55%	54 0.43%	26 0.20%	8 0.06%	2 0.01%	2 0.02%	8 0.06%	10 0.08%
89													
90													
91	Collections	43,138 100.00%	39,407 91.35%	21 0.05%	794 1.84%	1,819 4.22%	644 1.49%	233 0.54%	34 0.08%	15 0.04%	10 0.02%	29 0.07%	132 0.30%
92													
93													
94	Late Pay	15,406 100.00%	11,189 72.63%	117 0.76%	713 4.62%	2,055 13.34%	836 5.43%	295 1.91%	37 0.24%	53 0.35%	30 0.19%	81 0.53%	- 0.00%
95													
96													
97	Acct908	100.00%	16.94%	0.15%	1.24%	69.29%	7.70%	2.01%	0.53%	0.36%	0.42%	1.18%	0.18%
98		100.00%	16.94%	0.15%	1.24%	69.29%	7.70%	2.01%	0.53%	0.36%	0.42%	1.18%	0.18%
99													
100	Acct910	100.00%	74.17%	0.35%	5.63%	16.48%	1.75%	0.46%	0.12%	0.08%	0.09%	0.24%	0.62%
101		100.00%	74.17%	0.35%	5.63%	16.48%	1.75%	0.46%	0.12%	0.08%	0.09%	0.24%	0.62%
102													
103	Lighting	1 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1 100.00%
104													
105													
106	NCP_Trans	7,307 100.00%	3,025 41.40%	78 1.07%	182 2.49%	1,028 14.07%	954 13.06%	357 4.89%	96 1.32%	224 3.06%	293 4.01%	1,010 13.83%	59 0.81%
107													
108													
109	Tran_Pretax	(97,750) 100.00%	(41,848) 42.81%	(977) 1.00%	(2,637) 2.70%	(14,303) 14.63%	(12,814) 13.11%	(4,971) 5.09%	(1,247) 1.28%	(3,110) 3.18%	(3,933) 4.02%	(11,889) 12.16%	(22) 0.02%
110													
111													
112	PriD-RB	772,509 100.00%	395,531 51.20%	10,085 1.31%	23,880 3.09%	133,070 17.23%	122,978 15.92%	46,134 5.97%	300 0.04%	28,895 3.74%	848 0.11%	2,827 0.37%	7,960 1.03%
113													
114													
115	PriD-Lab	60,012 100.00%	30,586 50.97%	687 1.14%	1,901 3.17%	9,286 15.47%	8,134 13.55%	3,143 5.24%	263 0.44%	1,975 3.29%	743 1.24%	2,476 4.13%	818 1.36%
116													
117													
118	PriD-OpExp	241,243 100.00%	124,637 51.66%	2,716 1.13%	7,418 3.07%	37,079 15.37%	32,465 13.46%	12,558 5.21%	1,013 0.42%	7,863 3.26%	2,870 1.19%	9,583 3.97%	3,040 1.26%
119													
120													
121	PriD-Pt	1,711,005 100.00%	875,828 51.19%	22,295 1.30%	52,934 3.09%	294,246 17.20%	271,713 15.88%	101,974 5.96%	784 0.05%	63,874 3.73%	2,217 0.13%	7,390 0.43%	17,748 1.04%
122													
123													
124	PriD-Pt-Tax	1,513,642 100.00%	775,193 51.21%	20,004 1.32%	46,697 3.09%	263,354 17.40%	244,489 16.15%	91,490 6.04%	- 0.00%	57,288 3.78%	- 0.00%	- 0.00%	15,126 1.00%
125													
126													

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
127	PriD-PreTax	101,413	86,104	692	8,889	4,146	(6,378)	(3,609)	591	(3,255)	1,062	1,005	12,167
128		100.00%	84.90%	0.68%	8.76%	4.09%	-6.29%	-3.56%	0.58%	-3.21%	1.05%	0.99%	12.00%
129	PriC-RB	441,151	392,340	1,851	29,750	13,952	1,895	532	42	159	95	304	231
130		100.00%	88.94%	0.42%	6.74%	3.16%	0.43%	0.12%	0.01%	0.04%	0.02%	0.07%	0.05%
131													
132	PriC-Lab	30,829	25,717	151	1,917	1,592	596	201	33	112	73	232	205
133		100.00%	83.42%	0.49%	6.22%	5.16%	1.93%	0.65%	0.11%	0.36%	0.24%	0.75%	0.67%
134													
135													
136	PriC-OpExp	137,442	113,404	669	8,235	7,147	2,929	1,077	221	609	566	1,858	727
137		100.00%	82.51%	0.49%	5.99%	5.20%	2.13%	0.78%	0.16%	0.44%	0.41%	1.35%	0.53%
138													
139	PriC-Pt	1,059,424	941,985	4,449	71,442	33,626	4,617	1,293	99	391	219	691	612
140		100.00%	88.91%	0.42%	6.74%	3.17%	0.44%	0.12%	0.01%	0.04%	0.02%	0.07%	0.06%
141													
142	PriC-Pt-Tax	955,884	854,920	3,951	64,937	28,531	2,804	686	-	55	-	-	-
143		100.00%	89.44%	0.41%	6.79%	2.98%	0.29%	0.07%	0.00%	0.01%	0.00%	0.00%	0.00%
144													
145	PriC-DiPt	955,884	854,920	3,951	64,937	28,531	2,804	686	-	55	-	-	-
146		100.00%	89.44%	0.41%	6.79%	2.98%	0.29%	0.07%	0.00%	0.01%	0.00%	0.00%	0.00%
147													
148	PriC-PreTax	58,058	(9,285)	1,649	(480)	22,295	18,454	6,489	724	3,576	1,764	4,467	8,405
149		100.00%	-15.99%	2.84%	-0.83%	38.40%	31.79%	11.18%	1.25%	6.16%	3.04%	7.69%	14.48%
150													
151	SecD-RB	381,566	216,097	5,554	13,026	71,655	67,845	71	14	2,912	33	108	4,252
152		100.00%	56.63%	1.46%	3.41%	18.78%	17.78%	0.02%	0.00%	0.76%	0.01%	0.03%	1.11%
153													
154	SecD-Lab	8,741	5,091	113	317	1,513	1,345	52	9	82	21	66	132
155		100.00%	58.24%	1.29%	3.63%	17.30%	15.39%	0.60%	0.11%	0.94%	0.24%	0.75%	1.51%
156													
157	SecD-OpExp	41,743	23,751	512	1,383	6,949	6,173	466	114	497	314	1,045	538
158		100.00%	56.90%	1.23%	3.31%	16.65%	14.79%	1.12%	0.27%	1.19%	0.75%	2.50%	1.29%
159													
160	SecD-Pt	763,303	432,427	11,104	26,080	143,282	135,606	156	28	5,826	62	196	8,536
161		100.00%	56.65%	1.45%	3.42%	18.77%	17.77%	0.02%	0.00%	0.76%	0.01%	0.03%	1.12%
162													
163	SecD-Pt-Tax	728,425	412,257	10,638	24,834	137,114	130,022	-	-	5,514	-	-	8,044
164		100.00%	56.60%	1.46%	3.41%	18.82%	17.85%	0.00%	0.00%	0.76%	0.00%	0.00%	1.10%
165													
166	SecD-DiPt	728,425	412,257	10,638	24,834	137,114	130,022	-	-	5,514	-	-	8,044
167		100.00%	56.60%	1.46%	3.41%	18.82%	17.85%	0.00%	0.00%	0.76%	0.00%	0.00%	1.10%
168													

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
169	SecD-Pretax	38,503 100.00%	25,196 65.44%	185 0.48%	2,571 6.68%	1,353 3.51%	1,353 -5.18%	3,223 8.37%	345 0.90%	1,271 3.30%	818 2.12%	2,030 5.27%	3,508 9.11%
170													
171													
172	SecC-RB	514,892 100.00%	370,252 71.91%	1,766 0.34%	29,141 5.66%	14,156 2.75%	1,661 0.32%	150 0.03%	30 0.01%	92 0.02%	71 0.01%	229 0.04%	97,345 18.91%
173													
174													
175	SecC-Lab	18,612 100.00%	11,685 62.78%	73 0.39%	866 4.65%	833 4.47%	347 1.87%	111 0.60%	20 0.11%	67 0.36%	44 0.24%	140 0.75%	4,426 23.78%
176													
177													
178	SecC-OpExp	85,615 100.00%	54,281 63.40%	392 0.46%	3,814 4.46%	4,753 5.55%	2,547 2.98%	984 1.15%	243 0.28%	604 0.71%	669 0.78%	2,224 2.60%	15,104 17.64%
179													
180													
181	SecC-Pt	1,321,334 100.00%	960,062 72.66%	4,604 0.35%	76,752 5.81%	37,964 2.87%	4,240 0.32%	331 0.03%	60 0.00%	205 0.02%	132 0.01%	417 0.03%	236,566 17.90%
182													
183													
184	SecC-Pt-Tax	820,490 100.00%	543,764 66.27%	2,513 0.31%	41,302 5.03%	18,147 2.21%	1,784 0.22%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	212,980 25.96%
185													
186													
187	SecC-DiPt	1,250,696 100.00%	914,159 73.09%	4,333 0.35%	73,284 5.86%	35,055 2.80%	3,166 0.25%	- 0.00%	- 0.00%	5 0.00%	- 0.00%	- 0.00%	220,694 17.65%
188													
189													
190	SecC-Pretax	56,269 100.00%	26,202 46.57%	1,437 2.55%	2,098 3.73%	18,486 32.85%	14,439 25.66%	5,054 8.98%	509 0.90%	2,725 4.84%	1,184 2.10%	2,807 4.99%	(18,672) -33.18%
191													
192													
193	Bill-RB	69,292 100.00%	23,012 33.21%	122 0.18%	1,403 2.02%	30,715 44.33%	3,955 5.71%	2,169 3.13%	3,622 5.23%	286 0.41%	834 1.20%	2,931 4.23%	245 0.35%
194													
195													
196	Bill-Lab	30,399 100.00%	19,927 65.59%	105 0.34%	1,218 4.01%	6,197 20.38%	1,106 3.64%	419 1.38%	269 0.89%	142 0.47%	190 0.62%	627 2.06%	202 0.66%
197													
198													
199	Bill-Cust-Lab	11,481 100.00%	10,302 89.73%	30 0.26%	544 4.74%	408 3.55%	91 0.79%	30 0.26%	5 0.04%	2 0.02%	1 0.01%	4 0.03%	64 0.56%
200													
201													
202	Bill-OpExp	121,943 100.00%	83,476 68.46%	471 0.39%	5,018 4.12%	20,808 17.06%	4,662 3.82%	1,703 1.40%	913 0.75%	669 0.55%	726 0.60%	2,366 1.94%	1,130 0.93%
203													
204													
205	Bill-Pt	118,565 100.00%	59,468 50.16%	312 0.26%	3,634 3.07%	37,729 31.82%	5,466 4.61%	2,615 2.21%	3,490 2.94%	519 0.44%	1,065 0.90%	3,666 3.09%	602 0.51%
206													
207													
208	BillC-Pt-Tax	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
209													
210													

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen-Tran	Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
211	Bill-DiPt	27,512	-	-	-	19,007	2,140	1,349	2,655	95	494	1,773	-
212		100.00%	0.00%	0.00%	0.00%	69.09%	7.78%	4.90%	9.65%	0.35%	1.79%	6.44%	0.00%
213													
214	Bill-Pretax	21,825	4,955	1,051	1,529	(3,567)	8,144	2,778	(549)	1,749	571	1,109	4,055
215		100.00%	22.71%	4.82%	7.00%	(16.34%)	37.31%	12.73%	(2.51%)	8.01%	2.62%	5.08%	18.58%
216													
217	Reg-Pretax	9,575	5,714	100	428	1,237	866	306	38	169	94	255	368
218		100.00%	59.67%	1.05%	4.46%	12.92%	9.05%	3.20%	0.40%	1.76%	0.98%	2.67%	3.84%
219													
220	Sup-Lab	84	74	0	4	4	1	0	0	0	0	0	0
221		100.00%	87.79%	0.27%	4.85%	5.16%	0.91%	0.29%	0.05%	0.03%	0.02%	0.06%	0.57%
222													
223	Sup-OpExp	13,762	13,040	8	214	379	55	22	7	3	4	12	20
224		100.00%	94.75%	0.06%	1.55%	2.76%	0.40%	0.16%	0.05%	0.02%	0.03%	0.09%	0.14%
225													
226	Sup-Pretax	13,287	(63)	(304)	1,872	3,628	4,368	1,535	(169)	1,004	254	(1,538)	2,700
227		100.00%	(0.48%)	(2.29%)	14.09%	27.30%	32.88%	11.55%	(1.27%)	7.56%	1.91%	(11.58%)	20.32%
228													
229	Coll-Lab	1,448	1,296	4	69	54	12	4	1	0	0	0	8
230		100.00%	89.53%	0.26%	4.75%	3.72%	0.80%	0.27%	0.04%	0.02%	0.01%	0.03%	0.56%
231													
232	Coll-OpExp	7,555	6,767	20	354	281	62	21	3	1	1	3	42
233		100.00%	89.57%	0.26%	4.68%	3.72%	0.83%	0.28%	0.05%	0.02%	0.01%	0.03%	0.56%
234													
235	Coll-Pretax	1,287	(1,582)	75	40	890	763	271	33	160	89	241	307
236		100.00%	(122.96%)	5.86%	3.10%	69.17%	59.28%	21.03%	2.56%	12.41%	6.90%	18.76%	23.89%
237													
238	CBill-Lab	5,275	4,729	14	250	191	42	14	2	1	1	2	30
239		100.00%	89.65%	0.26%	4.74%	3.62%	0.79%	0.27%	0.04%	0.02%	0.01%	0.03%	0.56%
240													
241	CBill-OpExp	20,167	18,082	52	943	734	165	56	9	4	3	7	112
242		100.00%	89.66%	0.26%	4.68%	3.64%	0.82%	0.28%	0.04%	0.02%	0.01%	0.03%	0.56%
243													
244	CBill-Pretax	3,577	(4,247)	205	114	2,438	2,074	736	90	434	241	656	836
245		100.00%	(118.73%)	5.74%	3.18%	68.16%	57.99%	20.57%	2.50%	12.13%	6.74%	18.34%	23.36%
246													
247	MtrD-Lab	3,530	2,701	23	233	472	68	15	9	2	2	4	0
248		100.00%	76.51%	0.66%	6.61%	13.38%	1.92%	0.41%	0.24%	0.06%	0.06%	0.12%	0.01%
249													
250	MtrD-OpExp	10,501	7,958	67	671	1,489	213	47	26	7	7	15	3
251		100.00%	75.79%	0.63%	6.39%	14.18%	2.03%	0.45%	0.24%	0.06%	0.07%	0.14%	0.03%
252													

Historic Year 2011 (LAR-4 Supplemental 2)
Class Allocation Factors

0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
253	MtrD-Pretax	1,942 100.00%	(658) (33.91%)	67 3.43%	(131) (6.74%)	116 5.96%	966 49.74%	371 19.10%	25 1.30%	225 11.60%	122 6.28%	336 17.31%	503 25.93%
254													
255	MtrS-Lab	7,084 100.00%	5,457 77.02%	47 0.66%	470 6.64%	915 12.92%	133 1.87%	28 0.40%	17 0.24%	4 0.06%	4 0.06%	8 0.11%	1 0.01%
256													
257													
258	MtrS-OpExp	17,152 100.00%	13,287 77.47%	110 0.64%	1,116 6.51%	2,165 12.62%	320 1.86%	70 0.41%	40 0.23%	9 0.05%	10 0.06%	19 0.11%	5 0.03%
259													
260													
261													
262	MtrS-Pretax	3,305 100.00%	(1,339) (40.52%)	110 3.31%	(235) (7.13%)	479 14.49%	1,638 49.56%	625 18.93%	44 1.33%	377 11.39%	205 6.19%	565 17.09%	838 25.36%
263													
264													
265	MtrO-Lab	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
266													
267													
268	MtrO-OpExp	299 100.00%	270 90.15%	0 0.05%	6 2.05%	14 4.52%	6 1.93%	2 0.68%	0 0.09%	0 0.04%	0 0.02%	0 0.07%	1 0.39%
269													
270													
271	MtrO-Pretax	9,418 100.00%	4,551 48.32%	123 1.31%	301 3.19%	1,231 13.07%	1,283 13.62%	468 4.97%	47 0.50%	269 2.85%	148 1.57%	405 4.30%	592 6.28%
272													
273													
274	Uncollect	2,896 100.00%	2,615 90.27%	2 0.05%	59 2.02%	129 4.44%	56 1.92%	19 0.67%	3 0.10%	1 0.04%	2 0.08%	2 0.08%	9 0.32%
275													
276													
277	Labor	191,965 100.00%	118,372 61.66%	1,476 0.77%	7,946 4.14%	24,854 12.95%	15,184 7.91%	5,307 2.76%	954 0.50%	3,211 1.67%	2,122 1.11%	6,711 3.50%	5,828 3.04%
278													
279													
280	All_Labor	260,172 100.00%	158,514 60.93%	2,018 0.78%	10,601 4.07%	34,144 13.12%	21,051 8.09%	7,394 2.84%	1,342 0.52%	4,486 1.72%	3,033 1.17%	9,622 3.70%	7,967 3.06%
281													
282													
283	Acct588	1,000 100.00%	0.6366 63.66%	0.0074 0.74%	0.0433 4.33%	0.1231 12.31%	0.0732 7.32%	0.0255 2.55%	0.0046 0.46%	0.0154 1.54%	0.0102 1.02%	0.0322 3.22%	0.0285 2.85%
284													
285													
286	Acct930.2	1,000 100.00%	0.3315 33.15%	0.0107 1.07%	0.0190 1.90%	0.1555 15.55%	0.1316 13.16%	0.0599 5.99%	0.0175 1.75%	0.0385 3.85%	0.0525 5.25%	0.1772 17.72%	0.0060 0.60%
287													
288													
289	RegAsset	1,000 100.00%	0.7352 73.52%	0.0085 0.85%	0.0553 5.53%	0.1339 13.39%	0.0801 8.01%	0.0134 1.34%	(0.0034) (0.34%)	0.0059 0.59%	(0.0133) (1.33%)	(0.0596) (5.96%)	0.0442 4.42%
290													
291													
292	RegAmort	1,000 100.00%	0.7352 73.52%	0.0085 0.85%	0.0553 5.53%	0.1339 13.39%	0.0801 8.01%	0.0134 1.34%	(0.0034) (0.34%)	0.0059 0.59%	(0.0133) (1.33%)	(0.0596) (5.96%)	0.0442 4.42%
293													
294													

Fac		Historic Year 2011 (LAR-4 Supplemental 2)											
Class Allocation Factors		Class Allocation Factors											
0	Allocator Name	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Gen-Tran	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
295	Plant	7,140,431	4,250,058	63,841	294,747	859,740	688,935	209,631	30,548	135,140	85,019	258,131	264,642
296		100.00%	59.52%	0.89%	4.13%	12.04%	9.65%	2.94%	0.43%	1.89%	1.19%	3.62%	3.71%
297													
298	RateBase	3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514
299		100.00%	58.54%	0.92%	4.03%	12.93%	9.95%	3.00%	0.50%	1.90%	1.23%	3.71%	3.26%
300													
301	Total_RevReq	1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317
302		100.00%	60.58%	0.84%	4.01%	12.44%	8.91%	2.91%	0.49%	1.81%	1.22%	3.79%	3.00%
303													

Tot
Customer

Historic Year 2011 (LAR-4 Supplemental 2)

Customer-Related Costs In Revenue Requirement

Account Description	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Tran
1 Service cost, net	193,069	169,262	832	14,615	7,727	631	0	0
2 Meter cost, net	176,275	105,000	918	9,140	45,217	5,665	2,489	4,141
3 Transformer cost, net	559,156	378,046	6,207	25,406	75,617	66,955	0	0
4 ADIT- Services / Meters / Xfmrs (239,062)		(175,214)	(2,002)	(13,325)	(27,744)	(17,744)	(315)	(524)
5 Service / Meter-Related Rate Base	689,438	477,094	5,955	35,836	100,827	55,507	2,174	3,618
6 Rate of return on rate base	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
7 Return on Service / Meter rate base	50,881	35,210	440	2,645	7,441	4,096	160	267
8 Income tax gross-up	28,255	19,551	244	1,469	4,133	2,275	89	148
9 Customer-charge return component	79,136	54,761	684	4,113	11,574	6,372	250	415
10								
11 Meter expenses	9,860	5,873	51	511	2,529	317	139	232
12 Meter maintenance	1,013	603	5	53	260	33	14	24
13 Maintenance-Line Transformers	2,730	1,846	30	124	369	327	0	0
14 Service depreciation expense	8,705	7,632	38	659	348	28	0	0
15 Meter depreciation expense	7,457	4,442	39	387	1,913	240	105	175
16 Transformers depreciation expense	20,840	14,090	231	947	2,818	2,495	0	0
17 Property tax- Transformers	25,986	16,500	312	1,087	4,078	3,689	0	0
18 Customer records and collection	46,767	41,409	140	2,299	2,070	416	130	29
19 Uncollectible- Delivery	22,812	20,577	12	464	1,024	439	155	19
20 Customer assistance expense	9,970	4,591	38	337	3,638	575	189	53
21 Labor-related costs	88,503	65,006	325	4,091	13,854	2,146	769	587
22 Customer-charge expense component	244,643	182,570	1,222	10,958	32,902	10,706	1,502	1,119
23								
24 Customer-charge total	323,778	237,330	1,906	15,071	44,476	17,078	1,751	1,534
25								
26 Number of Bills	19,721,178	17,502,719	80,885	1,329,443	584,118	57,416	14,045	3,693
27								
28 Customer-charge Components	\$16.42	\$13.56	\$23.56	\$11.34	\$76.14	\$297.44	\$124.69	\$415.39
29								
30 Utility Plant in Service- Cost	7,140,431	4,250,058	63,841	294,747	859,740	688,935	209,631	30,548
31 Services / Meters / Xfmrs % of Plant	18.5%	22.7%	17.3%	24.9%	17.8%	14.2%	0.8%	9.4%
32 ADIT	(1,295,607)	(771,159)	(11,584)	(53,481)	(155,997)	(125,005)	(38,037)	(5,543)

Tot
Customer

Historic Year 2011 (LAR-4 Supplemental 2)

Customer

	Account Description	Total	No print				Lighting
			Lge Gen TOU-SP	Lge Gen TOU-SubT	Lge Gen TOU-Tran		
1	Service cost, net	193,069	2	0	0	0	
2	Meter cost, net	176,275	213	791	2,701	0	
3	Transformer cost, net	559,156	2,816	0	0	4,108	
4	ADIT- Services / Meters / Xfmrs	(239,062)	(734)	(100)	(342)	(1,029)	
5	Service / Meter-Related Rate Base	689,438	2,298	691	2,359	3,079	
6	Rate of return on rate base	7.38%	7.38%	7.38%	7.38%	7.38%	
7	Return on Service / Meter rate base	50,881	170	51	174	227	
8	Income tax gross-up	28,255	94	28	97	126	
9	Customer-charge return component	79,136	264	79	271	353	
10							
11	Meter expenses	9,860	12	44	151	0	
12	Meter maintenance	1,013	1	5	16	0	
13	Maintenance-Line Transformers	2,730	14	0	0	20	
14	Service depreciation expense	8,705	0	0	0	0	
15	Meter depreciation expense	7,457	9	33	114	0	
16	Transformers depreciation expense	20,840	105	0	0	153	
17	Property tax- Transformers	25,986	184	0	0	136	
18	Customer records and collection	46,767	10	8	18	239	
19	Uncollectible- Delivery	22,812	10	6	15	90	
20	Customer assistance expense	9,970	76	100	326	45	
21	Labor-related costs	88,503	174	281	918	352	
22	Customer-charge expense component	244,643	596	477	1,558	1,035	
23							
24	Customer-charge total	323,778	859	556	1,829	1,388	
25							
26	Number of Bills	19,721,178	1,127	1,016	1,072	145,644	
27							
28	Customer-charge Components	\$16.42	\$762.54	\$547.38	\$1,705.85	\$9.53	
29							
30	Utility Plant in Service- Cost	7,140,431	135,140	85,019	258,131	264,642	
31	Services / Meters / Xfmrs % of Plant	18.5%	3.0%	0.6%	0.7%	2.1%	
32	ADIT	(1,295,607)	(24,521)	(15,426)	(46,837)	(48,018)	

Tot
Customer

Historic Year 2011 (LAR-4 Supplemental 2)										
Customer-Related Costs In Revenue Requirement										
Account Description	Total	Residential	Resid. TOU	Small Gen No Dem	Small Gen Demand	Large Gen- Sec	Large Gen- Pri	Large Gen- Tran		
33										
34 Transformers % Taxable Plant	19.2%	20.2%	23.1%	19.7%	23.4%	24.4%	0.0%	0.0%		
35 Municipal property tax	142,413	81,736	1,350	5,505	17,460	15,127	4,551	587		
36										
37 Income tax gross-up	55.53%	55.53%	55.56%	55.54%	55.54%	55.54%	55.54%	55.55%		
38										
39 Labor costs included above	39,958	29,469	146	1,865	6,173	948	339	260		
40 Total Labor costs	191,965	118,372	1,476	7,946	24,854	15,184	5,307	954		
41 Portion of Labor included above	20.82%	24.90%	9.87%	23.47%	24.84%	6.24%	6.39%	27.26%		
42										
Labor-related Costs										
43										
44 A&G-Salaries	70,864	42,671	548	2,818	9,559	5,878	2,061	368		
45 A&G-Office Supplies	50,753	30,729	395	2,026	6,619	4,218	1,482	262		
46 A&G-Rents / General Plant	7,111	4,385	55	294	921	562	197	35		
47 A&G Outside services	23,943	14,282	190	949	3,185	2,048	720	127		
48 Injuries & Damages	15,795	9,743	121	654	2,045	1,248	436	78		
49 Employee benefits	184,419	113,719	1,418	7,633	23,877	14,588	5,098	917		
50 PR taxes	16,153	9,961	124	669	2,091	1,278	447	80		
51 General / Common Plant	57,778	35,627	444	2,391	7,481	4,570	1,597	287		
52 Total Labor-related costs	426,816	261,117	3,296	17,435	55,777	34,390	12,037	2,155		

Tot Customer	Account Description	Total	Historic Year 2011 (LAR-4 Supplemental 2)				
			No print	Lge Gen TOU-S/P	Lge Gen TOU-SubT	Lge Gen TOU-Tran	Lighting
33							
34	Transformers % Taxable Plant	19.2%		6.2%	0.0%	0.0%	2.4%
35	Municipal property tax	142,413		2,972	1,852	5,598	5,675
36							
37	Income tax gross-up	55.53%		55.54%	55.54%	55.55%	55.54%
38							
39	Labor costs included above	39,958		77	123	404	155
40	Total Labor costs	191,965		3,211	2,122	6,711	5,828
41	Portion of Labor included above	20.82%		2.39%	5.82%	6.01%	2.66%
42							
43	Labor-related Costs						
44	A&G-Salaries	70,864		1,250	827	2,618	2,266
45	A&G-Office Supplies	50,753		902	596	1,887	1,638
46	A&G-Rents / General Plant	7,111		119	79	249	216
47	A&G Outside services	23,943		439	290	919	794
48	Injuries & Damages	15,795		264	174	551	479
49	Employee benefits	184,419		3,085	2,039	6,447	5,599
50	PR taxes	16,153		270	179	565	490
51	General / Common Plant	57,778		966	639	2,020	1,754
52	Total Labor-related costs	426,816		7,296	4,822	15,255	13,236

No print

Niagara Mohawk Power Corporation
d/b/a/ National Grid
Case 12-E-0201
Attachment 1 to LAR-4 Supplemental 2
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Registry Niagara Mohawk Power Corporation d/b/a National Grid
No print Class Cost of Service Study (\$000s)
Reg Historic Year 2011 (LAR-4 Supplemental 2)
Registry **Registry**

Value defined Registry , (LAR-4 Supp 2)

Name	Value	Description
------	-------	-------------

rComp	Niagara Mohawk Power Corporation d/b/a National	Company name
Title1	Class Cost of Service Study (\$000s)	
Title2	Historic Year 2011 (LAR-4 Supplemental 2)	

Func1	Trans-mission	
Func2	Primary Dist	
Func3	Secondary Dist	
Func4	Billing	
Func5	Regulatory	
Func6	Comp Supply	
Func7	Comp Collection	
Func8	Comp Billing	
Func9	Comp Mtr Data	
Func10	Comp Mtr Svcs	
Func11	Comp Mtr Own	

arInput	Account balances on Input	
arAcct	Account names on Functions	
arNums	Account numbers on Functions	
arBal	Account balances on Functions	
arFunc	Array with Functional column offsets	

arFF0	Array to test if Functional allocator has zero value	
arCF0	Array to test if Classification allocator has zero value	
arAF0	Array to test if Allocation allocator has zero value	

Func0	Start lookups for Functionalization factors	
Class0	Start lookups for Classification factors	
Alloc0	Start lookups for Allocation factors	

vTol 0.1 Tolerance for crossfoot differences
bAsg TRUE Show allocators only for non-\$0 items
vAsg 0.1 Test for \$0 on Assigned

rMaxIter 15 Maximum iterations
rMinIter 10 Minimum iterations
rRes 1 Resolution
rReturn 7.3800% Rate of return
rInput0 Location to Start Inputs
rWatch Total!\$D\$187 Watch Cell

Version Stamp		(LAR-4 Supp) verStamp	
tblSheets	0	1	No print
Registry	Registry	Reg	
Index	Index	Ind	2 E-RDP-1, Sch. 1 (LAR-4 Supp 2) E-RDP-1, Sch. 1
Input	Input	Ind	3 No print
Functions	Functionalization	Fnc	4 E-RDP-1, Sch. 4 (LAR-4 Supp 2) E-RDP-1, Sch. 4
Classify	Classification	Cls	5 E-RDP-1, Sch. 5 (LAR-4 Supp 2) E-RDP-1, Sch. 5
TranDem	Class Allocation- Transmission Demand	CAI	6 E-RDP-1, Sch. 6 (LAR-4 Supp 2) E-RDP-1, Sch. 6
PrimDem	Class Allocation- Primary Demand	CAI	7 E-RDP-1, Sch. 7 (LAR-4 Supp 2) E-RDP-1, Sch. 7
PrimCus	Class Allocation- Primary Customer	CAI	8 E-RDP-1, Sch. 8 (LAR-4 Supp 2) E-RDP-1, Sch. 8
SecnDem	Class Allocation- Secondary Demand	CAI	9 E-RDP-1, Sch. 9 (LAR-4 Supp 2) E-RDP-1, Sch. 9
SecnCus	Class Allocation- Secondary Customer	CAI	10 E-RDP-1, Sch. 10 (LAR-4 Supp 2) E-RDP-1, Sch. 10
BillCus	Class Allocation- Billing Customer	CAI	11 E-RDP-1, Sch. 11 (LAR-4 Supp 2) E-RDP-1, Sch. 11
RegCus	Class Allocation- Regulatory	CAI	12 E-RDP-1, Sch. 12 (LAR-4 Supp 2) E-RDP-1, Sch. 12
COMPMSup	Class Allocation- Competitive Supply	CAI	13 E-RDP-1, Sch. 13 (LAR-4 Supp 2) E-RDP-1, Sch. 13
COMPCol	Class Allocation- Competitive Collection	CAI	14 E-RDP-1, Sch. 14 (LAR-4 Supp 2) E-RDP-1, Sch. 14
COMPBil	Class Allocation- Competitive Billing	CAI	15 E-RDP-1, Sch. 15 (LAR-4 Supp 2) E-RDP-1, Sch. 15
COMPMD	Class Allocation- Competitive Meter Data	CAI	16 E-RDP-1, Sch. 16 (LAR-4 Supp 2) E-RDP-1, Sch. 16
COMPMS	Class Allocation- Competitive Meter Services	CAI	17 E-RDP-1, Sch. 17 (LAR-4 Supp 2) E-RDP-1, Sch. 17
COMPMSO	Class Allocation- Competitive Meter Ownership	CAI	18 E-RDP-1, Sch. 18 (LAR-4 Supp 2) E-RDP-1, Sch. 18
FuncFctr	Functionalization Factors	Fac	19 E-RDP-3, Sch. 1 (LAR-4 Supp 2) E-RDP-3, Sch. 1
ClassFctr	Classification Factors	Fac	20 E-RDP-3, Sch. 2 (LAR-4 Supp 2) E-RDP-3, Sch. 2
AllocFctr	Class Allocation Factors	Fac	21 E-RDP-3, Sch. 3 (LAR-4 Supp 2) E-RDP-3, Sch. 3
Assigned	Allocator Assignments	Fac	22 E-RDP-1, Sch. 19 (LAR-4 Supp 2) E-RDP-1, Sch. 19
Total	Class Allocations- Total	Tot	23 E-RDP-1, Sch. 3 (LAR-4 Supp 2) E-RDP-1, Sch. 3
FuncClass	Revenue Requirement By Functional Classification	Tot	24 E-RDP-1, Sch. 20 (LAR-4 Supp 2) E-RDP-1, Sch. 20

No print

Niagara Mohawk Power Corporation
d/b/a/ National Grid
Case 12-E-0201
Attachment 1 to LAR-4 Supplemental 2
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CompMtr	Revenue Requirement For Competitive Metering	Tot
Customer	Customer-Related Costs In Revenue Requirement	Tot
Sum	Summary of Results	Tot
End		

25 E-RDP-1, Sch. 21 (LAR-4 Supp 2) E-RDP-1, Sch. 21
26 No print
27 E-RDP-1, Sch. 2 (LAR-4 Supp 2) E-RDP-1, Sch. 2
28

rSourcePath C:\Users\Howard\Documents\NiMo-Electric 2012\NiMo-E 2012 Discovery\NiMo-E 2012 Allocators (LAR-4 Supp 2).xlsm
rSourceFile NiMo-E 2012 Allocators (LAR-4 Supp 2).xlsm
rSourceSaved

rLinks C:\Users\Howard\Documents\DLC\JSS.xlsx
rLinks1 DLC JSS' .xlsx
=C:\Users\Howard\Documents\DLC\JSS.xlsx]JSS PA-TY2011-(LAC-2) RRM 5-27"SR\$55

Target	Source
rInput	rStartAcct
	InputAccts
	rStartFunc
	InputFunc
	rStartClass
	InputClass
	rStartAlloc
	InputAlloc
End	

rNetIncome	161,546	-
rRateBase	3,571,007	-
rRevReq	1,541,643	-
rNITarget	292,402	-

rPDFPath C:\Users\Howard\Documents\COS Model\PDF
rPDFFile

Niagara Mohawk Power Corporation d/b/a National Grid									
Class Cost of Service Study (\$000s)									
Historic Year 2011 (LAR-4 Supplemental 2)									
Input	rscale	Input	No.	Account	Balance	Labor	Combined	Adjusted Pro Fort Labor	Adjustments
No print		0.001							(1,745,805,080) Expense
Inp									(1,745,805,080) Revenue
Input									
Line									
1				I. ELECTRIC PLANT IN SERVICE					
2				INTANGIBLE PLANT					
3			302	Organization	77,176				
4				Intangible Plant	77,176				
5							77,175,727		
6				C. TRANSMISSION PLANT					
7			361	Transmission Plant	1,918,852				
8			350-359	Transmission Plant	1,918,852				
9							1,918,852,165		
10				D. DISTRIBUTION PLANT					
11			360	Land and land rights	29,967				
12			361	Structures and impr.	35,179				
13			362	Station equipment	492,612				
14			364	Poles, towers and fixtures	884,352				
15			365	OH conductors, devices	980,763				
16			366	UG conduits	143,935				
17			367	UG conductors, devices	466,479				
18			368	Line transformers	772,174				
19			369	Services	422,492				
20			370	Meters	122,865				
21			371	Installs customer premises	7,714				
22			373	Street lighting, signals	212,980				
23			374	ARO for Dist Plt	0				
24			360-373	Distribution Plant	4,571,512				
25							4,571,512,193		
26				E. GENERAL PLANT					
27			389	General Plant	304,460				
28			391	Common Plant	268,431				
29			389-399	General Plant	572,891				
30							572,891,100		
31				TOTAL UTILITY PLANT					
32					7,140,431				
							7,140,431,185		

33	II. DEPRECIATION RESERVE		
34	Franchises and consents	108.3	73,561
35	Transmission Plant	108.5	521,917
36	Land Ris, Subst, Struct	108.5	159,582
37	PTF / OH / UG	108.5	983,479
38	Line Transformers	108.5	213,018
39	Services	108.5	229,423
40	Meters	108.5	(53,410)
41	Lighting	108.5	87,582
42	Customer premises	108.5	7,034
43	General Plant	108.6	283,522
44	Depreciation Reserve	108	2,505,708
45			
46	III. OTHER RATE BASE ITE		
47	Other Reg Assets		133,934
48	Materials and Supplies		29,832
49	Prepayments		(101,021)
50	Hydro Leases		2,811
51	Cash Working Capital		105,313
52	Cash Working Cap- Comm		34,443
53	Accumulated Deferred FIT		(1,295,607)
54	Non Interest Bearing CWIP		50,045
55	EBCap Adjustment		(23,466)
56	Other Rate Base		(1,063,716)
57			
58	TOTAL RATE BASE		3,571,007
59			
60	I. OPERATING AND MAINT		
61	B. TRANSMISSION EXPENSE		
62	Transmission Expense		0
63	Transmission Expense		0
64			

	73,560,912		
	521,916,911		
	159,581,655		
	983,478,707		
	213,018,207		
	229,422,958		
	(53,410,347)		
	87,581,532		
	7,034,475		
	283,521,838		
	2,505,706,849		
		278,552,672	(278,552,672)
	412,486,262		
	29,832,043		
	(101,021,431)		
	2,810,830		
	105,313,000		
	34,443,000		
	(1,295,607,229)		
	50,044,750		
	(23,465,526)		
	(785,164,300)		
		From 'ACOS TY 2011'	
	3,849,560,036		3849560036
	0		3,849,560,036

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106	Supervision	907	0	0	71,942	0
107	Supervision- Coll	907Coll	72	0	7,340	0
108	Supervision- Comp	907Comp	7	0	154,693,322	4,799,857
109	Customer Assist	908	1,049	4,800	2,768,354	309,403
110	Customer Assist- Comp	908Comp	2,768	309	1,483,908	1,985,987
111	Customer Assist- EE	908EE	1,484	1,986	3,849,400	473,941
112	Customer Assistance	910	3,849	474	72,918	43,558
113	Cust Assist- Collections	910Coll	73	44	668,494	392,696
114	Cust Assist- Comp	910Comp	668	393	163,615,677	8,005,442
115	Customer Serv. Exp.		9,970	8,006	245,683,155	31,299,619
116	Customer Accts. & Serv. Exp.	901-919	92,039	31,300		
117						
118	E. ADMINISTRATIVE AND					
119	A&G-Salaries	920	67,909	57,313	67,909,388	57,313,059
120	A&G-Salaries- Coll	920Coll	88	88	88,125	88,125
121	A&G-Salaries- Comp	920Comp	2,521	744	2,520,951	744,317
122	A&G-Salaries- Maj Accts	920Maj	346	311	345,611	311,411
123	A&G-Office Suppl	921	49,115	0	49,114,567	0
124	A&G-Office Suppl- Coll	921Coll	26	0	25,728	0
125	A&G-Salaries- Coll	921Comp	1,612	0	1,612,166	0
126	A&G-Outside Services	923	23,943	2	23,943,257	1,662
127	A&G-Outside Serv- Coll	923Coll	102	0	102,374	0
128	A&G-Outside Serv- Comp	923Comp	909	0	908,522	0
129	Property Insurance	924	84	0	84,468	0
130	Injuries & Damages Insur	925	15,773	2,304	15,772,663	2,304,420
131	Injuries & Damages- Comp	925COMP	22	0	22,064	0
132	Empl Pens & Ben	926	184,419	1,342	184,419,095	1,341,978
133	Regulatory Comm Exp	928	13,706	1,892	97,993,234	1,891,972
134	A&G-Instit/GW Adv	930110	642	19	641,974	19,211
135	A&G-Misc Exp	930200	33,086	2,533	33,086,004	2,532,793
136	A&G-R&D	930210	590	6	590,128	6,281
137	A&G-R&D- Coll	930Comp	1,453	0	1,452,584	3
138	A&G-Rents	931	5,083	28	5,083,449	27,591
139	A&G Maint-Genl Plant	935	2,028	1,625	2,027,747	1,624,876
140	Admin & Genl. Exp.	920-932	403,457	68,207	487,744,098	68,207,700
141	Total Operating Expenses		815,459	260,172	1,959,527,500	260,171,871
142					1,053,389,500	191,964,172

(153,644,095)

(84,286,986)

143	II. DEPRECIATION EXPENSE		
144	Deprec exp- Tran	403Tx	39,055
145	Deprec exp- Struct/Stiation	403Dx	11,190
146	Deprec exp- PTF/OH/UG	403Dx	51,004
147	Deprec exp- Xfmrs	403Dx	20,840
148	Deprec exp- Services	403Dx	8,705
149	Deprec exp- Meters	403Dx	7,457
150	Deprec exp- SL	403Dx	4,953
151	Deprec exp- Genl	403Gx	24,563
152	Amort Other Reg Assets	407300	0
153	Depreciation Expense	403	167,767
154			
155	III. TAXES and OTHER		
156	A. GENERAL TAXES		
157	Municipal property tax	408140	142,413
158	Payroll related	408110	16,153
159	Other tax	408170	(4,476)
160	General Taxes		154,090
161			
162	B. FEDERAL / STATE INCO		
163	Federal Income Tax Exp		49,077
164	State Income Tax Exp		10,084
165	Income Taxes	409-411	59,161
166	Total Taxes	408-411	213,251
167			
168	Revenue taxes		0
169			
170	TOTAL EXPENSES		1,196,477
171			
172	IV. OPERATING REVENUE:		
173	Transmission revenue		0
171	Distribution revenue		1,290,144
172	Commodity revenue		0
172	Wholesale transmission		109,605
173	Discounts		(44,302)
174	Forfeited discounts		15,692
175	Pole attachments		14,538
176	NYPA Rev (EDP and R&E)		0
177	Merchant Function Charge		18,157
178	Commodity Adjustments		(54,997)
179	Other revenue		9,186
180	Operating Revenues		1,358,023

39,055,444	
11,189,694	
51,004,246	
20,839,788	
8,704,755	
7,456,940	
4,952,511	
24,563,221	
563,622,200	(563,622,200)
731,388,800	
142,413,281	
16,153,400	
(4,476,411)	
154,090,270	
49,077,000	
10,084,000	
59,161,000	
213,251,270	
38,113,800	(38,113,800)
38,113,800	
2,942,281,370	260,171,871
2,947,846,992	2,942,281,370
Adjust Unrecd	ACOS
0	
1,290,144,133	
906,137,992	
109,604,995	
(44,302,345)	Large customers
15,691,506	
14,538,492	
0	
18,157,241	
(54,997,132)	
848,853,022	Revenue tax/SBC/11
3,103,827,904	3,103,827,904

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182	TOTAL EXPENSES	1,196,477			2,942,281,370	
183	V. NET INCOME at Present R	161,546			161,546,534	161,546,534
184	Rate of Return				4.1965%	
	Net Income Increase	130,855			130,854,985	128,460
	Income Tax Expense with Revenue Incr	146,353			146,353,000	
	Additional Uncollectibles Expense	(5,566)			(5,565,622)	29,735,979
	Additional Revenue Taxes	(6,640)			(6,639,738)	
	NYPA Rev (EDP and R&E)	0			0	
	SBC/RPS	153,644			153,644,095	
	18A	84,287			84,286,986	
	Target Net Income	292,402			292,401,519	292,401,519
	With NYPA / No NYPA					
	Historical ROR	4.5238%				
	Tax GrossUp	-2.4503%				
	FIT Rate				7.38%	
	SIT Rate				5.44%	
	Regulatory Asset Balance				35.00%	
	Transmission	86	50.59%		7.10%	
	kWh	(157)	(92.35%)			
	Rate Base	140	82.35%		86,168	Fixed Value
	Revenue	101	59.41%		(157,013)	Fixed Value
		170	100.00%		139,620	Fixed Value
					100,801	Fixed Value
	Additional Other Revenue (Reestablish	269			169,577	
	Regulatory Asset Amortization				268,597	
	Transmission	86	50.59%		86,168	Fixed Value
	kWh	(157)	(92.35%)		(157,013)	Fixed Value
	Rate Base	140	82.35%		139,620	Fixed Value
	Revenue	101	59.41%		100,801	Fixed Value
		170	100.00%		169,577	
	Account 588					
	Customers	2,971	7.80%		2,971,201	
	Labor	35,035	92.00%		35,034,659	
	Major Accounts	74	0.19%		73,753	
		38,080	100.00%		38,079,613	
	Account 930.2					
	MWh-Gen	30,115	97.58%		30,114,775	
	Customers-C&I	875	2.84%		874,535	
	Labor	(129)	(0.42%)		(129,280)	
		30,861	100.00%		30,860,031	
	Reestablishment Revenue	445			445,241	

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Change in Consolidated Billing (177) (176,644)

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Tot Summary		Historic Year 2011 (LAR-4 Supplemental 2) Summary of Results															
Line	Account	Balance	Residential	Resid.	Small Gen	Small Gen	Large	Large	Large	Lge Gen	Lge Gen	Lge Gen	Lge Gen	Lge Gen	Lge Gen	Lge Gen	Lge Gen
			TOU	TOU	No Dem	Demand	Gen-Sec	Gen-Pri	Gen-Tran	TOU-S/P	SubT	Tran	Lighting				
1	Distribution revenue	1,290,144	765,855	13,115	57,579	168,154	117,972	41,585	5,192	23,026	12,867	34,887	49,911				
2	Forfeited discounts	15,692	11,397	119	726	2,093	852	300	37	54	30	82	0				
3	Other revenue	52,187	15,368	279	1,392	7,247	9,710	3,916	791	2,664	3,494	8,691	(1,362)				
4	Total Revenue	1,358,023	792,619	13,513	59,697	177,494	128,534	45,801	6,020	25,744	16,391	43,660	48,550				
5																	
6	Expenses	1,196,477	724,037	10,283	49,188	149,367	105,252	36,084	5,668	21,650	14,474	43,332	37,143				
7	Net income	161,546	68,582	3,230	10,509	28,127	23,282	9,718	352	4,094	1,917	328	11,407				
8																	
9	Rate Base	3,571,007	2,090,638	32,969	143,978	461,671	355,466	107,137	17,996	67,936	44,094	132,609	116,514				
10																	
11	Return on Rate Base	4.5238%	3.28%	9.80%	7.30%	6.09%	6.55%	9.07%	1.96%	6.03%	4.35%	0.25%	9.79%				
12	Relative Return	1.00	0.73	2.17	1.61	1.35	1.45	2.01	0.43	1.33	0.96	0.05	2.16				
13	Revenue Requirement	1,541,643	933,864	12,882	61,753	191,811	137,422	44,785	7,600	27,947	18,832	58,431	46,317				
14																	
15	Operating expenses	792,647	488,911	6,184	31,893	98,046	64,631	22,852	4,076	14,012	9,913	31,472	20,657				
16	Uncollectibles- Delivery	17,246	15,556	9	351	775	332	117	15	8	4	12	68				
17	Depreciation expense	167,767	100,402	1,471	6,993	20,983	15,683	4,651	796	2,971	1,876	5,723	6,218				
18	General tax / Other	154,090	89,032	1,434	5,989	19,013	15,972	4,867	648	3,158	1,977	6,001	5,999				
19	GRT	0	0	0	0	0	0	0	0	0	0	0	0				
20		1,131,750	693,901	9,097	45,226	138,816	96,619	32,487	5,534	20,149	13,770	43,208	32,943				
21	Pre-tax income	409,893	239,963	3,785	16,527	52,995	40,803	12,298	2,066	7,798	5,062	15,223	13,374				
22	Income taxes	146,353	85,674	1,352	5,901	18,923	14,570	4,391	738	2,784	1,807	5,437	4,775				
23	Net income	263,540	154,289	2,433	10,626	34,071	26,233	7,907	1,328	5,014	3,254	9,787	8,599				
24																	
25	Return on Rate Base	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%				
26		183,620	140,888	(662)	2,011	13,933	8,666	(798)	1,635	2,304	2,528	15,359	(2,243)				
27	Revenue increase (decrease)	183,620	141,245	(631)	2,056	14,316	8,888	(1,016)	1,580	2,203	2,441	14,771	(2,233)				
28	Revenue increase (decrease) %	13.52%	17.82%	(4.7%)	3.44%	8.1%	6.91%	(2.2%)	26.2%	8.6%	14.9%	33.8%	(4.6%)				
29	Relative incr (decr)	1.00	1.32	(0.35)	0.25	0.60	0.51	(0.16)	1.94	0.63	1.10	2.50	(0.34)				
30	Return- LAR-4 Supplemental 2	4.52%	3.28%	9.80%	7.30%	6.09%	6.55%	9.07%	1.96%	6.03%	4.35%	0.25%	9.79%				
31	Return- LAR-4	4.68%	3.41%	10.28%	7.54%	6.34%	6.73%	9.16%	1.90%	6.06%	4.36%	0.10%	9.96%				
32	As Filed	5.4473%	4.63%	9.61%	9.09%	6.31%	6.21%	6.92%	5.00%	4.60%	5.26%	3.29%	10.35%				
33																	
34	Rel. Ret- LAR-4 Supplemental 2	1.00	0.73	2.17	1.61	1.35	1.45	2.01	0.43	1.33	0.96	0.05	2.16				
35	Rel. Ret- LAR-4	1.00	0.73	2.20	1.61	1.36	1.44	1.96	0.41	1.30	0.93	0.02	2.13				
36	Relative Return-As Filed	1.00	0.85	1.76	1.67	1.16	1.14	1.27	0.92	0.85	0.97	0.60	1.90				