Exhibit __(SPP-2)

Redacted

DPS-488 (JJA-056)

Clay/Porter BPS

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG047-Spare Transformers

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG060 - Luther Forest

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG075- Front & SW

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG077- Gen Reinf.

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG080 - VI-66 & 90

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG094 – Porter BPS

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG095 – Clay BPS

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG097 - NERR

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG112 - Gardenville

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG113 – Buff Transf

Submitted

As

Confidential

DPS-103 (MJR-1)

Strategy Paper

SG123 – Rome Rebuild

Submitted

As

Confidential

Date of Request: April 16, 2010
Due Date: April 26, 2010

Request No. DAG-3 SUPP 2
NMPC Req. No. NM 180 DPS 110

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 10-E-0050 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel

Request:
The following clarification is related to the CD provided just within the last day or so for DAG-3, as there is no text provided with the attachments on the CD:

Can the Company please clarify what Attachment 10 to this response represents, and the relationship to and between (a) the invoices presented, and (b) the charge amounts that are identified in the workpapers included in Book 14 (Exhibit RRP-10). For example, I've gone through the Alston and Bird invoices included as Attachment 6 of this DAG-3 supplemental response. The total of the invoices, by my calculation, appears to be approximately $2.83 million (a couple of invoices appeared twice). Attachment 10 has total Alston & Bird invoices being $2.87 million, and Exhibit RRP-10, Book 14, pages 19 and 29 have total electric charges for Alston & Bird of 2.48 million. This is only one of the vendors that I've attempted to follow the trail, i.e. verifying the invoices provided to the Attachment 10 summary to the filed workpapers, but I am assuming whatever relationship exists between the three sets of documents would be applicable to all the vendors for which the documents were provided.

Response:

Please refer to Attachment A to DAG-3 SUPP 2 for the reconciliation between the invoices provided in DAG-3 SUPP as compared to the information contained in Attachment 10.

- Column A represents the total invoices presented in Attachments 1 to 9 of DAG-3 SUPP.
- Column B represents the difference between Column A & C.
- Column C represents the Account Payable total contained in Attachment 10.

In Attachment B to DAG-3 SUPP 2, the Company has provided additional information to illustrate the relationship between Attachment 10 and the amounts identified in Exhibit RRP-10.
(1) The information contained on Pages 1-2 corresponds to the information in Attachment 10. It is further broken down by expense type and vendor. The following pages 3-8 shows

the direct or indirect charges allocated to Niagara Mohawk Electric found in RRP-10 by expense type and by vendor.

For those invoices inadvertently missed in Attachments 1 to 9, the Company has provided those invoices in Attachments C and D. Attachment C represents invoices related to Alston & Bird and Attachment D represents invoices related to Hiscock and Barclay.

Name of Respondent:
Jessica Vongsa

Date of Reply:
May 4, 2010

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NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID (COMPANY 36)
VENDOR AP SUMMARY - PEOPLESOFT SYSTEM
12 Months Ending September 2009
Expense Type - 100, 110, 200, 400 & M10

Sum of Total Payables $

Vendor	(A) Invoices Attached	(B) Adjustment	(C) Total G/L
ALSTON & BIRD LLP	20,994	(20,994)	-
	-	23,525	23,525
	2,844,472	(52)	2,844,420
ALSTON & BIRD LLP Total	**2,865,466**	**2,479**	**2,867,945**
BLACK AND VEATCH CORPORATION	87,470	-	87,470
BLACK AND VEATCH CORPORATION Total	**87,470**		**87,470**
CULLEN AND DYKMAN LLP	290,808	-	290,808
CULLEN AND DYKMAN LLP Total	**290,808**		**290,808**
FOSTER ASSOCIATES INC	36,867	-	36,867
FOSTER ASSOCIATES INC Total	**36,867**		**36,867**
HISCOCK & BARCLAY LLP	214,232	(214,232)	-
	-	30,108	30,108
	30,660	(30,660)	-
	3,042,935	(80)	3,042,855
HISCOCK & BARCLAY LLP Total	**3,287,827**	**(214,863)**	**3,072,964**
TOWERS PERRIN	175,159	-	175,159
TOWERS PERRIN Total	**175,159**	**-**	**175,159**
WARROOM DOCUMENT SOLUTIONS INC	2,146	-	2,146
WARROOM DOCUMENT SOLUTIONS INC Total	**2,146**	**-**	**2,146**
Subtotal	**6,745,744**	**(212,384)**	**6,533,360**
DR. ROGER MORIN	3,976	-	3,976
DR. ROGER MORIN Total	**3,976**	**-**	**3,976**
CULLEN & DYKMAN LLP	228,000	-	228,000
TOWERS PERRIN	1,570		1,570
TOWERS PERRIN	7,568		7,568
CULLEN & DYKMAN AND TOWERS PERRIN Total	**237,138**	**-**	**237,138**
GRAND TOTAL	**6,986,858**	**(212,384)**	**6,774,474**

Date of Request: March 23, 2010
Due Date: April 2, 2010

Request No. DAG-3 SUPP
NMPC Req. No. NM 180 DPS 110

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 10-E-0050 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel

Request:

The Company lists various vendors and cost estimates on page 216 of Exhibit __ (RRP-10) to support its rate year estimate for incremental rate case expenses. **For each vendor listed on workpaper page 216, provide the following:**
1. A copy of the contract and purchase order the Company has with the vendor that supports and identifies the work being performed.
2. A copy of all historic test year invoices with supporting documentation for total historic test year costs incurred and charged to Niagara Mohawk (company #36) either directly or indirectly. The supporting documentation should include the actual accounting applied so that verification of costs incurred can be reconciled with the historic test year workpapers provided in Exhibit __ (RRP-10).

The Company's response to question # 2 states, **"There were no incremental costs during the historic test year."**

The Company's response to question #2 does not answer the question. The IR requested copies of **all invoices for the vendors listed** in the historic test year. No where in the IR does it limit the invoices to only the work surrounding the "rate case expense work." It seems getting this information together should not require too much additional time, as the company seems to have already reviewed historic test year costs, and has concluded there were no incremental costs associated with the requested rate case expenses incurred during the historic year. If you need further clarification, please contact me.

Response:
Please refer to the following attachments for all invoices for the vendors listed on question #2 of DAG-3 that were charged directly or indirectly to Niagara Mohawk in the historic test year. Please note, for "Analysis Group" there were no invoices during the historic test year.

Attachment 1 – Cullen and Dykman LLP
Attachment 2 – Towers Perrin
Attachment 3 – Dr. Roger A. Morin
Attachment 4 – WarRoom Document Solutions
Attachment 5 – Black & Veatch Corporation
Attachment 6 – Alston & Bird
Attachment 7 – Foster & Associates
Attachments 8 to 8f – Hiscock & Barclay
Attachment 9 – Towers Perrin & Cullen and Dykman LLP
Attachment 10 – Accounting information by Vendor

Name of Respondent:
Jessica Vongsa

Date of Reply:
March 31, 2010

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VENDOR AP SUMMARY - PEOPLESOFT SYSTEM

Sum of Total Payables $		Business Unit		
Vendor	Jrnl Id	00036	00099	Grand Total
ALSTON & BIRD LLP	AP00199407	$ 130,145.39		$ 130,145.39
	AP00199426		$ 36,540.85	$ 36,540.85
	AP00200641	$ 75,468.32		$ 75,468.32
	AP00201385	$ 19,971.27		$ 19,971.27
	AP00201837	$ 49,087.13		$ 49,087.13
	AP00202087	$ 1,375.20		$ 1,375.20
	AP00202695	$ 116,662.60		$ 116,662.60
	AP00203129		$ 34.89	$ 34.89
	AP00203784	$ 78,021.90		$ 78,021.90
	AP00204661	$ 5,425.50		$ 5,425.50
	AP00205464	$ 66,378.52		$ 66,378.52
	AP00205491		$ 462.25	$ 462.25
	AP00206402	$ 29,309.60		$ 29,309.60
	AP00206882	$ 37,130.90		$ 37,130.90
	AP00207433	$ 2,359.60		$ 2,359.60
	AP00207592		$ 6,041.60	$ 6,041.60
	AP00208058	$ 242.00		$ 242.00
	AP00208738	$ 56,915.90		$ 56,915.90
	AP00208768		$ 4,891.60	$ 4,891.60
	AP00208901	$ 40,761.60		$ 40,761.60
	AP00213317	$ 39,225.05		$ 39,225.05
	AP00213979	$ 65,366.35		$ 65,366.35
	AP00214837	$ 21,960.30		$ 21,960.30
	AP00215446	$ 149,206.23		$ 149,206.23
	AP00216497	$ 152,901.80		$ 152,901.80
	AP00216524		$ 19,678.71	$ 19,678.71
	AP00216828	$ 135,583.19		$ 135,583.19
	AP00216854		$ 35,844.70	$ 35,844.70
	AP00217353	$ 19,292.55		$ 19,292.55
	AP00218899	$ 82,369.60		$ 82,369.60
	AP00219373	$ 4,495.92		$ 4,495.92
	AP00221727	$ 196,116.64		$ 196,116.64
	AP00221760		$ 111,756.96	$ 111,756.96
	AP00224546	$ 39,780.77		$ 39,780.77
	AP00224884	$ 25,823.22		$ 25,823.22
	AP00225967	$ 41,132.61		$ 41,132.61
	AP00227384	$ 20,987.00		$ 20,987.00
	AP00227691	$ 6,135.25		$ 6,135.25
	AP00228017	$ 157,825.16		$ 157,825.16
	AP00228043		$ 28,810.25	$ 28,810.25
	AP00228473	$ 25,350.60		$ 25,350.60
	AP00228821	$ 30,729.60		$ 30,729.60
	AP00228992	$ 1,299.40		$ 1,299.40
	AP00230802	$ 69,617.90		$ 69,617.90
	AP00232368	$ 27,567.70		$ 27,567.70
	AP00233021	$ 78,390.84		$ 78,390.84
	AP00233155	$ 55,251.70		$ 55,251.70
	AP00233664	$ 19,844.00		$ 19,844.00
	AP00234810		$ 26,468.57	$ 26,468.57
	AP00236462	$ 17,083.80		$ 17,083.80
	AP00236598	$ 134,095.08		$ 134,095.08
	AP00237062	$ 11,756.37		$ 11,756.37
	AP00239072	$ 48,540.44		$ 48,540.44

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VENDOR AP SUMMARY - PEOPLESOFT SYSTEM

Sum of Total Payables $		Business Unit		
Vendor	Jrnl Id	00036	00099	Grand Total
ALSTON & BIRD LLP	AP00239472	$ 32,267.66		$ 32,267.66
	AP00239908	$ 27,229.40		$ 27,229.40
	AP00242254	$ 125,571.50		$ 125,571.50
	AP00243136		$ 2,397.40	$ 2,397.40
	AP00243366	$ 18,332.50		$ 18,332.50
	AP00243841	$ 4,631.80		$ 4,631.80
ALSTON & BIRD LLP Total		$ 2,595,017.36	$ 272,927.78	$ 2,867,945.14

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VENDOR AP SUMMARY - PEOPLESOFT SYSTEM

Sum of Total Payables $		Business Unit		
Vendor	Jrnl Id	00036	00099	Grand Total
BLACK AND VEATCH CORPORATION	AP00202424	$ 1,040.00		$ 1,040.00
	AP00208166	$ 3,848.00		$ 3,848.00
	AP00213321	$ 16,456.47		$ 16,456.47
	AP00218029		$ 5,097.70	$ 5,097.70
	AP00220595		$ 24,650.00	$ 24,650.00
	AP00223462		$ 4,477.92	$ 4,477.92
	AP00225991		$ 12,615.00	$ 12,615.00
	AP00231484		$ 19,285.00	$ 19,285.00
BLACK AND VEATCH CORPORATION Total		$ 21,344.47	$ 66,125.62	$ 87,470.09
CULLEN AND DYKMAN LLP	AP00208901	$ 165,948.53		$ 165,948.53
	AP00221727	$ 70,033.82		$ 70,033.82
	AP00224546	$ 54,825.91		$ 54,825.91
CULLEN AND DYKMAN LLP Total		$ 290,808.26		$ 290,808.26
FOSTER ASSOCIATES INC	AP00228043		$ 19,752.84	$ 19,752.84
	AP00228337	$ 10,000.00		$ 10,000.00
	AP00228357		$ -	$ -
	AP00244717	$ 7,114.51		$ 7,114.51
FOSTER ASSOCIATES INC Total		$ 17,114.51	$ 19,752.84	$ 36,867.35
HISCOCK & BARCLAY LLP	AP00199597	$ 6,361.05		$ 6,361.05
	AP00199875	$ 2,623.00		$ 2,623.00
	AP00200145	$ 624.40		$ 624.40
	AP00200641	$ 1,110.50		$ 1,110.50
	AP00200952	$ 19,816.16		$ 19,816.16
	AP00201105	$ 4,137.24		$ 4,137.24
	AP00201237	$ 388.58		$ 388.58
	AP00201385	$ 31,385.76		$ 31,385.76
	AP00201697	$ 58,456.58		$ 58,456.58
	AP00201837	$ 72,063.62		$ 72,063.62
	AP00201962	$ 8,175.94		$ 8,175.94
	AP00202419	$ 8,816.27		$ 8,816.27
	AP00202695	$ 10,824.25		$ 10,824.25
	AP00202722		$ 4,698.97	$ 4,698.97
	AP00202869	$ 812.50		$ 812.50
	AP00203275	$ 600.00		$ 600.00
	AP00203571	$ 288.00		$ 288.00
	AP00203784	$ 53,665.52		$ 53,665.52
	AP00204048	$ 1,364.85		$ 1,364.85
	AP00204582	$ 1,018.30		$ 1,018.30
	AP00204661	$ 31,277.92		$ 31,277.92
	AP00204927	$ 11,198.72		$ 11,198.72
	AP00205054	$ 21,160.58		$ 21,160.58
	AP00205464	$ 23,654.21		$ 23,654.21
	AP00206402	$ 1,897.02		$ 1,897.02
	AP00206429		$ 6,630.00	$ 6,630.00
	AP00206882	$ 31,480.86		$ 31,480.86
	AP00207200	$ 7,360.39		$ 7,360.39
	AP00207433	$ 19,203.42		$ 19,203.42
	AP00207565	$ 1,092.00		$ 1,092.00
	AP00207703	$ 15,943.14		$ 15,943.14
	AP00207902	$ 104.00		$ 104.00
	AP00208208	$ 1,472.65		$ 1,472.65
	AP00208479	$ 32,573.89		$ 32,573.89
	AP00208738	$ 29,867.42		$ 29,867.42
	AP00208901	$ 12,847.17		$ 12,847.17
	AP00209036	$ 7,208.48		$ 7,208.48
	AP00209367	$ 58,091.47		$ 58,091.47
	AP00209787	$ 10,068.75		$ 10,068.75
	AP00209818		$ 1,759.85	$ 1,759.85
	AP00210174	$ 10,197.04		$ 10,197.04

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VENDOR AP SUMMARY - PEOPLESOFT SYSTEM

Sum of Total Payables $		Business Unit		
Vendor	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AP00211070	$ 1,168.00		$ 1,168.00
	AP00211618	$ 14,756.76		$ 14,756.76
	AP00212383	$ 14,740.69		$ 14,740.69
	AP00213175	$ 2,841.50		$ 2,841.50
	AP00213317	$ 26,197.40		$ 26,197.40
	AP00213469	$ 15,838.72		$ 15,838.72
	AP00213816	$ 145,414.60		$ 145,414.60
	AP00214104	$ 211.50		$ 211.50
	AP00214295	$ 544.95		$ 544.95
	AP00214837	$ 6,732.63		$ 6,732.63
	AP00215446	$ 37,291.41		$ 37,291.41
	AP00215633	$ 646.35		$ 646.35
	AP00215795	$ 8,559.07		$ 8,559.07
	AP00215820		$ 624.00	$ 624.00
	AP00216074	$ 8,536.04		$ 8,536.04
	AP00216497	$ 28,322.84		$ 28,322.84
	AP00216828	$ 19,560.87		$ 19,560.87
	AP00217190	$ 28,052.29		$ 28,052.29
	AP00217353	$ 4,823.80		$ 4,823.80
	AP00217382		$ 1,326.00	$ 1,326.00
	AP00218899	$ 23,560.16		$ 23,560.16
	AP00219373	$ 9,197.66		$ 9,197.66
	AP00220068	$ 28,023.46		$ 28,023.46
	AP00220095		$ 910.00	$ 910.00
	AP00220425	$ 14,076.50		$ 14,076.50
	AP00220568	$ 9,912.97		$ 9,912.97
	AP00221727	$ 72,778.99		$ 72,778.99
	AP00222582	$ 163,224.55		$ 163,224.55
	AP00222729	$ 21,008.28		$ 21,008.28
	AP00223026	$ 4,047.56		$ 4,047.56
	AP00223730	$ 46,449.50		$ 46,449.50
	AP00224260	$ 24,493.33		$ 24,493.33
	AP00224286		$ 2,392.00	$ 2,392.00
	AP00224884	$ 25,984.31		$ 25,984.31
	AP00225967	$ 95,436.87		$ 95,436.87
	AP00226183	$ 23,112.72		$ 23,112.72
	AP00227111	$ 8,126.80		$ 8,126.80
	AP00227567	$ 1,562.50		$ 1,562.50
	AP00227691	$ 12,053.50		$ 12,053.50
	AP00228017	$ 5,013.78		$ 5,013.78
	AP00228159	$ 1,328.30		$ 1,328.30
	AP00228333	$ 3,185.86		$ 3,185.86
	AP00228473	$ 36,465.48		$ 36,465.48
	AP00228821	$ 54,448.52		$ 54,448.52
	AP00228850		$ 52.00	$ 52.00
	AP00229128	$ 2,587.10		$ 2,587.10
	AP00229393	$ 910.00		$ 910.00
	AP00230802	$ 59,049.10		$ 59,049.10
	AP00231156	$ 677.51		$ 677.51
	AP00231629	$ 62,209.47		$ 62,209.47
	AP00231759	$ 31,596.83		$ 31,596.83
	AP00231905	$ 3,172.00		$ 3,172.00
	AP00232201	$ 4,503.52		$ 4,503.52
	AP00233021	$ 96,014.61		$ 96,014.61
	AP00233049		$ 156.00	$ 156.00
	AP00233155	$ 34,901.05		$ 34,901.05
	AP00234345	$ 28,096.54		$ 28,096.54
	AP00234567		$ 681.50	$ 681.50
	AP00234787	$ 693.50		$ 693.50

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VENDOR AP SUMMARY - PEOPLESOFT SYSTEM

Sum of Total Payables $		Business Unit		
Vendor	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AP00234946	$ 9,076.35		$ 9,076.35
	AP00235721	$ 23,290.41		$ 23,290.41
	AP00235742		$ 130.00	$ 130.00
	AP00235839	$ 20,056.02		$ 20,056.02
	AP00236131	$ 332.00		$ 332.00
	AP00236462	$ 82,442.30		$ 82,442.30
	AP00236598	$ -		$ -
	AP00237062	$ 91,628.35		$ 91,628.35
	AP00237293	$ 338,746.71		$ 338,746.71
	AP00237924	$ 2,098.28		$ 2,098.28
	AP00238807	$ 57,558.08		$ 57,558.08
	AP00238930	$ 55,222.10		$ 55,222.10
	AP00239072	$ 1,604.01		$ 1,604.01
	AP00239472	$ 235.00		$ 235.00
	AP00239908	$ 67,619.68		$ 67,619.68
	AP00239932		$ 1,380.00	$ 1,380.00
	AP00240175	$ 29,705.53		$ 29,705.53
	AP00240367	$ 33,509.35		$ 33,509.35
	AP00240516	$ 9,048.30		$ 9,048.30
	AP00241396	$ 25,358.49		$ 25,358.49
	AP00241820	$ 9,795.28		$ 9,795.28
	AP00242094	$ 311.93		$ 311.93
	AP00242254	$ 52,179.81		$ 52,179.81
	AP00243115	$ 40,442.97		$ 40,442.97
	AP00243224	$ 2,667.14		$ 2,667.14
	AP00243366	$ 91,323.24		$ 91,323.24
	AP00243390		$ 70.50	$ 70.50
	AP00243689	$ 5,074.61		$ 5,074.61
	AP00243717		$ 78.00	$ 78.00
	AP00243841	$ 12,005.17		$ 12,005.17
	AP00243988	$ 3,698.45		$ 3,698.45
	AP00244255	$ 5,671.60		$ 5,671.60
HISCOCK & BARCLAY LLP Total		$ 3,052,075.06	$ 20,888.82	$ 3,072,963.88
TOWERS PERRIN	AP00201851		$ 3,888.00	$ 3,888.00
	AP00202297		$ 6,696.00	$ 6,696.00
	AP00203601		$ 1,903.69	$ 1,903.69
	AP00207723		$ 1,512.00	$ 1,512.00
	AP00213847		$ 58,618.71	$ 58,618.71
	AP00214131		$ 32,282.84	$ 32,282.84
	AP00215469		$ 11,967.75	$ 11,967.75
	AP00218793		$ 1,693.36	$ 1,693.36
	AP00230567		$ 56,596.55	$ 56,596.55
TOWERS PERRIN Total			$ 175,158.90	$ 175,158.90
WARROOM DOCUMENT SOLUTIONS INC	AP00227695	$ 1,401.45		$ 1,401.45
	AP00240027	$ 745.04		$ 745.04
WARROOM DOCUMENT SOLUTIONS INC Total		$ 2,146.49		$ 2,146.49
Grand Total		$ 5,978,506.15	$ 554,853.96	$ 6,533,360.11

DR. ROGER MORIN		$ 3,000.00	$ 3,000.00
		$ 976.00	$ 976.00
DR. ROGER MORIN Total	$ -	$ 3,976.00	$ 3,976.00
Total	$ 5,978,506.15	$ 558,829.96	$ 6,537,336.11

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
ALSTON & BIRD LLP	AG0236	AGC General Litigation	18000	Legal Services	923000	100	AP00201385	960.800		960.800
							AP00201837	16,965.230		16,965.230
							AP00206402	428.400		428.400
							AP00207433	2,359.600		2,359.600
							AP00208901	286.000		286.000
							AP00213317	4,723.200		4,723.200
							AP00216497	19,431.550		19,431.550
							AP00216828	54,653.600		54,653.600
							AP00217353	2,536.200		2,536.200
							AP00221727	17,649.850		17,649.850
							AP00227691	6,135.250		6,135.250
							AP00228017	4,690.400		4,690.400
							AP00228992	1,299.400		1,299.400
							AP00230802	69,617.900		69,617.900
							AP00232368	1,438.800		1,438.800
							AP00233021	40,823.990		40,823.990
							AP00236462	1,816.200		1,816.200
							AP00239072	38,932.560		38,932.560
							AP00239472	759.000		759.000
	AG0245	Corporate Matters/Contracts	18000	Legal Services	930200	100	AP00201837	237.000		237.000
							AP00216497	7,956.600		7,956.600
							AP00217353	873.500		873.500
							AP00236462	226.500		226.500
							AP00243841	759.000		759.000
	AG0253	AGC FERC	18000	Legal Services	928000	100	AP00243366	14,229.000		14,229.000
							AP00243841	2,629.800		2,629.800
	AG0255	Regulatory Legal Services	18000	Legal Services	928000	100	AP00199407	130,145.390		130,145.390
							AP00199426		36,540.850	36,540.850
							AP00200641	75,468.320		75,468.320
							AP00201385	19,010.470		19,010.470
							AP00201837	31,884.900		31,884.900
							AP00202087	1,375.200		1,375.200
							AP00202695	116,662.600		116,662.600
							AP00203129		34.890	34.890
							AP00203784	78,021.900		78,021.900
							AP00204661	5,425.500		5,425.500
							AP00205464	66,378.520		66,378.520
							AP00205491		462.250	462.250
							AP00206402	28,881.200		28,881.200
							AP00206882	37,130.900		37,130.900
							AP00207592		6,041.600	6,041.600
							AP00208058	242.000		242.000
							AP00208738	56,915.900		56,915.900
							AP00208768		4,891.600	4,891.600
							AP00208901	40,475.600		40,475.600
							AP00213317	34,501.850		34,501.850
							AP00213979	65,366.350		65,366.350
							AP00214837	21,960.300		21,960.300
							AP00215446	149,206.230		149,206.230
							AP00216497	125,513.650		125,513.650
							AP00216524		19,678.710	19,678.710
							AP00216828	80,929.590		80,929.590
							AP00216854		35,844.700	35,844.700
							AP00217353	15,882.850		15,882.850
							AP00218899	82,369.600		82,369.600
							AP00219373	4,495.920		4,495.920
							AP00221727	178,466.790		178,466.790
							AP00221760		111,756.960	111,756.960
							AP00224546	39,780.770		39,780.770

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
ALSTON & BIRD LLP	AG0255	Regulatory Legal Services	18000	Legal Services	928000	100	AP00224884	25,823.220		25,823.220

ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
ALSTON & BIRD LLP	AG0255	Regulatory Legal Services	18000	Legal Services	928000	100	AP00225967	41,132.610		41,132.610
							AP00227384	20,987.000		20,987.000
							AP00228017	153,134.760		153,134.760
							AP00228043		28,810.250	28,810.250
							AP00228473	25,350.600		25,350.600
							AP00228821	30,729.600		30,729.600
							AP00232368	26,128.900		26,128.900
							AP00233021	37,566.850		37,566.850
							AP00233155	55,251.700		55,251.700
							AP00233664	19,844.000		19,844.000
							AP00234810		26,468.570	26,468.570
							AP00236462	15,041.100		15,041.100
							AP00236598	134,095.080		134,095.080
							AP00237062	11,756.370		11,756.370
							AP00239072	9,607.880		9,607.880
							AP00239472	31,508.660		31,508.660
							AP00239908	27,229.400		27,229.400
							AP00242254	125,571.500		125,571.500
							AP00243136		2,397.400	2,397.400
							AP00243366	4,103.500		4,103.500
							AP00243841	1,243.000		1,243.000
ALSTON & BIRD LLP Total								2,595,017.360	272,927.780	2,867,945.140
BLACK AND VEATCH CORPORA	AG0080	Regulatory Filing Activities	80560	Gas Pricing-NY Upsta	928000	100	AP00202424	1,040.000		1,040.000
							AP00206166	3,848.000		3,848.000
	AG0085	Provide Regulatory Support	80560	Gas Pricing-NY Upsta	928000	100	AP00213321	16,456.470		16,456.470
	AG0827	IS Support Customer Assistar	17200	IS Customer & Marke	908000	110	AP00231484		19,285.000	19,285.000
	AG0844	IS Development A&G	17108	IS Elec Dist & Gen Bu	921000	110	AP00220595		24,650.000	24,650.000
							AP00225991		12,615.000	12,615.000
	TO9000	Supv&Adm Trans Misc Ops	62100	Trans Line Engineerin	566000	100	AP00218029		5,097.700	5,097.700
							AP00223462		4,477.920	4,477.920
BLACK AND VEATCH CORPORATION Total								21,344.470	66,125.620	87,470.090
CULLEN AND DYKMAN LLP	AG0080	Regulatory Filing Activities	18000	Legal Services	928000	100	AP00208901	165,948.530		165,948.530
							AP00221727	70,033.820		70,033.820
							AP00224546	54,825.910		54,825.910
CULLEN AND DYKMAN LLP Total								290,808.260		290,808.260
FOSTER ASSOCIATES INC	AG0080	Regulatory Filing Activities	11200	Acctg Services-NE	928000	200	AP00228337	10,000.000		10,000.000
			80560	Gas Pricing-NY Upsta	928000	100	AP00244717	7,114.510		7,114.510
	AG0300	Process Payments Default	37580	Accounts Payable Ma	921000	M10	AP00228043		19,752.840	19,752.840
							AP00228357		-	-
FOSTER ASSOCIATES INC Total								17,114.510	19,752.840	36,867.350
HISCOCK & BARCLAY LLP	AG0110	Environmental Site Assess &	38360	Site Investig & Remed	930200	400	AP00236462	79,495.100		79,495.100
							AP00236598	-		-
	AG0232	Environ Legal Compl A&G NE	38360	Site Investig & Remed	923000	100	AP00201837	47,978.810		47,978.810
							AP00205054	876.500		876.500
							AP00209367	43,211.200		43,211.200
							AP00209787	50.000		50.000
							AP00213816	56,711.270		56,711.270
							AP00222582	70,063.990		70,063.990
							AP00230802	5,943.300		5,943.300
							AP00233021	32,011.850		32,011.850
							AP00233155	4,499.700		4,499.700
							AP00235839	3,081.000		3,081.000
							AP00237293	92,264.490		92,264.490
							AP00241396	10,077.300		10,077.300
							AP00242254	36,444.330		36,444.330
							AP00243115	8,593.200		8,593.200
	AG0233	Legal Compl Manfc Gas Plan	18000	Legal Services	930200	100	AP00219373	572.000		572.000
							AP00220068	312.000		312.000
							AP00228821	216.500		216.500
							AP00233021	906.340		906.340
							AP00234948	639.200		639.200
							AP00238807	1,373.300		1,373.300
							AP00242094	199.930		199.930
			38360	Site Investig & Remed	930200	100	AP00201837	10,323.170		10,323.170
							AP00204661	10,068.620		10,068.620

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AG0233	Legal Compl Manfc Gas Plan	38360	Site Investig & Remed	930200	100	AP00209367	11,783.600		11,783.600
							AP00209787	1,501.880		1,501.880
							AP00213816	79,720.010		79,720.010
							AP00222582	76,882.560		76,882.560
							AP00227691	12,053.500		12,053.500
							AP00228821	12,611.800		12,611.800
							AP00231629	56,409.490		56,409.490
							AP00231905	3,172.000		3,172.000
							AP00233021	27,876.030		27,876.030
							AP00237062	30,235.100		30,235.100
							AP00237293	69,831.160		69,831.160
							AP00239908	67,385.680		67,385.680
							AP00241396	6,007.290		6,007.290
							AP00242254	15,735.480		15,735.480
							AP00243689	2,737.750		2,737.750
	AG0235	General Legal Claims	18000	Legal Services	925000	100	AP00200952	14,257.260		14,257.260
							AP00201385	4,062.500		4,062.500
							AP00201837	379.400		379.400
							AP00202419	8,816.270		8,816.270
							AP00203571	288.000		288.000
							AP00205054	2,011.500		2,011.500
							AP00205464	11,783.790		11,783.790
							AP00206882	2,304.880		2,304.880
							AP00207433	160.000		160.000
							AP00208479	22,042.690		22,042.690
							AP00208738	4,394.900		4,394.900
							AP00209787	409.200		409.200
							AP00213469	12,102.920		12,102.920
							AP00213816	2,044.000		2,044.000
							AP00214104	211.500		211.500
							AP00214295	544.950		544.950
							AP00214837	232.500		232.500
							AP00215446	4,721.440		4,721.440
							AP00216497	8,080.370		8,080.370
							AP00217190	18,254.050		18,254.050
							AP00219373	8,625.660		8,625.660
							AP00220068	20,009.520		20,009.520
							AP00220425	4,404.900		4,404.900
							AP00224884	12,569.020		12,569.020
							AP00227111	6,223.900		6,223.900
							AP00228473	13,100.480		13,100.480
							AP00228821	25,911.660		25,911.660
							AP00229128	2,587.100		2,587.100
							AP00230802	7,521.630		7,521.630
							AP00231629	4,318.480		4,318.480
							AP00231759	24,514.980		24,514.980
							AP00232201	3,297.320		3,297.320
							AP00233021	1,922.300		1,922.300
							AP00234345	12,926.410		12,926.410
							AP00235839	9,246.040		9,246.040
							AP00237062	7,477.320		7,477.320
							AP00237293	625.500		625.500
							AP00238807	21,827.230		21,827.230
							AP00240367	12,916.950		12,916.950
							AP00243115	9,722.770		9,722.770
							AP00243366	58,013.030		58,013.030
	AG0236	AGC General Litigation	18000	Legal Services	923000	100	AP00199597	160.850		160.850
							AP00200145	624.400		624.400
							AP00200641	1,110.500		1,110.500
							AP00200952	5,558.900		5,558.900
							AP00201105	4,137.240		4,137.240
							AP00201237	388.580		388.580
							AP00201385	1,508.000		1,508.000
							AP00201697	57,650.580		57,650.580
							AP00201837	13,382.240		13,382.240

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AG0236	AGC General Litigation	18000	Legal Services	923000	100	AP00203275	600.000		600.000
							AP00203784	53,665.520		53,665.520
							AP00204661	1,358.400		1,358.400
							AP00204927	11,198.720		11,198.720
							AP00205054	18,272.580		18,272.580
							AP00205464	11,870.420		11,870.420
							AP00206402	1,897.020		1,897.020
							AP00206882	999.300		999.300
							AP00207200	7,360.390		7,360.390
							AP00207433	19,043.420		19,043.420
							AP00208208	1,472.650		1,472.650
							AP00208479	9,648.700		9,648.700
							AP00209036	7,208.480		7,208.480
							AP00209367	3,096.670		3,096.670
							AP00209787	1,083.650		1,083.650
							AP00211070	1,168.000		1,168.000
							AP00211618	14,756.760		14,756.760
							AP00213317	26,197.400		26,197.400
							AP00213469	3,735.800		3,735.800
							AP00213816	6,939.320		6,939.320
							AP00215446	9,098.570		9,098.570
							AP00215795	8,559.070		8,559.070
							AP00216074	8,055.040		8,055.040
							AP00216497	1,754.470		1,754.470
							AP00217190	9,798.240		9,798.240
							AP00218899	23,560.160		23,560.160
							AP00220068	1,405.190		1,405.190
							AP00220425	9,671.600		9,671.600
							AP00220568	9,912.970		9,912.970
							AP00222582	16,278.000		16,278.000
							AP00222729	21,008.280		21,008.280
							AP00223026	4,047.560		4,047.560
							AP00223730	94.200		94.200
							AP00224260	6,662.900		6,662.900
							AP00224884	13,415.290		13,415.290
							AP00225967	58,223.740		58,223.740
							AP00226183	23,112.720		23,112.720
							AP00227111	1,902.900		1,902.900
							AP00228017	424.800		424.800
							AP00228159	1,328.300		1,328.300
							AP00228333	3,185.860		3,185.860
							AP00228821	7,662.480		7,662.480
							AP00229393	910.000		910.000
							AP00230802	45,584.170		45,584.170
							AP00231156	677.510		677.510
							AP00231629	1,481.500		1,481.500
							AP00231759	7,081.850		7,081.850
							AP00232201	1,206.200		1,206.200
							AP00233021	32,593.590		32,593.590
							AP00233155	125.790		125.790
							AP00234345	12,126.900		12,126.900
							AP00234787	397.500		397.500
							AP00234946	4,447.000		4,447.000
							AP00235721	22,698.410		22,698.410
							AP00235839	7,728.980		7,728.980
							AP00236131	332.000		332.000
							AP00237062	4,410.300		4,410.300
							AP00237293	3,113.600		3,113.600
							AP00238807	3,262.000		3,262.000
							AP00238930	55,222.100		55,222.100
							AP00240367	20,592.400		20,592.400
							AP00240516	9,048.300		9,048.300
							AP00241396	5,158.300		5,158.300
							AP00241820	3,275.280		3,275.280
							AP00243115	20,525.500		20,525.500

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AG0236	AGC General Litigation	18000	Legal Services	923000	100	AP00243224	2,667.140		2,667.140
							AP00243366	33,310.210		33,310.210
							AP00243689	2,336.860		2,336.860
							AP00243841	12,005.170		12,005.170
							AP00243988	3,698.450		3,698.450
							AP00244255	5,671.600		5,671.600
	AG0245	Corporate Matters/Contracts	18000	Legal Services	930200	100	AP00201697	806.000		806.000
							AP00201962	5,970.440		5,970.440
							AP00206882	1,455.900		1,455.900
							AP00207703	15,943.140		15,943.140
							AP00208479	882.500		882.500
							AP00208901	3,147.670		3,147.670
							AP00210174	10,197.040		10,197.040
							AP00212383	12,241.790		12,241.790
							AP00215633	648.350		646.350
							AP00216828	5,059.570		5,059.570
							AP00221727	7,897.660		7,897.660
							AP00225967	9,822.720		9,822.720
							AP00228017	4,588.980		4,588.980
							AP00228473	4,112.500		4,112.500
							AP00233155	2,726.160		2,726.160
							AP00234567		681.500	681.500
							AP00237924	2,098.280		2,098.280
							AP00238807	12,027.980		12,027.980
							AP00241396	3,305.600		3,305.600
							AP00243390		70.500	70.500
	AG0252	DGC Federal and NY Regulat	18000	Legal Services	928000	100	AP00233155	2,202.000		2,202.000
	AG0254	AGC NY Regulatory	18000	Legal Services	928000	100	AP00237062	7,956.700		7,956.700
							AP00239908	234.000		234.000
							AP00241820	6,520.000		6,520.000
	AG0255	Regulatory Legal Services	18000	Legal Services	928000	100	AP00199597	6,200.200		6,200.200
							AP00201385	25,815.260		25,815.260
							AP00202695	10,824.250		10,824.250
							AP00202722		4,698.970	4,698.970
							AP00204661	19,850.900		19,850.900
							AP00206429		6,630.000	6,630.000
							AP00206882	26,720.780		26,720.780
							AP00208738	25,472.520		25,472.520
							AP00208901	9,699.500		9,699.500
							AP00209787	7,024.020		7,024.020
							AP00209818		1,759.850	1,759.850
							AP00214837	6,500.130		6,500.130
							AP00215446	23,471.400		23,471.400
							AP00215820		624.000	624.000
							AP00216497	18,200.000		18,200.000
							AP00216828	14,501.300		14,501.300
							AP00217382		1,326.000	1,326.000
							AP00220095		910.000	910.000
							AP00221727	64,881.330		64,881.330
							AP00223730	40,896.300		40,896.300
							AP00224260	17,830.430		17,830.430
							AP00224286		2,392.000	2,392.000
							AP00225967	27,390.410		27,390.410
							AP00228473	19,252.500		19,252.500
							AP00228821	390.000		390.000
							AP00228850		52.000	52.000
							AP00233049		156.000	156.000
							AP00233155	25,347.400		25,347.400
							AP00235742		130.000	130.000
							AP00237062	41,548.930		41,548.930
							AP00237293	172,911.960		172,911.960
							AP00238807	17,938.900		17,938.900
							AP00239932		1,380.000	1,380.000
							AP00240175	29,705.530		29,705.530
							AP00241396	810.000		810.000

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ACCOUNTING DETAILS BY VENDOR - PEOPLESOFT SYSTEM

Sum of Total Payables $								Business Unit		
Vendor	Activity	Activity Descr	Charged Dept	Chrg Dept Descr	Regulatory Acct	Expense Type	Jrnl Id	00036	00099	Grand Total
HISCOCK & BARCLAY LLP	AG0255	Regulatory Legal Services	18000	Legal Services	928000	100	AP00243717		78.000	78.000
	AG0260	AGC Real Estate	18000	Legal Services	923000	100	AP00199875	2,623.000		2,623.000
							AP00201962	2,205.500		2,205.500
							AP00202869	812.500		812.500
							AP00204048	1,364.850		1,364.850
							AP00204582	1,018.300		1,018.300
							AP00212383	2,498.900		2,498.900
							AP00213175	2,581.500		2,581.500
							AP00216074	481.000		481.000
							AP00216497	288.000		288.000
							AP00217353	4,823.800		4,823.800
							AP00220068	6,296.750		6,296.750
							AP00223730	5,459.000		5,459.000
							AP00227567	1,562.500		1,562.500
							AP00228821	7,656.080		7,656.080
							AP00233021	704.500		704.500
							AP00234345	3,043.230		3,043.230
							AP00234787	296.000		296.000
							AP00234946	3,990.150		3,990.150
							AP00235721	592.000		592.000
							AP00236462	2,947.200		2,947.200
							AP00238807	1,128.670		1,128.670
							AP00239072	1,604.010		1,604.010
							AP00239472	235.000		235.000
							AP00242094	112.000		112.000
							AP00243115	1,601.500		1,601.500
			38320	Site Investig & Remed	923000	100	AP00207565	1,092.000		1,092.000
							AP00207902	104.000		104.000
							AP00213175	260.000		260.000
HISCOCK & BARCLAY LLP Total								3,052,075.060	20,888.820	3,072,963.880
TOWERS PERRIN	AG0475	Compensation & Pension/Ber	16210	Compensation	926000	400	AP00201851		3,888.000	3,888.000
							AP00202297		6,696.000	6,696.000
							AP00203601		1,903.690	1,903.690
							AP00207723		1,512.000	1,512.000
							AP00213847		58,618.710	58,618.710
							AP00214131		32,282.840	32,282.840
							AP00215469		11,967.750	11,967.750
							AP00218793		1,693.360	1,693.360
							AP00230567		56,596.550	56,596.550
TOWERS PERRIN Total									175,158.900	175,158.900
WARROOM DOCUMENT SOLUTI	AG0080	Regulatory Filing Activities	25770	Reg Research&Speci	928000	400	AP00227695	1,401.450		1,401.450
			25780	Regulatory Accountin	928000	400	AP00240027	745.040		745.040
WARROOM DOCUMENT SOLUTIONS INC Total								2,146.490		2,146.490
Grand Total								5,978,506.150	554,853.960	6,533,360.110
DR. ROGER MORIN	AG0480		25750			100			3,000.00	3,000.00
	AG0480		25750			100			976.00	976.00
DR. ROGER MORIN Total								-	3,976.00	3,976.00
TOTAL								5,978,506.15	558,829.96	6,537,336.11

Page 18 of 82

ACCOUNTING DETAILS BY VENDOR - ORACLE SYSTEM

Vendor	Invoice Amount	Bill Pool Table	Segment	Business Unit	KS Activity	Exp Type	GL Act $	KS Project	KS Project Descr	KS Cost Type	KS Cost Type Descr
CULLEN AND DYKMAN	228,000.00	20.34%	DIST	00036	00R619	100	46,375.20	K04363	AGC GENERAL LITIG OUT COUNSEL	406	OUTSIDE CONSULTANTS
CULLEN AND DYKMAN	228,000.00	5.77%	GAS	00036	00R619	100	13,155.60	K04363	AGC GENERAL LITIG OUT COUNSEL	406	OUTSIDE CONSULTANTS
CULLEN AND DYKMAN	228,000.00	3.21%	TRAN	00036	00R619	100	7,318.80	K04363	AGC GENERAL LITIG OUT COUNSEL	406	OUTSIDE CONSULTANTS
TOWERS PERRIN	1,569.55	100.00%	GAS	00036	002004	100	1,569.55	K99115	NMPCRC-08-REGULATORY	406	OUTSIDE CONSULTANTS
TOWERS PERRIN	7,568.16	100.00%	GAS	00036	002004	100	7,568.16	K99115	NMPCRC-08-REGULATORY	406	OUTSIDE CONSULTANTS
						TOTAL	75,987.31	see Attachment 9 for supporting backups			

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 10/08/2008

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500, S-6110

Paying Company Name and Number: 099 Service Co

City, State Zip: Philadelphia, PA

Payment Due Date: ASAP

In Payment of: 2008 Energy Services & General Industry Executive Survey

Invoice Number: 5112472

Amount

$3,888.00

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$3,888.00

RECEIVED
OCT 10 2008
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy Barrett	Timothy M Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Victoria Geswaldo	V. Barrett	315-428-3166

[ ] ACH

Bank: ______
Routing #: ______
ACCT #: ______
Remit Email Address: ______

[X] CHECK

Check Stub Message
______
______
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:
______
______

Forward to:
Accounts Payable, C-1, Syracuse for Processing

Page 19 of 82

TOWERS PERRIN

Please enter Invoice Number 5112472 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT Code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia PA 19178-6110

September 25, 2008

BILL TO:
Ms. Victoria Geswaldo
National Grid USA, Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

SHIP TO:
Ms. Victoria Geswaldo
National Grid USA, Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

Invoice No: 5112472

Description	Qty	Amount
2008 U.S. CDB Energy Services Executive Database; 2008 U.S. CDB General Industry Executive Database; Comp Online Custom & Express/Published Analyses S	1	[redacted]
Comp Online Energy Services Combination Subscription Discount		
Sales Tax		
	Total	$ 3,888.00

Invoices are due upon receipt. Any balance outstanding 30 days after the date of invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com, or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 10/09/08

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500
5-6110

Paying Company Name and Number: 0099

City, State Zip: Philadelphia PA 19178-6110

Payment Due Date: ASAP

In Payment of: 2007 U.S. CDB Energy Services Executive Database

Invoice Number: 5057098

Amount: $6,696.00

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0476		400	16210	16210	00354			6,696.00

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	100019454
Preparer's Name (Print)	**Signature**	**Phone Number**
		460-1901

☐ ACH

Bank: _____
Routing #: _____
ACCT #: _____
Remit Email Address: _____

☐ CHECK

Check Stub Message
_____
_____
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:
_____
_____

Forward to :
Accounts Payable, C-1, Syracuse for Processing

TOWERS PERRIN

Please enter Invoice Number 5057098 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT Code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia PA 19178-6110

February 26, 2008

BILL TO:
Mr. Timothy Barrett
National Grid USA, Inc.
300 Erie Boulevard West
Building E-2, Compensation
SYRACUSE, NY 13202

SHIP TO:
Mr. Timothy Barrett
National Grid USA, Inc.
300 Erie Boulevard West
Building E-2, Compensation
SYRACUSE, NY 13202

Invoice No: 5057098

Description	Qty	Amount
2007 U.S. CDB General Industry Executive Database: Executive Descriptive Statistics Report - Electronic	1	[redacted]
2007 U.S. CDB Energy Services Executive Database: Executive Report - Electronic	1	
Sales Tax		
	Total	$ 6,696.00

Invoices are due upon receipt. Any balance outstanding 30 days after the date of invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com, or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 10/30/08

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500
S-6110

Paying Company Name and Number: 00099

City, State Zip: Philadelphia PA 19178-6110

Payment Due Date: ASAP

In Payment of:

Invoice Number: 5074074

Amount

$1,903.69

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0476		400	16210	16210	00354			$1,903.69

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	100019454
Preparer's Name (Print)	**Signature**	**Phone Number**
		460-1901

RECEIVED
OCT 31 2008
ACCOUNTS PAYABLE

☐ ACH

Bank:
Routing #:
ACCT #:
Remit Email Address:

☐ CHECK

Check Stub Message
(maximum limit of 70 characters)

Separate Check Y, N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 23 of 82

Please enter Invoice Number 5074074 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., ABA Routing Number 031 201 467
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

May 19, 2008

Mr. Timothy M. Barrett
Director of Compensation
National Grid USA, Inc.
300 Erie Boulevard West
Syracuse, NY 13202

Invoice No: 5074074

Fees for services rendered during March 2008	Amount
Executive benefit calculation	[redacted]
Total	$1,903.69

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 12/01/2008

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500, S-6110

Paying Company Name and Number: 099 Service Co

City, State Zip: Philadelphia, PA

Payment Due Date: ASAP

In Payment of: Compensation Survey Data

Invoice Number: 5128725

Amount: $1,512.00

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$1,512.00

Approver's Name (Print)	Signature	PeopleSoft User ID
Victoria B. Geswaldo		GESWALV

Preparer's Name (Print)	Signature	Phone Number
Timothy Barrett	Timothy M Barrett	315-460-1901

[ ] ACH

RECEIVED
DEC 01 2008
ACCOUNTS PAYABLE

Bank: ____

Routing #: ____

ACCT #: ____

Remit Email Address: ____

[X] CHECK

Check Stub Message: ____

(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location: ____

Forward to:
Accounts Payable, C-1, Syracuse for Processing

TOWERS PERRIN

Please enter Invoice Number 5128725 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT Code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia PA 19178-6110

November 21, 2008

BILL TO:
Ms. Victoria Geswaldo
National Grid USA, Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

SHIP TO:
Ms. Victoria Geswaldo
National Grid USA, Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

Invoice No: 5128725

Description	Qty	Amount
2008 U.S. CDB Energy Services MMPS Database; 2008 U.S. CDB General Industry MMPS Database: Comp Online Custom & Express/Published Analyses Subscriptio	1	[redacted]
Comp Online Energy Services Combination Subscription Discount		
Sales Tax		
	Total	$ 1,512.00

Invoices are due upon receipt. Any balance outstanding 30 days after the date of invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com, or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 1/15/09

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684
	Federal Tax No. or SS#:
Address: P.O. BOX 8500 S-6110	Paying Company Name and Number: 00099
City, State Zip: Philadephia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Broadbanding start-up;Eng/ Supervisors mrps; NIMO Gas Case;	Invoice Number: BOS 5128268
	Amount: $18,945.49

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	$18,945.49

RECEIVED
JAN 16 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M Barrett	Timothy M Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Victoria B. Geswaldo	V B Geswaldo	(315) 428-3166

☐ ACH

Bank
Routing #
ACCT #
Remit Email Address:

☐ CHECK

Check Stub Message
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 27 of 82

Please enter Invoice Number BOS5128268 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., ABA Routing Number 031 201 467
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

November 21, 2008

Mr. Timothy M. Barrett
Compensation Manager
National Grid USA
300 Erie Boulevard West
Syracuse, New York 13202

Invoice No: BOS5128268

Executive Compensation Services for September and October 2008	**Amount**
Fees for services rendered	[redacted]
Finance Charge	
Total	$18,915.49

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

V:\NATIONAL GRID USA INC - 11460\08\CRM\BILLING - ECR\TBARRETT - INVOICE #BOS5128268 - SEP&OCT 2008.DOC

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 1/15/09

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name)	Towers Perrin
Vendor No.	6684
Federal Tax No. or SS#	
Address	P.O. BOX 8500 S-6110
Paying Company Name and Number	00099
City, State Zip	Philadephia, PA 19178-6110
Payment Due Date	ASAP
In Payment of:	Consulting services executive compensation
Invoice Number	5088204
Amount	$1,459.06

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	$1,459.06

RECEIVED
JAN 16 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M Barrett	Timothy M Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Victoria B. Geswaldo		(315) 428-3166

☐ ACH

Bank ______
Routing # ______
Acct # ______
Remit Email Address: ______

☐ CHECK

Check Stub Message ______
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location: ______

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 29 of 82

TOWERS PERRIN

Please enter Invoice Number 5088204 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., ABA Routing Number 031 201 467
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

June 27, 2008

Mr. Timothy M. Barrett
Compensation Manager
National Grid USA
300 Erie Boulevard West
Syracuse, New York 13202

Invoice No: 5088204

Executive Compensation Services for May 2008	Amount
Fees for Services Rendered	$1,459.06
Total	$1,459.06

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 1/15/09

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 60684	Federal Tax No. or SS#:
Address: P.O. BOX 8500 S-6110	Paying Company Name and Number: 00099	
City, State Zip: Philadephia, PA 19178-6110	Payment Due Date: ASAP	
In Payment of: Adhoc Compensation Analysis	Invoice Number: BOS5114081	
	Amount: $4,055.93	

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	$4,055.93

RECEIVED
JAN 16 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M Barrett	Timothy M Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Victoria B. Geswaldo	V B Geswaldo	(315) 428-3166

☐ ACH

Bank: ______
Routing #: ______
ACCT #: ______
Remit Email Address: ______

☐ CHECK

Check Stub Message
______
______
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:
______
______

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 31 of 82

Please enter Invoice Number BOS5114081 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., ABA Routing Number 031 201 467
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

September 29, 2008

Mr. Timothy M. Barrett
Compensation Manager
National Grid USA
300 Erie Boulevard West
Syracuse, New York 13202

Invoice No: BOS5114081

Executive Compensation Services in August 2008	Amount
Fees for Services Rendered	$4,055.93
Total	$4,055.93

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

V:\NATIONAL GRID USA INC - 114601\08\CRM\BILLING - ECR\TBARRETT - INVOICE #BOS5114081 - AUG 2008.DOC

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 1/16/09

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684
	Federal Tax No. or SS#
Address: P.O. BOX 8500 S-6110	Paying Company Name and Number: 00099
City, State Zip: Philadelphia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Broadbanding start-up; NIMO Gas Rate Case - competitive analysis; SERP Compliance legal fees	Invoice Number: BOS 5134193
	Amount: $34,158.23

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	$34,158.23

RECEIVED
JAN 1 6 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M Barrett	Timothy M Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Victoria B. Geswaldo	Victoria B. Geswaldo	(315) 428-3166

☐ ACH

Bank: ____
Routing #: ____
ACCT #: ____
Remit Email Address: ____

☐ CHECK

Check Stub Message
____
____
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:
____
____

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 33 of 82

Please enter Invoice Number BOS5134193 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., ABA Routing Number 031 201 467
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

December 15, 2008

Mr. Timothy M. Barrett
Compensation Manager
National Grid USA
300 Erie Boulevard West
Syracuse, New York 13202

Invoice No: BOS5134193

Executive Compensation Services In November 2008	Amount
Fees for Services Rendered	$34,158.23
Total	$34,158.23

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

V:\NATIONAL GRID USA INC - 114601\08\CRM\BILLING - ECR\TBARRETT - INVOICE #BOS5134193 - NOV 2008.DOC

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 1/21/09

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500 S-6110

Paying Company Name and Number: 00099

City, State Zip: Philadelphia, PA 19178-6110

Payment Due Date: 2/1/09

In Payment of: Legal Review of Keyspan Plans & NGESRPS as it relates to (409A) regulations

Invoice Number: 5140642

Amount: $32,282.84

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	32,282.84

RECEIVED
JAN 2? 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M Barrett	Timothy M Barrett	BARRETTT

Preparer's Name (Print)	Signature	Phone Number
Kayna A Rice	Kayna A Rice	315-428-6545

☐ ACH

Bank: ______

Routing #: ______

ACCT #: ______

Remit Email Address: ______

☐ CHECK

Check Stub Message
______
______
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:
______
______

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Please enter Invoice Number 5140642 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT Code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia PA 19178-6110

January 15, 2009

Mr. Timothy Barrett
Director of Compensation
National Grid USA Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

Invoice No: 5140642

Fees for services rendered during December 2008 relating to nonqualified deferred compensation consulting	Amount
Fees for Services Rendered	32,282.84
Total	$ 32,282.84

Invoices are due upon receipt. Any balance outstanding 30 days after the date of invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com, or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date 02/02/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No. 6684

Federal Tax No. or SS#

Address: P.O.Box 8500 S-6110

Paying Company Name and Number: 00099

City, State Zip: Philadephia, PA

Payment Due Date: 02/15/2009

In Payment of: Broad-banding work Band E

Invoice Number: BOS144999

Amount: $11,967.75

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	$11,967.75

RECEIVED
FEB 0 2 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315 428 6545

☐ ACH

Bank
Routing #
ACCT #
Remit Email Address:

☐ CHECK

Check Stub Message
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 37 of 82

Please enter Invoice Number BOS144999 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

TOWERS PERRIN

January 13, 2009

Mr. Timothy M. Barrett
Compensation Manager
National Grid USA
300 Erie Boulevard West
Syracuse, New York 13202

Invoice No: BOS144999

	Amount
Fees for Services Rendered	$11,967.75
Total	$11,967.75

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

V:\NATIONAL GRID USA INC - 11480\08\CRM\BILLING - ECR\TBARRETT - INVOICE #BOS5136881 - DEC 2008.DOC

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 3/2/09

PLEASE ISSUE PAYMENT AS FOLLOWS

RUSH!

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500 S-6110

ACH

Paying Company Name and Number: 00099

City, State Zip: Philadelphia PA 19178-6110

Payment Due Date: 3/15/09

In Payment of: Towers Perrin.
- Legal Review year end Amendments Non-Qualified Plans
- Consultations on Mike Jesanis

Invoice Number: 514 8225

Amount: 91,693.36

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00354		00099	1,693.36

RECEIVED
MAR 02 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	barrett

Preparer's Name (Print)	Signature	Phone Number
Victoria B. Gesualdo	[signature]	X3166

☐ ACH

Bank ______
Routing # ______
ACCT # ______
Remit Email Address: ______

☐ CHECK

Check Stub Message: Inv # 5148225
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Please enter Invoice Number 5148225 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT Code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia PA 19178-6110

February 18, 2009

Mr. Timothy Barrett
Director of Compensation
National Grid USA, Inc.
300 Erie Boulevard West
SYRACUSE, NY 13202

Invoice No: 5148225

Fees for services rendered during January 2009 relating to nonqualified deferred compensation consulting	Amount
Fees for Services Rendered	1,693.36
Total	$ 1,693.36

Invoices are due upon receipt. Any balance outstanding 30 days after the date of invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com, or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 05/26/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin

Vendor No.: 6684

Federal Tax No. or SS#:

Address: P.O. Box 8500, S-6110

Paying Company Name and Number: 099 Service Co

City, State Zip: Philadelphia, PA 19178-6110

Payment Due Date: ASAP

In Payment of: Consulting Services - March & April 2009 - New banded structure Bands C through F

Invoice Number: 5169673

Amount

$11,672.13

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$11,672.13

RECEIVED
MAY 26 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315-428-6545

[ ] ACH

[X] CHECK

Bank:

Routing #:

ACCT #:

Remit Email Address:

Check Stub Message
Inv. No. 5169673
(maximum limit of 70 characters)

Separate Check N
Mail Check to Payee N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 05/20/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684 / Federal Tax No. or SS#:
Address: P.O. Box 8500, S-6110	Paying Company Name and Number: 099 Service Co
City, State Zip: Philadelphia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Consulting Services - March 2009 (nonqualified def comp; executive sec. 409A)	Invoice Number: 5159731
	Amount: $1,411.14

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$1,411.14

RECEIVED
MAY 21 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315-428-6545

[ ] ACH [X] CHECK

Bank: ______
Routing #: ______
ACCT #: ______
Remit Email Address: ______

Check Stub Message
Inv. No. 5159731
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 42 of 82

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 05/20/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684 / Federal Tax No. or SS#
Address: P.O. Box 8500, S-6110	Paying Company Name and Number: 099 Service Co
City, State Zip: Philadelphia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Consulting Services - February 2009 (development of new banded structure for Bands C through F)	Invoice Number: 5155795
	Amount: $38,156.32

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$38,156.32

RECEIVED
MAY 21 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315-428-6545

[ ] ACH

Bank:
Routing #:
ACCT #:
Remit Email Address:

[X] CHECK

Check Stub Message
Inv. No. 5155795
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 43 of 82

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 05/20/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684 / Federal Tax No. or SS#:
Address: P.O. Box 8500, S-6110	Paying Company Name and Number: 099 Service Co
City, State Zip: Philadelphia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Consulting Services - January 2009 (broad-banding study; misc mkt data work	Invoice Number: BOS5151008
	Amount: $4,228.06

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$4,228.06

RECEIVED
MAY 2 1 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M. Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315-428-6545

[ ] ACH [X] CHECK

Bank
Routing #
ACCT #
Remit Email Address:

Check Stub Message
Inv. No. BOS5151008
(maximum limit of 70 characters)

Separate Check N
Mail Check to Payee N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 44 of 82

nationalgrid **REQUEST FOR CHECK / ACH**

Date: 05/21/2009

PLEASE ISSUE PAYMENT AS FOLLOWS

Payable To (Name): Towers Perrin	Vendor No.: 6684 / Federal Tax No. or SS#:
Address: P.O. Box 8500, S-6110	Paying Company Name and Number: 099 Service Co
City, State Zip: Philadelphia, PA 19178-6110	Payment Due Date: ASAP
In Payment of: Consulting Services - Feb 2009 (nonqualified def comp)	Invoice Number: 5153491
	Amount: $1,128.90

Business Unit*	Activity*	Work Order	Expense Type*	Orig Dept*	Charge Dept*	Bill Pool	Segment	Orig BU	Amount
00099	AG0475		400	16210	16210	00353		00099	$1,128.90

RECEIVED
MAY 21 2009
ACCOUNTS PAYABLE

Approver's Name (Print)	Signature	PeopleSoft User ID
Timothy M. Barrett	Timothy M Barrett	BARRETT

Preparer's Name (Print)	Signature	Phone Number
Kapua Rice	Kapua Rice	315-428-6545

[ ] ACH

Bank:
Routing #:
ACCT #:
Remit Email Address:

[X] CHECK

Check Stub Message
Inv. No. 5153491
(maximum limit of 70 characters)

Separate Check Y N
Mail Check to Payee Y N
OR
Mail Check To Internal Location:

Forward to :
Accounts Payable, C-1, Syracuse for Processing

Page 45 of 82

NationalGrid Check Request Form 1376741

DATE 7/28/09 INVOICE # 5173794
CHECK AMOUNT $2751.39 DATE CHECK REQUIRED 7/31/09
PAYABLE TO Towers Perrin TAX ID# 23-1159360
P.O. box 8500 S-6110 CORPORATION (Y/N) Y
Philadelphia, PA 19178-6110 SUPPLIER # 4564

REASON FOR CHECK May consulting Services.

REQUESTED BY (Print) Maureen Heaphy EMPLOYEE # 05126
DEPARTMENT HR-EXEC
REQUESTED BY (Signature) PHONE #

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
K99115	002004	406	202KCC	$1569.55
K00076	008975	406	045 KCC	1181.84

2751.39

APPROVED BY	EMPLOYEE#	SIGNATURE
Fred Surrey	03352	Fred J Surrey

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

07-31-2009 RCVD

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
- X 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

~~DELIVER CHECK~~ TO PAYEE - OR -
X OTHER – SPECIAL HANDLING INSTRUCTIONS RETURN TO Fred Surrey
DEPT Mgmt Repts + Planning LOCATION 12th FL MetroTech Ctr PHONE 718-403-2894

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 [signature] DATE 8/3/09

1376741

Page 46 of 82

Please enter Invoice Number 5173794 on your check or wire payable to Towers Perrin.

TOWERS PERRIN

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

July 15, 2009

Maureen Heaphy
Vice President, Compensation and Benefits
National Grid USA, Inc.
One MetroTech Center
Brooklyn, New York 11201-3850

Invoice No: 5173794

National Grid – May 2009 Services	Amount
MA and RI Rate Case Support	[redacted]
Legacy KeySpan Union Negotiations - Documentation	
Severance Plan Issue relating to Lenkes and Final Average Pay Pension rate look back (Peter Dill) *($626 payable from trust)	
Total	$3,377.39

To be paid by Trust -626.00
NET check amt $2,751.39

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

TOWERS
PERRIN

July 15, 2009

Maureen Heaphy
Vice President, Compensation and Benefits
National Grid USA, Inc.
One Metrotech Center
Brooklyn, New York 11201

Dear Maureen:

Enclosed is Towers Perrin's invoice for consulting services rendered for May 2009. This month's invoice has a balance of $3,377.39 which is attributable to fees associated with MA and RI Rate Case Support, Legacy KeySpan Union Negotiations Documentation, and consulting service rendered by Peter Dill.

- MA and RI Rate Case Support [redacted]
- Legacy KeySpan Union Negotiations – Documentation [redacted]
- Severance Plan Issue related to Lankes and Final Average Pay Pension rate look back (Peter Dill)
  *($626 payable from trust) [redacted]

Grand Total **$3,377.39**

To help us properly credit your account, please write the complete *invoice number (5173794)* on your check, enclose a copy of the invoice, and send all directly to the address on the invoice. Please note that a late charge of 1% per month will accrue on this invoice if it is not paid within 30 days from the date on this invoice.

If you have any questions, please contact me or your respective project managers.

Thank you,

Mark C. Murray

cc: Christine Cocchia – *Towers Perrin – Stamford*

Mark C. Murray, Senior Consultant
One Stamford Plaza, 263 Tresser Boulevard, Stamford, CT 06901 tel 203.326.4452 fax 203.326.5499 mark.murray@towersperrin.com

1389135

NationalGrid Check Request Form

DATE 8/20/09 INVOICE # STA-111574
CHECK AMOUNT $140,685.91 DATE CHECK REQUIRED 8/26/09
PAYABLE TO Towers Perrin TAX ID#
P.O. Box 8500 S-6110 CORPORATION (Y/N) Y
Philadelphia, PA 19178-6110 SUPPLIER # 4564

REASON FOR CHECK Services for June-July 2009

REQUESTED BY (Print) Maureen Heaphy EMPLOYEE # 05126
DEPARTMENT VP-NC Ben & Comp
REQUESTED BY (Signature) PHONE #

ACCOUNTING INFORMATION: (Requestor must supply this accounting)

Project	Task	Expenditure type	Expenditure Organization	Amount
K00076	002975	406	045 KCC	$125,936.94
K00081	002975	406	050 KCC	7,180.81
K99115	002004	406	202 KCC	7,568.16

140,685.91

APPROVED BY	EMPLOYEE#	SIGNATURE
Fred J Surrey	03352	

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

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
- X 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

DELIVER CHECK TO PAYEE ______ - 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 DATE 8/24/09

1389135

Page 49 of 82

TOWERS PERRIN

Please enter Invoice Number STA-111574 on your check or wire payable to Towers Perrin.

For electronic transfer of funds, wire payment to the account of:
Wachovia Bank, N.A., Philadelphia, PA Branch
ABA Routing Number 031 201 467, SWIFT code: PNBPUS33
Beneficiary: Towers Perrin, Account Number 201 415 918 9691.

For payment by check, remit a copy of this invoice with your check to:
Towers Perrin
P.O. Box 8500
S-6110
Philadelphia, PA 19178-6110

August 14, 2009

Ms. Maureen Heaphy
Vice President, Compensation and Benefits
National Grid USA, Inc.
One Metrotech Center
Brooklyn, New York 11201

Invoice No: *STA-111574*

National Grid – June_July 2009 Services	Amount
Peter Dill's consulting with Bill Down and outside counsel on Don Pardus and John Stevens' EUA split dollar life insurance arbitration claims during June and July, and consulting with Bill Dowd on former executive Bob Powderly's EUA split dollar life insurance benefits	[redacted]
Legacy KeySpan Union Negotiations - Documentation	[redacted]
Legacy KeySpan Union Negotiations - Pricing for L1049D	[redacted]
Ad Hoc Consulting - Retiree Medical Rx Carve-out Assessment	[redacted]
Ad Hoc Consulting - Massachusetts Rate Case Support	[redacted]
Active Management Plan Design Benchmarking	[redacted]
2010 Self-Insured Pricing (including active medical, dental, true-up and all Rx carve-out developments)	[redacted]
Total	$140,686.91

Approved
[signature] 8/17/09.

Invoices are due upon receipt. Any balance outstanding 30 days after the date of the invoice will incur a late charge of the lesser of 1.0% or the maximum allowed by law for each month outstanding, beginning from the date of the invoice.

All questions concerning remittance instructions should be addressed to: Receivable Support Unit, Towers Perrin, 1500 Market Street, Philadelphia, PA 19102. We can also be contacted at RSUCustomerService@towersperrin.com or telephone number: 215-246-6427 or fax number: 215-246-6240. Questions or written communications concerning a billing dispute and partial payments intended to constitute payments in full of outstanding charges should be addressed to your consultant.

Date of Request: March 5, 2010
Due Date: March 15, 2010

Request No. DAG-3
NMPC Req. No. NM 180 DPS 110

NIAGARA MOHAWK POWER CORPORATION d/b/a National Grid

Case 10-E-0050 - Niagara Mohawk Power Corporation d/b/a National Grid
Electric Rates

Request for Information

FROM: Denise Gerbsch

TO: Revenue Requirements Panel

Request:

The Company lists various vendors and cost estimates on page 216 of Exhibit __ (RRP-10) to support its rate year estimate for incremental rate case expenses. For each vendor listed on workpaper page 216, provide the following:

1. A copy of the contract and purchase order the Company has with the vendor that supports and identifies the work being performed.

2. A copy of all historic test year invoices with supporting documentation for total historic test year costs incurred and charged to Niagara Mohawk (company #36) either directly or indirectly. The supporting documentation should include the actual accounting applied so that verification of costs incurred can be reconciled with the historic test year workpapers provided in Exhibit __ (RRP-10).

Response:

1. Attached are the contracts and purchase orders the Company has with vendors identified on page 216 of Exhibit_(RRP-10). Per discussion with Denise Gerbsch, the Company did not provide documentation for newspapers or advertisements as these items were invoiced.
Foster and Associates (Attachment 1)
Analysis Group (Attachment 2)
Black and Veach (Attachment 3)
Hiscock & Barclay (Attachment 4)
Cullen & Dykeman (Attachment 5)
Alston & Bird (Attachment 6)
Towers Perrin (Attachment 7)
WarRoom (Attachments 8 and 9)

Roger Morin (Attachment 10)

2. There were no incremental costs during the historic test year.

<u>Name of Respondent:</u>
James Molloy

<u>Date of Reply:</u>
March 19, 2010

Purchase Order

Dispatch via Print

Niagara Mohawk Power Corporation d/b/a
National Grid
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
United States

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, PACKING SLIPS, AND ALL CORRESPONDENCE

Purchase Order	Date	Revision	Page
0000108148	10/19/2009		1

Payment Terms Net 30 **Freight Terms:** FOB-SHIPPING POINT
Ship Via: Best Way

Quote Date	Quote Number	Quote Name

Contract Number	Expiration

Confirmation Name	Date

Page 53 of 82

Vendor: 0000002503
FOSTER ASSOCIATES INC
17595 S TAMIAMI TRAIL SUITE 212
FORT MYERS FL 33908
United States

SUBMIT ALL INVOICES TO:
Niagara Mohawk Power Corp
ACCOUNTS PAYABLE
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
For Invoice inquiries call: 1-315-428-5252

Buyer Donald J Pacheco
Phone 508/389-4421
Marked for: Timothy J Lillis

Ship To: REGULATORY PROCEEDING
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000

Line-Schd	Item ID#	Item Description	Mfg Item ID/Mfg Name	Quantity	UOM	Unit Price	Extended Amt	Due Date
		See attached JAR THIS PURCHASE ORDER AND ASSOCIATED CONSULTING SERVICES AGREEMENT RESULTED SOLE SOURCE FOR DEPRECIATION STUDY. REFER TO THE PO FILE FOR THE COMPLETE CONSULTING SERVICES AGREEMENT AND SUPPORTING DOCUMENTATION..						
1 - 1		Depreciation Study - NIMO Electric Rate Case (06/30/2009-12/31/2010)		1	EA	150,000.0000	150,000.00	12/31/2010
			Do not apply sales tax to this line					
		*********** End of P.O. ***********	Total PO Amount				150,000.00	

Authorized Signature

Buyer Donald J Pacheco

SCHEDULE C

NATIONAL GRID

PRICE SCHEDULE BETWEEN NATIONAL GRID AND FOSTER ASSOCIATES FOR DEPRECIATION STUDY

The following rate card pricing will apply to all projects issued by *National Grid*:

Fees for Consultant's services are based on time and expenses. Services provided by Consultant's Dr. White are billed at [redacted], and services provided by Consultant's Dr. Kateregga are billed at [redacted]. Other support services provided by Consultant's Fort Myer's staff are billed at [redacted]. Consultant's standard billing rates are used for services performed in all phases of a depreciation engagement, including preparation of testimony and court appearances. Expenses are billed [redacted]. Every effort will be made by Consultant to minimize costs.

Project Assumptions:
While the total cost of the engagement is difficult to estimate, the cost of a comparable study conducted by Consultant for Company was slightly over [redacted], including hearings and litigation support. Assuming minimal complications in assembling and reconciling a database for Company, Consultant estimates the cost of this task could range between [redacted]. Our estimate of the cost to conduct statistical service life and net salvage studies (including programming to accommodate the h-system of survival functions), develop depreciation rates and prepare an engineering report is between [redacted], depending upon the quality of the database. An additional cost of [redacted] would likely be incurred if field visits are conducted. The cost of discovery, hearings and litigation support is nearly impossible to estimate. However, based on prior experience, Consultant believes it is unlikely that the cost of these activities would; exceed [redacted]. Costs may, however, shift between tasks as the project progresses. Based on the estimated cost of the above tasks, Consultant recommends a budget allowance of [redacted] for conducting a comprehensive Company depreciation study.

Purchase Order (CHANGE ORDER - REPRINT)

Dispatch via Print

Niagara Mohawk Power Corporation d/b/a
National Grid
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
United States

PURCHASE ORDER NUMBER
MUST APPEAR ON ALL INVOICES,
PACKAGES, PACKING SLIPS,
AND ALL CORRESPONDENCE

Purchase Order	Date	Revision	Page
0000111009	12/17/2009	1	1

Payment Terms MANOVRDE **Freight Terms:** FOB-DESTINATION
Ship Via: Best Way

Quote Date	Quote Number	Quote Name

Contract Number	Expiration

Confirmation Name	Date

Page 55 of 82

Vendor: 0000008557
ANALYSIS GROUP INC
111 HUNTINGTON AVENUE 10TH FLOOR
BOSTON MA 02199
United States

SUBMIT ALL INVOICES TO:
Niagara Mohawk Power Corp
ACCOUNTS PAYABLE
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
For Invoice inquiries call: 1-315-428-5252

Buyer Donald J Pacheco
Phone 508/389-4421
Marked for: Timothy J Lillis

Ship To: REGULATORY PROCEEDING
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000

Line-Schd	Item ID#	Item Description	Mfg Item ID/Mfg Name	Quantity	UOM	Unit Price	Extended Amt	Due Date
		See attached JAR						
1 - 1		Electric Revenue Decoupling - NIMO Electric Rate Case (09/01/2009 - 12/31/2010)		1	EA			12/31/2010
			Do not apply sales tax to this line					
		BLANKET PURCHASE ORDER EFFECTIVE THROUGH DECEMBER 31, 2010.						
		PROVIDE CONSULTING SERVICES TO NATIONAL GRID AND B&V FOR NY RATE CASE STUDIES IN ACCORDANCE WITH THE CONSULTING SERVICES AGREEMENT BETWEEN NATIONAL GRID AND B&V DATED OCTOBER 26, 2009						
		THE						

*********** P.O. continued on next page ***********

Purchase Order (CHANGE ORDER - REPRINT)

Dispatch via Print

Niagara Mohawk Power Corporation d/b/a
National Grid
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
United States

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, PACKING SLIPS, AND ALL CORRESPONDENCE

Purchase Order	Date	Revision	Page
0000111009	12/17/2009	1	2

Payment Terms MANOVRDE **Freight Terms:** FOB-DESTINATION
Ship Via: Best Way

Quote Date	Quote Number	Quote Name

Contract Number	Expiration

Confirmation Name	Date

Vendor: 0000008557
ANALYSIS GROUP INC
111 HUNTINGTON AVENUE 10TH FLOOR
BOSTON MA 02199
United States

Page 56 of 82

SUBMIT ALL INVOICES TO:
Niagara Mohawk Power Corp
ACCOUNTS PAYABLE
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
For Invoice inquiries call: 1-315-428-5252

Buyer Donald J Pacheco
Phone 508/389-4421
Marked for: Timothy J Lillis

Ship To: REGULATORY PROCEEDING
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000

Line-Schd	Item ID#	Item Description	Mfg Item ID/Mfg Name	Quantity	UOM	Unit Price	Extended Amt	Due Date
		APPLICABLE TERMS AND CONDITIONS ARE THE NATIONAL GRID USA and AFFILIATED COMPANIES TERMS & CONDITIONS FOR CONSULTING SERVICES, DOCUMENT 00400 (rev.2 6/25/09).						
		REFER TO THE PO FILE FOR THE COMPLETE CONSULTING SERVICES AGREEMENT AND SUPPORTING DOCUMENTATION.						
		*********** End of P.O. ***********	Total	PO Amount				

Authorized Signature

Buyer Donald J Pacheco

SCHEDULE D

PRICE SCHEDULE BETWEEN NATIONAL GRID AND ANALYSIS GROUP FOR NY GAS RATE CASE REVENUE DECOUPLING -2009

The following rate card pricing will apply to projects issued by National Grid:

While Consultant understands that Company intends to contract for expert consulting services on a time-and-materials basis, Consultant estimates that the cost to support Company in the development of a revenue decoupling mechanism is $185,440.

As requested by Company, Consultant has: (1) estimated the number of hours and budget per task and (2) provided billing rates and hours per person for the proposed case team. This budget was prepared based on our experience in litigation and our understanding of the desired scope of investigation. To the extent that the requirements of the assignment evolve differently from those assumed in our proposal, our actual billings (based on time and materials) may be different (higher or lower) than these estimates.

Estimated labor requirements to support regulatory filings and testimony in administrative proceedings reflect a number of considerations. Given the nature of utility filings, the level of effort required will depend on a number of factors, such as: the extent of iteration between Consultant and Company in developing a decoupling mechanism to propose and developing testimony to support this choice; the extent of responses to interrogatories and data requests; the need for and scope of rebuttal testimony; and the extent of assistance requested by Company on its briefs and in informal discussions with PSC staff or stakeholders. In particular, as Consultant note above, the level of quantitative analysis needed to support Dr. Tierney's testimony will depend on the complexity of the proposed decoupling mechanism and the scope of her testimony. Additionally, this budget estimate assumes no Consultant participation in technical conferences, assumes limited meetings with PSC staff, and limits research and testimony to that needed to develop Company's decoupling mechanism.

For these reasons, actual billings on this case may differ from these budget estimates. Over the course of this engagement, however, Consultant will work with Company to keep you informed of our work in relation to these assumed tasks, level of effort and billing levels, desired revisions to task descriptions, budget estimates, timelines, or administrative/billing arrangements should these circumstances arise. Should the scope of this project expand materially from the scope discussed above, Consultant will discuss the expected new work effort with you prior to undertaking it.

CONSULTANT - Estimated Hours and Budget Totals by Task
In Support of the Company's Rate Case (with Revenue Decoupling) in NY

Task	Hours	Total ($)
Mechanism Development and Research	[redacted]	
Written Testimony, Exhibits and Work papers		
Testify Before the New York PSC		
Potential Submissions Subsequent to Initial Written Testimony		
Assistance to Company on its Initial and Reply Briefs		
Subtotal - personnel		
Expenses: Travel expenses		[redacted]
Phone expenses		
Other expenses (supplies, materials)		
Total estimated cost at full time and materials rate		$179,240

Estimated Hours and Budget by Consultant Staff

Consultant Staff	Hourly Rate	Hours
Susan Tierney, Managing Principal	[redacted]	
Todd Schatzki and Andrea Okie, Manager		
Analyst(s)		
Total		
Total Professional Services Fees		$176,240

Consultant's ability to carry out the required work is heavily dependent upon their past experience in providing similar services to others, and Consultant expects to continue such work in the future. Consultant has undertaken a reasonable review of our records to determine Consultant's professional relationship with parties potentially adverse to Company. Consultant is not aware of any conflicts of interest or relationships that would, in our sole discretion, preclude us from performing the above work for Company. Consultant will, however, preserve the confidential nature of any sensitive information received from you or developed during the work in accordance with our established professional standards. Furthermore, it is Consultant's practice that once Consultant has been engaged with a particular client, Consultant considers potential additional new assignments (for other clients) in the context of how might the addition assignment impinge upon or otherwise comprise our ability to work with the existing client; where such impacts could arise and could not be properly mitigated or otherwise addressed, it is Consultant's practice to decline the prospective new work or assign other Consultant personnel to it.

Page 59 of 82

& BARCLAY LLP

JOHN P. LANGAN
MANAGING PARTNER

ONE PARK PLACE
300 SOUTH STATE STREET
SYRACUSE, NEW YORK 13202
T 315 425.2700 • F 315 425 2701

DIRECT DIAL 315.425.2754
DIRECT FAX 315.425.8554
JLANGAN@HBLAW.COM

July 13, 2009

Colin Owyang, Esq.
Senior Vice President &
General Counsel
National Grid USA
40 Sylvan Road
Waltham, MA 02451

Re: Terms of Engagement.

Dear Colin:

In accordance with our prior discussions, we have prepared this letter summarizing the terms of engagement of Hiscock & Barclay, LLP by National Grid USA ("National Grid" or the "Company"). The fee arrangements are as follows, subject to National Grid USA's April 1, 2009 Policies Governing Retention of Outside Counsel, as amended from time to time, incorporated herein by reference:

A. Commercial Work.

Routine commercial matters (e.g., commercial litigation, environmental, Indian law, etc.,) are handled on a [redacted] in accordance with the attached National Grid USA Policies Governing Retention of Outside Counsel, dated April 1, 2009.

The rates charged for commercial work are reflected in the attached Rate Matrix which sets forth by category all of Hiscock & Barclay timekeepers and the rates agreed upon by the Company for each classification of timekeeper. The Rate Matrix is updated, from time to time, to reflect the addition of new timekeepers to the firm and/or the reclassification of timekeepers as they ascend or otherwise change titles within the firm.

This is the same type of fee structure we use for other large firm clients although, as previously discussed [redacted]

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B. Tort Work.

Personal injury defense work for the Company has thus far been limited to the Upstate New York geographic region and performed under the following pricing arrangement: Senior Partners at [redacted]; Regular Partners at [redacted] Counsel, Senior Associates, Regular Associates at [redacted] and Junior Associates at [redacted].

C. Real Property Tax Work.

For real property tax matters and related litigation, the attached Rate Matrix is further [redacted] for 2009 and 2010 and [redacted] for 2011 under the attached letter agreement, dated April 11, 2006, the terms of which are incorporated by reference hereto.

D. Value Added Services.

In light of the historical partnering relationship between our two organizations, the terms of engagement include Hiscock & Barclay providing to the Company a wide array of standard and tailor-made multi jurisdictional CLE programs that are offered, from time to time, at various locations (e.g., our offices, the Company's offices, off site retreat locations of the National Grid Law Department, or by video conference). These services are offered on a non-billable basis. Hiscock & Barclay will provide quarterly summaries of this work, including time spent and amounts not billed, in the same form as bills submitted for billed work hours.

If the foregoing terms meet with your approval, we ask you to please counter sign this letter agreement where indicated below. Please return one original to us and retain the other for your file.

Thank you.

Very truly yours,

John P. Langan

ACKNOWLEDGED AND AGREED
TO THIS __ DAY OF JULY, 2009

National Grid USA
Authorized Representative

JPL/pan
Enclosure

SYLIB01\699547\4

nationalgrid

John F. Sherman, III
Deputy General Counsel

RECEIVED APR 13 2006

April 11, 2006

Lawrence A. Zimmerman, Esq.
Hiscock & Barclay, LLP
50 Beaver Street
Albany, NY 12207-2830

Re: Real Property Tax Cases
Fee Structure

Dear Larry:

In accordance with prior discussions on this issue, we have prepared a brief letter agreement regarding the revised legal fee structure on National Grid real property tax cases. The fee arrangement between Hiscock & Barclay, LLP (H&B) and National Grid on these cases will be as follows:

- The existing Article 7 [redacted] will be converted to [redacted][1]
- All work in progress on existing real property tax cases through the end of FY-06 (3/31/06) will be billed and paid at the [redacted]
- Commencing on 4/1/06 and proceeding forward all real property tax cases will be billed and paid in accordance with the [redacted]
    - FY-07 – National Grid/H&B matrix hourly rates [redacted];
    - FY-08 – National Grid/H&B matrix hourly rates [redacted]
    - FY-09 – National Grid/H&B matrix hourly rates [redacted]

[1] The conversion does not apply to the [redacted]

[2] FY-07-FY-11 [redacted]

25 Research Drive, Westborough, MA 01582
T: 508-389-2971 ■ F: 508-389-2463 ■ john.sherman@us.ngrid.com ■ www.nationalgrid.com

- FY-10 – National Grid/H&B matrix hourly rates [redacted]; and
- FY-11 – National Grid/H&B matrix hourly rates [redacted]

- In the event that there is a significant change in circumstances, such as substantial increase in the number of Article 7 cases being filed, National Grid and H&B may initiate discussions regarding a re-evaluation of the above fee structure.

We kindly request that you indicate your agreement with the above fee arrangement by signing this letter at the location indicated. Please return one original to us and retain the other for your file.

We thank you for your cooperation and assistance.

Very truly yours,

John F. Sherman/sc

The above is accepted and agreed to.

Hiscock & Barclay, LLP

By: ______________________

Date: 4/18/2006

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If you should have any questions regarding the above fee structure, please feel free to give me a call. Please let me know if the above fee structure is acceptable and I will prepare a brief fee agreement regarding the above proposal.

I thank you for your cooperation and assistance in this matter.

Very truly yours,

Kevin

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1125 Broadway, Albany, NY 12204-2505
T: 518.433.5270 ■ F: 518.433.5220 ■ kevin.glasheen@us.ngrid.com ■ www.nationalgrid.com

Colin Owyang
Senior Vice President & General Counsel
National Grid USA

nationalgrid

May 14, 2009

Peter Metzger, Esq.
Partner
Cullen & Dykman LLP
44 Wall Street, 19th Floor
New York, New York 10005-2407

Re: Non Tort Legal Services

Dear Peter:

This letter confirms that National Grid USA ("National Grid" or the "Company") has asked Cullen and Dykman LLP ("Firm"), effective as of January 1, 2009, to provide certain legal services, described more fully below, to National Grid and its majority-owned United States direct and indirect subsidiaries. With this letter I am sending a copy of the National Grid USA Policies Governing Retention of Outside Counsel (the "Outside Counsel Policies"), together with other documents referenced therein. The Outside Counsel Policies will govern your representation of National Grid in all matters for which you are retained. Below are additional provisions regarding this retainer.

1. ***TERM***. This retainer shall be effective as of January 1, 2009 and terminate on March 31, 2012. Both National Grid and the Firm may terminate this retainer at any time upon thirty (30) days written notice to the other. In the event of such a termination, National Grid and the Firm agree to reconcile and pay all fee and reimbursement charges

201 Jones Road, 5th Floor, Waltham, MA 02451
T: 781-907-1860 ■ F: 781-907-1659 ■ colin.owyang@us.ngrid.com ■ www.nationalgrid.com

pursuant to the terms set forth in this Agreement for all fees, costs, disbursements accrued or incurred as of the effective date of the termination.

2. ***COVERED ENTITIES.*** This retainer addresses the provision of legal services by the Firm to National Grid and its majority-owned United States direct and indirect subsidiaries ("Covered Entities"), including, but not limited to, The Brooklyn Union Gas

Company, KeySpan Gas East Corporation, Niagara Mohawk Power Corporation, Boston Gas Company, Colonial Gas Company, and EnergyNorth Natural Gas, Inc.

3. ***COVERED SERVICES.*** The fee arrangement reflected in Section 4 of this Agreement covers the following services on behalf of the Covered Entities ("Covered Services"):

(a) ***State Regulatory Matters.*** Gas and electric matters before state utility regulatory agencies including but not limited those in the states of New York, New Jersey, Pennsylvania, Connecticut, Rhode Island, Massachusetts, and New Hampshire.

(b) ***Federal Regulatory Matters.*** Gas and electric matters before the Federal Energy Regulatory Commission, the Department of Energy, and other federal agencies.

(c) ***General Corporate/Commercial/Contract Matters.*** Drafting and review of commercial contracts and other commercial documents, including, but not limited to, design/build/construction agreements, shareholder agreements, charters, by-laws, organizational and operating agreements, joint venture agreements, computer systems agreements, purchase agreements, and other commercial transaction agreements; corporate acquisitions and dispositions; corporate restructurings; work performed in connection with taxable and tax-exempt financings; trademark, copyright and service mark work; advice relating to anti-trust and unfair trade practice matters; review and advice concerning advertising and other corporate communication materials; financing work; advice concerning local and state lobbying and legislative matters; service on Iroquois Legal Committee and other industry legal organizations as requested by the Covered Entities; and similar corporate, commercial, and contract services.

(d) ***Commercial Litigation.*** Litigation, exclusive of Tort Litigation Legal Services provided pursuant to a separate retainer, before federal and state courts and administrative agencies, including bankruptcy and collections matters.

(e) ***Property Valuation Matters.*** Matters relating to special franchise; tax certiorari; and tax abatements and exemptions.

(g) ***Real Estate Matters.*** Real property purchases, leasing, zoning, and related land use matters.

(h) ***State and Local Tax Matters.*** Matters relating to New York City and New York State taxation.

(h) ***Gas/Fuel Supply Matters.*** Drafting and negotiation of agreements for gas/fuel supply, transportation, storage, fuel management and related matters; and gas/fuel supply project development and siting matters.

(i) ***Environmental Matters.*** Advice and assistance in environmental matters, and assistance in obtaining siting approvals, operating permits, construction permits, and related services in New York, including without limitation representation in proceedings before affected governmental agencies.

(j) ***Labor, Employment, and Benefit Matters.*** Matters relating to employment and collective bargaining relationships, including personnel policies; employment and independent contractor agreements; collective bargaining agreements; grievances and arbitrations; employee benefits and ERISA matters; immigration services; labor, employment and discrimination claims and litigation; and representation before federal, state, city and county agencies, and federal and state courts.

(k) ***SEC, Corporate Governance and Secretary's Office Matters.*** Secretary's office, stock exchange, and securities laws matters.

(l) ***Federal Tax Matters.*** Matters relating to federal taxation.

4. ***FEE STRUCTURE.***

(a) ***Hourly Billing Rates for Attorney, Law Clerks and Paralegals.*** The hourly billing rate during the term of this retainer for attorney, law clerk, and paralegal time engaged in the provision of Covered Services shall be [redacted], as set forth in Appendix A hereto. These rates will be adjusted only to reflect changes in attorney, law clerk or paralegal status (e.g., law clerk to associate, associate to partner but not annual advancement within associate or partner rank) and to add new employee hires. Except as otherwise provided, the Firm shall not change its rates for the term of this retainer, without the prior written consent of the Company.

(b) ***Estimated Fees.*** The parties estimate that the fees to be paid by the Company to the Firm for Covered Services will be [redacted] for the 15-month period from January 1, 2009 through March 31, 2010, and [redacted] for each of the 12-month periods from April 1, 2010 through March 31, 2011 and April 1, 2011 through March 31, 2012. The Firm will render a retainer bill each month for [redacted] that represents the monthly portion of these estimated annual fees, and the Company will forward payment for this retainer bill [redacted], subject to subsequent reconciliation as outlined in paragraph 4(e) below.

(c) ***Disbursements.*** The Firm will be entitled to reimbursement for disbursements actually incurred and appropriately memorialized in providing the Covered Services. The objective in billing for disbursements is to recover the cost associated with the particular item. In some cases, such as mileage and photocopying work, the charge is based on an estimated unit amount. For photocopy work, messengers, express mail and telecopying, National Grid may elect to provide such services from its own resources. [redacted]. Disbursements commonly incurred include but are not limited to court filing fees, charges for court reporting services, process server fees, photocopying charges, and postage.

(d) ***Estimated Disbursement Charges and [redacted]***. It is estimated that the amount of disbursements required in connection with the Firm's provision of the Covered Services will be [redacted] for the 15-month period from January 1, 2009 through March 31, 2010, and [redacted] for the 12-month periods from April 1, 2010 through March 31, 2011 and April 1, 2011 through March 31, 2012. The Firm will render a retainer bill for disbursements each month for [redacted] that represents the monthly portion of these estimated annual disbursements and the Company will forward payment for this retainer bill [redacted] subject to subsequent reconciliation as outlined in paragraph 4(e) below.

(e) ***Periodic Adjustments for Fees and Disbursements.*** During the term of this Agreement, the Company and the Firm shall periodically, as provided by the following schedule, review and compare the amount of fees and disbursements actually recorded and incurred with the amounts that have been [redacted] to the Firm by the Company for the contract period preceding the date of review. The Firm and the Company will calculate such adjustments as of September 30, 2009 for the prior 9-month period, and as of March 31, 2010, September 30, 2010, March 31, 2011, September 30, 2011, and March 31, 2012 for each of the applicable prior

6-month periods. Adjustments under this Section 4(e) shall be determined and paid by no later than 60 days following September 30 or March 31 of the of the year in question.

5. ***LIAISONS***. The Company and the Firm agree that Peter Metzger, Kenneth Maloney, Colin Owyang and Ronald Macklin are designated to act as the liaisons between the Firm and the Company regarding the interpretation and administration of this Agreement.

6. ***PERIODIC REPORTS AND MEETINGS***.

(a) ***Monthly Billing Memoranda***. The Firm shall submit monthly billing information memoranda to the Company detailing the identity of the attorney, law clerk, or paralegal performing service on each matter during the prior month, the time devoted by that attorney, law clerk, or paralegal, and the nature of the services performed. Such memoranda will be provided in electronic data format and, if requested by the Company, hard copy form and in any event will be provided no later than the last day of the month following the month to which such billing information memoranda pertain. It is the intent of the Company and the Firm to reduce, to the greatest extent possible, the volume of hard copy reports required to be provided hereunder.

(b) ***Monthly Summary Billing Reports***. As soon as practical after the end of each month, the Firm will prepare (i) a report reflecting the estimated number of hours of attorney, law clerk, and paralegal time devoted to each matter during the prior month, with work performed on behalf of each Covered Entity listed separately and (ii) a final report showing any adjustments made to the estimated report provided after the prior month, reflecting the number of hours of attorney, law clerk, and paralegal time devoted to each matter during the prior month, with work performed on behalf of each Covered Entity listed separately.

(c) *Other Reports.* In addition to the reports described in Sections 6(a) and 6(b) hereof, the Firm will provide such other reports as may be requested from time to time by National Grid's Legal Department, Manager of Administration. The Company and the Firm agree to cooperate in improving such reports, eliminating duplication and achieving any efficiency for such data as both consider appropriate.

(d) *Meetings.* The Company and the Firm shall meet periodically at the partner/counsel level at the request of either party, but in no event less frequently than once each Contract Period quarter, to discuss the implementation and administration of this Agreement, review legal services and disbursement charges, and discuss possible adjustments or other relevant matters.

7. ***OTHER SERVICES.*** At the Company's request, the Firm will provide attorneys and paralegals to work within the Company's offices to assist the Company's in-house attorneys, provide Continuing Legal Education courses for the Company's in-house attorneys, and provide such other assistance as the Company may reasonably request from time to time.

8. ***TRAVEL TIME.*** Time charged for work actually performed on a matter while traveling out-of-town in connection with Covered Services shall be charged to the matter that gave rise to the need for such travel, unless all or part of such travel time is used by the attorney, law clerk, or paralegal to work on other matters, in which event that portion of the travel time devoted to such work shall be charged to the matter for which the work was actually done, be it another National Grid matter or a matter for another client of the Firm. In all instances, time spent traveling shall not be charged by the Firm or compensated by the Company unless such time is spent by the Firm actually performing work on the relevant matter while traveling. The

Firm shall not otherwise charge and the Company shall not otherwise pay for travel time of Firm personnel.

9. *INSURANCE*. The Firm agrees that, for the term of this Agreement, it will maintain professional liability insurance coverage equal to at least $10,000,000.

10. *NATIONAL GRID POLICIES*. The Firm agrees to adhere to all the terms and conditions in the document titled, "National Grid USA Policies Governing Retention of Outside Counsel."

11. This letter and the Outside Counsel Policies represent the entire understanding between the parties in respect of the subject matter hereof and supersedes any and all other understanding, either oral or in writing, between the parties hereto with respect to the subject matter hereof. This retainer may only be amended by written agreement of the parties.

Colin Owyang
Colin Owyang
Senior Vice President &
General Counsel
National Grid USA

We acknowledge receipt of this retainer and National Grid USA Policies Governing Retention of Outside Counsel and agree to be governed by terms of these documents:

CULLEN AND DYKMAN LLP

By: Peter M. Metzger
Print: Peter M. Metzger
Title: Partner

Date: May 20, 2009

National Grid 2008 and 2009Rates

Name	Title	[redacted] Rate	[redacted] Rate	[redacted] Rate[1]	[redacted] NG Rate[2]
Sean Atkins	Partner	[redacted]	[redacted]	[redacted]	[redacted]
Petra Holden	Associate	[redacted]	[redacted]	[redacted]	[redacted]
Kenneth Jaffe	Partner	[redacted]	[redacted]	[redacted]	[redacted]
Christopher Jones	Associate	[redacted]	[redacted]	[redacted]	[redacted]
Daniel Klein	Paralegal	[redacted]	[redacted]	[redacted]	[redacted]
Michael Kunselman	Partner	[redacted]	[redacted]	[redacted]	[redacted]
Rafael Lopez	Paralegal	[redacted]	[redacted]	[redacted]	[redacted]
Bradley Miliauskas	Associate	[redacted]	[redacted]	[redacted]	[redacted]
Jamil Nasir	Counsel	[redacted]	[redacted]	[redacted]	[redacted]
Stephen Palmer	Partner	[redacted]	[redacted]	[redacted]	[redacted]
Richard Sparling	Counsel	[redacted]	[redacted]	[redacted]	[redacted]
Stacey Tyrewala	Associate	[redacted]	[redacted]	[redacted]	[redacted]
Walton Walker	Associate	[redacted]	[redacted]	[redacted]	[redacted]
Michael Ward	Sr. Counsel	[redacted]	[redacted]	[redacted]	[redacted]
Andrea Wolfman	Counsel	[redacted]	[redacted]	[redacted]	[redacted]

[1] 4/1/08 – 3/31/09
[2] 4/1/09 – 3/31/10

ADMIN/20321285v1

ALSTON&BIRD LLP

The Atlantic Building
950 F Street, NW
Washington, DC 20004-1404

202-756-3300
Fax: 202-756-3333
www.alston.com

Kenneth G. Jaffe | Direct Dial: 202-756-3154 | E-mail: kenneth.jaffe@alston.com

October 9, 2006

Lawrence J. Reilly
Executive Vice President and General Counsel
National Grid USA
25 Research Drive
Westborough, MA 01582

Re: Fees and Billing for Fiscal 2007 and 2008

Dear Larry:

The purpose of this letter is to memorialize the agreement that we have reached regarding the fees and billing arrangement for the legal services that Alston & Bird LLP ("Alston & Bird") provide to National Grid USA and its subsidiaries (collectively "National Grid") in accordance with the terms of engagement set forth in my letter of September 8, 2005. This letter supersedes the fee provisions set forth in that letter (which reference and incorporate an earlier, April 23, 2003 engagement letter), as well as any other provisions of the September 8, 2005 letter that are contrary to or inconsistent with this letter. Otherwise, the September 8, 2005 letter will remain in effect to govern the terms of our engagement.

FEES:

Fiscal Year 2007

During National Grid's fiscal year ("FY") 2007 (the year ending March, 31, 2007), Alston & Bird will continue to charge the hourly rates charged below for the energy group attorneys listed in Table 1. These rates are the same as the rates charged for the services provided by the same individuals during FY 2006, and incorporate [redacted] from the posted rates applicable during FY 2006, adjusted only for (a) changes in attorney seniority or classification (e.g., associate to counsel or partner, as per 2003 letter); and (b) an hourly rate o[redacted]for Rick Sparling[redacted]

One Atlantic Center
1201 West Peachtree Street
Atlanta, GA 30309-3424
404-881-7000
Fax: 404-881-7777

Bank of America Plaza
101 South Tryon Street, Suite 4000
Charlotte, NC 28280-4000
704-444-1000
Fax: 704-444-1111

90 Park Avenue
New York, NY 10016
212-210-9400
Fax: 212-210-9444

3201 Beechleaf Court, Suite 600
Raleigh, NC 27604-1062
919-862-2200
Fax: 919-862-2260

Table 1

Jaffe	[redacted]
Palmer	
Atkins	
Glew	
Ngau	
Nasir	
Sparling	
Ivanauskas	
Minsk	
Kunselman	
Miliauskas	
Moore	
Tyrewala	
Walsh	
Ward	

Legal services provided by other attorneys will be charged at A&B's posted hourly rates during FY 2007, [redacted] unless we agree to a special arrangement governing the rates applicable to a particular matter.

The fees paid through application of the [redacted] set forth above [redacted] (including fees for services provided by non-energy group Alston & Bird attorneys). In that event, [redacted]

Fiscal Year 2008

Fees for services during FY 2008 (the year ending March 31, 2008) will depend upon [redacted] as follows:

1. [redacted]

---

1 Stacy Tyrewala worked with Alston & Bird's energy group as a law clerk until her graduation from law school in May 2006, and who will be joining Alston and Bird as an associate attorney. The rate shown is her discounted billing rate as an associate. As a law clerk, her discounted hourly rate was [redacted]

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2. [redacted]

Table 2

Jaffe	[redacted]
Palmer	
Atkins	
Glew	
Ngau	
Nasir	
Sparling	
Ivanauskas	
Minsk	
Kunselman	
Miliauskas	
Moore	
Tyrewala	
Walsh	
Ward	

3. [redacted]

BILLING:

Alston & Bird will adhere to National Grid's Billing Policies as shown in Appendix A. Our invoice format should be in accordance with Appendix B - Outside Counsel Billing Procedures. Each item on the invoice must refer to a National Grid matter number. We recognize that, as specified in the Billing Procedures, charges for legal services that have not been issued a National Grid matter number in advance will not be approved for payment. We agree to maintain back-up documentation for all time charges and expenses for your review as may be necessary.

COORDINATION:

In our September 8, 2005 letter, we noted that you had advised us that you would be our primary contact with National Grid. You typically designate a member of the National Grid legal department as the "Responsible In-House Counsel" for each particular matter. We will keep the Responsible In-House Counsel identified for each particular matter informed regarding material developments as they occur and to provide sufficient notice to enable a National Grid in-house attorney to attend meetings, discovery proceedings, conferences, hearings and other proceedings as the Responsible In-House Counsel sees fit. We will continue to provide copies of all non-routine pleadings, motions and other papers prepared by Alston & Bird for review by the Responsible In-House Counsel before filing. We will obtain the approval of the Responsible In-House Counsel prior to undertaking tasks involving a significant time commitment (e.g., discovery or major legal research) unless included in an approved case plan.

We will obtain the approval, in advance, of the Responsible In-House Counsel for the selection and terms of employment of experts, consultants and other technical or professional assistance. When such consultation is retained through Alston & Bird, we will prepare and execute appropriate consulting agreements and confidentiality agreements with such approved experts and consultants.

Should we need to obtain information from National Grid, e.g., documents or information from past or current employees, we will channel all requests for access to documents, employees, or other information through the Responsible In-House Counsel.

* * * *

We would appreciate your acknowledging, on behalf of National Grid, that this letter accurately reflects the terms of our agreement as to the matters addressed, by signing where indicated below and returning to me the enclosed copy of this letter.

We are delighted that we were able to agree to this arrangement and we look forward to continuing to work with National Grid.

Yours truly,

Kenneth G. Jaffe

The above is accepted and agreed to:

NATIONAL GRID USA

By: ______________________
Lawrence J. Reilly

Date: 10/23/06

Purchase Order

Dispatch via Print

Niagara Mohawk Power Corporation d/b/a
National Grid
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
United States

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, PACKING SLIPS, AND ALL CORRESPONDENCE

Purchase Order	Date	Revision	Page
0000109593	11/09/2009		1

Payment Terms MANOVRDE **Freight Terms:** FOB-DESTINATION
Ship Via: Best Way

Quote Date	Quote Number	Quote Name

Contract Number	Expiration

Confirmation Name	Date

Page 79 of 82

Vendor: 0000252063
ROGER A MORIN MD
87 PADDYS HEAD ROAD
INDIAN HARBOUR NS B3Z 3N6
Canada
Phone: 912/635-3233

SUBMIT ALL INVOICES TO:
Niagara Mohawk Power Corp
ACCOUNTS PAYABLE
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
For Invoice inquiries call: 1-315-428-5252

Buyer Donald J Pacheco
Phone 508/389-4421
Marked for: Timothy J Lillis

Ship To: REGULATORY PROCEEDING
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000

Line-Schd	Item ID#	Item Description	Mfg Item ID/Mfg Name	Quantity	UOM	Unit Price	Extended Amt	Due Date
		Please see attached JAR						
1 - 1		Return on Equity - NIMO Electric Rate Case		1	EA	125,000.0000	125,000.00	11/09/2009
		BLANKET PURCHASE ORDER EFFECTIVE THROUGH DECEMBER 31, 2011.						
		NIMO RATE CASE WORK FOR ROE/CAPITAL STRUCTURE DONE BY ROGER MORIN FOR NATIONAL GRID IN ACCORDANCE WITH THE CONSULTING SERVICES AGREEMENT BETWEEN NATIONAL GRID AND ROGER MORIN DATED OCTOBER, 2009.						
		THE APPLICABLE TERMS AND CONDITIONS ARE THE NATIONAL GRID USA and AFFILIATED COMPANIES TERMS & CONDITIONS FOR CONSULTING SERVICES, DOCUMENT 00400 (rev. 06/25/09).						
		REFER						

*********** P.O. continued on next page ***********

Purchase Order

Dispatch via Print

Niagara Mohawk Power Corporation d/b/a
National Grid
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000
United States

PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, PACKING SLIPS, AND ALL CORRESPONDENCE

Purchase Order	Date	Revision	Page
0000109593	11/09/2009		2

Payment Terms MANOVRDE **Freight Terms:** FOB-DESTINATION
Ship Via: Best Way

Quote Date	Quote Number	Quote Name

Contract Number	Expiration

Confirmation Name	Date

Page 80 of 82

Vendor: 0000252063
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SYRACUSE NY 13202-0000
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Buyer Donald J Pacheco
Phone 508/389-4421
Marked for: Timothy J Lillis

Ship To: REGULATORY PROCEEDING
300 ERIE BLVD WEST
SYRACUSE NY 13202-0000

Line-Schd	Item ID#	Item Description	Mfg Item ID/Mfg Name	Quantity	UOM	Unit Price	Extended Amt	Due Date
		TO THE PO FILE FOR THE COMPLETE CONSULTING SERVICES AGREEMENT AND SUPPORTING DOCUMENTATION..						
		********** End of P.O. **********	Total	PO Amount			125,000.00	

Authorized Signature

Buyer Donald J Pacheco

SCHEDULE B

NATIONAL GRID

RETURN ON EQUITY AND CAPITAL STRUCTURE STUDY – 2009

SCOPE OF SERVICES

The following tasks will be completed by the Consultant:

Consultant shall provide (1) a cost of equity, capital structure and overall cost of capital analysis for National Grid's Niagara Mohawk Power Corporation, (2) testimony and exhibits supporting the cost of equity, capital structure and overall cost of capital analysis to be submitted as part of Niagara Mohawk's electric rate case scheduled to be filed by January 29, 2010 and (3) support during the litigation phase of the rate case as is more fully described below.

Scope of Services

Consultant will be required to perform the following services:

- Conduct a thorough analysis to determine Niagara Mohawk Power Corporation's cost of equity, capital structure and overall cost of capital to be used in establishing the Company's electric revenue requirements in its next rate case filing scheduled to be submitted on January 29, 2010.
- Advise management of factors that may affect the rate of return on equity, capital structure and overall cost of capital that should be proposed.
- Prepare testimony and exhibits supporting the cost of equity, capital structure, overall cost of capital determination that will be submitted as part of the Niagara Mohawk electric rate case filing.
- Prepare responses to interrogatories and data requests from the staff of the New York Public Service Commission and interveners on cost of equity, capital structure and overall cost of capital issues and the pre-filed testimony and exhibits.
- Testify as an expert witness on the pre-filed testimony and exhibits and related issues in evidentiary hearings before the New York Public Service Commission.
- Prepare rebuttal testimony as needed and assist the Company in drafting sections of its initial and reply briefs on the cost of equity, capital structure and overall cost of capital that should be adopted for Niagara Mohawk electric.

SCHEDULE C

NATIONAL GRID

PRICE SCHEDULE BETWEEN NATIONAL GRID AND ROGER MORIN FOR RETURN ON EQUITY AND CAPITAL STRUCTURE STUDY – 2009

The following pricing will apply to this project issued by National Grid:

Billing Rates

1. Expert Testimony [redacted]

   - Traveling, computer data bases, and clerical expenses will be compensated at cost

   - The all-in fee includes: review of the company's financial situation, review of current docket and witness filings, analysis of prior relevant regulatory orders and policies, preparation of direct and rebuttal rate of return testimony and exhibits, assistance to legal counsels in cross-examination and legal brief preparation, and testimonial time. Rebuttal of more than one witness, formal updates, and sur-rebuttal testimony, if required, will be billed on a per diem basis at the rate of [redacted]

2. In the eventuality of a settlement prior to formal hearings and prior to the submission of rebuttal testimony, [redacted] is applicable, for a net professional fee of [redacted]

3. In the eventuality of a settlement prior to formal hearings but after the submission of rebuttal testimony, [redacted] is applicable for a net professional fee of [redacted].

4. Immediate partial payment of roughly one half of total estimated billing inclusive of expenses, or [redacted] is required, and the balance upon the completion of the work. The estimated total expenses for data base access costs and travel expenses is between [redacted]