Thomas R. Teehan
Senior Counsel

August 6, 2008

VIA HAND DELIVERY & ELECTRONIC MAIL

Luly E. Massaro, Commission Clerk
Rhode Island Public Utilities Commission
89 Jefferson Boulevard
Warwick, RI 02888

RE: Docket 3943 – National Grid Request for Change of Gas Distribution Rates
Response to Data Request DIV 5-53 (Attachment)

Dear Ms. Massaro:

Enclosed please find eight (8) copies of National Grid's[1] response to Data Request DIV-5-53 (Att. DIV-5-53). Please note that the Company's response to Data Request DIV-5-53 was originally filed on June 20, 2008. However, the Company discovered that the last column of Attachment DIV-5-53 was cut off the printed version. Accordingly, the Company is re-submitting Attachment DIV-5-53 with the last column included.

Thank you for your attention to this transmittal. If you have any questions, please feel free to contact me at (401) 784-7667.

Very truly yours,

Thomas R. Teehan

Enclosures

cc: Docket 3943 Service List

[1] The Narragansett Electric Company d/b/a National Grid ("Company").

Certificate of Service

I hereby certify that a copy of the cover letter and/or any materials accompanying this certificate were electronically submitted, hand delivered and mailed to the individuals listed below.

/S/ August 6, 2008
Linda Samuelian Date

National Grid (NGrid) – Request for Change in Gas Distribution Rates
Docket No. 3943 - Service List as of 8/4/08

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National Grid RI Gas
Docket No. 3943
Class Cost of Service Study - Summary including Non-Firm

Line No.	Description	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commerical General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor	Interruptible
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Rate Base										
1	Plant in Service	$ 589,768,961	$ 37,301,393	$ 379,091,318	$ 49,179,812	$ 65,248,167	$ 28,093,360	$ 8,770,825	$ 5,429,704	$ 13,375,180	$ 3,279,202
2	Accumulated Reserve	(284,401,644)	(21,999,402)	(190,735,909)	(22,721,294)	(26,059,703)	(10,339,554)	(3,054,777)	(2,872,225)	(5,513,588)	(1,105,191)
3	Other Rate Base Items	(20,125,855)	(966,938)	(10,240,835)	(3,242,779)	(3,813,775)	(1,102,192)	(428,155)	(135,002)	(174,063)	(22,114)
4	Total Rate Base	$ 285,241,462	$ 14,335,052	$ 178,114,573	$ 23,215,738	$ 35,374,689	$ 16,651,614	$ 5,287,894	$ 2,422,476	$ 7,687,528	$ 2,151,897
	Revenue at Current Rates										
5	Sales Revenue	$ 113,908,542	$ 5,133,293	$ 82,183,208	$ 10,513,902	$ 11,494,239	$ 3,289,152	$ 845,392	$ 162,535	$ 286,821	$ -
6	Transport Revenue	13,298,171	-	-	-	3,156,002	3,441,781	967,289	946,247	3,186,852	1,600,000
7	Other Revenues	2,642,480	28,911	891,773	314,819	658,740	297,844	65,665	161,893	213,561	9,274
8	Total Revenues	$ 129,849,193	$ 5,162,204	$ 83,074,981	$ 10,828,721	$ 15,308,981	$ 7,028,777	$ 1,878,346	$ 1,270,675	$ 3,687,234	$ 1,609,274
	Expenses at Current Rates										
9	Purchased Gas Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Other Operation and Maintenance	83,291,079	5,162,634	53,418,121	7,671,206	7,762,526	3,117,810	1,041,643	1,056,220	3,199,583	861,336
11	Depreciation Expense	21,609,815	1,376,508	13,855,531	1,728,843	2,327,621	1,014,092	323,401	219,673	606,529	157,618
11	Taxes Other Than Income	10,021,018	617,379	6,361,973	887,660	1,116,300	474,974	149,429	99,418	251,597	62,288
12	Income Taxes	1,188,487	(904,419)	781,449	(143,904)	940,969	616,361	53,849	(71,404)	(238,843)	154,430
13	Total Expenses - Current	$ 116,110,399	$ 6,252,102	$ 74,417,074	$ 10,143,805	$ 12,147,416	$ 5,223,237	$ 1,568,322	$ 1,303,906	$ 3,818,866	$ 1,235,672
14	Operating Income - Current	13,738,794	(1,089,898)	8,657,907	684,916	3,161,565	1,805,540	310,024	(33,232)	(131,631)	373,603
15	Current Rate of Return	4.82%	-7.60%	4.86%	2.95%	8.94%	10.84%	5.86%	-1.37%	-1.71%	17.36%
	Revenue Requirement at Equal Rates of Return										
16	Required Return	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%	9.27%
17	Required Operating Income	26,441,884	1,328,859	16,511,221	2,152,099	3,279,234	1,543,605	490,188	224,564	712,634	199,481
18	Operating Income (Deficiency)/Surplus	(12,703,089)	(2,418,757)	(7,853,314)	(1,467,183)	(117,668)	261,935	(180,164)	(257,795)	(844,265)	174,122
	Expenses at Required Return										
19	Purchased Gas Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Other Operation and Maintenance	83,783,967	5,186,773	53,844,817	7,695,828	7,773,443	3,117,810	1,044,908	1,056,220	3,202,831	861,336
21	Depreciation Expense	21,609,815	1,376,508	13,855,531	1,728,843	2,327,621	1,014,092	323,401	219,673	606,529	157,618
22	Taxes Other Than Income	10,021,018	617,379	6,361,973	887,660	1,116,300	474,974	149,429	99,418	251,597	62,288
23	Income Taxes	8,028,612	397,988	5,010,156	646,118	1,004,329	475,319	150,860	67,409	215,761	60,672
24	Total Expenses - Required	$ 123,443,412	$ 7,578,648	$ 79,072,478	$ 10,958,449	$ 12,221,693	$ 5,082,195	$ 1,668,598	$ 1,442,719	$ 4,276,718	$ 1,141,914
25	Revenue Requirement at Equal Rates of Return	$ 149,885,296	$ 8,907,507	$ 95,583,699	$ 13,110,548	$ 15,500,927	$ 6,625,799	$ 2,158,786	$ 1,667,283	$ 4,989,352	$ 1,341,394
26	Revenue (Deficiency) / Surplus	$ (20,036,103)	$ (3,745,303)	$ (12,508,718)	$ (2,281,827)	$ (191,945)	$ 402,977	$ (280,440)	$ (396,608)	$ (1,302,118)	$ 267,880
	Revenue Requirement at Proposed Rates										
27	Proposed Revenue Increase	$ 20,036,103	$ 1,107,327	$ 12,727,473	$ 2,152,065	$ 1,825,097	$ 844,121	$ 282,144	$ 258,864	$ 839,012	$ -
28	Rate Schedule Revenue as Proposed	147,242,816	6,240,620	94,910,681	12,665,967	16,475,338	7,575,054	2,094,825	1,367,646	4,312,685	1,600,000
29	Other Revenue	2,642,480	28,911	891,773	314,819	658,740	297,844	65,665	161,893	213,561	9,274
30	Total Revenues as Proposed	$ 149,885,296	$ 6,269,531	$ 95,802,454	$ 12,980,785	$ 17,134,078	$ 7,872,898	$ 2,160,490	$ 1,529,539	$ 4,526,247	$ 1,609,274
31	Expenses (excluding Income Taxes)	$ 115,414,800	$ 7,180,659	$ 74,062,322	$ 10,312,331	$ 11,217,364	$ 4,606,876	$ 1,517,738	$ 1,375,311	$ 4,060,957	$ 1,081,241
32	Interest Expense	10,782,127	541,865	6,732,731	877,555	1,337,163	629,431	199,882	91,570	290,589	81,342
33	Taxable Income	23,688,369	(1,452,993)	15,007,402	1,790,899	4,579,551	2,636,591	442,869	62,659	174,701	446,691
34	Income Taxes	8,028,613	(525,303)	5,086,721	600,701	1,575,932	911,804	151,456	19,198	53,674	154,430
35	Operating Income as Proposed	$ 26,441,884	$ (385,825)	$ 16,653,412	$ 2,067,753	$ 4,340,782	$ 2,354,218	$ 491,295	$ 135,030	$ 411,615	$ 373,603
36	Return at Proposed Rates	9.27%	-2.69%	9.35%	8.91%	12.27%	14.14%	9.29%	5.57%	5.35%	17.36%

National Grid RI Gas
Docket No. 3943
Class Cost of Service - Functional Rate Base incl. Non-Firm

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commerical General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor	Interruptible
Propane										
Demand	$ (1,650,208)	$ (18,783)	$ (836,358)	$ (115,186)	$ (230,717)	$ (133,848)	$ (9,134)	$ (167,870)	$ (138,312)	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ (1,650,208)*	*$ (18,783)*	*$ (836,358)*	*$ (115,186)*	*$ (230,717)*	*$ (133,848)*	*$ (9,134)*	*$ (167,870)*	*$ (138,312)*	*$ -*
LNG										
Demand	$ 2,647,389	$ 30,134	$ 1,341,749	$ 184,790	$ 370,134	$ 214,729	$ 14,654	$ 269,310	$ 221,891	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 2,647,389*	*$ 30,134*	*$ 1,341,749*	*$ 184,790*	*$ 370,134*	*$ 214,729*	*$ 14,654*	*$ 269,310*	*$ 221,891*	*$ -*
Distribution										
Demand	$ 178,191,065	$ 2,742,745	$ 101,500,320	$ 13,709,344	$ 28,946,419	$ 15,194,336	$ 4,952,769	$ 2,090,204	$ 7,145,612	$ 1,909,317
Customer	$ 105,298,661	$ 11,569,521	$ 75,748,602	$ 9,389,483	$ 6,183,392	$ 1,323,280	$ 308,916	$ 206,698	$ 359,372	$ 209,396
Commodity	$ 754,554	$ 11,435	$ 360,260	$ 47,307	$ 105,462	$ 53,116	$ 20,689	$ 24,135	$ 98,966	$ 33,184
Sub-total	*$ 284,244,281*	*$ 14,323,701*	*$ 177,609,182*	*$ 23,146,134*	*$ 35,235,272*	*$ 16,570,733*	*$ 5,282,374*	*$ 2,321,037*	*$ 7,603,949*	*$ 2,151,897*
TOTAL										
Demand	$ 179,188,247	$ 2,754,095	$ 102,005,711	$ 13,778,948	$ 29,085,835	$ 15,275,218	$ 4,958,289	$ 2,191,643	$ 7,229,191	$ 1,909,317
Customer	$ 105,298,661	$ 11,569,521	$ 75,748,602	$ 9,389,483	$ 6,183,392	$ 1,323,280	$ 308,916	$ 206,698	$ 359,372	$ 209,396
Commodity	$ 754,554	$ 11,435	$ 360,260	$ 47,307	$ 105,462	$ 53,116	$ 20,689	$ 24,135	$ 98,966	$ 33,184
TOTAL RATE BASE	***$ 285,241,462***	***$ 14,335,052***	***$ 178,114,573***	***$ 23,215,738***	***$ 35,374,689***	***$ 16,651,614***	***$ 5,287,894***	***$ 2,422,476***	***$ 7,687,528***	***$ 2,151,897***

National Grid RI Gas
Docket No. 3943
Class Cost of Service - Functional Revenue Requirement incl. Non-Firm

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commerical General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor	Interruptible
Propane										
Demand	$ 250,692	$ 2,853	$ 127,055	$ 17,498	$ 35,049	$ 20,334	$ 1,388	$ 25,502	$ 21,012	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 250,692*	*$ 2,853*	*$ 127,055*	*$ 17,498*	*$ 35,049*	*$ 20,334*	*$ 1,388*	*$ 25,502*	*$ 21,012*	*$ -*
LNG										
Demand	$ 2,396,287	$ 27,276	$ 1,214,485	$ 167,263	$ 335,027	$ 194,362	$ 13,264	$ 243,766	$ 200,845	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 2,396,287*	*$ 27,276*	*$ 1,214,485*	*$ 167,263*	*$ 335,027*	*$ 194,362*	*$ 13,264*	*$ 243,766*	*$ 200,845*	*$ -*
Distribution										
Demand	$ 63,673,957	$ 948,468	$ 35,052,423	$ 4,733,653	$ 9,998,798	$ 5,246,824	$ 1,712,838	$ 1,120,456	$ 3,834,345	$ 1,026,152
Customer	$ 76,909,271	$ 7,785,257	$ 55,725,930	$ 7,741,000	$ 4,243,666	$ 725,487	$ 271,184	$ 104,211	$ 236,647	$ 75,888
Commodity	$ 6,655,090	$ 143,653	$ 3,463,806	$ 451,133	$ 888,386	$ 438,793	$ 160,113	$ 173,348	$ 696,503	$ 239,355
Sub-total	*$ 147,238,317*	*$ 8,877,378*	*$ 94,242,158*	*$ 12,925,787*	*$ 15,130,850*	*$ 6,411,104*	*$ 2,144,135*	*$ 1,398,015*	*$ 4,767,495*	*$ 1,341,394*
TOTAL										
Demand	$ 66,320,935	$ 978,597	$ 36,393,963	$ 4,918,414	$ 10,368,874	$ 5,461,519	$ 1,727,489	$ 1,389,724	$ 4,056,202	$ 1,026,152
Customer	$ 76,909,271	$ 7,785,257	$ 55,725,930	$ 7,741,000	$ 4,243,666	$ 725,487	$ 271,184	$ 104,211	$ 236,647	$ 75,888
Commodity	$ 6,655,090	$ 143,653	$ 3,463,806	$ 451,133	$ 888,386	$ 438,793	$ 160,113	$ 173,348	$ 696,503	$ 239,355
Total Revenue Requirement	***$ 149,885,296***	***$ 8,907,507***	***$ 95,583,699***	***$ 13,110,548***	***$ 15,500,927***	***$ 6,625,799***	***$ 2,158,786***	***$ 1,667,283***	***$ 4,989,352***	***$ 1,341,394***

National Grid RI Gas
Docket No. 3943
Class Cost of Service - Unit Costs incl. Non-Firm

	System Total	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commerical General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor	Interruptible
Propane										
Demand	$ 0.0066	$ 0.0050	$ 0.0071	$ 0.0074	$ 0.0066	$ 0.0077	$ 0.0013	$ 0.0211	$ 0.0042	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LNG										
Demand	$ 0.0635	$ 0.0477	$ 0.0674	$ 0.0707	$ 0.0635	$ 0.0732	$ 0.0128	$ 0.2020	$ 0.0406	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution										
Demand	$ 1.6878	$ 1.6589	$ 1.9461	$ 2.0014	$ 1.8963	$ 1.9757	$ 1.6559	$ 0.9286	$ 0.7749	$ 0.6185
Customer	$ 25.6366	$ 21.4894	$ 23.6991	$ 34.7023	$ 78.2863	$ 137.0913	$ 138.6422	$ 228.5321	$ 266.4949	$ 175.6662
Commodity	$ 0.1764	$ 0.2513	$ 0.1923	$ 0.1907	$ 0.1685	$ 0.1652	$ 0.1548	$ 0.1437	$ 0.1408	$ 0.1443
TOTAL										
Demand	$ 1.7580	$ 1.7116	$ 2.0206	$ 2.0795	$ 1.9665	$ 2.0566	$ 1.6700	$ 1.1517	$ 0.8198	$ 0.6185
Customer	$ 25.6366	$ 21.4894	$ 23.6991	$ 34.7023	$ 78.2863	$ 137.0913	$ 138.6422	$ 228.5321	$ 266.4949	$ 175.6662
Commodity	$ 0.1764	$ 0.2513	$ 0.1923	$ 0.1907	$ 0.1685	$ 0.1652	$ 0.1548	$ 0.1437	$ 0.1408	$ 0.1443
Total Throughput (dth)	***37,725,340***	***571,736***	***18,011,881***	***2,365,191***	***5,272,745***	***2,655,646***	***1,034,400***	***1,206,657***	***4,947,980***	***1,659,104***
All Customers	***249,998***	***30,190***	***195,950***	***18,589***	***4,517***	***441***	***163***	***38***	***74***	***36***
Total Throughput (dth)	***37,725,340***	***571,736***	***18,011,881***	***2,365,191***	***5,272,745***	***2,655,646***	***1,034,400***	***1,206,657***	***4,947,980***	***1,659,104***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	Residential Non-Heating CUS	Residential Non-Heating COM	Residential Non-Heating TOTAL	Residential Heating DEM	Residential Heating CUS	Residential Heating COM	Residential Heating TOTAL
	RATE BASE										
	Plant-in Service										
	Intangible Plant										
	Franchise and Consents	197,044	TOTHRU	-	-	2,986	2,986	-	-	94,078	94,078
	Miscellaneous Intangible Plant	29,089,144	CUST	-	3,512,867	-	3,512,867	-	22,800,184	-	22,800,184
	Sub-total	***29,286,188***		***-***	***3,512,867***	***2,986***	***3,515,853***	***-***	***22,800,184***	***94,078***	***22,894,263***
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN_WINTER	2,242	-	-	2,242	99,842	-	-	99,842
	Struct. & Improvements	1,240,035	DESIGN_WINTER	14,115	-	-	14,115	628,474	-	-	628,474
	Other Power Equipment	44,561	DESIGN_WINTER	507	-	-	507	22,584	-	-	22,584
	LP Equipment - Dist	1,186,989	DESIGN_WINTER	13,511	-	-	13,511	601,589	-	-	601,589
	Other Equipment	53,082	DESIGN_WINTER	604	-	-	604	26,903	-	-	26,903
	Sub-total	***2,721,665***		***30,979***	***-***	***-***	***30,979***	***1,379,393***	***-***	***-***	***1,379,393***
	Storage Plant										
	Land and Land Rights	236,939	DESIGN_WINTER	2,697	-	-	2,697	120,085	-	-	120,085
	Structs and Imprvmnt-LNG	2,913,195	DESIGN_WINTER	33,159	-	-	33,159	1,476,464	-	-	1,476,464
	Gas Holders	4,081,046	DESIGN_WINTER	46,452	-	-	46,452	2,068,354	-	-	2,068,354
	Other Equipment	6,611,734	DESIGN_WINTER	75,258	-	-	75,258	3,350,956	-	-	3,350,956
	Sub-total	***13,842,914***		***157,567***	***-***	***-***	***157,567***	***7,015,860***	***-***	***-***	***7,015,860***
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	5,054	34,208	-	39,261	186,936	219,866	-	406,802
	Structures & Improvements	8,662,829	DPLT	68,837	465,961	-	534,799	2,546,354	2,994,916	-	5,541,270
	Mains 4" & Below	171,364,500	LT4_RSUM	2,809,221	-	-	2,809,221	104,136,191	-	-	104,136,191
	Mains Greater Than 4"	80,642,118	RSUM	1,093,915	-	-	1,093,915	40,289,768	-	-	40,289,768
	Compressor Sta.Equip.	248,656	VOL	3,768	-	-	3,768	118,720	-	-	118,720
	Meas & Reg Sta.Equip.-General	3,984,192	RSUM	54,046	-	-	54,046	1,990,550	-	-	1,990,550
	Meas & Reg Sta. Equip. - Gate	7,048,841	RSUM	95,618	-	-	95,618	3,521,685	-	-	3,521,685
	Services	161,458,869	SERVICES	-	18,974,607	-	18,974,607	-	123,154,249	-	123,154,249
	Mkting Prog. Res. Serv.	1,714,400	RES_912	-	50,424	-	50,424	-	1,663,976	-	1,663,976
	Mkting Prog. C&I. Serv.	1,594,260	CUS_912	-	-	-	-	-	-	-	-
	NF Meters	192,584	NF_MTRS	-	-	-	-	-	-	-	-
	Meters	42,788,757	METERS	-	4,400,965	-	4,400,965	-	26,855,196	-	26,855,196
	Mkting Prog. Res. Meters	250,000	RES_912	-	7,353	-	7,353	-	242,647	-	242,647
	Mkting Prog. C&I. Meters	80,000	CUS_912	-	-	-	-	-	-	-	-
	Meter Installations	37,886,450	METERS	-	3,896,746	-	3,896,746	-	23,778,397	-	23,778,397
	House Regulators	469,616	METERS	-	48,302	-	48,302	-	294,742	-	294,742
	House Regulators Installation	614,703	METERS	-	63,224	-	63,224	-	385,802	-	385,802
	Industrial M&R Sta.Equip.	317,555	RSUM	4,308	-	-	4,308	158,654	-	-	158,654
	Other Prop.on Cust. Premises	385,649	CUST	-	46,572	-	46,572	-	302,273	-	302,273
	Other Equipment	493,584	DPLT	3,922	26,549	-	30,471	145,084	170,642	-	315,726
	Sub-total	***520,833,528***		***4,138,688***	***28,014,910***	***-***	***32,153,598***	***153,093,943***	***180,062,705***	***-***	***333,156,648***
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	2,298	14,876	-	17,174	85,750	95,613	-	181,363
	Structures & Improvements	2,184,272	PSDPLANT	17,588	113,868	-	131,456	656,378	731,871	-	1,388,249
	Office Furniture & Equipment	10,788,006	LABOR	59,132	635,899	8,317	703,347	2,213,177	4,354,620	262,019	6,829,817
	Transportation Equipment	509,694	PSDPLANT	4,104	26,571	-	30,675	153,164	170,780	-	323,944
	Stores Equipment	57,199	PSDPLANT	461	2,982	-	3,442	17,188	19,165	-	36,354
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	22,984	148,798	-	171,781	857,730	956,381	-	1,814,111
	Laboratory Equipment	295,064	PSDPLANT	2,376	15,382	-	17,758	88,667	98,865	-	187,533
	Power Operated Equipment	99,254	PSDPLANT	799	5,174	-	5,973	29,826	33,257	-	63,083
	Communication Equipment	3,221,486	PSDPLANT	25,940	167,938	-	193,878	968,063	1,079,404	-	2,047,467
	Miscellaneous Equipment	2,790,009	PSDPLANT	22,466	145,445	-	167,911	838,403	934,831	-	1,773,235
	Sub-total	***23,084,666***		***158,147***	***1,276,931***	***8,317***	***1,443,395***	***5,908,348***	***8,474,787***	***262,019***	***14,645,155***
	TOTAL PLANT-IN-SERVICE	**589,768,961**		**4,485,381**	**32,804,708**	**11,303**	**37,301,393**	**167,397,544**	**211,337,677**	**356,097**	**379,091,318**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	Small Commercial General CUS	Small Commercial General COM	Small Commercial General TOTAL	Medium Commerical General DEM	Medium Commerical General CUS	Medium Commerical General COM	Medium Commerical General TOTAL
	RATE BASE										
	Plant-in Service										
	Intangible Plant										
	Franchise and Consents	197,044	TOTHRU	-	-	12,354	12,354	-	-	27,540	27,540
	Miscellaneous Intangible Plant	29,089,144	CUST	-	2,162,977	-	2,162,977	-	525,615	-	525,615
	Sub-total	***29,286,188***		***-***	***2,162,977***	***12,354***	***2,175,330***	***-***	***525,615***	***27,540***	***553,155***
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN_WINTER	13,751	-	-	13,751	27,542	-	-	27,542
	Struct. & Improvements	1,240,035	DESIGN_WINTER	86,555	-	-	86,555	173,370	-	-	173,370
	Other Power Equipment	44,561	DESIGN_WINTER	3,110	-	-	3,110	6,230	-	-	6,230
	LP Equipment - Dist	1,186,989	DESIGN_WINTER	82,853	-	-	82,853	165,954	-	-	165,954
	Other Equipment	53,082	DESIGN_WINTER	3,705	-	-	3,705	7,421	-	-	7,421
	Sub-total	***2,721,665***		***189,974***	***-***	***-***	***189,974***	***380,518***	***-***	***-***	***380,518***
	Storage Plant										
	Land and Land Rights	236,939	DESIGN_WINTER	16,539	-	-	16,539	33,127	-	-	33,127
	Structs and Imprvmnt-LNG	2,913,195	DESIGN_WINTER	203,343	-	-	203,343	407,296	-	-	407,296
	Gas Holders	4,081,046	DESIGN_WINTER	284,860	-	-	284,860	570,574	-	-	570,574
	Other Equipment	6,611,734	DESIGN_WINTER	461,504	-	-	461,504	924,392	-	-	924,392
	Sub-total	***13,842,914***		***966,246***	***-***	***-***	***966,246***	***1,935,389***	***-***	***-***	***1,935,389***
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	25,247	28,147	-	53,394	53,315	19,792	-	73,107
	Structures & Improvements	8,662,829	DPLT	343,904	383,411	-	727,316	726,230	269,596	-	995,826
	Mains 4" & Below	171,364,500	LT4_RSUM	14,067,808	-	-	14,067,808	29,688,862	-	-	29,688,862
	Mains Greater Than 4"	80,642,118	RSUM	5,438,825	-	-	5,438,825	11,499,813	-	-	11,499,813
	Compressor Sta.Equip.	248,656	VOL	15,589	-	-	15,589	34,754	-	-	34,754
	Meas & Reg Sta.Equip.-General	3,984,192	RSUM	268,710	-	-	268,710	568,158	-	-	568,158
	Meas & Reg Sta. Equip. - Gate	7,048,841	RSUM	475,402	-	-	475,402	1,005,186	-	-	1,005,186
	Services	161,458,869	SERVICES	-	11,683,228	-	11,683,228	-	6,555,456	-	6,555,456
	Mkting Prog. Res. Serv.	1,714,400	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Serv.	1,594,260	CUS_912	-	1,220,605	-	1,220,605	-	373,655	-	373,655
	NF Meters	192,584	NF_MTRS	-	-	-	-	-	-	-	-
	Meters	42,788,757	METERS	-	5,037,022	-	5,037,022	-	4,683,592	-	4,683,592
	Mkting Prog. Res. Meters	250,000	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Meters	80,000	CUS_912	-	61,250	-	61,250	-	18,750	-	18,750
	Meter Installations	37,886,450	METERS	-	4,459,930	-	4,459,930	-	4,146,993	-	4,146,993
	House Regulators	469,616	METERS	-	55,282	-	55,282	-	51,403	-	51,403
	House Regulators Installation	614,703	METERS	-	72,362	-	72,362	-	67,284	-	67,284
	Industrial M&R Sta.Equip.	317,555	RSUM	21,417	-	-	21,417	45,284	-	-	45,284
	Other Prop.on Cust. Premises	385,649	CUST	-	28,676	-	28,676	-	6,968	-	6,968
	Other Equipment	493,584	DPLT	19,595	21,846	-	41,440	41,379	15,361	-	56,739
	Sub-total	***520,833,528***		***20,676,497***	***23,051,759***	***-***	***43,728,257***	***43,662,982***	***16,208,850***	***-***	***59,871,832***
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	11,593	12,240	-	23,834	24,415	8,607	-	33,022
	Structures & Improvements	2,184,272	PSDPLANT	88,740	93,695	-	182,434	186,883	65,881	-	252,764
	Office Furniture & Equipment	10,788,006	LABOR	299,316	759,243	34,406	1,092,965	629,777	377,822	76,703	1,084,302
	Transportation Equipment	509,694	PSDPLANT	20,707	21,863	-	42,571	43,609	15,373	-	58,982
	Stores Equipment	57,199	PSDPLANT	2,324	2,454	-	4,777	4,894	1,725	-	6,619
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	115,962	122,437	-	238,398	244,211	86,091	-	330,303
	Laboratory Equipment	295,064	PSDPLANT	11,987	12,657	-	24,644	25,245	8,900	-	34,145
	Power Operated Equipment	99,254	PSDPLANT	4,032	4,258	-	8,290	8,492	2,994	-	11,486
	Communication Equipment	3,221,486	PSDPLANT	130,878	138,186	-	269,064	275,625	97,166	-	372,791
	Miscellaneous Equipment	2,790,009	PSDPLANT	113,349	119,678	-	233,027	238,709	84,151	-	322,860
	Sub-total	***23,084,666***		***798,889***	***1,286,710***	***34,406***	***2,120,005***	***1,681,859***	***748,710***	***76,703***	***2,507,272***
	TOTAL PLANT-IN-SERVICE	**589,768,961**		**22,631,606**	**26,501,446**	**46,760**	**49,179,812**	**47,660,749**	**17,483,176**	**104,243**	**65,248,167**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	RATE BASE										
	Plant-in Service										
	Intangible Plant										
	Franchise and Consents	197,044	TOTHRU	-	-	13,871	13,871	-	-	5,403	5,403
	Miscellaneous Intangible Plant	29,089,144	CUST	-	51,314	-	51,314	-	18,966	-	18,966
	Sub-total	***29,286,188***		***-***	***51,314***	***13,871***	***65,184***	***-***	***18,966***	***5,403***	***24,369***
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN_WINTER	15,978	-	-	15,978	1,090	-	-	1,090
	Struct. & Improvements	1,240,035	DESIGN_WINTER	100,579	-	-	100,579	6,864	-	-	6,864
	Other Power Equipment	44,561	DESIGN_WINTER	3,614	-	-	3,614	247	-	-	247
	LP Equipment - Dist	1,186,989	DESIGN_WINTER	96,276	-	-	96,276	6,570	-	-	6,570
	Other Equipment	53,082	DESIGN_WINTER	4,305	-	-	4,305	294	-	-	294
	Sub-total	***2,721,665***		***220,753***	***-***	***-***	***220,753***	***15,065***	***-***	***-***	***15,065***
	Storage Plant										
	Land and Land Rights	236,939	DESIGN_WINTER	19,218	-	-	19,218	1,311	-	-	1,311
	Structs and Imprvmnt-LNG	2,913,195	DESIGN_WINTER	236,288	-	-	236,288	16,125	-	-	16,125
	Gas Holders	4,081,046	DESIGN_WINTER	331,012	-	-	331,012	22,589	-	-	22,589
	Other Equipment	6,611,734	DESIGN_WINTER	536,276	-	-	536,276	36,597	-	-	36,597
	Sub-total	***13,842,914***		***1,122,794***	***-***	***-***	***1,122,794***	***76,622***	***-***	***-***	***76,622***
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	27,983	3,315	-	31,298	9,126	1,036	-	10,161
	Structures & Improvements	8,662,829	DPLT	381,168	45,160	-	426,329	124,305	14,105	-	138,410
	Mains 4" & Below	171,364,500	LT4_RSUM	15,590,220	-	-	15,590,220	5,072,199	-	-	5,072,199
	Mains Greater Than 4"	80,642,118	RSUM	6,029,619	-	-	6,029,619	1,975,910	-	-	1,975,910
	Compressor Sta.Equip.	248,656	VOL	17,504	-	-	17,504	6,818	-	-	6,818
	Meas & Reg Sta.Equip.-General	3,984,192	RSUM	297,898	-	-	297,898	97,622	-	-	97,622
	Meas & Reg Sta. Equip. - Gate	7,048,841	RSUM	527,043	-	-	527,043	172,712	-	-	172,712
	Services	161,458,869	SERVICES	-	639,981	-	639,981	-	236,546	-	236,546
	Mkting Prog. Res. Serv.	1,714,400	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Serv.	1,594,260	CUS_912	-	-	-	-	-	-	-	-
	NF Meters	192,584	NF_MTRS	-	-	-	-	-	-	-	-
	Meters	42,788,757	METERS	-	1,058,973	-	1,058,973	-	311,550	-	311,550
	Mkting Prog. Res. Meters	250,000	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Meters	80,000	CUS_912	-	-	-	-	-	-	-	-
	Meter Installations	37,886,450	METERS	-	937,647	-	937,647	-	275,856	-	275,856
	House Regulators	469,616	METERS	-	11,622	-	11,622	-	3,419	-	3,419
	House Regulators Installation	614,703	METERS	-	15,213	-	15,213	-	4,476	-	4,476
	Industrial M&R Sta.Equip.	317,555	RSUM	23,744	-	-	23,744	7,781	-	-	7,781
	Other Prop.on Cust. Premises	385,649	CUST	-	680	-	680	-	251	-	251
	Other Equipment	493,584	DPLT	21,718	2,573	-	24,291	7,083	804	-	7,886
	Sub-total	***520,833,528***		***22,916,897***	***2,715,166***	***-***	***25,632,063***	***7,473,554***	***848,043***	***-***	***8,321,597***
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	12,882	1,442	-	14,324	4,017	450	-	4,467
	Structures & Improvements	2,184,272	PSDPLANT	98,607	11,036	-	109,643	30,749	3,447	-	34,196
	Office Furniture & Equipment	10,788,006	LABOR	332,933	63,748	38,632	435,313	102,066	23,548	15,047	140,661
	Transportation Equipment	509,694	PSDPLANT	23,010	2,575	-	25,585	7,175	804	-	7,980
	Stores Equipment	57,199	PSDPLANT	2,582	289	-	2,871	805	90	-	895
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	128,856	14,421	-	143,278	40,182	4,504	-	44,686
	Laboratory Equipment	295,064	PSDPLANT	13,320	1,491	-	14,811	4,154	466	-	4,619
	Power Operated Equipment	99,254	PSDPLANT	4,481	501	-	4,982	1,397	157	-	1,554
	Communication Equipment	3,221,486	PSDPLANT	145,432	16,276	-	161,708	45,351	5,084	-	50,434
	Miscellaneous Equipment	2,790,009	PSDPLANT	125,953	14,096	-	140,049	39,276	4,403	-	43,679
	Sub-total	***23,084,666***		***888,057***	***125,876***	***38,632***	***1,052,565***	***275,173***	***42,952***	***15,047***	***333,173***
	TOTAL PLANT-IN-SERVICE	**589,768,961**		**25,148,501**	**2,892,356**	**52,502**	**28,093,360**	**7,840,414**	**909,961**	**20,450**	**8,770,825**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	RATE BASE										
	Plant-in Service										
	Intangible Plant										
	Franchise and Consents	197,044	TOTHRU	-	-	6,303	6,303	-	-	25,844	25,844
	Miscellaneous Intangible Plant	29,089,144	CUST	-	4,422	-	4,422	-	8,610	-	8,610
	Sub-total	***29,286,188***		***-***	***4,422***	***6,303***	***10,724***	***-***	***8,610***	***25,844***	***34,454***
	Manufactured Gas Production										
	Land and Land Rights	196,998	DESIGN_WINTER	20,040	-	-	20,040	16,511	-	-	16,511
	Struct. & Improvements	1,240,035	DESIGN_WINTER	126,144	-	-	126,144	103,934	-	-	103,934
	Other Power Equipment	44,561	DESIGN_WINTER	4,533	-	-	4,533	3,735	-	-	3,735
	LP Equipment - Dist	1,186,989	DESIGN_WINTER	120,748	-	-	120,748	99,488	-	-	99,488
	Other Equipment	53,082	DESIGN_WINTER	5,400	-	-	5,400	4,449	-	-	4,449
	Sub-total	***2,721,665***		***276,865***	***-***	***-***	***276,865***	***228,117***	***-***	***-***	***228,117***
	Storage Plant										
	Land and Land Rights	236,939	DESIGN_WINTER	24,103	-	-	24,103	19,859	-	-	19,859
	Structs and Imprvmnt-LNG	2,913,195	DESIGN_WINTER	296,349	-	-	296,349	244,170	-	-	244,170
	Gas Holders	4,081,046	DESIGN_WINTER	415,150	-	-	415,150	342,053	-	-	342,053
	Other Equipment	6,611,734	DESIGN_WINTER	672,588	-	-	672,588	554,163	-	-	554,163
	Sub-total	***13,842,914***		***1,408,191***	***-***	***-***	***1,408,191***	***1,160,245***	***-***	***-***	***1,160,245***
	Distribution Plant										
	Land & Land Rights	635,965	DPLT	3,816	459	-	4,275	13,068	794	-	13,861
	Structures & Improvements	8,662,829	DPLT	51,981	6,248	-	58,229	178,004	10,809	-	188,813
	Mains 4" & Below	171,364,500	LT4_RSUM	-	-	-	-	-	-	-	-
	Mains Greater Than 4"	80,642,118	RSUM	2,681,127	-	-	2,681,127	9,176,659	-	-	9,176,659
	Compressor Sta.Equip.	248,656	VOL	7,953	-	-	7,953	32,613	-	-	32,613
	Meas & Reg Sta.Equip.-General	3,984,192	RSUM	132,463	-	-	132,463	453,381	-	-	453,381
	Meas & Reg Sta. Equip. - Gate	7,048,841	RSUM	234,354	-	-	234,354	802,122	-	-	802,122
	Services	161,458,869	SERVICES	-	55,146	-	55,146	-	107,389	-	107,389
	Mkting Prog. Res. Serv.	1,714,400	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Serv.	1,594,260	CUS_912	-	-	-	-	-	-	-	-
	NF Meters	192,584	NF_MTRS	-	-	-	-	-	-	-	-
	Meters	42,788,757	METERS	-	164,015	-	164,015	-	277,445	-	277,445
	Mkting Prog. Res. Meters	250,000	RES_912	-	-	-	-	-	-	-	-
	Mkting Prog. C&I. Meters	80,000	CUS_912	-	-	-	-	-	-	-	-
	Meter Installations	37,886,450	METERS	-	145,224	-	145,224	-	245,658	-	245,658
	House Regulators	469,616	METERS	-	1,800	-	1,800	-	3,045	-	3,045
	House Regulators Installation	614,703	METERS	-	2,356	-	2,356	-	3,986	-	3,986
	Industrial M&R Sta.Equip.	317,555	RSUM	10,558	-	-	10,558	36,136	-	-	36,136
	Other Prop.on Cust. Premises	385,649	CUST	-	59	-	59	-	114	-	114
	Other Equipment	493,584	DPLT	2,962	356	-	3,318	10,142	616	-	10,758
	Sub-total	***520,833,528***		***3,125,214***	***375,663***	***-***	***3,500,877***	***10,702,125***	***649,855***	***-***	***11,351,981***
	General Plant										
	Land & Land Rights	285,357	PSDPLANT	2,554	199	-	2,754	6,420	345	-	6,765
	Structures & Improvements	2,184,272	PSDPLANT	19,552	1,527	-	21,078	49,142	2,641	-	51,784
	Office Furniture & Equipment	10,788,006	LABOR	87,889	8,941	17,553	114,383	217,798	19,085	71,978	308,861
	Transportation Equipment	509,694	PSDPLANT	4,562	356	-	4,919	11,467	616	-	12,084
	Stores Equipment	57,199	PSDPLANT	512	40	-	552	1,287	69	-	1,356
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	25,549	1,995	-	27,544	64,217	3,452	-	67,669
	Laboratory Equipment	295,064	PSDPLANT	2,641	206	-	2,847	6,638	357	-	6,995
	Power Operated Equipment	99,254	PSDPLANT	888	69	-	958	2,233	120	-	2,353
	Communication Equipment	3,221,486	PSDPLANT	28,836	2,252	-	31,088	72,478	3,896	-	76,373
	Miscellaneous Equipment	2,790,009	PSDPLANT	24,973	1,950	-	26,924	62,770	3,374	-	66,144
	Sub-total	***23,084,666***		***197,957***	***17,537***	***17,553***	***233,047***	***494,450***	***33,954***	***71,978***	***600,383***
	TOTAL PLANT-IN-SERVICE	**589,768,961**		**5,008,227**	**397,621**	**23,856**	**5,429,704**	**12,584,938**	**692,420**	**97,822**	**13,375,180**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	Interruptible CUS	Interruptible COM	Interruptible TOTAL
	RATE BASE						
	Plant-in Service						
	Intangible Plant						
	Franchise and Consents	197,044	TOTHRU	-	-	8,666	8,666
	Miscellaneous Intangible Plant	29,089,144	CUST	-	4,189	-	4,189
	Sub-total	***29,286,188***		***-***	***4,189***	***8,666***	***12,855***
	Manufactured Gas Production						
	Land and Land Rights	196,998	DESIGN_WINTER	-	-	-	-
	Struct. & Improvements	1,240,035	DESIGN_WINTER	-	-	-	-
	Other Power Equipment	44,561	DESIGN_WINTER	-	-	-	-
	LP Equipment - Dist	1,186,989	DESIGN_WINTER	-	-	-	-
	Other Equipment	53,082	DESIGN_WINTER	-	-	-	-
	Sub-total	***2,721,665***		***-***	***-***	***-***	***-***
	Storage Plant						
	Land and Land Rights	236,939	DESIGN_WINTER	-	-	-	-
	Structs and Imprvmnt-LNG	2,913,195	DESIGN_WINTER	-	-	-	-
	Gas Holders	4,081,046	DESIGN_WINTER	-	-	-	-
	Other Equipment	6,611,734	DESIGN_WINTER	-	-	-	-
	Sub-total	***13,842,914***		***-***	***-***	***-***	***-***
	Distribution Plant						
	Land & Land Rights	635,965	DPLT	3,501	305	-	3,806
	Structures & Improvements	8,662,829	DPLT	47,687	4,151	-	51,838
	Mains 4" & Below	171,364,500	LT4_RSUM	-	-	-	-
	Mains Greater Than 4"	80,642,118	RSUM	2,456,481	-	-	2,456,481
	Compressor Sta.Equip.	248,656	VOL	10,936	-	-	10,936
	Meas & Reg Sta.Equip.-General	3,984,192	RSUM	121,365	-	-	121,365
	Meas & Reg Sta. Equip. - Gate	7,048,841	RSUM	214,718	-	-	214,718
	Services	161,458,869	SERVICES	-	52,266	-	52,266
	Mkting Prog. Res. Serv.	1,714,400	RES_912	-	-	-	-
	Mkting Prog. C&I. Serv.	1,594,260	CUS_912	-	-	-	-
	NF Meters	192,584	NF_MTRS	-	192,584	-	192,584
	Meters	42,788,757	METERS	-	-	-	-
	Mkting Prog. Res. Meters	250,000	RES_912	-	-	-	-
	Mkting Prog. C&I. Meters	80,000	CUS_912	-	-	-	-
	Meter Installations	37,886,450	METERS	-	-	-	-
	House Regulators	469,616	METERS	-	-	-	-
	House Regulators Installation	614,703	METERS	-	-	-	-
	Industrial M&R Sta.Equip.	317,555	RSUM	9,673	-	-	9,673
	Other Prop.on Cust. Premises	385,649	CUST	-	56	-	56
	Other Equipment	493,584	DPLT	2,717	237	-	2,954
	Sub-total	***520,833,528***		***2,867,077***	***249,598***	***-***	***3,116,676***
	General Plant						
	Land & Land Rights	285,357	PSDPLANT	1,522	133	-	1,655
	Structures & Improvements	2,184,272	PSDPLANT	11,653	1,015	-	12,668
	Office Furniture & Equipment	10,788,006	LABOR	51,257	2,965	24,135	78,357
	Transportation Equipment	509,694	PSDPLANT	2,719	237	-	2,956
	Stores Equipment	57,199	PSDPLANT	305	27	-	332
	Tools, Shop & Garage Equipment	2,854,324	PSDPLANT	15,228	1,326	-	16,554
	Laboratory Equipment	295,064	PSDPLANT	1,574	137	-	1,711
	Power Operated Equipment	99,254	PSDPLANT	530	46	-	576
	Communication Equipment	3,221,486	PSDPLANT	17,187	1,496	-	18,683
	Miscellaneous Equipment	2,790,009	PSDPLANT	14,885	1,296	-	16,181
	Sub-total	***23,084,666***		***116,861***	***8,676***	***24,135***	***149,672***
	TOTAL PLANT-IN-SERVICE	**589,768,961**		**2,983,938**	**262,463**	**32,801**	**3,279,202**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	CUS	COM	TOTAL	Residential Heating DEM	CUS	COM	TOTAL
	Accumulated Reserve for Depreciation										
	Intangible Plant										
	Misc Intangible Assets	(17,665,879)	CUST	-	(2,133,369)	-	(2,133,369)	-	(13,846,585)	-	(13,846,585)
	Sub-total	***(17,665,879)***		***-***	***(2,133,369)***	***-***	***(2,133,369)***	***-***	***(13,846,585)***	***-***	***(13,846,585)***
	Production Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Struct. & Improvements	(3,304,168)	DESIGN_WINTER	(37,610)	-	-	(37,610)	(1,674,617)	-	-	(1,674,617)
	Other Power Equipment	(101,839)	DESIGN_WINTER	(1,159)	-	-	(1,159)	(51,614)	-	-	(51,614)
	LP Equipment	(776,581)	DESIGN_WINTER	(8,839)	-	-	(8,839)	(393,586)	-	-	(393,586)
	Other Equipment	(115,067)	DESIGN_WINTER	(1,310)	-	-	(1,310)	(58,318)	-	-	(58,318)
	Sub-total	***(4,297,655)***		***(48,918)***	***-***	***-***	***(48,918)***	***(2,178,136)***	***-***	***-***	***(2,178,136)***
	Storage and Processing Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Structs and Imprvmnt-LNG	(2,071,014)	DESIGN_WINTER	(23,573)	-	-	(23,573)	(1,049,630)	-	-	(1,049,630)
	Gas Holders	(5,134,467)	DESIGN_WINTER	(58,443)	-	-	(58,443)	(2,602,248)	-	-	(2,602,248)
	Other Equipment	(3,434,131)	DESIGN_WINTER	(39,089)	-	-	(39,089)	(1,740,485)	-	-	(1,740,485)
	Sub-total	***(10,639,612)***		***(121,105)***	***-***	***-***	***(121,105)***	***(5,392,363)***	***-***	***-***	***(5,392,363)***
	Distribution Plant										
	Structures & Improvements	(5,691,585)	DPLT	(45,227)	(306,142)	-	(351,369)	(1,672,986)	(1,967,696)	-	(3,640,682)
	Mains 4" & Below	(51,828,082)	LT4_RSUM	(849,631)	-	-	(849,631)	(31,495,316)	-	-	(31,495,316)
	Mains Greater Than 4"	(24,389,686)	RSUM	(330,847)	-	-	(330,847)	(12,185,379)	-	-	(12,185,379)
	Compressor Sta.Equip.	(634,835)	VOL	(9,621)	-	-	(9,621)	(303,101)	-	-	(303,101)
	Meas & Reg Sta.Equip.-General	(2,802,216)	RSUM	(38,012)	-	-	(38,012)	(1,400,021)	-	-	(1,400,021)
	Meas & Reg Sta. Equip. - Gate	(2,682,294)	RSUM	(36,385)	-	-	(36,385)	(1,340,106)	-	-	(1,340,106)
	Services	(118,942,270)	SERVICES	-	(13,978,066)	-	(13,978,066)	-	(90,724,319)	-	(90,724,319)
	Meters	(18,658,341)	METERS	-	(1,919,072)	-	(1,919,072)	-	(11,710,399)	-	(11,710,399)
	Meter Installations	(12,300,570)	METERS	-	(1,265,154)	-	(1,265,154)	-	(7,720,117)	-	(7,720,117)
	House Regulators	(448,620)	METERS	-	(46,142)	-	(46,142)	-	(281,564)	-	(281,564)
	House Regulator Installations	(367,339)	METERS	-	(37,782)	-	(37,782)	-	(230,550)	-	(230,550)
	Industrial M&R Sta.Equip.	(241,736)	RSUM	(3,279)	-	-	(3,279)	(120,774)	-	-	(120,774)
	Other Prop.on Cust. Premises	(292,834)	CUST	-	(35,363)	-	(35,363)	-	(229,524)	-	(229,524)
	Other Equipment	(322,308)	DPLT	(2,561)	(17,336)	-	(19,898)	(94,739)	(111,428)	-	(206,168)
	Sub-total	***(239,602,716)***		***(1,315,564)***	***(17,605,059)***	***-***	***(18,920,622)***	***(48,612,422)***	***(112,975,599)***	***-***	***(161,588,021)***
	General Plant										
	Structures & Improvements	(1,186,838)	PSDPLANT	(9,557)	(61,871)	-	(71,427)	(356,647)	(397,667)	-	(754,314)
	Office Furniture & Equipment	(8,258,451)	LABOR	(45,267)	(486,794)	(6,367)	(538,428)	(1,694,235)	(3,333,556)	(200,581)	(5,228,372)
	Transportation Equipment	(558,267)	PSDPLANT	(4,495)	(29,103)	-	(33,598)	(167,760)	(187,055)	-	(354,815)
	Stores Equipment	(42,714)	PSDPLANT	(344)	(2,227)	-	(2,571)	(12,836)	(14,312)	-	(27,148)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(8,479)	(54,893)	-	(63,372)	(316,425)	(352,819)	-	(669,244)
	Laboratory equipment	(129,182)	PSDPLANT	(1,040)	(6,734)	-	(7,775)	(38,819)	(43,284)	-	(82,104)
	Power Operated Equipment	(101,097)	PSDPLANT	(814)	(5,270)	-	(6,084)	(30,380)	(33,874)	-	(64,254)
	Communication Equipment	(2,023,698)	PSDPLANT	(16,295)	(105,497)	-	(121,792)	(608,125)	(678,068)	-	(1,286,193)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(7,039)	(45,571)	-	(52,610)	(262,691)	(292,904)	-	(555,596)
	Retirement Work in Progress	2,031,629	PSDPLANT	16,359	105,910	-	122,269	610,509	680,726	-	1,291,234
	Sub-total	***(12,195,782)***		***(76,971)***	***(692,050)***	***(6,367)***	***(775,387)***	***(2,877,411)***	***(4,652,813)***	***(200,581)***	***(7,730,805)***
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**		**(1,562,558)**	**(20,430,478)**	**(6,367)**	**(21,999,402)**	**(59,060,332)**	**(131,474,996)**	**(200,581)**	**(190,735,909)**
	NET PLANT	**305,367,317**		**2,922,823**	**12,374,231**	**4,936**	**15,301,990**	**108,337,212**	**79,862,680**	**155,516**	**188,355,409**
	Other Rate Base Items										
	Additions & Deductions										
	CWIP	8,981,531	DPLT	71,370	483,104	-	554,474	2,640,034	3,105,097	-	5,745,131
	Materials & Supplies	2,226,550	PSDPLANT	17,929	116,071	-	134,000	669,083	746,037	-	1,415,119
	Working Capital	11,144,585	O_M	54,076	616,617	6,472	677,165	2,006,598	5,016,715	203,895	7,227,208
	Prepayments	46,402	O_M	225	2,567	27	2,819	8,355	20,888	849	30,091
	Deferred Debits - Reg.Assets	1,440,000	PSDPLANT	11,595	75,068	-	86,663	432,723	482,492	-	915,215
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(72,086)	(466,692)	-	(538,778)	(2,690,200)	(2,999,611)	-	(5,689,811)
	CIAC	(99,473)	DPLT	(790)	(5,351)	-	(6,141)	(29,239)	(34,390)	-	(63,629)
	Hold Harmless	(30,337,343)	PSDPLANT	(244,282)	(1,581,505)	-	(1,825,787)	(9,116,432)	(10,164,948)	-	(19,281,380)
	Customer Deposits	(3,735,753)	CUST_DEP	-	(800)	-	(800)	-	(4,905)	-	(4,905)
	Injury and Damage Reserve	(840,000)	PSDPLANT	(6,764)	(43,790)	-	(50,554)	(252,422)	(281,454)	-	(533,875)
	Sub-total	***(20,125,855)***		***(168,728)***	***(804,709)***	***6,499***	***(966,938)***	***(6,331,501)***	***(4,114,078)***	***204,744***	***(10,240,835)***
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**		**(168,728)**	**(804,709)**	**6,499**	**(966,938)**	**(6,331,501)**	**(4,114,078)**	**204,744**	**(10,240,835)**
TOTAL RATE BASE		**285,241,462**		**2,754,095**	**11,569,521**	**11,435**	**14,335,052**	**102,005,711**	**75,748,602**	**360,260**	**178,114,573**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	Small Commercial General CUS	Small Commercial General COM	Small Commercial General TOTAL	Medium Commerical General DEM	Medium Commerical General CUS	Medium Commerical General COM	Medium Commerical General TOTAL
	Accumulated Reserve for Depreciation										
	Intangible Plant										
	Misc Intangible Assets	(17,665,879)	CUST	-	(1,313,579)	-	(1,313,579)	-	(319,207)	-	(319,207)
	Sub-total	***(17,665,879)***		***-***	***(1,313,579)***	***-***	***(1,313,579)***	***-***	***(319,207)***	***-***	***(319,207)***
	Production Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Struct. & Improvements	(3,304,168)	DESIGN_WINTER	(230,633)	-	-	(230,633)	(461,958)	-	-	(461,958)
	Other Power Equipment	(101,839)	DESIGN_WINTER	(7,108)	-	-	(7,108)	(14,238)	-	-	(14,238)
	LP Equipment	(776,581)	DESIGN_WINTER	(54,206)	-	-	(54,206)	(108,574)	-	-	(108,574)
	Other Equipment	(115,067)	DESIGN_WINTER	(8,032)	-	-	(8,032)	(16,088)	-	-	(16,088)
	Sub-total	***(4,297,655)***		***(299,980)***	***-***	***-***	***(299,980)***	***(600,859)***	***-***	***-***	***(600,859)***
	Storage and Processing Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Structs and Imprvmnt-LNG	(2,071,014)	DESIGN_WINTER	(144,558)	-	-	(144,558)	(289,550)	-	-	(289,550)
	Gas Holders	(5,134,467)	DESIGN_WINTER	(358,390)	-	-	(358,390)	(717,854)	-	-	(717,854)
	Other Equipment	(3,434,131)	DESIGN_WINTER	(239,705)	-	-	(239,705)	(480,129)	-	-	(480,129)
	Sub-total	***(10,639,612)***		***(742,653)***	***-***	***-***	***(742,653)***	***(1,487,533)***	***-***	***-***	***(1,487,533)***
	Distribution Plant										
	Structures & Improvements	(5,691,585)	DPLT	(225,949)	(251,906)	-	(477,855)	(477,142)	(177,128)	-	(654,270)
	Mains 4" & Below	(51,828,082)	LT4_RSUM	(4,254,717)	-	-	(4,254,717)	(8,979,204)	-	-	(8,979,204)
	Mains Greater Than 4"	(24,389,686)	RSUM	(1,644,937)	-	-	(1,644,937)	(3,478,044)	-	-	(3,478,044)
	Compressor Sta.Equip.	(634,835)	VOL	(39,801)	-	-	(39,801)	(88,729)	-	-	(88,729)
	Meas & Reg Sta.Equip.-General	(2,802,216)	RSUM	(188,993)	-	-	(188,993)	(399,605)	-	-	(399,605)
	Meas & Reg Sta. Equip. - Gate	(2,682,294)	RSUM	(180,905)	-	-	(180,905)	(382,503)	-	-	(382,503)
	Services	(118,942,270)	SERVICES	-	(8,606,710)	-	(8,606,710)	-	(4,829,223)	-	(4,829,223)
	Meters	(18,658,341)	METERS	-	(2,196,429)	-	(2,196,429)	-	(2,042,313)	-	(2,042,313)
	Meter Installations	(12,300,570)	METERS	-	(1,448,003)	-	(1,448,003)	-	(1,346,402)	-	(1,346,402)
	House Regulators	(448,620)	METERS	-	(52,811)	-	(52,811)	-	(49,105)	-	(49,105)
	House Regulator Installations	(367,339)	METERS	-	(43,243)	-	(43,243)	-	(40,208)	-	(40,208)
	Industrial M&R Sta.Equip.	(241,736)	RSUM	(16,304)	-	-	(16,304)	(34,472)	-	-	(34,472)
	Other Prop.on Cust. Premises	(292,834)	CUST	-	(21,774)	-	(21,774)	-	(5,291)	-	(5,291)
	Other Equipment	(322,308)	DPLT	(12,795)	(14,265)	-	(27,060)	(27,020)	(10,031)	-	(37,051)
	Sub-total	***(239,602,716)***		***(6,564,401)***	***(12,635,140)***	***-***	***(19,199,541)***	***(13,866,719)***	***(8,499,701)***	***-***	***(22,366,420)***
	General Plant										
	Structures & Improvements	(1,186,838)	PSDPLANT	(48,217)	(50,910)	-	(99,127)	(101,544)	(35,797)	-	(137,341)
	Office Furniture & Equipment	(8,258,451)	LABOR	(229,133)	(581,217)	(26,339)	(836,689)	(482,108)	(289,231)	(58,718)	(830,056)
	Transportation Equipment	(558,267)	PSDPLANT	(22,681)	(23,947)	-	(46,627)	(47,764)	(16,838)	-	(64,603)
	Stores Equipment	(42,714)	PSDPLANT	(1,735)	(1,832)	-	(3,568)	(3,655)	(1,288)	-	(4,943)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(42,779)	(45,168)	-	(87,948)	(90,092)	(31,760)	-	(121,852)
	Laboratory equipment	(129,182)	PSDPLANT	(5,248)	(5,541)	-	(10,790)	(11,053)	(3,896)	-	(14,949)
	Power Operated Equipment	(101,097)	PSDPLANT	(4,107)	(4,337)	-	(8,444)	(8,650)	(3,049)	-	(11,699)
	Communication Equipment	(2,023,698)	PSDPLANT	(82,216)	(86,807)	-	(169,023)	(173,144)	(61,038)	-	(234,182)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(35,515)	(37,498)	-	(73,013)	(74,793)	(26,367)	-	(101,160)
	Retirement Work in Progress	2,031,629	PSDPLANT	82,538	87,147	-	169,685	173,823	61,277	-	235,100
	Sub-total	***(12,195,782)***		***(389,094)***	***(750,109)***	***(26,339)***	***(1,165,542)***	***(818,980)***	***(407,987)***	***(58,718)***	***(1,285,685)***
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**		**(7,996,127)**	**(14,698,828)**	**(26,339)**	**(22,721,294)**	**(16,774,091)**	**(9,226,895)**	**(58,718)**	**(26,059,703)**
	NET PLANT	**305,367,317**		**14,635,479**	**11,802,618**	**20,421**	**26,458,518**	**30,886,658**	**8,256,280**	**45,525**	**39,188,464**
	Other Rate Base Items										
	Additions & Deductions										
	CWIP	8,981,531	DPLT	356,557	397,517	-	754,073	752,948	279,514	-	1,032,462
	Materials & Supplies	2,226,550	PSDPLANT	90,457	95,508	-	185,966	190,500	67,157	-	257,656
	Working Capital	11,144,585	O_M	271,111	670,812	26,774	968,697	571,914	332,468	59,688	964,069
	Prepayments	46,402	O_M	1,129	2,793	111	4,033	2,381	1,384	249	4,014
	Deferred Debits - Reg.Assets	1,440,000	PSDPLANT	58,502	61,769	-	120,271	123,204	43,433	-	166,637
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(363,705)	(384,012)	-	(747,717)	(765,949)	(270,018)	-	(1,035,967)
	CIAC	(99,473)	DPLT	(3,949)	(4,403)	-	(8,352)	(8,339)	(3,096)	-	(11,435)
	Hold Harmless	(30,337,343)	PSDPLANT	(1,232,506)	(1,301,324)	-	(2,533,831)	(2,595,613)	(915,026)	-	(3,510,639)
	Customer Deposits	(3,735,753)	CUST_DEP	-	(1,915,763)	-	(1,915,763)	-	(1,583,368)	-	(1,583,368)
	Injury and Damage Reserve	(840,000)	PSDPLANT	(34,126)	(36,032)	-	(70,158)	(71,869)	(25,336)	-	(97,205)
	Sub-total	***(20,125,855)***		***(856,530)***	***(2,413,134)***	***26,886***	***(3,242,779)***	***(1,800,823)***	***(2,072,888)***	***59,936***	***(3,813,775)***
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**		**(856,530)**	**(2,413,134)**	**26,886**	**(3,242,779)**	**(1,800,823)**	**(2,072,888)**	**59,936**	**(3,813,775)**
TOTAL RATE BASE		**285,241,462**		**13,778,948**	**9,389,483**	**47,307**	**23,215,738**	**29,085,835**	**6,183,392**	**105,462**	**35,374,689**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	Accumulated Reserve for Depreciation										
	Intangible Plant										
	Misc Intangible Assets	(17,665,879)	CUST	-	(31,163)	-	(31,163)	-	(11,518)	-	(11,518)
	Sub-total	***(17,665,879)***		***-***	***(31,163)***	***-***	***(31,163)***	***-***	***(11,518)***	***-***	***(11,518)***
	Production Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Struct. & Improvements	(3,304,168)	DESIGN_WINTER	(268,000)	-	-	(268,000)	(18,289)	-	-	(18,289)
	Other Power Equipment	(101,839)	DESIGN_WINTER	(8,260)	-	-	(8,260)	(564)	-	-	(564)
	LP Equipment	(776,581)	DESIGN_WINTER	(62,988)	-	-	(62,988)	(4,298)	-	-	(4,298)
	Other Equipment	(115,067)	DESIGN_WINTER	(9,333)	-	-	(9,333)	(637)	-	-	(637)
	Sub-total	***(4,297,655)***		***(348,581)***	***-***	***-***	***(348,581)***	***(23,788)***	***-***	***-***	***(23,788)***
	Storage and Processing Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Structs and Imprvmnt-LNG	(2,071,014)	DESIGN_WINTER	(167,979)	-	-	(167,979)	(11,463)	-	-	(11,463)
	Gas Holders	(5,134,467)	DESIGN_WINTER	(416,455)	-	-	(416,455)	(28,420)	-	-	(28,420)
	Other Equipment	(3,434,131)	DESIGN_WINTER	(278,541)	-	-	(278,541)	(19,008)	-	-	(19,008)
	Sub-total	***(10,639,612)***		***(862,976)***	***-***	***-***	***(862,976)***	***(58,892)***	***-***	***-***	***(58,892)***
	Distribution Plant										
	Structures & Improvements	(5,691,585)	DPLT	(250,432)	(29,671)	-	(280,103)	(81,670)	(9,267)	-	(90,937)
	Mains 4" & Below	(51,828,082)	LT4_RSUM	(4,715,161)	-	-	(4,715,161)	(1,534,054)	-	-	(1,534,054)
	Mains Greater Than 4"	(24,389,686)	RSUM	(1,823,619)	-	-	(1,823,619)	(597,601)	-	-	(597,601)
	Compressor Sta.Equip.	(634,835)	VOL	(44,689)	-	-	(44,689)	(17,407)	-	-	(17,407)
	Meas & Reg Sta.Equip.-General	(2,802,216)	RSUM	(209,522)	-	-	(209,522)	(68,660)	-	-	(68,660)
	Meas & Reg Sta. Equip. - Gate	(2,682,294)	RSUM	(200,555)	-	-	(200,555)	(65,722)	-	-	(65,722)
	Services	(118,942,270)	SERVICES	-	(471,457)	-	(471,457)	-	(174,257)	-	(174,257)
	Meters	(18,658,341)	METERS	-	(461,773)	-	(461,773)	-	(135,853)	-	(135,853)
	Meter Installations	(12,300,570)	METERS	-	(304,425)	-	(304,425)	-	(89,562)	-	(89,562)
	House Regulators	(448,620)	METERS	-	(11,103)	-	(11,103)	-	(3,266)	-	(3,266)
	House Regulator Installations	(367,339)	METERS	-	(9,091)	-	(9,091)	-	(2,675)	-	(2,675)
	Industrial M&R Sta.Equip.	(241,736)	RSUM	(18,075)	-	-	(18,075)	(5,923)	-	-	(5,923)
	Other Prop.on Cust. Premises	(292,834)	CUST	-	(517)	-	(517)	-	(191)	-	(191)
	Other Equipment	(322,308)	DPLT	(14,182)	(1,680)	-	(15,862)	(4,625)	(525)	-	(5,150)
	Sub-total	***(239,602,716)***		***(7,276,235)***	***(1,289,716)***	***-***	***(8,565,951)***	***(2,375,662)***	***(415,597)***	***-***	***(2,791,258)***
	General Plant										
	Structures & Improvements	(1,186,838)	PSDPLANT	(53,579)	(5,996)	-	(59,575)	(16,708)	(1,873)	-	(18,581)
	Office Furniture & Equipment	(8,258,451)	LABOR	(254,867)	(48,801)	(29,573)	(333,242)	(78,134)	(18,026)	(11,519)	(107,679)
	Transportation Equipment	(558,267)	PSDPLANT	(25,203)	(2,821)	-	(28,023)	(7,859)	(881)	-	(8,740)
	Stores Equipment	(42,714)	PSDPLANT	(1,928)	(216)	-	(2,144)	(601)	(67)	-	(669)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(47,536)	(5,320)	-	(52,857)	(14,823)	(1,662)	-	(16,485)
	Laboratory equipment	(129,182)	PSDPLANT	(5,832)	(653)	-	(6,485)	(1,819)	(204)	-	(2,022)
	Power Operated Equipment	(101,097)	PSDPLANT	(4,564)	(511)	-	(5,075)	(1,423)	(160)	-	(1,583)
	Communication Equipment	(2,023,698)	PSDPLANT	(91,358)	(10,225)	-	(101,583)	(28,489)	(3,194)	-	(31,682)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(39,464)	(4,417)	-	(43,881)	(12,306)	(1,379)	-	(13,686)
	Retirement Work in Progress	2,031,629	PSDPLANT	91,716	10,265	-	101,981	28,600	3,206	-	31,806
	Sub-total	***(12,195,782)***		***(432,615)***	***(68,694)***	***(29,573)***	***(530,883)***	***(133,562)***	***(24,240)***	***(11,519)***	***(169,320)***
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**		**(8,920,407)**	**(1,389,573)**	**(29,573)**	**(10,339,554)**	**(2,591,903)**	**(451,354)**	**(11,519)**	**(3,054,777)**
	NET PLANT	**305,367,317**		**16,228,094**	**1,502,783**	**22,929**	**17,753,806**	**5,248,511**	**458,607**	**8,931**	**5,716,049**
	Other Rate Base Items										
	Additions & Deductions										
	CWIP	8,981,531	DPLT	395,191	46,822	-	442,013	128,878	14,624	-	143,502
	Materials & Supplies	2,226,550	PSDPLANT	100,516	11,249	-	111,765	31,344	3,514	-	34,858
	Working Capital	11,144,585	O_M	301,157	50,923	30,062	382,142	95,242	26,163	11,709	133,114
	Prepayments	46,402	O_M	1,254	212	125	1,591	397	109	49	554
	Deferred Debits - Reg.Assets	1,440,000	PSDPLANT	65,008	7,275	-	72,283	20,272	2,272	-	22,544
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(404,147)	(45,231)	-	(449,379)	(126,027)	(14,127)	-	(140,154)
	CIAC	(99,473)	DPLT	(4,377)	(519)	-	(4,895)	(1,427)	(162)	-	(1,589)
	Hold Harmless	(30,337,343)	PSDPLANT	(1,369,557)	(153,277)	-	(1,522,834)	(427,075)	(47,874)	-	(474,949)
	Customer Deposits	(3,735,753)	CUST_DEP	-	(92,714)	-	(92,714)	-	(132,884)	-	(132,884)
	Injury and Damage Reserve	(840,000)	PSDPLANT	(37,921)	(4,244)	-	(42,165)	(11,825)	(1,326)	-	(13,151)
	Sub-total	***(20,125,855)***		***(952,877)***	***(179,503)***	***30,187***	***(1,102,192)***	***(290,222)***	***(149,691)***	***11,758***	***(428,155)***
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**		**(952,877)**	**(179,503)**	**30,187**	**(1,102,192)**	**(290,222)**	**(149,691)**	**11,758**	**(428,155)**
TOTAL RATE BASE		**285,241,462**		**15,275,218**	**1,323,280**	**53,116**	**16,651,614**	**4,958,289**	**308,916**	**20,689**	**5,287,894**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	Accumulated Reserve for Depreciation										
	Intangible Plant										
	Misc Intangible Assets	(17,665,879)	CUST	-	(2,685)	-	(2,685)	-	(5,229)	-	(5,229)
	Sub-total	***(17,665,879)***		***-***	***(2,685)***	***-***	***(2,685)***	***-***	***(5,229)***	***-***	***(5,229)***
	Production Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Struct. & Improvements	(3,304,168)	DESIGN_WINTER	(336,121)	-	-	(336,121)	(276,939)	-	-	(276,939)
	Other Power Equipment	(101,839)	DESIGN_WINTER	(10,360)	-	-	(10,360)	(8,536)	-	-	(8,536)
	LP Equipment	(776,581)	DESIGN_WINTER	(78,999)	-	-	(78,999)	(65,089)	-	-	(65,089)
	Other Equipment	(115,067)	DESIGN_WINTER	(11,705)	-	-	(11,705)	(9,644)	-	-	(9,644)
	Sub-total	***(4,297,655)***		***(437,185)***	***-***	***-***	***(437,185)***	***(360,208)***	***-***	***-***	***(360,208)***
	Storage and Processing Plant										
	Land and Land Rights	-	0	-	-	-	-	-	-	-	-
	Structs and Imprvmnt-LNG	(2,071,014)	DESIGN_WINTER	(210,677)	-	-	(210,677)	(173,582)	-	-	(173,582)
	Gas Holders	(5,134,467)	DESIGN_WINTER	(522,311)	-	-	(522,311)	(430,346)	-	-	(430,346)
	Other Equipment	(3,434,131)	DESIGN_WINTER	(349,342)	-	-	(349,342)	(287,832)	-	-	(287,832)
	Sub-total	***(10,639,612)***		***(1,082,330)***	***-***	***-***	***(1,082,330)***	***(891,760)***	***-***	***-***	***(891,760)***
	Distribution Plant										
	Structures & Improvements	(5,691,585)	DPLT	(34,152)	(4,105)	-	(38,257)	(116,951)	(7,102)	-	(124,053)
	Mains 4" & Below	(51,828,082)	LT4_RSUM	-	-	-	-	-	-	-	-
	Mains Greater Than 4"	(24,389,686)	RSUM	(810,890)	-	-	(810,890)	(2,775,421)	-	-	(2,775,421)
	Compressor Sta.Equip.	(634,835)	VOL	(20,305)	-	-	(20,305)	(83,264)	-	-	(83,264)
	Meas & Reg Sta.Equip.-General	(2,802,216)	RSUM	(93,166)	-	-	(93,166)	(318,878)	-	-	(318,878)
	Meas & Reg Sta. Equip. - Gate	(2,682,294)	RSUM	(89,179)	-	-	(89,179)	(305,231)	-	-	(305,231)
	Services	(118,942,270)	SERVICES	-	(40,624)	-	(40,624)	-	(79,111)	-	(79,111)
	Meters	(18,658,341)	METERS	-	(71,520)	-	(71,520)	-	(120,982)	-	(120,982)
	Meter Installations	(12,300,570)	METERS	-	(47,150)	-	(47,150)	-	(79,758)	-	(79,758)
	House Regulators	(448,620)	METERS	-	(1,720)	-	(1,720)	-	(2,909)	-	(2,909)
	House Regulator Installations	(367,339)	METERS	-	(1,408)	-	(1,408)	-	(2,382)	-	(2,382)
	Industrial M&R Sta.Equip.	(241,736)	RSUM	(8,037)	-	-	(8,037)	(27,508)	-	-	(27,508)
	Other Prop.on Cust. Premises	(292,834)	CUST	-	(45)	-	(45)	-	(87)	-	(87)
	Other Equipment	(322,308)	DPLT	(1,934)	(232)	-	(2,166)	(6,623)	(402)	-	(7,025)
	Sub-total	***(239,602,716)***		***(1,057,663)***	***(166,804)***	***-***	***(1,224,467)***	***(3,633,876)***	***(292,731)***	***-***	***(3,926,607)***
	General Plant										
	Structures & Improvements	(1,186,838)	PSDPLANT	(10,623)	(830)	-	(11,453)	(26,702)	(1,435)	-	(28,137)
	Office Furniture & Equipment	(8,258,451)	LABOR	(67,281)	(6,845)	(13,437)	(87,563)	(166,729)	(14,610)	(55,101)	(236,440)
	Transportation Equipment	(558,267)	PSDPLANT	(4,997)	(390)	-	(5,387)	(12,560)	(675)	-	(13,235)
	Stores Equipment	(42,714)	PSDPLANT	(382)	(30)	-	(412)	(961)	(52)	-	(1,013)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(9,425)	(736)	-	(10,161)	(23,690)	(1,273)	-	(24,964)
	Laboratory equipment	(129,182)	PSDPLANT	(1,156)	(90)	-	(1,247)	(2,906)	(156)	-	(3,063)
	Power Operated Equipment	(101,097)	PSDPLANT	(905)	(71)	-	(976)	(2,274)	(122)	-	(2,397)
	Communication Equipment	(2,023,698)	PSDPLANT	(18,114)	(1,415)	-	(19,529)	(45,530)	(2,447)	-	(47,977)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(7,825)	(611)	-	(8,436)	(19,667)	(1,057)	-	(20,724)
	Retirement Work in Progress	2,031,629	PSDPLANT	18,185	1,420	-	19,605	45,708	2,457	-	48,165
	Sub-total	***(12,195,782)***		***(102,524)***	***(9,597)***	***(13,437)***	***(125,558)***	***(255,312)***	***(19,371)***	***(55,101)***	***(329,784)***
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**		**(2,679,702)**	**(179,086)**	**(13,437)**	**(2,872,225)**	**(5,141,156)**	**(317,331)**	**(55,101)**	**(5,513,588)**
	NET PLANT	**305,367,317**		**2,328,525**	**218,535**	**10,418**	**2,557,479**	**7,443,781**	**375,089**	**42,721**	**7,861,591**
	Other Rate Base Items										
	Additions & Deductions										
	CWIP	8,981,531	DPLT	53,893	6,478	-	60,371	184,553	11,206	-	195,760
	Materials & Supplies	2,226,550	PSDPLANT	19,930	1,556	-	21,486	50,093	2,692	-	52,786
	Working Capital	11,144,585	O_M	135,640	7,216	13,659	156,516	421,500	22,520	56,011	500,032
	Prepayments	46,402	O_M	565	30	57	652	1,755	94	233	2,082
	Deferred Debits - Reg.Assets	1,440,000	PSDPLANT	12,889	1,007	-	13,896	32,397	1,741	-	34,139
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(80,133)	(6,258)	-	(86,391)	(201,412)	(10,826)	-	(212,238)
	CIAC	(99,473)	DPLT	(597)	(72)	-	(669)	(2,044)	(124)	-	(2,168)
	Hold Harmless	(30,337,343)	PSDPLANT	(271,551)	(21,207)	-	(292,758)	(682,535)	(36,686)	-	(719,221)
	Customer Deposits	(3,735,753)	CUST_DEP	-	-	-	-	-	(5,320)	-	(5,320)
	Injury and Damage Reserve	(840,000)	PSDPLANT	(7,519)	(587)	-	(8,106)	(18,898)	(1,016)	-	(19,914)
	Sub-total	***(20,125,855)***		***(136,882)***	***(11,837)***	***13,716***	***(135,002)***	***(214,591)***	***(15,717)***	***56,245***	***(174,063)***
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**		**(136,882)**	**(11,837)**	**13,716**	**(135,002)**	**(214,591)**	**(15,717)**	**56,245**	**(174,063)**
	TOTAL RATE BASE	**285,241,462**		**2,191,643**	**206,698**	**24,135**	**2,422,476**	**7,229,191**	**359,372**	**98,966**	**7,687,528**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	CUS	COM	TOTAL
	Accumulated Reserve for Depreciation						
	Intangible Plant						
	Misc Intangible Assets	(17,665,879)	CUST	-	(2,544)	-	(2,544)
	Sub-total	***(17,665,879)***		**-**	***(2,544)***	**-**	***(2,544)***
	Production Plant						
	Land and Land Rights	-	0	-	-	-	-
	Struct. & Improvements	(3,304,168)	DESIGN_WINTER	-	-	-	-
	Other Power Equipment	(101,839)	DESIGN_WINTER	-	-	-	-
	LP Equipment	(776,581)	DESIGN_WINTER	-	-	-	-
	Other Equipment	(115,067)	DESIGN_WINTER	-	-	-	-
	Sub-total	***(4,297,655)***		**-**	**-**	**-**	**-**
	Storage and Processing Plant						
	Land and Land Rights	-	0	-	-	-	-
	Structs and Imprvmnt-LNG	(2,071,014)	DESIGN_WINTER	-	-	-	-
	Gas Holders	(5,134,467)	DESIGN_WINTER	-	-	-	-
	Other Equipment	(3,434,131)	DESIGN_WINTER	-	-	-	-
	Sub-total	***(10,639,612)***		**-**	**-**	**-**	**-**
	Distribution Plant						
	Structures & Improvements	(5,691,585)	DPLT	(31,331)	(2,728)	-	(34,059)
	Mains 4" & Below	(51,828,082)	LT4_RSUM	-	-	-	-
	Mains Greater Than 4"	(24,389,686)	RSUM	(742,947)	-	-	(742,947)
	Compressor Sta.Equip.	(634,835)	VOL	(27,919)	-	-	(27,919)
	Meas & Reg Sta.Equip.-General	(2,802,216)	RSUM	(85,360)	-	-	(85,360)
	Meas & Reg Sta. Equip. - Gate	(2,682,294)	RSUM	(81,707)	-	-	(81,707)
	Services	(118,942,270)	SERVICES	-	(38,503)	-	(38,503)
	Meters	(18,658,341)	METERS	-	-	-	-
	Meter Installations	(12,300,570)	METERS	-	-	-	-
	House Regulators	(448,620)	METERS	-	-	-	-
	House Regulator Installations	(367,339)	METERS	-	-	-	-
	Industrial M&R Sta.Equip.	(241,736)	RSUM	(7,364)	-	-	(7,364)
	Other Prop.on Cust. Premises	(292,834)	CUST	-	(42)	-	(42)
	Other Equipment	(322,308)	DPLT	(1,774)	(154)	-	(1,929)
	Sub-total	***(239,602,716)***		***(978,401)***	***(41,427)***	**-**	***(1,019,828)***
	General Plant						
	Structures & Improvements	(1,186,838)	PSDPLANT	(6,332)	(551)	-	(6,883)
	Office Furniture & Equipment	(8,258,451)	LABOR	(39,238)	(2,270)	(18,476)	(59,984)
	Transportation Equipment	(558,267)	PSDPLANT	(2,978)	(259)	-	(3,238)
	Stores Equipment	(42,714)	PSDPLANT	(228)	(20)	-	(248)
	Tools, Shop & Garage Equipment	(1,052,989)	PSDPLANT	(5,618)	(489)	-	(6,107)
	Laboratory equipment	(129,182)	PSDPLANT	(689)	(60)	-	(749)
	Power Operated Equipment	(101,097)	PSDPLANT	(539)	(47)	-	(586)
	Communication Equipment	(2,023,698)	PSDPLANT	(10,797)	(940)	-	(11,737)
	Miscellaneous Equipment	(874,175)	PSDPLANT	(4,664)	(406)	-	(5,070)
	Retirement Work in Progress	2,031,629	PSDPLANT	10,839	944	-	11,783
	Sub-total	***(12,195,782)***		***(60,244)***	***(4,099)***	***(18,476)***	***(82,818)***
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**		**(1,038,645)**	**(48,070)**	**(18,476)**	**(1,105,191)**
	NET PLANT	**305,367,317**		**1,945,293**	**214,394**	**14,325**	**2,174,011**
	Other Rate Base Items						
	Additions & Deductions						
	CWIP	8,981,531	DPLT	49,441	4,304	-	53,746
	Materials & Supplies	2,226,550	PSDPLANT	11,879	1,034	-	12,913
	Working Capital	11,144,585	O_M	109,210	7,650	18,781	135,641
	Prepayments	46,402	O_M	455	32	78	565
	Deferred Debits - Reg.Assets	1,440,000	PSDPLANT	7,683	669	-	8,351
	Deferred Income Taxes	(8,952,354)	PSDPLANT	(47,762)	(4,158)	-	(51,920)
	CIAC	(99,473)	DPLT	(548)	(48)	-	(595)
	Hold Harmless	(30,337,343)	PSDPLANT	(161,853)	(14,090)	-	(175,943)
	Customer Deposits	(3,735,753)	CUST_DEP	-	-	-	-
	Injury and Damage Reserve	(840,000)	PSDPLANT	(4,481)	(390)	-	(4,872)
	Sub-total	***(20,125,855)***		***(35,976)***	***(4,998)***	***18,859***	***(22,114)***
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**		**(35,976)**	**(4,998)**	**18,859**	**(22,114)**
	TOTAL RATE BASE	**285,241,462**		**1,909,317**	**209,396**	**33,184**	**2,151,897**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	CUS	COM	TOTAL	Residential Heating DEM	CUS	COM	TOTAL
	EXPENSES										
	O & M Expenses										
	Production - Operation Expenses										
	LPG Expenses	186,749	DESIGN_WINTER	2,126	-	-	2,126	94,648	-	-	94,648
	Misc. Production Expenses	6,370	DESIGN_WINTER	73	-	-	73	3,228	-	-	3,228
	Maint.Struc.& Improv.	59,617	DESIGN_WINTER	679	-	-	679	30,215	-	-	30,215
	Maint.of Prod. Equip.	12,216	DESIGN_WINTER	139	-	-	139	6,191	-	-	6,191
	Rents	2,656	DESIGN_WINTER	30	-	-	30	1,346	-	-	1,346
	Sub-total	***267,608***		***3,046***	***-***	***-***	***3,046***	***135,629***	***-***	***-***	***135,629***
	Total Production	***267,608***		***3,046***	***-***	***-***	***3,046***	***135,629***	***-***	***-***	***135,629***
	Oth. Stor. & LNG - Operation Expenses										
	Operation Superv. & Eng.	299,890	DESIGN_WINTER	3,413	-	-	3,413	151,990	-	-	151,990
	LNG Processing Term. L & E	15,430	DESIGN_WINTER	176	-	-	176	7,820	-	-	7,820
	LNG Term. & Procs.Exp - Fuel	3,587	DESIGN_WINTER	41	-	-	41	1,818	-	-	1,818
	LNG Term. & Procs. Exp - Power	3,220	DESIGN_WINTER	37	-	-	37	1,632	-	-	1,632
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN_WINTER	57	-	-	57	2,521	-	-	2,521
	Oth. Stor. & LNG - Maintenance Expenses	***327,102***		***3,723***	***-***	***-***	***3,723***	***165,782***	***-***	***-***	***165,782***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maintenance	49,019	DESIGN_WINTER	558	-	-	558	24,844	-	-	24,844
	Sub-total	***49,019***		***558***	***-***	***-***	***558***	***24,844***	***-***	***-***	***24,844***
	Total Oth. Storage & LNG	***376,121***		***4,281***	***-***	***-***	***4,281***	***190,625***	***-***	***-***	***190,625***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	1,114,361	DOPEXP	4,391	63,848	2,999	71,238	162,136	397,097	94,482	653,716
	Distribution Load Dispatching	945,367	TOTHRU	-	-	14,327	14,327	-	-	451,363	451,363
	Compressor Sta.Fuel & Power	126,753	TOTHRU	-	-	1,921	1,921	-	-	60,518	60,518
	Mains and Service Exp.	1,343,049	MAINSERV	12,578	61,308	-	73,886	465,411	402,225	-	867,636
	Meas. & Reg. Sta. - Gen.	616,854	RSUM	8,368	-	-	8,368	308,188	-	-	308,188
	Meas. & Reg. Sta. - Industrial	209,801	RSUM	2,846	-	-	2,846	104,819	-	-	104,819
	Meters & House Regulators	2,759,974	MTRHR	-	280,948	-	280,948	-	1,726,843	-	1,726,843
	Customer Installation Expenses	35,549	METERS	-	3,656	-	3,656	-	22,311	-	22,311
	Other Expenses	2,414,596	DOPEXP	9,515	138,345	6,498	154,359	351,317	860,429	204,723	1,416,470
	Rents	-	DOPEXP	-	-	-	-	-	-	-	-
	Sub-total	***9,566,304***		***37,698***	***548,105***	***25,746***	***611,548***	***1,391,871***	***3,408,905***	***811,087***	***5,611,863***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	679,056	DMNEXP	6,614	21,284	-	27,898	243,592	135,429	-	379,021
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	155,697	-	-	155,697	5,734,433	-	-	5,734,433
	Maint. of Compressor Station Equip.	4,573	VOL	69	-	-	69	2,183	-	-	2,183
	Maint.of Meas. & Reg. - Gen.	262,465	RSUM	3,560	-	-	3,560	131,131	-	-	131,131
	Maint.of Meas. & Reg. - Industrial	6,167	RSUM	84	-	-	84	3,081	-	-	3,081
	Maint. of Meas. & Reg. - City Gate	247,512	RSUM	3,358	-	-	3,358	123,660	-	-	123,660
	Maint.of Services	2,804,254	SERVICES	-	329,555	-	329,555	-	2,138,971	-	2,138,971
	Maint. of Meter & Reg.	1,907,959	MTRHR	-	194,218	-	194,218	-	1,193,759	-	1,193,759
	Maint. of Other Equip.	72,365	DMNEXP	705	2,268	-	2,973	25,959	14,432	-	40,391
	Sub-total	***17,462,125***		***170,087***	***547,325***	***-***	***717,412***	***6,264,039***	***3,482,591***	***-***	***9,746,631***
	Total Distribution	***27,028,429***		***207,785***	***1,095,430***	***25,746***	***1,328,960***	***7,655,910***	***6,891,497***	***811,087***	***15,358,494***
	Customer Account Expenses										
	Supervision	278,308	CUST	-	33,609	-	33,609	-	218,139	-	218,139
	Meter Reading Expenses	1,300,810	CUST	-	157,089	-	157,089	-	1,019,580	-	1,019,580
	Customer Records and Collection	8,457,640	CUS_903	-	836,942	-	836,942	-	6,840,460	-	6,840,460
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	151,898	-	151,898	-	2,685,103	-	2,685,103
	Uncollectible Increase	492,888	UNCOLLECTIBLE	-	24,138	-	24,138	-	426,696	-	426,696
	Misc.Customer Accounts Exp.	234,021	CUST	-	28,261	-	28,261	-	183,427	-	183,427
	Sub-total	***13,865,301***		***-***	***1,231,937***	***-***	***1,231,937***	***-***	***11,373,405***	***-***	***11,373,405***
	Customer Service & Information Expenses										
	Supervision	437,464	CUST	-	52,829	-	52,829	-	342,886	-	342,886
	Customer Asst. Exp.	737,139	CUS_908	-	10,185	-	10,185	-	66,104	-	66,104
	Infor.& Instrl. Advertising Exp.	98,724	CUST	-	11,922	-	11,922	-	77,380	-	77,380
	Misc. Cust.Service & Infor. Exp.	73,623	CUST	-	8,891	-	8,891	-	57,706	-	57,706
	Sub-total	***1,346,950***		***-***	***83,827***	***-***	***83,827***	***-***	***544,077***	***-***	***544,077***
	Sales Expenses										
	Dem.& Selling Exp. - Resid.	1,124,500	RES_912	-	33,074	-	33,074	-	1,091,426	-	1,091,426
	Dem.& Selling Exp. - C&I	252,500	CI_912	-	-	-	-	-	-	-	-
	Misc. Sales Expenses	71,302	CUST	-	8,611	-	8,611	-	55,887	-	55,887
	Sub-total	***1,448,302***		***-***	***41,684***	***-***	***41,684***	***-***	***1,147,313***	***-***	***1,147,313***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	CUS	COM	TOTAL	Medium Commerical General DEM	CUS	COM	TOTAL
	EXPENSES										
	O & M Expenses										
	Production - Operation Expenses										
	LPG Expenses	186,749	DESIGN_WINTER	13,035	-	-	13,035	26,110	-	-	26,110
	Misc. Production Expenses	6,370	DESIGN_WINTER	445	-	-	445	891	-	-	891
	Maint.Struc.& Improv.	59,617	DESIGN_WINTER	4,161	-	-	4,161	8,335	-	-	8,335
	Maint.of Prod. Equip.	12,216	DESIGN_WINTER	853	-	-	853	1,708	-	-	1,708
	Rents	2,656	DESIGN_WINTER	185	-	-	185	371	-	-	371
	Sub-total	***267,608***		***18,679***	***-***	***-***	***18,679***	***37,414***	***-***	***-***	***37,414***
	Total Production	***267,608***		***18,679***	***-***	***-***	***18,679***	***37,414***	***-***	***-***	***37,414***
	Oth. Stor. & LNG - Operation Expenses										
	Operation Superv. & Eng.	299,890	DESIGN_WINTER	20,933	-	-	20,933	41,928	-	-	41,928
	LNG Processing Term. L & E	15,430	DESIGN_WINTER	1,077	-	-	1,077	2,157	-	-	2,157
	LNG Term. & Procs.Exp - Fuel	3,587	DESIGN_WINTER	250	-	-	250	502	-	-	502
	LNG Term. & Procs. Exp - Power	3,220	DESIGN_WINTER	225	-	-	225	450	-	-	450
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN_WINTER	347	-	-	347	696	-	-	696
	Oth. Stor. & LNG - Maintenance Expenses	***327,102***		***22,832***	***-***	***-***	***22,832***	***45,732***	***-***	***-***	***45,732***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maintenance	49,019	DESIGN_WINTER	3,422	-	-	3,422	6,853	-	-	6,853
	Sub-total	***49,019***		***3,422***	***-***	***-***	***3,422***	***6,853***	***-***	***-***	***6,853***
	Total Oth. Storage & LNG	***376,121***		***26,254***	***-***	***-***	***26,254***	***52,586***	***-***	***-***	***52,586***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	1,114,361	DOPEXP	21,893	68,414	12,407	102,714	46,258	60,154	27,658	134,070
	Distribution Load Dispatching	945,367	TOTHRU	-	-	59,270	59,270	-	-	132,131	132,131
	Compressor Sta.Fuel & Power	126,753	TOTHRU	-	-	7,947	7,947	-	-	17,716	17,716
	Mains and Service Exp.	1,343,049	MAINSERV	62,860	41,582	-	104,442	132,730	22,329	-	155,059
	Meas. & Reg. Sta. - Gen.	616,854	RSUM	41,603	-	-	41,603	87,965	-	-	87,965
	Meas. & Reg. Sta. - Industrial	209,801	RSUM	14,150	-	-	14,150	29,918	-	-	29,918
	Meters & House Regulators	2,759,974	MTRHR	-	324,883	-	324,883	-	299,679	-	299,679
	Customer Installation Expenses	35,549	METERS	-	4,185	-	4,185	-	3,891	-	3,891
	Other Expenses	2,414,596	DOPEXP	47,438	148,239	26,883	222,560	100,231	130,341	59,930	290,502
	Rents	-	DOPEXP	-	-	-	-	-	-	-	-
	Sub-total	***9,566,304***		***187,944***	***587,303***	***106,506***	***881,753***	***397,102***	***516,393***	***237,435***	***1,150,931***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	679,056	DMNEXP	32,883	17,372	-	50,255	69,529	13,045	-	82,574
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	774,107	-	-	774,107	1,636,766	-	-	1,636,766
	Maint. of Compressor Station Equip.	4,573	VOL	287	-	-	287	639	-	-	639
	Maint.of Meas. & Reg. - Gen.	262,465	RSUM	17,702	-	-	17,702	37,428	-	-	37,428
	Maint.of Meas. & Reg. - Industrial	6,167	RSUM	416	-	-	416	879	-	-	879
	Maint. of Meas. & Reg. - City Gate	247,512	RSUM	16,693	-	-	16,693	35,296	-	-	35,296
	Maint.of Services	2,804,254	SERVICES	-	202,917	-	202,917	-	113,857	-	113,857
	Maint. of Meter & Reg.	1,907,959	MTRHR	-	224,590	-	224,590	-	207,167	-	207,167
	Maint. of Other Equip.	72,365	DMNEXP	3,504	1,851	-	5,356	7,409	1,390	-	8,800
	Sub-total	***17,462,125***		***845,591***	***446,731***	***-***	***1,292,322***	***1,787,947***	***335,458***	***-***	***2,123,405***
	Total Distribution	***27,028,429***		***1,033,536***	***1,034,033***	***106,506***	***2,174,075***	***2,185,049***	***851,852***	***237,435***	***3,274,336***
	Customer Account Expenses										
	Supervision	278,308	CUST	-	20,694	-	20,694	-	5,029	-	5,029
	Meter Reading Expenses	1,300,810	CUST	-	96,724	-	96,724	-	23,504	-	23,504
	Customer Records and Collection	8,457,640	CUS_903	-	566,230	-	566,230	-	163,330	-	163,330
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	154,942	-	154,942	-	68,700	-	68,700
	Uncollectible Increase	492,888	UNCOLLECTIBLE	-	24,622	-	24,622	-	10,917	-	10,917
	Misc.Customer Accounts Exp.	234,021	CUST	-	17,401	-	17,401	-	4,229	-	4,229
	Sub-total	***13,865,301***		***-***	***880,613***	***-***	***880,613***	***-***	***275,710***	***-***	***275,710***
	Customer Service & Information Expenses										
	Supervision	437,464	CUST	-	32,528	-	32,528	-	7,905	-	7,905
	Customer Asst. Exp.	737,139	CUS_908	-	515,712	-	515,712	-	125,290	-	125,290
	Infor.& Instrl. Advertising Exp.	98,724	CUST	-	7,341	-	7,341	-	1,784	-	1,784
	Misc. Cust.Service & Infor. Exp.	73,623	CUST	-	5,474	-	5,474	-	1,330	-	1,330
	Sub-total	***1,346,950***		***-***	***561,055***	***-***	***561,055***	***-***	***136,308***	***-***	***136,308***
	Sales Expenses										
	Dem.& Selling Exp. - Resid.	1,124,500	RES_912	-	-	-	-	-	-	-	-
	Dem.& Selling Exp. - C&I	252,500	CI_912	-	187,462	-	187,462	-	57,386	-	57,386
	Misc. Sales Expenses	71,302	CUST	-	5,302	-	5,302	-	1,288	-	1,288
	Sub-total	***1,448,302***		***-***	***192,764***	***-***	***192,764***	***-***	***58,675***	***-***	***58,675***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	EXPENSES										
	O & M Expenses										
	Production - Operation Expenses										
	LPG Expenses	186,749	DESIGN_WINTER	15,147	-	-	15,147	1,034	-	-	1,034
	Misc. Production Expenses	6,370	DESIGN_WINTER	517	-	-	517	35	-	-	35
	Maint.Struc.& Improv.	59,617	DESIGN_WINTER	4,836	-	-	4,836	330	-	-	330
	Maint.of Prod. Equip.	12,216	DESIGN_WINTER	991	-	-	991	68	-	-	68
	Rents	2,656	DESIGN_WINTER	215	-	-	215	15	-	-	15
	Sub-total	***267,608***		***21,706***	***-***	***-***	***21,706***	***1,481***	***-***	***-***	***1,481***
	Total Production	***267,608***		***21,706***	***-***	***-***	***21,706***	***1,481***	***-***	***-***	***1,481***
	Oth. Stor. & LNG - Operation Expenses										
	Operation Superv. & Eng.	299,890	DESIGN_WINTER	24,324	-	-	24,324	1,660	-	-	1,660
	LNG Processing Term. L & E	15,430	DESIGN_WINTER	1,252	-	-	1,252	85	-	-	85
	LNG Term. & Procs.Exp - Fuel	3,587	DESIGN_WINTER	291	-	-	291	20	-	-	20
	LNG Term. & Procs. Exp - Power	3,220	DESIGN_WINTER	261	-	-	261	18	-	-	18
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN_WINTER	404	-	-	404	28	-	-	28
	Oth. Stor. & LNG - Maintenance Expenses	***327,102***		***26,531***	***-***	***-***	***26,531***	***1,811***	***-***	***-***	***1,811***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maintenance	49,019	DESIGN_WINTER	3,976	-	-	3,976	271	-	-	271
	Sub-total	***49,019***		***3,976***	***-***	***-***	***3,976***	***271***	***-***	***-***	***271***
	Total Oth. Storage & LNG	***376,121***		***30,507***	***-***	***-***	***30,507***	***2,082***	***-***	***-***	***2,082***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	1,114,361	DOPEXP	24,268	13,000	13,930	51,199	7,931	3,853	5,426	17,210
	Distribution Load Dispatching	945,367	TOTHRU	-	-	66,548	66,548	-	-	25,921	25,921
	Compressor Sta.Fuel & Power	126,753	TOTHRU	-	-	8,923	8,923	-	-	3,475	3,475
	Mains and Service Exp.	1,343,049	MAINSERV	69,670	2,062	-	71,732	22,712	762	-	23,475
	Meas. & Reg. Sta. - Gen.	616,854	RSUM	46,122	-	-	46,122	15,114	-	-	15,114
	Meas. & Reg. Sta. - Industrial	209,801	RSUM	15,687	-	-	15,687	5,141	-	-	5,141
	Meters & House Regulators	2,759,974	MTRHR	-	67,491	-	67,491	-	19,856	-	19,856
	Customer Installation Expenses	35,549	METERS	-	880	-	880	-	259	-	259
	Other Expenses	2,414,596	DOPEXP	52,584	28,169	30,184	110,937	17,184	8,350	11,757	37,291
	Rents	-	DOPEXP	-	-	-	-	-	-	-	-
	Sub-total	***9,566,304***		***208,331***	***111,603***	***119,585***	***439,519***	***68,083***	***33,080***	***46,580***	***147,742***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	679,056	DMNEXP	36,455	2,348	-	38,802	11,947	725	-	12,672
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	858,194	-	-	858,194	281,231	-	-	281,231
	Maint. of Compressor Station Equip.	4,573	VOL	322	-	-	322	125	-	-	125
	Maint.of Meas. & Reg. - Gen.	262,465	RSUM	19,625	-	-	19,625	6,431	-	-	6,431
	Maint.of Meas. & Reg. - Industrial	6,167	RSUM	461	-	-	461	151	-	-	151
	Maint. of Meas. & Reg. - City Gate	247,512	RSUM	18,506	-	-	18,506	6,065	-	-	6,065
	Maint.of Services	2,804,254	SERVICES	-	11,115	-	11,115	-	4,108	-	4,108
	Maint. of Meter & Reg.	1,907,959	MTRHR	-	46,656	-	46,656	-	13,726	-	13,726
	Maint. of Other Equip.	72,365	DMNEXP	3,885	250	-	4,135	1,273	77	-	1,350
	Sub-total	***17,462,125***		***937,448***	***60,369***	***-***	***997,817***	***307,223***	***18,637***	***-***	***325,860***
	Total Distribution	***27,028,429***		***1,145,779***	***171,972***	***119,585***	***1,437,336***	***375,306***	***51,717***	***46,580***	***473,602***
	Customer Account Expenses										
	Supervision	278,308	CUST	-	491	-	491	-	181	-	181
	Meter Reading Expenses	1,300,810	CUST	-	2,295	-	2,295	-	848	-	848
	Customer Records and Collection	8,457,640	CUS_903	-	9,381	-	9,381	-	20,869	-	20,869
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	-	-	-	-	20,548	-	20,548
	Uncollectible Increase	492,888	UNCOLLECTIBLE	-	-	-	-	-	3,265	-	3,265
	Misc.Customer Accounts Exp.	234,021	CUST	-	413	-	413	-	153	-	153
	Sub-total	***13,865,301***		***-***	***12,579***	***-***	***12,579***	***-***	***45,865***	***-***	***45,865***
	Customer Service & Information Expenses										
	Supervision	437,464	CUST	-	772	-	772	-	285	-	285
	Customer Asst. Exp.	737,139	CUS_908	-	12,226	-	12,226	-	4,519	-	4,519
	Infor.& Instrl. Advertising Exp.	98,724	CUST	-	174	-	174	-	64	-	64
	Misc. Cust.Service & Infor. Exp.	73,623	CUST	-	130	-	130	-	48	-	48
	Sub-total	***1,346,950***		***-***	***13,302***	***-***	***13,302***	***-***	***4,917***	***-***	***4,917***
	Sales Expenses										
	Dem.& Selling Exp. - Resid.	1,124,500	RES_912	-	-	-	-	-	-	-	-
	Dem.& Selling Exp. - C&I	252,500	CI_912	-	4,591	-	4,591	-	1,530	-	1,530
	Misc. Sales Expenses	71,302	CUST	-	126	-	126	-	46	-	46
	Sub-total	***1,448,302***		***-***	***4,717***	***-***	***4,717***	***-***	***1,577***	***-***	***1,577***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	EXPENSES										
	O & M Expenses										
	Production - Operation Expenses										
	LPG Expenses	186,749	DESIGN_WINTER	18,997	-	-	18,997	15,652	-	-	15,652
	Misc. Production Expenses	6,370	DESIGN_WINTER	648	-	-	648	534	-	-	534
	Maint.Struc.& Improv.	59,617	DESIGN_WINTER	6,065	-	-	6,065	4,997	-	-	4,997
	Maint.of Prod. Equip.	12,216	DESIGN_WINTER	1,243	-	-	1,243	1,024	-	-	1,024
	Rents	2,656	DESIGN_WINTER	270	-	-	270	223	-	-	223
	Sub-total	***267,608***		***27,223***	***-***	***-***	***27,223***	***22,430***	***-***	***-***	***22,430***
	Total Production	***267,608***		***27,223***	***-***	***-***	***27,223***	***22,430***	***-***	***-***	***22,430***
	Oth. Stor. & LNG - Operation Expenses										
	Operation Superv. & Eng.	299,890	DESIGN_WINTER	30,507	-	-	30,507	25,135	-	-	25,135
	LNG Processing Term. L & E	15,430	DESIGN_WINTER	1,570	-	-	1,570	1,293	-	-	1,293
	LNG Term. & Procs.Exp - Fuel	3,587	DESIGN_WINTER	365	-	-	365	301	-	-	301
	LNG Term. & Procs. Exp - Power	3,220	DESIGN_WINTER	328	-	-	328	270	-	-	270
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN_WINTER	506	-	-	506	417	-	-	417
	Oth. Stor. & LNG - Maintenance Expenses	***327,102***		***33,275***	***-***	***-***	***33,275***	***27,416***	***-***	***-***	***27,416***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maintenance	49,019	DESIGN_WINTER	4,987	-	-	4,987	4,109	-	-	4,109
	Sub-total	***49,019***		***4,987***	***-***	***-***	***4,987***	***4,109***	***-***	***-***	***4,109***
	Total Oth. Storage & LNG	***376,121***		***38,261***	***-***	***-***	***38,261***	***31,525***	***-***	***-***	***31,525***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	1,114,361	DOPEXP	6,668	1,987	6,330	14,985	22,821	3,370	25,955	52,146
	Distribution Load Dispatching	945,367	TOTHRU	-	-	30,238	30,238	-	-	123,992	123,992
	Compressor Sta.Fuel & Power	126,753	TOTHRU	-	-	4,054	4,054	-	-	16,625	16,625
	Mains and Service Exp.	1,343,049	MAINSERV	8,640	178	-	8,818	29,572	346	-	29,918
	Meas. & Reg. Sta. - Gen.	616,854	RSUM	20,509	-	-	20,509	70,195	-	-	70,195
	Meas. & Reg. Sta. - Industrial	209,801	RSUM	6,975	-	-	6,975	23,874	-	-	23,874
	Meters & House Regulators	2,759,974	MTRHR	-	10,453	-	10,453	-	17,682	-	17,682
	Customer Installation Expenses	35,549	METERS	-	136	-	136	-	231	-	231
	Other Expenses	2,414,596	DOPEXP	14,448	4,306	13,715	32,469	49,449	7,302	56,239	112,991
	Rents	-	DOPEXP	-	-	-	-	-	-	-	-
	Sub-total	***9,566,304***		***57,239***	***17,061***	***54,337***	***128,636***	***195,911***	***28,931***	***222,811***	***447,654***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	679,056	DMNEXP	16,210	333	-	16,543	55,486	573	-	56,059
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	381,604	-	-	381,604	1,306,112	-	-	1,306,112
	Maint. of Compressor Station Equip.	4,573	VOL	146	-	-	146	600	-	-	600
	Maint.of Meas. & Reg. - Gen.	262,465	RSUM	8,726	-	-	8,726	29,867	-	-	29,867
	Maint.of Meas. & Reg. - Industrial	6,167	RSUM	205	-	-	205	702	-	-	702
	Maint. of Meas. & Reg. - City Gate	247,512	RSUM	8,229	-	-	8,229	28,166	-	-	28,166
	Maint.of Services	2,804,254	SERVICES	-	958	-	958	-	1,865	-	1,865
	Maint. of Meter & Reg.	1,907,959	MTRHR	-	7,226	-	7,226	-	12,224	-	12,224
	Maint. of Other Equip.	72,365	DMNEXP	1,727	35	-	1,763	5,913	61	-	5,974
	Sub-total	***17,462,125***		***416,848***	***8,552***	***-***	***425,400***	***1,426,845***	***14,722***	***-***	***1,441,568***
	Total Distribution	***27,028,429***		***474,087***	***25,613***	***54,337***	***554,037***	***1,622,757***	***43,654***	***222,811***	***1,889,221***
	Customer Account Expenses										
	Supervision	278,308	CUST	-	42	-	42	-	82	-	82
	Meter Reading Expenses	1,300,810	CUST	-	198	-	198	-	385	-	385
	Customer Records and Collection	8,457,640	CUS_903	-	895	-	895	-	18,686	-	18,686
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	-	-	-	-	20,443	-	20,443
	Uncollectible Increase	492,888	UNCOLLECTIBLE	-	-	-	-	-	3,249	-	3,249
	Misc.Customer Accounts Exp.	234,021	CUST	-	36	-	36	-	69	-	69
	Sub-total	***13,865,301***		***-***	***1,171***	***-***	***1,171***	***-***	***42,914***	***-***	***42,914***
	Customer Service & Information Expenses										
	Supervision	437,464	CUST	-	66	-	66	-	129	-	129
	Customer Asst. Exp.	737,139	CUS_908	-	1,053	-	1,053	-	2,051	-	2,051
	Infor.& Instrl. Advertising Exp.	98,724	CUST	-	15	-	15	-	29	-	29
	Misc. Cust.Service & Infor. Exp.	73,623	CUST	-	11	-	11	-	22	-	22
	Sub-total	***1,346,950***		***-***	***1,146***	***-***	***1,146***	***-***	***2,231***	***-***	***2,231***
	Sales Expenses										
	Dem.& Selling Exp. - Resid.	1,124,500	RES_912	-	-	-	-	-	-	-	-
	Dem.& Selling Exp. - C&I	252,500	CI_912	-	765	-	765	-	765	-	765
	Misc. Sales Expenses	71,302	CUST	-	11	-	11	-	21	-	21
	Sub-total	***1,448,302***		***-***	***776***	***-***	***776***	***-***	***786***	***-***	***786***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	CUS	COM	TOTAL
	EXPENSES						
	O & M Expenses						
	Production - Operation Expenses						
	LPG Expenses	186,749	DESIGN_WINTER	-	-	-	-
	Misc. Production Expenses	6,370	DESIGN_WINTER	-	-	-	-
	Maint.Struc.& Improv.	59,617	DESIGN_WINTER	-	-	-	-
	Maint.of Prod. Equip.	12,216	DESIGN_WINTER	-	-	-	-
	Rents	2,656	DESIGN_WINTER	-	-	-	-
	Sub-total	***267,608***		**-**	**-**	**-**	**-**
	Total Production	***267,608***		**-**	**-**	**-**	**-**
	Oth. Stor. & LNG - Operation Expenses						
	Operation Superv. & Eng.	299,890	DESIGN_WINTER	-	-	-	-
	LNG Processing Term. L & E	15,430	DESIGN_WINTER	-	-	-	-
	LNG Term. & Procs.Exp - Fuel	3,587	DESIGN_WINTER	-	-	-	-
	LNG Term. & Procs. Exp - Power	3,220	DESIGN_WINTER	-	-	-	-
	LNG Term. & Procs. Exp - Rent	4,975	DESIGN_WINTER	-	-	-	-
	Oth. Stor. & LNG - Maintenance Expenses	***327,102***		**-**	**-**	**-**	**-**
	Oth. Stor. & LNG - Maintenance Expenses						
	LNG Maintenance	49,019	DESIGN_WINTER	-	-	-	-
	Sub-total	***49,019***		**-**	**-**	**-**	**-**
	Total Oth. Storage & LNG	***376,121***		**-**	**-**	**-**	**-**
	Distribution - Operation Expenses						
	Oper. Superv. & Eng.	1,114,361	DOPEXP	6,109	2,272	8,703	17,084
	Distribution Load Dispatching	945,367	TOTHRU	-	-	41,576	41,576
	Compressor Sta.Fuel & Power	126,753	TOTHRU	-	-	5,574	5,574
	Mains and Service Exp.	1,343,049	MAINSERV	7,916	168	-	8,084
	Meas. & Reg. Sta. - Gen.	616,854	RSUM	18,790	-	-	18,790
	Meas. & Reg. Sta. - Industrial	209,801	RSUM	6,391	-	-	6,391
	Meters & House Regulators	2,759,974	MTRHR	-	12,141	-	12,141
	Customer Installation Expenses	35,549	METERS	-	-	-	-
	Other Expenses	2,414,596	DOPEXP	13,237	4,923	18,857	37,017
	Rents	-	DOPEXP	-	-	-	-
	Sub-total	***9,566,304***		***52,443***	***19,504***	***74,711***	***146,658***
	Distribution - Maintenance Expenses						
	Maint. Superv. & Eng.	679,056	DMNEXP	14,855	378	-	15,233
	Maint. of Structures	-	DPLT	-	-	-	-
	Maint. of Mains	11,477,774	RSUM	349,630	-	-	349,630
	Maint. of Compressor Station Equip.	4,573	VOL	201	-	-	201
	Maint.of Meas. & Reg. - Gen.	262,465	RSUM	7,995	-	-	7,995
	Maint.of Meas. & Reg. - Industrial	6,167	RSUM	188	-	-	188
	Maint. of Meas. & Reg. - City Gate	247,512	RSUM	7,540	-	-	7,540
	Maint.of Services	2,804,254	SERVICES	-	908	-	908
	Maint. of Meter & Reg.	1,907,959	MTRHR	-	8,393	-	8,393
	Maint. of Other Equip.	72,365	DMNEXP	1,583	40	-	1,623
	Sub-total	***17,462,125***		***381,992***	***9,719***	**-**	***391,710***
	Total Distribution	***27,028,429***		***434,435***	***29,223***	***74,711***	***538,368***
	Customer Account Expenses						
	Supervision	278,308	CUST	-	40	-	40
	Meter Reading Expenses	1,300,810	CUST	-	187	-	187
	Customer Records and Collection	8,457,640	CUS_903	-	848	-	848
	Uncollectible Accounts	3,101,634	UNCOLLECTIBLE	-	-	-	-
	Uncollectible Increase	492,888	UNCOLLECTIBLE	-	-	-	-
	Misc.Customer Accounts Exp.	234,021	CUST	-	34	-	34
	Sub-total	***13,865,301***		**-**	***1,109***	**-**	***1,109***
	Customer Service & Information Expenses						
	Supervision	437,464	CUST	-	63	-	63
	Customer Asst. Exp.	737,139	CUS_908	-	-	-	-
	Infor.& Instrl. Advertising Exp.	98,724	CUST	-	14	-	14
	Misc. Cust.Service & Infor. Exp.	73,623	CUST	-	11	-	11
	Sub-total	***1,346,950***		**-**	***88***	**-**	***88***
	Sales Expenses						
	Dem.& Selling Exp. - Resid.	1,124,500	RES_912	-	-	-	-
	Dem.& Selling Exp. - C&I	252,500	CI_912	-	-	-	-
	Misc. Sales Expenses	71,302	CUST	-	10	-	10
	Sub-total	***1,448,302***		**-**	***10***	**-**	***10***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	CUS	COM	TOTAL	Residential Heating DEM	CUS	COM	TOTAL
	Administrative and General Expenses										
	Admin. & Gen. Salaries	4,480,837	LABOR	24,561	264,123	3,455	292,138	919,251	1,808,707	108,831	2,836,789
	Office Supplies and Exp.	7,605,970	LABOR	41,690	448,334	5,864	495,888	1,560,377	3,070,179	184,734	4,815,290
	Admin Exp Transf - Cr	94,083	O_M	457	5,206	55	5,717	16,940	42,351	1,721	61,012
	Outside Services Employed	2,176,399	O_M	10,560	120,418	1,264	132,242	391,864	979,702	39,818	1,411,384
	Property Insurance	(7,281)	PSDPLANT	(59)	(380)	-	(438)	(2,188)	(2,440)	-	(4,628)
	Injuries and Damages	2,038,296	PSDPLANT	16,413	106,258	-	122,670	612,512	682,959	-	1,295,471
	Employee Pensions and Benefits	17,575,525	LABOR	96,336	1,035,989	13,550	1,145,874	3,605,648	7,094,429	426,875	11,126,951
	Regulatory Commission Exp.	1,698,259	TOTREV	-	-	68,531	68,531	-	-	1,097,178	1,097,178
	Misc. General Expenses	2,681,166	O_M	13,010	148,346	1,557	162,912	482,748	1,206,922	49,053	1,738,723
	Research & Development	49,938	O_M	242	2,763	29	3,034	8,991	22,480	914	32,385
	Rents	956,492	O_M	4,641	52,922	555	58,118	172,218	430,563	17,499	620,280
	Maint. of General Plt.	101,572	GENRL_PLANT	696	5,618	37	6,351	25,997	37,289	1,153	64,438
	Sub-total	***39,451,256***		***208,546***	***2,189,595***	***94,896***	***2,493,038***	***7,794,357***	***15,373,142***	***1,927,775***	***25,095,274***
	TOTAL O & M EXPENSES	**83,783,967**		**423,658**	**4,642,473**	**120,642**	**5,186,773**	**15,776,522**	**35,329,433**	**2,738,862**	**53,844,817**
Labor Expense											
	Production - Operation Expenses										
	LPG Expenses	1,776	DESIGN_WINTER	20	-	-	20	900	-	-	900
	Maint.Struc.& Improv.	3,057	DESIGN_WINTER	35	-	-	35	1,549	-	-	1,549
	Maint.of Prod. Equip.	991	DESIGN_WINTER	11	-	-	11	502	-	-	502
	Rents	224	DESIGN_WINTER	3	-	-	3	113	-	-	113
	Sub-total	***6,048***		***69***	***-***	***-***	***69***	***3,065***	***-***	***-***	***3,065***
	Total Production Labor	***6,048***		***69***	***-***	***-***	***69***	***3,065***	***-***	***-***	***3,065***
	Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN_WINTER	2,968	-	-	2,968	132,166	-	-	132,166
	LNG Oper. Supr. & Eng.	452,906	DESIGN_WINTER	5,155	-	-	5,155	229,542	-	-	229,542
	Sub-total	***713,681***		***8,123***	***-***	***-***	***8,123***	***361,707***	***-***	***-***	***361,707***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maint.	72,851	DESIGN_WINTER	829	-	-	829	36,922	-	-	36,922
	Sub-total	***72,851***		***829***	***-***	***-***	***829***	***36,922***	***-***	***-***	***36,922***
	Total Oth. Storage & LNG Labor	***786,532***		***8,953***	***-***	***-***	***8,953***	***398,630***	***-***	***-***	***398,630***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	553,475	DOPEXP	2,181	31,712	1,490	35,382	80,529	197,228	46,927	324,684
	Distribution Load Dispatching	896,411	TOTHRU	-	-	13,585	13,585	-	-	427,989	427,989
	Mains and Service Exp.	1,068,189	MAINSERV	10,004	48,761	-	58,765	370,163	319,908	-	690,071
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	7,893	-	-	7,893	290,716	-	-	290,716
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	2,684	-	-	2,684	98,844	-	-	98,844
	Meters & House Regulators	2,180,141	METERS	-	224,235	-	224,235	-	1,368,306	-	1,368,306
	Customer Installation Expenses	34,172	METERS	-	3,515	-	3,515	-	21,447	-	21,447
	Other Expenses	2,198,272	DOPEXP	8,663	125,951	5,916	140,530	319,843	783,344	186,382	1,289,569
	Sub-total	***7,710,384***		***31,425***	***434,173***	***20,991***	***486,588***	***1,160,094***	***2,690,233***	***661,298***	***4,511,625***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	491,815	DMNEXP	4,790	15,415	-	20,206	176,425	98,086	-	274,511
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	99,043	-	-	99,043	3,664,831	-	-	3,664,831
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-	-	-	-	-
	Maint.of Meas. & Reg. - Gen.	144,615	RSUM	1,962	-	-	1,962	72,252	-	-	72,252
	Maint.of Meas. & Reg. - Industrial	-	RSUM	-	-	-	-	-	-	-	-
	Maint. of Meas. & Reg. - City Gate	198,950	RSUM	2,699	-	-	2,699	99,398	-	-	99,398
	Maint.of Services	1,955,527	SERVICES	-	229,813	-	229,813	-	1,491,596	-	1,491,596
	Maint. of Meter & Reg.	1,557,353	METERS	-	160,179	-	160,179	-	977,430	-	977,430
	Maint. of Other Equip.	30,790	DMNEXP	300	965	-	1,265	11,045	6,141	-	17,185
	Sub-total	***10,773,756***		***108,793***	***406,372***	***-***	***515,166***	***4,023,950***	***2,573,253***	***-***	***6,597,202***
	Total Distribution Labor	***18,484,140***		***140,218***	***840,545***	***20,991***	***1,001,754***	***5,184,044***	***5,263,486***	***661,298***	***11,108,828***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	CUS	COM	TOTAL	Medium Commerical General DEM	CUS	COM	TOTAL
	Administrative and General Expenses										
	Admin. & Gen. Salaries	4,480,837	LABOR	124,322	315,354	14,291	453,967	261,580	156,930	31,859	450,369
	Office Supplies and Exp.	7,605,970	LABOR	211,030	535,296	24,258	770,584	444,018	266,379	54,078	764,476
	Admin Exp Transf - Cr	94,083	O_M	2,289	5,663	226	8,178	4,828	2,807	504	8,139
	Outside Services Employed	2,176,399	O_M	52,945	131,001	5,229	189,175	111,688	64,927	11,656	188,271
	Property Insurance	(7,281)	PSDPLANT	(296)	(312)	-	(608)	(623)	(220)	-	(843)
	Injuries and Damages	2,038,296	PSDPLANT	82,809	87,433	-	170,242	174,393	61,479	-	235,872
	Employee Pensions and Benefits	17,575,525	LABOR	487,637	1,236,938	56,054	1,780,630	1,026,016	615,537	124,962	1,766,515
	Regulatory Commission Exp.	1,698,259	TOTREV	-	-	140,365	140,365	-	-	195,586	195,586
	Misc. General Expenses	2,681,166	O_M	65,224	161,384	6,441	233,049	137,591	79,985	14,360	231,936
	Research & Development	49,938	O_M	1,215	3,006	120	4,341	2,563	1,490	267	4,320
	Rents	956,492	O_M	23,268	57,573	2,298	83,139	49,085	28,534	5,123	82,742
	Maint. of General Plt.	101,572	GENRL_PLANT	3,515	5,661	151	9,328	7,400	3,294	337	11,032
	Sub-total	***39,451,256***		***1,053,958***	***2,538,998***	***249,433***	***3,842,389***	***2,218,539***	***1,281,142***	***438,733***	***3,938,414***
	TOTAL O & M EXPENSES	**83,783,967**		**2,132,426**	**5,207,463**	**355,939**	**7,695,828**	**4,493,589**	**2,603,686**	**676,168**	**7,773,443**
Labor Expense											
	Production - Operation Expenses										
	LPG Expenses	1,776	DESIGN_WINTER	124	-	-	124	248	-	-	248
	Maint.Struc.& Improv.	3,057	DESIGN_WINTER	213	-	-	213	427	-	-	427
	Maint.of Prod. Equip.	991	DESIGN_WINTER	69	-	-	69	139	-	-	139
	Rents	224	DESIGN_WINTER	16	-	-	16	31	-	-	31
	Sub-total	***6,048***		***422***	***-***	***-***	***422***	***846***	***-***	***-***	***846***
	Total Production Labor	***6,048***		***422***	***-***	***-***	***422***	***846***	***-***	***-***	***846***
	Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN_WINTER	18,202	-	-	18,202	36,459	-	-	36,459
	LNG Oper. Supr. & Eng.	452,906	DESIGN_WINTER	31,613	-	-	31,613	63,321	-	-	63,321
	Sub-total	***713,681***		***49,815***	***-***	***-***	***49,815***	***99,780***	***-***	***-***	***99,780***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maint.	72,851	DESIGN_WINTER	5,085	-	-	5,085	10,185	-	-	10,185
	Sub-total	***72,851***		***5,085***	***-***	***-***	***5,085***	***10,185***	***-***	***-***	***10,185***
	Total Oth. Storage & LNG Labor	***786,532***		***54,901***	***-***	***-***	***54,901***	***109,966***	***-***	***-***	***109,966***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	553,475	DOPEXP	10,874	33,979	6,162	51,015	22,975	29,877	13,737	66,589
	Distribution Load Dispatching	896,411	TOTHRU	-	-	56,200	56,200	-	-	125,288	125,288
	Mains and Service Exp.	1,068,189	MAINSERV	49,995	33,072	-	83,068	105,566	17,759	-	123,326
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	39,245	-	-	39,245	82,978	-	-	82,978
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	13,343	-	-	13,343	28,213	-	-	28,213
	Meters & House Regulators	2,180,141	METERS	-	256,643	-	256,643	-	238,635	-	238,635
	Customer Installation Expenses	34,172	METERS	-	4,023	-	4,023	-	3,740	-	3,740
	Other Expenses	2,198,272	DOPEXP	43,188	134,958	24,474	202,621	91,251	118,664	54,561	264,476
	Sub-total	***7,710,384***		***156,645***	***462,675***	***86,837***	***706,158***	***330,984***	***408,675***	***193,587***	***933,246***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	491,815	DMNEXP	23,816	12,582	-	36,398	50,357	9,448	-	59,805
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	494,984	-	-	494,984	1,045,169	-	-	1,045,169
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-	-	-	-	-
	Maint.of Meas. & Reg. - Gen.	144,615	RSUM	9,753	-	-	9,753	20,623	-	-	20,623
	Maint.of Meas. & Reg. - Industrial	-	RSUM	-	-	-	-	-	-	-	-
	Maint. of Meas. & Reg. - City Gate	198,950	RSUM	13,418	-	-	13,418	28,371	-	-	28,371
	Maint.of Services	1,955,527	SERVICES	-	141,503	-	141,503	-	79,397	-	79,397
	Maint. of Meter & Reg.	1,557,353	METERS	-	183,329	-	183,329	-	170,465	-	170,465
	Maint. of Other Equip.	30,790	DMNEXP	1,491	788	-	2,279	3,153	591	-	3,744
	Sub-total	***10,773,756***		***543,462***	***338,201***	***-***	***881,663***	***1,147,672***	***259,902***	***-***	***1,407,574***
	Total Distribution Labor	***18,484,140***		***700,107***	***800,877***	***86,837***	***1,587,821***	***1,478,656***	***668,577***	***193,587***	***2,340,820***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	Administrative and General Expenses										
	Admin. & Gen. Salaries	4,480,837	LABOR	138,285	26,478	16,046	180,809	42,393	9,781	6,250	58,424
	Office Supplies and Exp.	7,605,970	LABOR	234,731	44,945	27,237	306,913	71,961	16,602	10,609	99,172
	Admin Exp Transf - Cr	94,083	O_M	2,542	430	254	3,226	804	221	99	1,124
	Outside Services Employed	2,176,399	O_M	58,812	9,945	5,871	74,628	18,600	5,109	2,287	25,996
	Property Insurance	(7,281)	PSDPLANT	(329)	(37)	-	(365)	(102)	(11)	-	(114)
	Injuries and Damages	2,038,296	PSDPLANT	92,017	10,298	-	102,316	28,694	3,217	-	31,911
	Employee Pensions and Benefits	17,575,525	LABOR	542,405	103,857	62,938	709,200	166,283	38,363	24,515	229,161
	Regulatory Commission Exp.	1,698,259	TOTREV	-	-	89,861	89,861	-	-	24,200	24,200
	Misc. General Expenses	2,681,166	O_M	72,452	12,251	7,232	91,936	22,913	6,294	2,817	32,025
	Research & Development	49,938	O_M	1,349	228	135	1,712	427	117	52	596
	Rents	956,492	O_M	25,847	4,371	2,580	32,798	8,174	2,245	1,005	11,425
	Maint. of General Plt.	101,572	GENRL_PLANT	3,907	554	170	4,631	1,211	189	66	1,466
	Sub-total	***39,451,256***		***1,172,021***	***213,320***	***212,323***	***1,597,663***	***361,357***	***82,127***	***71,900***	***515,385***
	TOTAL O & M EXPENSES	**83,783,967**		**2,370,013**	**415,889**	**331,908**	**3,117,810**	**740,226**	**186,202**	**118,480**	**1,044,908**
Labor Expense											
	Production - Operation Expenses										
	LPG Expenses	1,776	DESIGN_WINTER	144	-	-	144	10	-	-	10
	Maint.Struc.& Improv.	3,057	DESIGN_WINTER	248	-	-	248	17	-	-	17
	Maint.of Prod. Equip.	991	DESIGN_WINTER	80	-	-	80	5	-	-	5
	Rents	224	DESIGN_WINTER	18	-	-	18	1	-	-	1
	Sub-total	***6,048***		***491***	***-***	***-***	***491***	***33***	***-***	***-***	***33***
	Total Production Labor	***6,048***		***491***	***-***	***-***	***491***	***33***	***-***	***-***	***33***
	Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN_WINTER	21,151	-	-	21,151	1,443	-	-	1,443
	LNG Oper. Supr. & Eng.	452,906	DESIGN_WINTER	36,735	-	-	36,735	2,507	-	-	2,507
	Sub-total	***713,681***		***57,886***	***-***	***-***	***57,886***	***3,950***	***-***	***-***	***3,950***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maint.	72,851	DESIGN_WINTER	5,909	-	-	5,909	403	-	-	403
	Sub-total	***72,851***		***5,909***	***-***	***-***	***5,909***	***403***	***-***	***-***	***403***
	Total Oth. Storage & LNG Labor	***786,532***		***63,795***	***-***	***-***	***63,795***	***4,354***	***-***	***-***	***4,354***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	553,475	DOPEXP	12,053	6,457	6,919	25,429	3,939	1,914	2,695	8,548
	Distribution Load Dispatching	896,411	TOTHRU	-	-	63,102	63,102	-	-	24,579	24,579
	Mains and Service Exp.	1,068,189	MAINSERV	55,411	1,640	-	57,052	18,064	606	-	18,671
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	43,508	-	-	43,508	14,257	-	-	14,257
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	14,793	-	-	14,793	4,848	-	-	4,848
	Meters & House Regulators	2,180,141	METERS	-	53,956	-	53,956	-	15,874	-	15,874
	Customer Installation Expenses	34,172	METERS	-	846	-	846	-	249	-	249
	Other Expenses	2,198,272	DOPEXP	47,873	25,646	27,480	100,998	15,645	7,602	10,704	33,950
	Sub-total	***7,710,384***		***173,638***	***88,545***	***97,501***	***359,683***	***56,753***	***26,244***	***37,978***	***120,975***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	491,815	DMNEXP	26,403	1,700	-	28,103	8,653	525	-	9,178
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	548,607	-	-	548,607	178,847	-	-	178,847
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-	-	-	-	-
	Maint.of Meas. & Reg. - Gen.	144,615	RSUM	10,813	-	-	10,813	3,543	-	-	3,543
	Maint.of Meas. & Reg. - Industrial	-	RSUM	-	-	-	-	-	-	-	-
	Maint. of Meas. & Reg. - City Gate	198,950	RSUM	14,876	-	-	14,876	4,875	-	-	4,875
	Maint.of Services	1,955,527	SERVICES	-	7,751	-	7,751	-	2,865	-	2,865
	Maint. of Meter & Reg.	1,557,353	METERS	-	38,543	-	38,543	-	11,339	-	11,339
	Maint. of Other Equip.	30,790	DMNEXP	1,653	106	-	1,759	542	33	-	575
	Sub-total	***10,773,756***		***602,351***	***48,101***	***-***	***650,452***	***196,459***	***14,762***	***-***	***211,221***
	Total Distribution Labor	***18,484,140***		***775,989***	***136,645***	***97,501***	***1,010,135***	***253,213***	***41,006***	***37,978***	***332,197***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	Administrative and General Expenses										
	Admin. & Gen. Salaries	4,480,837	LABOR	36,505	3,714	7,291	47,509	90,463	7,927	29,896	128,286
	Office Supplies and Exp.	7,605,970	LABOR	61,965	6,304	12,376	80,645	153,556	13,455	50,748	217,759
	Admin Exp Transf - Cr	94,083	O_M	1,145	61	115	1,321	3,558	190	473	4,221
	Outside Services Employed	2,176,399	O_M	26,489	1,409	2,668	30,566	82,314	4,398	10,938	97,650
	Property Insurance	(7,281)	PSDPLANT	(65)	(5)	-	(70)	(164)	(9)	-	(173)
	Injuries and Damages	2,038,296	PSDPLANT	18,245	1,425	-	19,670	45,858	2,465	-	48,323
	Employee Pensions and Benefits	17,575,525	LABOR	143,186	14,566	28,597	186,350	354,830	31,092	117,265	503,187
	Regulatory Commission Exp.	1,698,259	TOTREV	-	-	14,803	14,803	-	-	46,375	46,375
	Misc. General Expenses	2,681,166	O_M	32,632	1,736	3,286	37,655	101,405	5,418	13,475	120,298
	Research & Development	49,938	O_M	608	32	61	701	1,889	101	251	2,241
	Rents	956,492	O_M	11,641	619	1,172	13,433	36,176	1,933	4,807	42,916
	Maint. of General Plt.	101,572	GENRL_PLANT	871	77	77	1,025	2,176	149	317	2,642
	Sub-total	***39,451,256***		***333,222***	***29,939***	***70,446***	***433,607***	***872,060***	***67,119***	***274,545***	***1,213,725***
	TOTAL O & M EXPENSES	**83,783,967**		**872,794**	**58,643**	**124,783**	**1,056,220**	**2,548,771**	**156,704**	**497,356**	**3,202,831**
Labor Expense											
	Production - Operation Expenses										
	LPG Expenses	1,776	DESIGN_WINTER	181	-	-	181	149	-	-	149
	Maint.Struc.& Improv.	3,057	DESIGN_WINTER	311	-	-	311	256	-	-	256
	Maint.of Prod. Equip.	991	DESIGN_WINTER	101	-	-	101	83	-	-	83
	Rents	224	DESIGN_WINTER	23	-	-	23	19	-	-	19
	Sub-total	***6,048***		***615***	***-***	***-***	***615***	***507***	***-***	***-***	***507***
	Total Production Labor	***6,048***		***615***	***-***	***-***	***615***	***507***	***-***	***-***	***507***
	Oth. Stor. & LNG - Operation Expenses										
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN_WINTER	26,528	-	-	26,528	21,857	-	-	21,857
	LNG Oper. Supr. & Eng.	452,906	DESIGN_WINTER	46,073	-	-	46,073	37,960	-	-	37,960
	Sub-total	***713,681***		***72,600***	***-***	***-***	***72,600***	***59,817***	***-***	***-***	***59,817***
	Oth. Stor. & LNG - Maintenance Expenses										
	LNG Maint.	72,851	DESIGN_WINTER	7,411	-	-	7,411	6,106	-	-	6,106
	Sub-total	***72,851***		***7,411***	***-***	***-***	***7,411***	***6,106***	***-***	***-***	***6,106***
	Total Oth. Storage & LNG Labor	***786,532***		***80,011***	***-***	***-***	***80,011***	***65,923***	***-***	***-***	***65,923***
	Distribution - Operation Expenses										
	Oper. Superv. & Eng.	553,475	DOPEXP	3,312	987	3,144	7,442	11,335	1,674	12,891	25,900
	Distribution Load Dispatching	896,411	TOTHRU	-	-	28,672	28,672	-	-	117,571	117,571
	Mains and Service Exp.	1,068,189	MAINSERV	6,872	141	-	7,013	23,520	275	-	23,795
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	19,346	-	-	19,346	66,215	-	-	66,215
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	6,578	-	-	6,578	22,513	-	-	22,513
	Meters & House Regulators	2,180,141	METERS	-	8,357	-	8,357	-	14,136	-	14,136
	Customer Installation Expenses	34,172	METERS	-	131	-	131	-	222	-	222
	Other Expenses	2,198,272	DOPEXP	13,153	3,920	12,486	29,560	45,019	6,648	51,200	102,868
	Sub-total	***7,710,384***		***49,260***	***13,537***	***44,302***	***107,099***	***168,602***	***22,955***	***181,663***	***373,220***
	Distribution - Maintenance Expenses										
	Maint. Superv. & Eng.	491,815	DMNEXP	11,740	241	-	11,981	40,187	415	-	40,601
	Maint. of Structures	-	DPLT	-	-	-	-	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	68,034	-	-	68,034	232,859	-	-	232,859
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-	-	-	-	-
	Maint.of Meas. & Reg. - Gen.	144,615	RSUM	4,808	-	-	4,808	16,456	-	-	16,456
	Maint.of Meas. & Reg. - Industrial	-	RSUM	-	-	-	-	-	-	-	-
	Maint. of Meas. & Reg. - City Gate	198,950	RSUM	6,615	-	-	6,615	22,640	-	-	22,640
	Maint.of Services	1,955,527	SERVICES	-	668	-	668	-	1,301	-	1,301
	Maint. of Meter & Reg.	1,557,353	METERS	-	5,970	-	5,970	-	10,098	-	10,098
	Maint. of Other Equip.	30,790	DMNEXP	735	15	-	750	2,516	26	-	2,542
	Sub-total	***10,773,756***		***91,932***	***6,893***	***-***	***98,825***	***314,658***	***11,839***	***-***	***326,497***
	Total Distribution Labor	***18,484,140***		***141,192***	***20,430***	***44,302***	***205,924***	***483,260***	***34,794***	***181,663***	***699,717***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	CUS	COM	TOTAL
	Administrative and General Expenses						
	Admin. & Gen. Salaries	4,480,837	LABOR	21,290	1,232	10,025	32,546
	Office Supplies and Exp.	7,605,970	LABOR	36,138	2,090	17,016	55,244
	Admin Exp Transf - Cr	94,083	O_M	922	65	159	1,145
	Outside Services Employed	2,176,399	O_M	21,327	1,494	3,668	26,489
	Property Insurance	(7,281)	PSDPLANT	(39)	(3)	-	(42)
	Injuries and Damages	2,038,296	PSDPLANT	10,875	947	-	11,821
	Employee Pensions and Benefits	17,575,525	LABOR	83,506	4,831	39,320	127,656
	Regulatory Commission Exp.	1,698,259	TOTREV	-	-	21,361	21,361
	Misc. General Expenses	2,681,166	O_M	26,274	1,840	4,518	32,633
	Research & Development	49,938	O_M	489	34	84	608
	Rents	956,492	O_M	9,373	657	1,612	11,641
	Maint. of General Plt.	101,572	GENRL_PLANT	514	38	106	659
	Sub-total	***39,451,256***		***210,669***	***13,224***	***97,868***	***321,761***
	TOTAL O & M EXPENSES	**83,783,967**		**645,104**	**43,653**	**172,579**	**861,336**
Labor Expense							
	Production - Operation Expenses						
	LPG Expenses	1,776	DESIGN_WINTER	-	-	-	-
	Maint.Struc.& Improv.	3,057	DESIGN_WINTER	-	-	-	-
	Maint.of Prod. Equip.	991	DESIGN_WINTER	-	-	-	-
	Rents	224	DESIGN_WINTER	-	-	-	-
	Sub-total	***6,048***		**-**	**-**	**-**	**-**
	Total Production Labor	***6,048***		**-**	**-**	**-**	**-**
	Oth. Stor. & LNG - Operation Expenses						
	Oth. Stor. Oper. Supr.& Eng.	260,775	DESIGN_WINTER	-	-	-	-
	LNG Oper. Supr. & Eng.	452,906	DESIGN_WINTER	-	-	-	-
	Sub-total	***713,681***		**-**	**-**	**-**	**-**
	Oth. Stor. & LNG - Maintenance Expenses						
	LNG Maint.	72,851	DESIGN_WINTER	-	-	-	-
	Sub-total	***72,851***		**-**	**-**	**-**	**-**
	Total Oth. Storage & LNG Labor	***786,532***		**-**	**-**	**-**	**-**
	Distribution - Operation Expenses						
	Oper. Superv. & Eng.	553,475	DOPEXP	3,034	1,128	4,323	8,485
	Distribution Load Dispatching	896,411	TOTHRU	-	-	39,423	39,423
	Mains and Service Exp.	1,068,189	MAINSERV	6,296	134	-	6,430
	Meas. & Reg. Sta. - Gen.	581,884	RSUM	17,725	-	-	17,725
	Meas. & Reg. Sta. - Industrial	197,841	RSUM	6,027	-	-	6,027
	Meters & House Regulators	2,180,141	METERS	-	-	-	-
	Customer Installation Expenses	34,172	METERS	-	-	-	-
	Other Expenses	2,198,272	DOPEXP	12,051	4,482	17,168	33,701
	Sub-total	***7,710,384***		***45,133***	***5,744***	***60,913***	***111,790***
	Distribution - Maintenance Expenses						
	Maint. Superv. & Eng.	491,815	DMNEXP	10,759	274	-	11,032
	Maint. of Structures	-	DPLT	-	-	-	-
	Maint. of Mains	6,394,706	MAIN	62,334	-	-	62,334
	Maint. of Compressor Station Equip.	-	VOL	-	-	-	-
	Maint.of Meas. & Reg. - Gen.	144,615	RSUM	4,405	-	-	4,405
	Maint.of Meas. & Reg. - Industrial	-	RSUM	-	-	-	-
	Maint. of Meas. & Reg. - City Gate	198,950	RSUM	6,060	-	-	6,060
	Maint.of Services	1,955,527	SERVICES	-	633	-	633
	Maint. of Meter & Reg.	1,557,353	METERS	-	-	-	-
	Maint. of Other Equip.	30,790	DMNEXP	674	17	-	691
	Sub-total	***10,773,756***		***84,231***	***924***	**-**	***85,155***
	Total Distribution Labor	***18,484,140***		***129,364***	***6,668***	***60,913***	***196,946***

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	CUS	COM	TOTAL	Residential Heating DEM	CUS	COM	TOTAL
	Customer Account Expenses										
	Supervision	286,228	CUST	-	34,565	-	34,565	-	224,346	-	224,346
	Meter Reading Expenses	1,516,682	CUST	-	183,158	-	183,158	-	1,188,782	-	1,188,782
	Customer Records and Collection	4,599,101	CUS_903	-	455,113	-	455,113	-	3,719,709	-	3,719,709
	Misc.Customer Accounts Exp.	166,733	CUST	-	20,135	-	20,135	-	130,686	-	130,686
	Total Customer Account Labor	***6,568,744***		***-***	***692,971***	***-***	***692,971***	***-***	***5,263,524***	***-***	***5,263,524***
	Customer Service & Information Expenses										
	Supervision	409,199	CUST	-	49,416	-	49,416	-	320,732	-	320,732
	Customer Asst. Exp.	892,800	CUS_908	-	12,336	-	12,336	-	80,063	-	80,063
	Misc. Cust.Service & Infor. Exp.	51,258	CUST	-	6,190	-	6,190	-	40,176	-	40,176
	Total Customer Service & Information Labor	***1,353,257***		***-***	***67,941***	***-***	***67,941***	***-***	***440,972***	***-***	***440,972***
	Sales Expenses										
	Misc. Cust.Service & Infor. Exp.	28,640	CUST	-	3,459	-	3,459	-	22,448	-	22,448
	Tota Sales Expense Labor	***28,640***		***-***	***3,459***	***-***	***3,459***	***-***	***22,448***	***-***	***22,448***
	TOTAL O & M LABOR EXP.	***27,227,361***		***149,240***	***1,604,916***	***20,991***	***1,775,146***	***5,585,738***	***10,990,430***	***661,298***	***17,237,466***
	Depr. & Amort. Expense			-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	Intangible Plant			-	-	-	-	-	-	-	-
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST	-	28,983	-	28,983	-	188,113	-	188,113
	Environmental Cost Amort.	1,300,000	TOTHRU	-	-	19,702	19,702	-	-	620,682	620,682
	Miscellaneous Intangible Plant	1,851,045	CUST	-	223,536	-	223,536	-	1,450,856	-	1,450,856
	Sub-total	***3,391,045***		***-***	***252,519***	***19,702***	***272,221***	***-***	***1,638,969***	***620,682***	***2,259,651***
	Production Plant										
	Struct. & Improvements	41,913	DESIGN_WINTER	477	-	-	477	21,242	-	-	21,242
	Other Power Equipment	1,506	DESIGN_WINTER	17	-	-	17	763	-	-	763
	LP Equipment	43,766	DESIGN_WINTER	498	-	-	498	22,181	-	-	22,181
	Other Equipment	1,794	DESIGN_WINTER	20	-	-	20	909	-	-	909
	Sub-total	***88,979***		***1,013***	***-***	***-***	***1,013***	***45,096***	***-***	***-***	***45,096***
	Storage Plant										
	Structs and Imprvmnt-LNG	87,715	DESIGN_WINTER	998	-	-	998	44,456	-	-	44,456
	Gas Holders	137,939	DESIGN_WINTER	1,570	-	-	1,570	69,910	-	-	69,910
	Other Equipment	223,477	DESIGN_WINTER	2,544	-	-	2,544	113,263	-	-	113,263
	Sub-total	***449,131***		***5,112***	***-***	***-***	***5,112***	***227,628***	***-***	***-***	***227,628***
	Distribution Plant										
	Structures & Improvements	297,759	DPLT	2,366	16,016	-	18,382	87,523	102,941	-	190,465
	Mains	8,029,364	MAIN	124,361	-	-	124,361	4,601,659	-	-	4,601,659
	Compressor Sta.Equip.	8,405	VOL	127	-	-	127	4,013	-	-	4,013
	Meas & Reg Sta.Equip.-General	131,610	RSUM	1,785	-	-	1,785	65,754	-	-	65,754
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	3,178	-	-	3,178	117,048	-	-	117,048
	Services	5,171,737	SERVICES	-	607,781	-	607,781	-	3,944,790	-	3,944,790
	Meters	1,359,394	METERS	-	139,818	-	139,818	-	853,187	-	853,187
	Meter Installations	1,254,044	METERS	-	128,983	-	128,983	-	787,067	-	787,067
	House Regulators	15,873	METERS	-	1,633	-	1,633	-	9,962	-	9,962
	House Regulators Installation	20,777	METERS	-	2,137	-	2,137	-	13,040	-	13,040
	Industrial M&R Sta.Equip.	10,733	RSUM	146	-	-	146	5,362	-	-	5,362
	Other Prop.on Cust. Premises	13,121	CUST	-	1,585	-	1,585	-	10,284	-	10,284
	Other Equipment	16,683	DPLT	133	897	-	1,030	4,904	5,768	-	10,671
	Sub-total	***16,563,778***		***132,096***	***898,849***	***-***	***1,030,945***	***4,886,264***	***5,727,039***	***-***	***10,613,303***
	General Plant										
	Structures & Improvements	428,673	PSDPLANT	3,452	22,347	-	25,799	128,817	143,633	-	272,450
	Office Furniture & Equipment	359,239	PSDPLANT	2,893	18,727	-	21,620	107,952	120,368	-	228,320
	Transportation Equipment	17,228	PSDPLANT	139	898	-	1,037	5,177	5,772	-	10,950
	Stores Equipment	1,933	PSDPLANT	16	101	-	116	581	648	-	1,229
	Tools, Shop & Garage Equipment	91,829	PSDPLANT	739	4,787	-	5,527	27,595	30,769	-	58,363
	Laboratory Equipment	9,832	PSDPLANT	79	513	-	592	2,955	3,294	-	6,249
	Power Operated Equipment	3,355	PSDPLANT	27	175	-	202	1,008	1,124	-	2,132
	Communication Equipment	110,405	PSDPLANT	889	5,755	-	6,644	33,177	36,993	-	70,170
	Miscellaneous Equipment	94,388	PSDPLANT	760	4,921	-	5,681	28,364	31,626	-	59,990
	Sub-total	***1,116,882***		***8,993***	***58,224***	***-***	***67,217***	***335,625***	***374,227***	***-***	***709,852***
	TOTAL DEPR. & AMORT. EXPENSES	**21,609,815**		**147,214**	**1,209,592**	**19,702**	**1,376,508**	**5,494,614**	**7,740,235**	**620,682**	**13,855,531**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	CUS	COM	TOTAL	Medium Commerical General DEM	CUS	COM	TOTAL
	Customer Account Expenses										
	Supervision	286,228	CUST	-	21,283	-	21,283	-	5,172	-	5,172
	Meter Reading Expenses	1,516,682	CUST	-	112,776	-	112,776	-	27,405	-	27,405
	Customer Records and Collection	4,599,101	CUS_903	-	307,905	-	307,905	-	88,816	-	88,816
	Misc.Customer Accounts Exp.	166,733	CUST	-	12,398	-	12,398	-	3,013	-	3,013
	Total Customer Account Labor	***6,568,744***		***-***	***454,361***	***-***	***454,361***	***-***	***124,405***	***-***	***124,405***
	Customer Service & Information Expenses										
	Supervision	409,199	CUST	-	30,427	-	30,427	-	7,394	-	7,394
	Customer Asst. Exp.	892,800	CUS_908	-	624,614	-	624,614	-	151,747	-	151,747
	Misc. Cust.Service & Infor. Exp.	51,258	CUST	-	3,811	-	3,811	-	926	-	926
	Total Customer Service & Information Labor	***1,353,257***		***-***	***658,852***	***-***	***658,852***	***-***	***160,067***	***-***	***160,067***
	Sales Expenses										
	Misc. Cust.Service & Infor. Exp.	28,640	CUST	-	2,130	-	2,130	-	518	-	518
	Tota Sales Expense Labor	***28,640***		***-***	***2,130***	***-***	***2,130***	***-***	***518***	***-***	***518***
	TOTAL O & M LABOR EXP.	***27,227,361***		***755,430***	***1,916,219***	***86,837***	***2,758,486***	***1,589,467***	***953,567***	***193,587***	***2,736,621***
	Depr. & Amort. Expense			-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	Intangible Plant			-	-	-	-	-	-	-	-
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST	-	17,846	-	17,846	-	4,337	-	4,337
	Environmental Cost Amort.	1,300,000	TOTHRU	-	-	81,504	81,504	-	-	181,697	181,697
	Miscellaneous Intangible Plant	1,851,045	CUST	-	137,638	-	137,638	-	33,447	-	33,447
	Sub-total	***3,391,045***		***-***	***155,483***	***81,504***	***236,987***	***-***	***37,783***	***181,697***	***219,480***
	Production Plant										
	Struct. & Improvements	41,913	DESIGN_WINTER	2,926	-	-	2,926	5,860	-	-	5,860
	Other Power Equipment	1,506	DESIGN_WINTER	105	-	-	105	211	-	-	211
	LP Equipment	43,766	DESIGN_WINTER	3,055	-	-	3,055	6,119	-	-	6,119
	Other Equipment	1,794	DESIGN_WINTER	125	-	-	125	251	-	-	251
	Sub-total	***88,979***		***6,211***	***-***	***-***	***6,211***	***12,440***	***-***	***-***	***12,440***
	Storage Plant										
	Structs and Imprvmnt-LNG	87,715	DESIGN_WINTER	6,123	-	-	6,123	12,264	-	-	12,264
	Gas Holders	137,939	DESIGN_WINTER	9,628	-	-	9,628	19,285	-	-	19,285
	Other Equipment	223,477	DESIGN_WINTER	15,599	-	-	15,599	31,245	-	-	31,245
	Sub-total	***449,131***		***31,350***	***-***	***-***	***31,350***	***62,793***	***-***	***-***	***62,793***
	Distribution Plant										
	Structures & Improvements	297,759	DPLT	11,821	13,179	-	24,999	24,962	9,267	-	34,229
	Mains	8,029,364	MAIN	621,515	-	-	621,515	1,312,342	-	-	1,312,342
	Compressor Sta.Equip.	8,405	VOL	527	-	-	527	1,175	-	-	1,175
	Meas & Reg Sta.Equip.-General	131,610	RSUM	8,876	-	-	8,876	18,768	-	-	18,768
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	15,801	-	-	15,801	33,409	-	-	33,409
	Services	5,171,737	SERVICES	-	374,229	-	374,229	-	209,980	-	209,980
	Meters	1,359,394	METERS	-	160,026	-	160,026	-	148,797	-	148,797
	Meter Installations	1,254,044	METERS	-	147,624	-	147,624	-	137,266	-	137,266
	House Regulators	15,873	METERS	-	1,869	-	1,869	-	1,737	-	1,737
	House Regulators Installation	20,777	METERS	-	2,446	-	2,446	-	2,274	-	2,274
	Industrial M&R Sta.Equip.	10,733	RSUM	724	-	-	724	1,531	-	-	1,531
	Other Prop.on Cust. Premises	13,121	CUST	-	976	-	976	-	237	-	237
	Other Equipment	16,683	DPLT	662	738	-	1,401	1,399	519	-	1,918
	Sub-total	***16,563,778***		***659,926***	***701,086***	***-***	***1,361,011***	***1,393,585***	***510,077***	***-***	***1,903,662***
	General Plant										
	Structures & Improvements	428,673	PSDPLANT	17,416	18,388	-	35,804	36,677	12,930	-	49,606
	Office Furniture & Equipment	359,239	PSDPLANT	14,595	15,410	-	30,004	30,736	10,835	-	41,571
	Transportation Equipment	17,228	PSDPLANT	700	739	-	1,439	1,474	520	-	1,994
	Stores Equipment	1,933	PSDPLANT	79	83	-	161	165	58	-	224
	Tools, Shop & Garage Equipment	91,829	PSDPLANT	3,731	3,939	-	7,670	7,857	2,770	-	10,626
	Laboratory Equipment	9,832	PSDPLANT	399	422	-	821	841	297	-	1,138
	Power Operated Equipment	3,355	PSDPLANT	136	144	-	280	287	101	-	388
	Communication Equipment	110,405	PSDPLANT	4,485	4,736	-	9,221	9,446	3,330	-	12,776
	Miscellaneous Equipment	94,388	PSDPLANT	3,835	4,049	-	7,883	8,076	2,847	-	10,923
	Sub-total	***1,116,882***		***45,375***	***47,909***	***-***	***93,284***	***95,559***	***33,687***	***-***	***129,246***
	TOTAL DEPR. & AMORT. EXPENSES	**21,609,815**		**742,861**	**904,478**	**81,504**	**1,728,843**	**1,564,377**	**581,548**	**181,697**	**2,327,621**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	Customer Account Expenses										
	Supervision	286,228	CUST	-	505	-	505	-	187	-	187
	Meter Reading Expenses	1,516,682	CUST	-	2,675	-	2,675	-	989	-	989
	Customer Records and Collection	4,599,101	CUS_903	-	5,101	-	5,101	-	11,348	-	11,348
	Misc.Customer Accounts Exp.	166,733	CUST	-	294	-	294	-	109	-	109
	Total Customer Account Labor	***6,568,744***		***-***	***8,576***	***-***	***8,576***	***-***	***12,633***	***-***	***12,633***
	Customer Service & Information Expenses										
	Supervision	409,199	CUST	-	722	-	722	-	267	-	267
	Customer Asst. Exp.	892,800	CUS_908	-	14,808	-	14,808	-	5,473	-	5,473
	Misc. Cust.Service & Infor. Exp.	51,258	CUST	-	90	-	90	-	33	-	33
	Total Customer Service & Information Labor	***1,353,257***		***-***	***15,620***	***-***	***15,620***	***-***	***5,773***	***-***	***5,773***
	Sales Expenses										
	Misc. Cust.Service & Infor. Exp.	28,640	CUST	-	51	-	51	-	19	-	19
	Tota Sales Expense Labor	***28,640***		***-***	***51***	***-***	***51***	***-***	***19***	***-***	***19***
	TOTAL O & M LABOR EXP.	***27,227,361***		***840,275***	***160,891***	***97,501***	***1,098,667***	***257,600***	***59,431***	***37,978***	***355,008***
Depr. & Amort. Expense				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	Intangible Plant			-	-	-	-	-	-	-	-
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST	-	423	-	423	-	156	-	156
	Environmental Cost Amort.	1,300,000	TOTHRU	-	-	91,512	91,512	-	-	35,645	35,645
	Miscellaneous Intangible Plant	1,851,045	CUST	-	3,265	-	3,265	-	1,207	-	1,207
	Sub-total	***3,391,045***		***-***	***3,689***	***91,512***	***95,201***	***-***	***1,363***	***35,645***	***37,008***
	Production Plant										
	Struct. & Improvements	41,913	DESIGN_WINTER	3,400	-	-	3,400	232	-	-	232
	Other Power Equipment	1,506	DESIGN_WINTER	122	-	-	122	8	-	-	8
	LP Equipment	43,766	DESIGN_WINTER	3,550	-	-	3,550	242	-	-	242
	Other Equipment	1,794	DESIGN_WINTER	146	-	-	146	10	-	-	10
	Sub-total	***88,979***		***7,217***	***-***	***-***	***7,217***	***493***	***-***	***-***	***493***
	Storage Plant										
	Structs and Imprvmnt-LNG	87,715	DESIGN_WINTER	7,115	-	-	7,115	486	-	-	486
	Gas Holders	137,939	DESIGN_WINTER	11,188	-	-	11,188	764	-	-	764
	Other Equipment	223,477	DESIGN_WINTER	18,126	-	-	18,126	1,237	-	-	1,237
	Sub-total	***449,131***		***36,429***	***-***	***-***	***36,429***	***2,486***	***-***	***-***	***2,486***
	Distribution Plant										
	Structures & Improvements	297,759	DPLT	13,102	1,552	-	14,654	4,273	485	-	4,757
	Mains	8,029,364	MAIN	688,845	-	-	688,845	224,565	-	-	224,565
	Compressor Sta.Equip.	8,405	VOL	592	-	-	592	230	-	-	230
	Meas & Reg Sta.Equip.-General	131,610	RSUM	9,840	-	-	9,840	3,225	-	-	3,225
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	17,517	-	-	17,517	5,740	-	-	5,740
	Services	5,171,737	SERVICES	-	20,499	-	20,499	-	7,577	-	7,577
	Meters	1,359,394	METERS	-	33,643	-	33,643	-	9,898	-	9,898
	Meter Installations	1,254,044	METERS	-	31,036	-	31,036	-	9,131	-	9,131
	House Regulators	15,873	METERS	-	393	-	393	-	116	-	116
	House Regulators Installation	20,777	METERS	-	514	-	514	-	151	-	151
	Industrial M&R Sta.Equip.	10,733	RSUM	803	-	-	803	263	-	-	263
	Other Prop.on Cust. Premises	13,121	CUST	-	23	-	23	-	9	-	9
	Other Equipment	16,683	DPLT	734	87	-	821	239	27	-	267
	Sub-total	***16,563,778***		***731,432***	***87,748***	***-***	***819,181***	***238,535***	***27,393***	***-***	***265,928***
	General Plant										
	Structures & Improvements	428,673	PSDPLANT	19,352	2,166	-	21,518	6,035	676	-	6,711
	Office Furniture & Equipment	359,239	PSDPLANT	16,218	1,815	-	18,033	5,057	567	-	5,624
	Transportation Equipment	17,228	PSDPLANT	778	87	-	865	243	27	-	270
	Stores Equipment	1,933	PSDPLANT	87	10	-	97	27	3	-	30
	Tools, Shop & Garage Equipment	91,829	PSDPLANT	4,146	464	-	4,610	1,293	145	-	1,438
	Laboratory Equipment	9,832	PSDPLANT	444	50	-	494	138	16	-	154
	Power Operated Equipment	3,355	PSDPLANT	151	17	-	168	47	5	-	53
	Communication Equipment	110,405	PSDPLANT	4,984	558	-	5,542	1,554	174	-	1,728
	Miscellaneous Equipment	94,388	PSDPLANT	4,261	477	-	4,738	1,329	149	-	1,478
	Sub-total	***1,116,882***		***50,421***	***5,643***	***-***	***56,064***	***15,723***	***1,762***	***-***	***17,485***
	TOTAL DEPR. & AMORT. EXPENSES	**21,609,815**		**825,499**	**97,080**	**91,512**	**1,014,092**	**257,237**	**30,519**	**35,645**	**323,401**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	Customer Account Expenses										
	Supervision	286,228	CUST	-	44	-	44	-	85	-	85
	Meter Reading Expenses	1,516,682	CUST	-	231	-	231	-	449	-	449
	Customer Records and Collection	4,599,101	CUS_903	-	487	-	487	-	10,161	-	10,161
	Misc.Customer Accounts Exp.	166,733	CUST	-	25	-	25	-	49	-	49
	Total Customer Account Labor	***6,568,744***		***-***	***786***	***-***	***786***	***-***	***10,744***	***-***	***10,744***
	Customer Service & Information Expenses										
	Supervision	409,199	CUST	-	62	-	62	-	121	-	121
	Customer Asst. Exp.	892,800	CUS_908	-	1,275	-	1,275	-	2,484	-	2,484
	Misc. Cust.Service & Infor. Exp.	51,258	CUST	-	8	-	8	-	15	-	15
	Total Customer Service & Information Labor	***1,353,257***		***-***	***1,345***	***-***	***1,345***	***-***	***2,620***	***-***	***2,620***
	Sales Expenses										
	Misc. Cust.Service & Infor. Exp.	28,640	CUST	-	4	-	4	-	8	-	8
	Tota Sales Expense Labor	***28,640***		***-***	***4***	***-***	***4***	***-***	***8***	***-***	***8***
	TOTAL O & M LABOR EXP.	***27,227,361***		***221,819***	***22,566***	***44,302***	***288,686***	***549,690***	***48,167***	***181,663***	***779,520***
	Depr. & Amort. Expense			-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
	Intangible Plant			-	-	-	-	-	-	-	-
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST	-	36	-	36	-	71	-	71
	Environmental Cost Amort.	1,300,000	TOTHRU	-	-	41,581	41,581	-	-	170,505	170,505
	Miscellaneous Intangible Plant	1,851,045	CUST	-	281	-	281	-	548	-	548
	Sub-total	***3,391,045***		***-***	***318***	***41,581***	***41,899***	***-***	***619***	***170,505***	***171,124***
	Production Plant										
	Struct. & Improvements	41,913	DESIGN_WINTER	4,264	-	-	4,264	3,513	-	-	3,513
	Other Power Equipment	1,506	DESIGN_WINTER	153	-	-	153	126	-	-	126
	LP Equipment	43,766	DESIGN_WINTER	4,452	-	-	4,452	3,668	-	-	3,668
	Other Equipment	1,794	DESIGN_WINTER	182	-	-	182	150	-	-	150
	Sub-total	***88,979***		***9,052***	***-***	***-***	***9,052***	***7,458***	***-***	***-***	***7,458***
	Storage Plant										
	Structs and Imprvmnt-LNG	87,715	DESIGN_WINTER	8,923	-	-	8,923	7,352	-	-	7,352
	Gas Holders	137,939	DESIGN_WINTER	14,032	-	-	14,032	11,561	-	-	11,561
	Other Equipment	223,477	DESIGN_WINTER	22,734	-	-	22,734	18,731	-	-	18,731
	Sub-total	***449,131***		***45,689***	***-***	***-***	***45,689***	***37,644***	***-***	***-***	***37,644***
	Distribution Plant										
	Structures & Improvements	297,759	DPLT	1,787	215	-	2,001	6,118	372	-	6,490
	Mains	8,029,364	MAIN	85,425	-	-	85,425	292,384	-	-	292,384
	Compressor Sta.Equip.	8,405	VOL	269	-	-	269	1,102	-	-	1,102
	Meas & Reg Sta.Equip.-General	131,610	RSUM	4,376	-	-	4,376	14,977	-	-	14,977
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	7,789	-	-	7,789	26,660	-	-	26,660
	Services	5,171,737	SERVICES	-	1,766	-	1,766	-	3,440	-	3,440
	Meters	1,359,394	METERS	-	5,211	-	5,211	-	8,814	-	8,814
	Meter Installations	1,254,044	METERS	-	4,807	-	4,807	-	8,131	-	8,131
	House Regulators	15,873	METERS	-	61	-	61	-	103	-	103
	House Regulators Installation	20,777	METERS	-	80	-	80	-	135	-	135
	Industrial M&R Sta.Equip.	10,733	RSUM	357	-	-	357	1,221	-	-	1,221
	Other Prop.on Cust. Premises	13,121	CUST	-	2	-	2	-	4	-	4
	Other Equipment	16,683	DPLT	100	12	-	112	343	21	-	364
	Sub-total	***16,563,778***		***100,103***	***12,153***	***-***	***112,256***	***342,805***	***21,019***	***-***	***363,825***
	General Plant										
	Structures & Improvements	428,673	PSDPLANT	3,837	300	-	4,137	9,644	518	-	10,163
	Office Furniture & Equipment	359,239	PSDPLANT	3,216	251	-	3,467	8,082	434	-	8,517
	Transportation Equipment	17,228	PSDPLANT	154	12	-	166	388	21	-	408
	Stores Equipment	1,933	PSDPLANT	17	1	-	19	43	2	-	46
	Tools, Shop & Garage Equipment	91,829	PSDPLANT	822	64	-	886	2,066	111	-	2,177
	Laboratory Equipment	9,832	PSDPLANT	88	7	-	95	221	12	-	233
	Power Operated Equipment	3,355	PSDPLANT	30	2	-	32	75	4	-	80
	Communication Equipment	110,405	PSDPLANT	988	77	-	1,065	2,484	134	-	2,617
	Miscellaneous Equipment	94,388	PSDPLANT	845	66	-	911	2,124	114	-	2,238
	Sub-total	***1,116,882***		***9,997***	***781***	***-***	***10,778***	***25,128***	***1,351***	***-***	***26,478***
	TOTAL DEPR. & AMORT. EXPENSES	**21,609,815**		**164,840**	**13,252**	**41,581**	**219,673**	**413,035**	**22,989**	**170,505**	**606,529**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	CUS	COM	TOTAL
	Customer Account Expenses						
	Supervision	286,228	CUST	-	41	-	41
	Meter Reading Expenses	1,516,682	CUST	-	218	-	218
	Customer Records and Collection	4,599,101	CUS_903	-	461	-	461
	Misc.Customer Accounts Exp.	166,733	CUST	-	24	-	24
	Total Customer Account Labor	***6,568,744***		***-***	***745***	***-***	***745***
	Customer Service & Information Expenses						
	Supervision	409,199	CUST	-	59	-	59
	Customer Asst. Exp.	892,800	CUS_908	-	-	-	-
	Misc. Cust.Service & Infor. Exp.	51,258	CUST	-	7	-	7
	Total Customer Service & Information Labor	***1,353,257***		***-***	***66***	***-***	***66***
	Sales Expenses						
	Misc. Cust.Service & Infor. Exp.	28,640	CUST	-	4	-	4
	Tota Sales Expense Labor	***28,640***		***-***	***4***	***-***	***4***
	TOTAL O & M LABOR EXP.	***27,227,361***		***129,364***	***7,483***	***60,913***	***197,761***
	Depr. & Amort. Expense			-	-	-	-
				-	-	-	-
	Intangible Plant			-	-	-	-
	Y2K & CIS Legacy Sys. Amort.	240,000	CUST	-	35	-	35
	Environmental Cost Amort.	1,300,000	TOTHRU	-	-	57,172	57,172
	Miscellaneous Intangible Plant	1,851,045	CUST	-	267	-	267
	Sub-total	***3,391,045***		***-***	***301***	***57,172***	***57,473***
	Production Plant						
	Struct. & Improvements	41,913	DESIGN_WINTER	-	-	-	-
	Other Power Equipment	1,506	DESIGN_WINTER	-	-	-	-
	LP Equipment	43,766	DESIGN_WINTER	-	-	-	-
	Other Equipment	1,794	DESIGN_WINTER	-	-	-	-
	Sub-total	***88,979***		***-***	***-***	***-***	***-***
	Storage Plant						
	Structs and Imprvmnt-LNG	87,715	DESIGN_WINTER	-	-	-	-
	Gas Holders	137,939	DESIGN_WINTER	-	-	-	-
	Other Equipment	223,477	DESIGN_WINTER	-	-	-	-
	Sub-total	***449,131***		***-***	***-***	***-***	***-***
	Distribution Plant						
	Structures & Improvements	297,759	DPLT	1,639	143	-	1,782
	Mains	8,029,364	MAIN	78,268	-	-	78,268
	Compressor Sta.Equip.	8,405	VOL	370	-	-	370
	Meas & Reg Sta.Equip.-General	131,610	RSUM	4,009	-	-	4,009
	Meas & Reg Sta. Equip. - Gate	234,278	RSUM	7,136	-	-	7,136
	Services	5,171,737	SERVICES	-	1,674	-	1,674
	Meters	1,359,394	METERS	-	-	-	-
	Meter Installations	1,254,044	METERS	-	-	-	-
	House Regulators	15,873	METERS	-	-	-	-
	House Regulators Installation	20,777	METERS	-	-	-	-
	Industrial M&R Sta.Equip.	10,733	RSUM	327	-	-	327
	Other Prop.on Cust. Premises	13,121	CUST	-	2	-	2
	Other Equipment	16,683	DPLT	92	8	-	100
	Sub-total	***16,563,778***		***91,841***	***1,827***	***-***	***93,667***
	General Plant						
	Structures & Improvements	428,673	PSDPLANT	2,287	199	-	2,486
	Office Furniture & Equipment	359,239	PSDPLANT	1,917	167	-	2,083
	Transportation Equipment	17,228	PSDPLANT	92	8	-	100
	Stores Equipment	1,933	PSDPLANT	10	1	-	11
	Tools, Shop & Garage Equipment	91,829	PSDPLANT	490	43	-	533
	Laboratory Equipment	9,832	PSDPLANT	52	5	-	57
	Power Operated Equipment	3,355	PSDPLANT	18	2	-	19
	Communication Equipment	110,405	PSDPLANT	589	51	-	640
	Miscellaneous Equipment	94,388	PSDPLANT	504	44	-	547
	Sub-total	***1,116,882***		***5,959***	***519***	***-***	***6,477***
	TOTAL DEPR. & AMORT. EXPENSES	**21,609,815**		**97,799**	**2,647**	**57,172**	**157,618**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Residential Non-Heating DEM	CUS	COM	TOTAL	Residential Heating DEM	CUS	COM	TOTAL
	Taxes Other Than Income Taxes										
	Federal Unemployment	31,116	LABOR	171	1,834	24	2,029	6,383	12,560	756	19,699
	Company FICA	2,674,061	LABOR	14,657	157,622	2,062	174,341	548,588	1,079,395	64,948	1,692,931
	State Unemployment	143,768	LABOR	788	8,474	111	9,373	29,494	58,032	3,492	91,018
	Mun Op Property	7,133,760	PSDPLANT	57,442	371,888	-	429,330	2,143,709	2,390,265	-	4,533,974
	Municipal Property Tax	38,313	PSDPLANT	309	1,997	-	2,306	11,513	12,837	-	24,351
	Sub-total	***10,021,018***		***73,367***	***541,816***	***2,196***	***617,379***	***2,739,688***	***3,553,090***	***69,195***	***6,361,973***
	TOTAL TAXES OTHER THAN INCOME TAX	**10,021,018**		**73,367**	**541,816**	**2,196**	**617,379**	**2,739,688**	**3,553,090**	**69,195**	**6,361,973**
	Deductions from Operating Income										
	Medicare Reimbursement	683,164	LABOR	3,745	40,269	527	44,540	140,152	275,762	16,593	432,507
	AFUDC Equity Income	66,312	RTBASE	640	2,690	3	3,333	23,714	17,610	84	41,407
	TOTAL	**749,476**		**4,385**	**42,959**	**529**	**47,873**	**163,866**	**293,372**	**16,676**	**473,914**
	Additions\Deductions Net	**749,476**		**4,385**	**42,959**	**529**	**47,873**	**163,866**	**293,372**	**16,676**	**473,914**
	Operating Revenues										
	Sales Margin	113,908,542	DELREV	-	-	5,133,293	5,133,293	-	-	82,183,208	82,183,208
	Transport Margin	13,298,171	TRANSREV	-	-	-	-	-	-	-	-
	Manchester Street	247,712	RSUM	3,360	-	-	3,360	123,760	-	-	123,760
	Marketers	228,266	TRAN_CUST	-	-	-	-	-	-	-	-
	Rent from Gas Property	302,523	PSDPLANT	2,436	15,771	-	18,207	90,909	101,365	-	192,273
	Test Year AFUDC	229,136	RTBASE	2,212	9,294	9	11,515	81,942	60,849	289	143,080
	Interest On Cust. Arrears	704,318	NR_REV	-	-	-	-	-	-	-	-
	Displacement Revenue	930,525	DESIGN_WINTER	10,592	-	-	10,592	471,608	-	-	471,608
	Non-Firm	-	TOTHRU	-	-	-	-	-	-	-	-
	Sub-total	***129,849,193***		***18,600***	***25,065***	***5,133,302***	***5,176,967***	***768,219***	***162,214***	***82,183,497***	***83,113,930***
	TOTAL	**129,849,193**		**18,600**	**25,065**	**5,133,302**	**5,176,967**	**768,219**	**162,214**	**82,183,497**	**83,113,930**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Small Commercial General DEM	Small Commercial General CUS	Small Commercial General COM	Small Commercial General TOTAL	Medium Commerical General DEM	Medium Commerical General CUS	Medium Commerical General COM	Medium Commerical General TOTAL
	Taxes Other Than Income Taxes										
	Federal Unemployment	31,116	LABOR	863	2,190	99	3,152	1,816	1,090	221	3,127
	Company FICA	2,674,061	LABOR	74,192	188,196	8,528	270,917	156,105	93,652	19,013	268,770
	State Unemployment	143,768	LABOR	3,989	10,118	459	14,566	8,393	5,035	1,022	14,450
	Mun Op Property	7,133,760	PSDPLANT	289,821	306,004	-	595,825	610,353	215,166	-	825,519
	Municipal Property Tax	38,313	PSDPLANT	1,557	1,643	-	3,200	3,278	1,156	-	4,434
	Sub-total	***10,021,018***		***370,422***	***508,151***	***9,086***	***887,660***	***779,945***	***316,099***	***20,256***	***1,116,300***
	TOTAL TAXES OTHER THAN INCOME TAX	**10,021,018**		**370,422**	**508,151**	**9,086**	**887,660**	**779,945**	**316,099**	**20,256**	**1,116,300**
	Deductions from Operating Income										
	Medicare Reimbursement	683,164	LABOR	18,955	48,080	2,179	69,213	39,881	23,926	4,857	68,665
	AFUDC Equity Income	66,312	RTBASE	3,203	2,183	11	5,397	6,762	1,437	25	8,224
	TOTAL	**749,476**		**22,158**	**50,263**	**2,190**	**74,611**	**46,643**	**25,364**	**4,882**	**76,889**
	Additions\Deductions Net	**749,476**		**22,158**	**50,263**	**2,190**	**74,611**	**46,643**	**25,364**	**4,882**	**76,889**
	Operating Revenues										
	Sales Margin	113,908,542	DELREV	-	-	10,513,902	10,513,902	-	-	11,494,239	11,494,239
	Transport Margin	13,298,171	TRANSREV	-	-	-	-	-	-	3,156,002	3,156,002
	Manchester Street	247,712	RSUM	16,707	-	-	16,707	35,324	-	-	35,324
	Marketers	228,266	TRAN_CUST	-	-	-	-	-	153,126	-	153,126
	Rent from Gas Property	302,523	PSDPLANT	12,291	12,977	-	25,267	25,883	9,125	-	35,008
	Test Year AFUDC	229,136	RTBASE	11,069	7,543	38	18,649	23,365	4,967	85	28,417
	Interest On Cust. Arrears	704,318	NR_REV	-	-	193,395	193,395	-	-	269,480	269,480
	Displacement Revenue	930,525	DESIGN_WINTER	64,951	-	-	64,951	130,097	-	-	130,097
	Non-Firm	-	TOTHRU	-	-	-	-	-	-	-	-
	Sub-total	***129,849,193***		***105,017***	***20,519***	***10,707,335***	***10,832,872***	***214,670***	***167,218***	***14,919,805***	***15,301,693***
	TOTAL	**129,849,193**		**105,017**	**20,519**	**10,707,335**	**10,832,872**	**214,670**	**167,218**	**14,919,805**	**15,301,693**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Large Low Load Factor DEM	CUS	COM	TOTAL	Large High Load Factor DEM	CUS	COM	TOTAL
	Taxes Other Than Income Taxes										
	Federal Unemployment	31,116	LABOR	960	184	111	1,256	294	68	43	406
	Company FICA	2,674,061	LABOR	82,525	15,801	9,576	107,903	25,299	5,837	3,730	34,866
	State Unemployment	143,768	LABOR	4,437	850	515	5,801	1,360	314	201	1,875
	Mun Op Property	7,133,760	PSDPLANT	322,048	36,043	-	358,091	100,426	11,257	-	111,683
	Municipal Property Tax	38,313	PSDPLANT	1,730	194	-	1,923	539	60	-	600
	Sub-total	***10,021,018***		***411,700***	***53,071***	***10,202***	***474,974***	***127,919***	***17,536***	***3,974***	***149,429***
	TOTAL TAXES OTHER THAN INCOME TAX	**10,021,018**		**411,700**	**53,071**	**10,202**	**474,974**	**127,919**	**17,536**	**3,974**	**149,429**
	Deductions from Operating Income										
	Medicare Reimbursement	683,164	LABOR	21,083	4,037	2,446	27,567	6,463	1,491	953	8,908
	AFUDC Equity Income	66,312	RTBASE	3,551	308	12	3,871	1,153	72	5	1,229
	TOTAL	**749,476**		**24,635**	**4,345**	**2,459**	**31,438**	**7,616**	**1,563**	**958**	**10,137**
	Additions\Deductions Net	**749,476**		**24,635**	**4,345**	**2,459**	**31,438**	**7,616**	**1,563**	**958**	**10,137**
	Operating Revenues										
	Sales Margin	113,908,542	DELREV	-	-	3,289,152	3,289,152	-	-	845,392	845,392
	Transport Margin	13,298,171	TRANSREV	-	-	3,441,781	3,441,781	-	-	967,289	967,289
	Manchester Street	247,712	RSUM	18,521	-	-	18,521	6,069	-	-	6,069
	Marketers	228,266	TRAN_CUST	-	42,124	-	42,124	-	15,180	-	15,180
	Rent from Gas Property	302,523	PSDPLANT	13,657	1,528	-	15,186	4,259	477	-	4,736
	Test Year AFUDC	229,136	RTBASE	12,271	1,063	43	13,376	3,983	248	17	4,248
	Interest On Cust. Arrears	704,318	NR_REV	-	-	123,810	123,810	-	-	33,343	33,343
	Displacement Revenue	930,525	DESIGN_WINTER	75,475	-	-	75,475	5,151	-	-	5,151
	Non-Firm	-	TOTHRU	-	-	-	-	-	-	-	-
	Sub-total	***129,849,193***		***119,924***	***44,715***	***6,854,786***	***7,019,425***	***19,462***	***15,905***	***1,846,040***	***1,881,408***
	TOTAL	**129,849,193**		**119,924**	**44,715**	**6,854,786**	**7,019,425**	**19,462**	**15,905**	**1,846,040**	**1,881,408**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Extra Large Low Load Factor DEM	CUS	COM	TOTAL	Extra Large High Load Factor DEM	CUS	COM	TOTAL
	Taxes Other Than Income Taxes										
	Federal Unemployment	31,116	LABOR	253	26	51	330	628	55	208	891
	Company FICA	2,674,061	LABOR	21,785	2,216	4,351	28,353	53,986	4,731	17,842	76,558
	State Unemployment	143,768	LABOR	1,171	119	234	1,524	2,903	254	959	4,116
	Mun Op Property	7,133,760	PSDPLANT	63,855	4,987	-	68,841	160,497	8,627	-	169,123
	Municipal Property Tax	38,313	PSDPLANT	343	27	-	370	862	46	-	908
	Sub-total	***10,021,018***		***87,408***	***7,375***	***4,636***	***99,418***	***218,876***	***13,713***	***19,008***	***251,597***
	TOTAL TAXES OTHER THAN INCOME TAX	**10,021,018**		**87,408**	**7,375**	**4,636**	**99,418**	**218,876**	**13,713**	**19,008**	**251,597**
	Deductions from Operating Income										
	Medicare Reimbursement	683,164	LABOR	5,566	566	1,112	7,243	13,792	1,209	4,558	19,559
	AFUDC Equity Income	66,312	RTBASE	510	48	6	563	1,681	84	23	1,787
	TOTAL	**749,476**		**6,075**	**614**	**1,117**	**7,807**	**15,473**	**1,292**	**4,581**	**21,346**
	Additions\Deductions Net	**749,476**		**6,075**	**614**	**1,117**	**7,807**	**15,473**	**1,292**	**4,581**	**21,346**
	Operating Revenues										
	Sales Margin	113,908,542	DELREV	-	-	162,535	162,535	-	-	286,821	286,821
	Transport Margin	13,298,171	TRANSREV	-	-	946,247	946,247	-	-	3,186,852	3,186,852
	Manchester Street	247,712	RSUM	8,236	-	-	8,236	28,188	-	-	28,188
	Marketers	228,266	TRAN_CUST	-	5,882	-	5,882	-	11,954	-	11,954
	Rent from Gas Property	302,523	PSDPLANT	2,708	211	-	2,919	6,806	366	-	7,172
	Test Year AFUDC	229,136	RTBASE	1,761	166	19	1,946	5,807	289	79	6,175
	Interest On Cust. Arrears	704,318	NR_REV	-	-	20,395	20,395	-	-	63,895	63,895
	Displacement Revenue	930,525	DESIGN_WINTER	94,659	-	-	94,659	77,992	-	-	77,992
	Non-Firm	-	TOTHRU	-	-	-	-	-	-	-	-
	Sub-total	***129,849,193***		***107,363***	***6,260***	***1,129,197***	***1,242,819***	***118,794***	***12,609***	***3,537,648***	***3,669,050***
	TOTAL	**129,849,193**		**107,363**	**6,260**	**1,129,197**	**1,242,819**	**118,794**	**12,609**	**3,537,648**	**3,669,050**

National Grid RI Gas
Class Cost of Service Study
Account Detail incl. Non-Firm

Line No.	Account Description	Amount	Alloc. Factor	Interruptible DEM	CUS	COM	TOTAL
	Taxes Other Than Income Taxes						
	Federal Unemployment	31,116	LABOR	148	9	70	226
	Company FICA	2,674,061	LABOR	12,705	735	5,982	19,423
	State Unemployment	143,768	LABOR	683	40	322	1,044
	Mun Op Property	7,133,760	PSDPLANT	38,059	3,313	-	41,373
	Municipal Property Tax	38,313	PSDPLANT	204	18	-	222
	Sub-total	***10,021,018***		***51,800***	***4,114***	***6,374***	***62,288***
	TOTAL TAXES OTHER THAN INCOME TAX	**10,021,018**		**51,800**	**4,114**	**6,374**	**62,288**
	Deductions from Operating Income						
	Medicare Reimbursement	683,164	LABOR	3,246	188	1,528	4,962
	AFUDC Equity Income	66,312	RTBASE	444	49	8	500
	TOTAL	**749,476**		**3,690**	**236**	**1,536**	**5,462**
	Additions\Deductions Net	**749,476**		**3,690**	**236**	**1,536**	**5,462**
	Operating Revenues						
	Sales Margin	113,908,542	DELREV	-	-	-	-
	Transport Margin	13,298,171	TRANSREV	-	-	1,600,000	1,600,000
	Manchester Street	247,712	RSUM	7,546	-	-	7,546
	Marketers	228,266	TRAN_CUST	-	-	-	-
	Rent from Gas Property	302,523	PSDPLANT	1,614	141	-	1,755
	Test Year AFUDC	229,136	RTBASE	1,534	168	27	1,729
	Interest On Cust. Arrears	704,318	NR_REV	-	-	-	-
	Displacement Revenue	930,525	DESIGN_WINTER	-	-	-	-
	Non-Firm	-	TOTHRU	-	-	-	-
	Sub-total	***129,849,193***		***10,693***	***309***	***1,600,027***	***1,611,029***
	TOTAL	**129,849,193**		**10,693**	**309**	**1,600,027**	**1,611,029**

Acct. No.	Account Description		Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
RATE BASE										
Plant-in Service										
	Intangible Plant									
302	Franchise and Consents	197,044	197,044	197,044	F_DISTR	COM			TOTHRU	
303	Miscellaneous Intangible Plant	29,089,144	29,089,144	29,089,144	F_DISTR	CUS		CUST		
	Sub-total	***29,286,188***	***29,286,188***	***29,286,188***						
	Manufactured Gas Production									
304	Land and Land Rights	196,998	196,998	196,998	F_PRODU	DEM	DESIGN_WINTER			
305	Struct. & Improvements	1,240,035	1,240,035	1,240,035	F_PRODU	DEM	DESIGN_WINTER			
307	Other Power Equipment	44,561	44,561	44,561	F_PRODU	DEM	DESIGN_WINTER			
311	LP Equipment - Dist	1,186,989	1,186,989	1,186,989	F_PRODU	DEM	DESIGN_WINTER			
320	Other Equipment	53,082	53,082	53,082	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	***2,721,665***	***2,721,665***	***2,721,665***						
	Storage Plant									
360	Land and Land Rights	236,939	236,939	236,939	F_STORG	DEM	DESIGN_WINTER			
361	Structs and Imprvmnt-LNG	2,913,195	2,913,195	2,913,195	F_STORG	DEM	DESIGN_WINTER			
362	Gas Holders	4,081,046	4,081,046	4,081,046	F_STORG	DEM	DESIGN_WINTER			
363	Other Equipment	6,611,734	6,611,734	6,611,734	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***13,842,914***	***13,842,914***	***13,842,914***						
	Distribution Plant									
374	Land & Land Rights	635,965	635,965	635,965						DPLT
375	Structures & Improvements	8,662,829	8,662,829	8,662,829						DPLT
376	Mains 4" & Below	171,364,500	171,364,500	171,364,500	F_DISTR	DEM	LT4_RSUM			
376	Mains Greater Than 4"	80,642,118	80,642,118	80,642,118	F_DISTR	DEM	RSUM			
377	Compressor Sta.Equip.	248,656	248,656	248,656	F_DISTR	DEM	VOL			
378	Meas & Reg Sta.Equip.-General	3,984,192	3,984,192	3,984,192	F_DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	7,048,841	7,048,841	7,048,841	F_DISTR	DEM	RSUM			
380	Services	161,458,869	161,458,869	161,458,869	F_DISTR	CUS		SERVICES		
380	Mkting Prog. Res. Serv.	1,714,400	1,714,400	1,714,400	F_DISTR	CUS		RES_912		
380	Mkting Prog. C&I. Serv.	1,594,260	1,594,260	1,594,260	F_DISTR	CUS		CUS_912		
381	NF Meters	192,584	192,584	192,584	F_DISTR	CUS		NF_MTRS		
381	Meters	42,788,757	42,788,757	42,788,757	F_DISTR	CUS		METERS		
381	Mkting Prog. Res. Meters	250,000	250,000	250,000	F_DISTR	CUS		RES_912		
381	Mkting Prog. C&I. Meters	80,000	80,000	80,000	F_DISTR	CUS		CUS_912		
382	Meter Installations	37,886,450	37,886,450	37,886,450	F_DISTR	CUS		METERS		
383	House Regulators	469,616	469,616	469,616	F_DISTR	CUS		METERS		
384	House Regulators Installation	614,703	614,703	614,703	F_DISTR	CUS		METERS		
385	Industrial M&R Sta.Equip.	317,555	317,555	317,555	F_DISTR	DEM	RSUM			
386	Other Prop.on Cust. Premises	385,649	385,649	385,649	F_DISTR	CUS		CUST		
387	Other Equipment	493,584	493,584	493,584						DPLT
	Sub-total	***520,833,528***	***520,833,528***	***520,833,528***						
	General Plant									
389	Land & Land Rights	285,357	285,357	285,357						PSDPLANT
390	Structures & Improvements	2,184,272	2,184,272	2,184,272						PSDPLANT
391	Office Furniture & Equipment	10,788,006	10,788,006	10,788,006						LABOR
392	Transportation Equipment	509,694	509,694	509,694						PSDPLANT
393	Stores Equipment	57,199	57,199	57,199						PSDPLANT
394	Tools, Shop & Garage Equipment	2,854,324	2,854,324	2,854,324						PSDPLANT
395	Laboratory Equipment	295,064	295,064	295,064						PSDPLANT
396	Power Operated Equipment	99,254	99,254	99,254						PSDPLANT
397	Communication Equipment	3,221,486	3,221,486	3,221,486						PSDPLANT
398	Miscellaneous Equipment	2,790,009	2,790,009	2,790,009						PSDPLANT
	Sub-total	***23,084,666***	***23,084,666***	***23,084,666***						
	TOTAL PLANT-IN-SERVICE	**589,768,961**	**589,768,961**	**589,768,961**						
Accumulated Reserve for Depreciation										
	Intangible Plant									
303	Misc Intangible Assets	(17,665,879)	(17,665,879)	(17,665,879)	F_DISTR	CUS		CUST		
	Sub-total	***(17,665,879)***	***(17,665,879)***	***(17,665,879)***						
	Production Plant									
304	Land and Land Rights	-								
305	Struct. & Improvements	(3,304,168)	(3,304,168)	(3,304,168)	F_PRODU	DEM	DESIGN_WINTER			
307	Other Power Equipment	(101,839)	(101,839)	(101,839)	F_PRODU	DEM	DESIGN_WINTER			
311	LP Equipment	(776,581)	(776,581)	(776,581)	F_PRODU	DEM	DESIGN_WINTER			
320	Other Equipment	(115,067)	(115,067)	(115,067)	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	***(4,297,655)***	***(4,297,655)***	***(4,297,655)***						
	Storage and Processing Plant									
360	Land and Land Rights	-								
361	Structs and Imprvmnt-LNG	(2,071,014)	(2,071,014)	(2,071,014)	F_STORG	DEM	DESIGN_WINTER			
362	Gas Holders	(5,134,467)	(5,134,467)	(5,134,467)	F_STORG	DEM	DESIGN_WINTER			
363	Other Equipment	(3,434,131)	(3,434,131)	(3,434,131)	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***(10,639,612)***	***(10,639,612)***	***(10,639,612)***						
	Distribution Plant									
375	Structures & Improvements	(5,691,585)	(5,691,585)	(5,691,585)						DPLT
376	Mains 4" & Below	(51,828,082)	(51,828,082)	(51,828,082)	F_DISTR	DEM	LT4_RSUM			
376	Mains Greater Than 4"	(24,389,686)	(24,389,686)	(24,389,686)	F_DISTR	DEM	RSUM			
377	Compressor Sta.Equip.	(634,835)	(634,835)	(634,835)	F_DISTR	DEM	VOL			
378	Meas & Reg Sta.Equip.-General	(2,802,216)	(2,802,216)	(2,802,216)	F_DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	(2,682,294)	(2,682,294)	(2,682,294)	F_DISTR	DEM	RSUM			
380	Services	(118,942,270)	(118,942,270)	(118,942,270)	F_DISTR	CUS		SERVICES		
381	Meters	(18,658,341)	(18,658,341)	(18,658,341)	F_DISTR	CUS		METERS		
382	Meter Installations	(12,300,570)	(12,300,570)	(12,300,570)	F_DISTR	CUS		METERS		
383	House Regulators	(448,620)	(448,620)	(448,620)	F_DISTR	CUS		METERS		
384	House Regulator Installations	(367,339)	(367,339)	(367,339)	F_DISTR	CUS		METERS		
385	Industrial M&R Sta.Equip.	(241,736)	(241,736)	(241,736)	F_DISTR	DEM	RSUM			
386	Other Prop.on Cust. Premises	(292,834)	(292,834)	(292,834)	F_DISTR	CUS		CUST		
387	Other Equipment	(322,308)	(322,308)	(322,308)						DPLT
	Sub-total	***(239,602,716)***	***(239,602,716)***	***(239,602,716)***						

Acct. No.	Account Description		Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
	General Plant									
390	Structures & Improvements	(1,186,838)	(1,186,838)	(1,186,838)						PSDPLANT
391	Office Furniture & Equipment	(8,258,451)	(8,258,451)	(8,258,451)						LABOR
392	Transportation Equipment	(558,267)	(558,267)	(558,267)						PSDPLANT
393	Stores Equipment	(42,714)	(42,714)	(42,714)						PSDPLANT
394	Tools, Shop & Garage Equipment	(1,052,989)	(1,052,989)	(1,052,989)						PSDPLANT
395	Laboratory equipment	(129,182)	(129,182)	(129,182)						PSDPLANT
396	Power Operated Equipment	(101,097)	(101,097)	(101,097)						PSDPLANT
397	Communication Equipment	(2,023,698)	(2,023,698)	(2,023,698)						PSDPLANT
398	Miscellaneous Equipment	(874,175)	(874,175)	(874,175)						PSDPLANT
	Retirement Work in Progress	2,031,629	2,031,629	2,031,629						PSDPLANT
	Sub-total	***(12,195,782)***	***(12,195,782)***	***(12,195,782)***						
	TOTAL DEPRECIATION ACCRUAL	**(284,401,644)**	**(284,401,644)**	**(284,401,644)**						
	NET PLANT	**305,367,317**	**305,367,317**	**305,367,317**						

Other Rate Base Items

	Additions & Deductions									
	CWIP	8,981,531	8,981,531	8,981,531						DPLT
150	Materials & Supplies	2,226,550	2,226,550	2,226,550						PSDPLANT
131	Working Capital	11,144,585	11,144,585	11,144,585						O_M
165	Prepayments	46,402	46,402	46,402						O_M
186	Deferred Debits - Reg.Assets	1,440,000	1,440,000	1,440,000						PSDPLANT
282	Deferred Income Taxes	(8,952,354)	(8,952,354)	(8,952,354)						PSDPLANT
	CIAC	(99,473)	(99,473)	(99,473)						DPLT
	Hold Harmless	(30,337,343)	(30,337,343)	(30,337,343)						PSDPLANT
235	Customer Deposits	(3,735,753)	(3,735,753)	(3,735,753)	F_DISTR	CUS		CUST_DEP		
228.2	Injury and Damage Reserve	(840,000)	(840,000)	(840,000)						PSDPLANT
	Sub-total	***(20,125,855)***	***(20,125,855)***	***(20,125,855)***						
	TOTAL OTHER RATE BASE ITEMS	**(20,125,855)**	**(20,125,855)**	**(20,125,855)**						
TOTAL RATE BASE		**285,241,462**	**285,241,462**	**285,241,462**						

EXPENSES

O & M Expenses

	Production - Operation Expenses									
717	LPG Expenses	186,749	186,749	186,749	F_PRODU	DEM	DESIGN_WINTER			
723	Misc. Production Expenses	6,370	6,370	6,370	F_PRODU	DEM	DESIGN_WINTER			
741	Maint.Struc.& Improv.	59,617	59,617	59,617	F_PRODU	DEM	DESIGN_WINTER			
742	Maint.of Prod. Equip.	12,216	12,216	12,216	F_PRODU	DEM	DESIGN_WINTER			
760	Rents	2,656	2,656	2,656	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	***267,608***	***267,608***	***267,608***						
	Total Production	***267,608***	***267,608***	***267,608***						
	Oth. Stor. & LNG - Operation Expenses									
840	Operation Superv. & Eng.	299,890	299,890	299,890	F_STORG	DEM	DESIGN_WINTER			
844.2	LNG Processing Term. L & E	15,430	15,430	15,430	F_STORG	DEM	DESIGN_WINTER			
845.1	LNG Term. & Procs.Exp - Fuel	3,587	3,587	3,587	F_STORG	DEM	DESIGN_WINTER			
845.2	LNG Term. & Procs. Exp - Power	3,220	3,220	3,220	F_STORG	DEM	DESIGN_WINTER			
845.3	LNG Term. & Procs. Exp - Rent	4,975	4,975	4,975	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***327,102***	***327,102***	***327,102***						
	Oth. Stor. & LNG - Maintenance Expenses									
847	LNG Maintenance	49,019	49,019	49,019	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***49,019***	***49,019***	***49,019***						
	Total Oth. Storage & LNG	***376,121***	***376,121***	***376,121***						
	Distribution - Operation Expenses									
870	Oper. Superv. & Eng.	1,114,361	1,114,361	1,114,361						DOPEXP
871	Distribution Load Dispatching	945,367	945,367	945,367	F_DISTR	COM			TOTHRU	
873	Compressor Sta.Fuel & Power	126,753	126,753	126,753	F_DISTR	COM			TOTHRU	
874	Mains and Service Exp.	1,343,049	1,343,049	1,343,049						MAINSERV
875	Meas. & Reg. Sta. - Gen.	616,854	616,854	616,854	F_DISTR	DEM	RSUM			
876	Meas. & Reg. Sta. - Industrial	209,801	209,801	209,801	F_DISTR	DEM	RSUM			
878	Meters & House Regulators	2,759,974	2,759,974	2,759,974						MTRHR
879	Customer Installation Expenses	35,549	35,549	35,549	F_DISTR	CUS		METERS		
880	Other Expenses	2,414,596	2,414,596	2,414,596						DOPEXP
881	Rents	-								DOPEXP
	Sub-total	***9,566,304***	***9,566,304***	***9,566,304***						
	Distribution - Maintenance Expenses									
885	Maint. Superv. & Eng.	679,056	679,056	679,056						DMNEXP
886	Maint. of Structures	-								DPLT
887	Maint. of Mains	11,477,774	11,477,774	11,477,774	F_DISTR	DEM	RSUM			
888	Maint. of Compressor Station Equip.	4,573	4,573	4,573	F_DISTR	DEM	VOL			
889	Maint.of Meas. & Reg. - Gen.	262,465	262,465	262,465	F_DISTR	DEM	RSUM			
890	Maint.of Meas. & Reg. - Industrial	6,167	6,167	6,167	F_DISTR	DEM	RSUM			
891	Maint. of Meas. & Reg. - City Gate	247,512	247,512	247,512	F_DISTR	DEM	RSUM			
892	Maint.of Services	2,804,254	2,804,254	2,804,254	F_DISTR	CUS		SERVICES		
893	Maint. of Meter & Reg.	1,907,959	1,907,959	1,907,959						MTRHR
894	Maint. of Other Equip.	72,365	72,365	72,365						DMNEXP
	Sub-total	***17,462,125***	***17,462,125***	***17,462,125***						
	Total Distribution	***27,028,429***	***27,028,429***	***27,028,429***						

National Grid RI Gas
Class Cost of Service Study
Account Inputs incl. Non-Firm

Acct. No.	Account Description		Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
	Customer Account Expenses									
901	Supervision	278,308	278,308	278,308	F_DISTR	CUS		CUST		
902	Meter Reading Expenses	1,300,810	1,300,810	1,300,810	F_DISTR	CUS		CUST		
903	Customer Records and Collection	8,457,640	8,457,640	8,457,640	F_DISTR	CUS		CUS_903		
904	Uncollectible Accounts	3,101,634	3,101,634	3,101,634	F_DISTR	CUS		UNCOLLECTIBLE		
904	Uncollectible Increase	492,888		492,888	F_DISTR	CUS		UNCOLLECTIBLE		
905	Misc.Customer Accounts Exp.	234,021	234,021	234,021	F_DISTR	CUS		CUST		
	Sub-total	***13,865,301***	***13,372,413***	***13,865,301***						
	Customer Service & Information Expenses									
907	Supervision	437,464	437,464	437,464	F_DISTR	CUS		CUST		
908	Customer Asst. Exp.	737,139	737,139	737,139	F_DISTR	CUS		CUS_908		
909	Infor.& Instrl. Advertising Exp.	98,724	98,724	98,724	F_DISTR	CUS		CUST		
910	Misc. Cust.Service & Infor. Exp.	73,623	73,623	73,623	F_DISTR	CUS		CUST		
	Sub-total	***1,346,950***	***1,346,950***	***1,346,950***						
	Sales Expenses									
912	Dem.& Selling Exp. - Resid.	1,124,500	1,124,500	1,124,500	F_DISTR	CUS		RES_912		
912	Dem.& Selling Exp. - C&I	252,500	252,500	252,500	F_DISTR	CUS		CI_912		
916	Misc. Sales Expenses	71,302	71,302	71,302	F_DISTR	CUS		CUST		
	Sub-total	***1,448,302***	***1,448,302***	***1,448,302***						
	Administrative and General Expenses									
920	Admin. & Gen. Salaries	4,480,837	4,480,837	4,480,837						LABOR
921	Office Supplies and Exp.	7,605,970	7,605,970	7,605,970						LABOR
922	Admin Exp Transf - Cr	94,083	94,083	94,083						O_M
923	Outside Services Employed	2,176,399	2,176,399	2,176,399						O_M
924	Property Insurance	(7,281)	(7,281)	(7,281)						PSDPLANT
925	Injuries and Damages	2,038,296	2,038,296	2,038,296						PSDPLANT
926	Employee Pensions and Benefits	17,575,525	17,575,525	17,575,525						LABOR
928	Regulatory Commission Exp.	1,698,259	1,698,259	1,698,259	F_DISTR	COM			TOTREV	
930.2	Misc. General Expenses	2,681,166	2,681,166	2,681,166						O_M
930.21	Research & Development	49,938	49,938	49,938						O_M
931	Rents	956,492	956,492	956,492						O_M
935	Maint. of General Plt.	101,572	101,572	101,572						GENRL_PLANT
	Sub-total	***39,451,256***	***39,451,256***	***39,451,256***						
	TOTAL O & M EXPENSES	**83,783,967**	**83,291,079**	**83,783,967**						

Labor Expense

	Production - Operation Expenses									
717	LPG Expenses	1,776	1,776	1,776	F_PRODU	DEM	DESIGN_WINTER			
741	Maint.Struc.& Improv.	3,057	3,057	3,057	F_PRODU	DEM	DESIGN_WINTER			
742	Maint.of Prod. Equip.	991	991	991	F_PRODU	DEM	DESIGN_WINTER			
760	Rents	224	224	224	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	***6,048***	***6,048***	***6,048***						
	Total Production Labor	***6,048***	***6,048***	***6,048***						
	Oth. Stor. & LNG - Operation Expenses									
840	Oth. Stor. Oper. Supr.& Eng.	260,775	260,775	260,775	F_STORG	DEM	DESIGN_WINTER			
844	LNG Oper. Supr. & Eng.	452,906	452,906	452,906	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***713,681***	***713,681***	***713,681***						
	Oth. Stor. & LNG - Maintenance Expenses									
847	LNG Maint.	72,851	72,851	72,851	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***72,851***	***72,851***	***72,851***						
	Total Oth. Storage & LNG Labor	***786,532***	***786,532***	***786,532***						
	Distribution - Operation Expenses									
870	Oper. Superv. & Eng.	553,475	553,475	553,475						DOPEXP
871	Distribution Load Dispatching	896,411	896,411	896,411	F_DISTR	COM			TOTHRU	
874	Mains and Service Exp.	1,068,189	1,068,189	1,068,189						MAINSERV
875	Meas. & Reg. Sta. - Gen.	581,884	581,884	581,884	F_DISTR	DEM	RSUM			
876	Meas. & Reg. Sta. - Industrial	197,841	197,841	197,841	F_DISTR	DEM	RSUM			
878	Meters & House Regulators	2,180,141	2,180,141	2,180,141	F_DISTR	CUS		METERS		
879	Customer Installation Expenses	34,172	34,172	34,172	F_DISTR	CUS		METERS		
880	Other Expenses	2,198,272	2,198,272	2,198,272						DOPEXP
	Sub-total	***7,710,384***	***7,710,384***	***7,710,384***						
	Distribution - Maintenance Expenses									
885	Maint. Superv. & Eng.	491,815	491,815	491,815						DMNEXP
886	Maint. of Structures	-								DPLT
887	Maint. of Mains	6,394,706	6,394,706	6,394,706						MAIN
888	Maint. of Compressor Station Equip.	-			F_DISTR	DEM	VOL			
889	Maint.of Meas. & Reg. - Gen.	144,615	144,615	144,615	F_DISTR	DEM	RSUM			
890	Maint.of Meas. & Reg. - Industrial	-			F_DISTR	DEM	RSUM			
891	Maint. of Meas. & Reg. - City Gate	198,950	198,950	198,950	F_DISTR	DEM	RSUM			
892	Maint.of Services	1,955,527	1,955,527	1,955,527	F_DISTR	CUS		SERVICES		
893	Maint. of Meter & Reg.	1,557,353	1,557,353	1,557,353	F_DISTR	CUS		METERS		
894	Maint. of Other Equip.	30,790	30,790	30,790						DMNEXP
	Sub-total	***10,773,756***	***10,773,756***	***10,773,756***						
	Total Distribution Labor	***18,484,140***	***18,484,140***	***18,484,140***						

National Grid RI Gas
Class Cost of Service Study
Account Inputs incl. Non-Firm

Acct. No.	Account Description		Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
	Customer Account Expenses									
901	Supervision	286,228	286,228	286,228	F_DISTR	CUS		CUST		
902	Meter Reading Expenses	1,516,682	1,516,682	1,516,682	F_DISTR	CUS		CUST		
903	Customer Records and Collection	4,599,101	4,599,101	4,599,101	F_DISTR	CUS		CUS_903		
905	Misc.Customer Accounts Exp.	166,733	166,733	166,733	F_DISTR	CUS		CUST		
	Total Customer Account Labor	***6,568,744***	***6,568,744***	***6,568,744***						
	Customer Service & Information Expenses									
907	Supervision	409,199	409,199	409,199	F_DISTR	CUS		CUST		
908	Customer Asst. Exp.	892,800	892,800	892,800	F_DISTR	CUS		CUS_908		
910	Misc. Cust.Service & Infor. Exp.	51,258	51,258	51,258	F_DISTR	CUS		CUST		
	Total Customer Service & Informati	***1,353,257***	***1,353,257***	***1,353,257***						
	Sales Expenses									
916	Misc. Cust.Service & Infor. Exp.	28,640	28,640	28,640	F_DISTR	CUS		CUST		
	Tota Sales Expense Labor	***28,640***	***28,640***	***28,640***						
	TOTAL O & M LABOR EXP.	**27,227,361**	**27,227,361**	**27,227,361**						

Depr. & Amort. Expense

	Intangible Plant									
	Y2K & CIS Legacy Sys. Amort.	240,000	240,000	240,000	F_DISTR	CUS		CUST		
	Environmental Cost Amort.	1,300,000	1,300,000	1,300,000	F_DISTR	COM			TOTHRU	
303	Miscellaneous Intangible Plant	1,851,045	1,851,045	1,851,045	F_DISTR	CUS		CUST		
	Sub-total	***3,391,045***	***3,391,045***	***3,391,045***						
	Production Plant									
305	Struct. & Improvements	41,913	41,913	41,913	F_PRODU	DEM	DESIGN_WINTER			
307	Other Power Equipment	1,506	1,506	1,506	F_PRODU	DEM	DESIGN_WINTER			
311	LP Equipment	43,766	43,766	43,766	F_PRODU	DEM	DESIGN_WINTER			
320	Other Equipment	1,794	1,794	1,794	F_PRODU	DEM	DESIGN_WINTER			
	Sub-total	***88,979***	***88,979***	***88,979***						
	Storage Plant									
361	Structs and Imprvmnt-LNG	87,715	87,715	87,715	F_STORG	DEM	DESIGN_WINTER			
362	Gas Holders	137,939	137,939	137,939	F_STORG	DEM	DESIGN_WINTER			
363	Other Equipment	223,477	223,477	223,477	F_STORG	DEM	DESIGN_WINTER			
	Sub-total	***449,131***	***449,131***	***449,131***						
	Distribution Plant									
375	Structures & Improvements	297,759	297,759	297,759						DPLT
376	Mains	8,029,364	8,029,364	8,029,364						MAIN
377	Compressor Sta.Equip.	8,405	8,405	8,405	F_DISTR	DEM	VOL			
378	Meas & Reg Sta.Equip.-General	131,610	131,610	131,610	F_DISTR	DEM	RSUM			
379	Meas & Reg Sta. Equip. - Gate	234,278	234,278	234,278	F_DISTR	DEM	RSUM			
380	Services	5,171,737	5,171,737	5,171,737	F_DISTR	CUS		SERVICES		
381	Meters	1,359,394	1,359,394	1,359,394	F_DISTR	CUS		METERS		
382	Meter Installations	1,254,044	1,254,044	1,254,044	F_DISTR	CUS		METERS		
383	House Regulators	15,873	15,873	15,873	F_DISTR	CUS		METERS		
384	House Regulators Installation	20,777	20,777	20,777	F_DISTR	CUS		METERS		
385	Industrial M&R Sta.Equip.	10,733	10,733	10,733	F_DISTR	DEM	RSUM			
386	Other Prop.on Cust. Premises	13,121	13,121	13,121	F_DISTR	CUS		CUST		
387	Other Equipment	16,683	16,683	16,683						DPLT
	Sub-total	***16,563,778***	***16,563,778***	***16,563,778***						
	General Plant									
390	Structures & Improvements	428,673	428,673	428,673						PSDPLANT
391	Office Furniture & Equipment	359,239	359,239	359,239						PSDPLANT
392	Transportation Equipment	17,228	17,228	17,228						PSDPLANT
393	Stores Equipment	1,933	1,933	1,933						PSDPLANT
394	Tools, Shop & Garage Equipment	91,829	91,829	91,829						PSDPLANT
395	Laboratory Equipment	9,832	9,832	9,832						PSDPLANT
396	Power Operated Equipment	3,355	3,355	3,355						PSDPLANT
397	Communication Equipment	110,405	110,405	110,405						PSDPLANT
398	Miscellaneous Equipment	94,388	94,388	94,388						PSDPLANT
	Sub-total	***1,116,882***	***1,116,882***	***1,116,882***						
	TOTAL DEPR. & AMORT. EXPENSE	**21,609,815**	**21,609,815**	**21,609,815**						

National Grid RI Gas
Class Cost of Service Study
Account Inputs incl. Non-Firm

Acct. No.	Account Description		Current	Proposed	Function	Classifier	DEM	CUS	COM	Internal
Taxes Other Than Income Taxes										
408.1	Federal Unemployment	31,116	31,116	31,116						LABOR
408.11	Company FICA	2,674,061	2,674,061	2,674,061						LABOR
408.13	State Unemployment	143,768	143,768	143,768						LABOR
408.14	Mun Op Property	7,133,760	7,133,760	7,133,760						PSDPLANT
408.195	Municipal Property Tax	38,313	38,313	38,313						PSDPLANT
	Sub-total	***10,021,018***	***10,021,018***	***10,021,018***						
	TOTAL TAXES OTHER THAN INCOM	**10,021,018**	**10,021,018**	**10,021,018**						
Deductions from Operating Income										
	Medicare Reimbursement	683,164	683,164	683,164						LABOR
	AFUDC Equity Income	66,312	66,312	66,312						RTBASE
	TOTAL	**749,476**	**749,476**	**749,476**						
Net Additions/Deductions to Oper. Inc.		**749,476**	**749,476**	**749,476**						
Operating Revenues										
	Sales Margin	113,908,542	113,908,542	113,908,542	F_DISTR	COM			DELREV	
	Transport Margin	13,298,171	13,298,171	13,298,171	F_DISTR	COM			TRANSREV	
	Manchester Street	247,712	247,712	247,712	F_DISTR	DEM	RSUM			
	Marketers	228,266	228,266	228,266	F_DISTR	CUS		TRAN_CUST		
	Rent from Gas Property	302,523	302,523	302,523						PSDPLANT
	Test Year AFUDC	229,136	229,136	229,136						RTBASE
	Interest On Cust. Arrears	704,318	704,318	704,318	F_DISTR	COM			NR_REV	
	Displacement Revenue	930,525	930,525	930,525	F_DISTR	DEM	DESIGN_WINTER			
	Non-Firm	-	-	-	F_DISTR	COM			TOTHRU	
	Sub-total	***129,849,193***	***129,849,193***	***129,849,193***						
	TOTAL	**129,849,193**								

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors incl. Non-Firm

Name	Description		Total	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH	NF
DEMAND ALLOCATORS												
RSUM	Relative System Usage	DEM		1.36%	49.96%	6.74%	14.26%	7.48%	2.45%	3.32%	11.38%	3.05%
	Current		1	0.0136	0.4996	0.0674	0.1426	0.0748	0.0245	0.0332	0.1138	0.0305
	Proposed		1	0.0136	0.4996	0.0674	0.1426	0.0748	0.0245	0.0332	0.1138	0.0305
DESIGN_WINTER	Design Winter--dth	DEM		1.14%	50.68%	6.98%	13.98%	8.11%	0.55%	10.17%	8.38%	0.00%
	Current		26,821,464	305,295	13,593,642	1,872,159	3,749,931	2,175,481	148,460	2,728,453	2,248,044	-
	Proposed		26,821,464	305,295	13,593,642	1,872,159	3,749,931	2,175,481	148,460	2,728,453	2,248,044	-
VOL	Throughput	DEM		1.52%	47.74%	6.27%	13.98%	7.04%	2.74%	3.20%	13.12%	4.40%
	Current		37,725,340	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980	1,659,104
	Proposed		37,725,340	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980	1,659,104
LT4_RSUM	Relative Sys. Usage x Extra Lrg.	DEM		1.64%	60.77%	8.21%	17.32%	9.10%	2.96%	0.00%	0.00%	0.00%
	Current		1	0.0164	0.6077	0.0821	0.1732	0.0910	0.0296	-	-	-
	Proposed		1	0.0164	0.6077	0.0821	0.1732	0.0910	0.0296	-	-	-

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors incl. Non-Firm

Name	Description		Total	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH	NF
CUSTOMER ALLOCATORS												
CUST	All Customers	CUS		12.08%	78.38%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%	0.01%
	Current		249,998	30,190	195,950	18,589	4,517	441	163	38	74	36
	Proposed		249,998	30,190	195,950	18,589	4,517	441	163	38	74	36
SALE_CUSTS	Firm Sales Customers	CUS		12.14%	78.77%	7.47%	1.49%	0.09%	0.03%	0.00%	0.00%	0.00%
	Current		248,759	30,190	195,950	18,589	3,710	219	83	7	11	-
	Proposed		248,759	30,190	195,950	18,589	3,710	219	83	7	11	-
UNCOLLECTIBLE	Uncollectible Accounts	CUS		4.90%	86.57%	5.00%	2.21%	0.00%	0.66%	0.00%	0.66%	0.00%
	Current		9,049,563	443,189	7,834,262	452,070	200,445	-	59,953	-	59,645	-
	Proposed		9,049,563	443,189	7,834,262	452,070	200,445	-	59,953	-	59,645	-
METERS	Meter Cost	CUS		10.29%	62.76%	11.77%	10.95%	2.47%	0.73%	0.38%	0.65%	0.00%
	Current		28,805,104	2,962,700	18,078,738	3,390,889	3,152,963	712,894	209,733	110,414	186,774	-
	Proposed		28,805,104	2,962,700	18,078,738	3,390,889	3,152,963	712,894	209,733	110,414	186,774	-
SERVICES	Weighted Customers	CUS		11.75%	76.28%	7.24%	4.06%	0.40%	0.15%	0.03%	0.07%	0.03%
	Current		256,896	30,190	195,950	18,589	10,430	1,018	376	88	171	83
	Proposed		256,896	30,190	195,950	18,589	10,430	1,018	376	88	171	83
TRAN_CUST	Transport Customers	CUS		0.00%	0.00%	0.00%	67.08%	18.45%	6.65%	2.58%	5.24%	0.00%
	Current		1,203	-	-	-	807	222	80	31	63	-
	Proposed		1,203	-	-	-	807	222	80	31	63	-
CUS_903	Account 903 Composite Allocator	CUS		9.90%	80.88%	6.69%	1.93%	0.11%	0.25%	0.01%	0.22%	0.01%
	Current		8,566,716	847,736	6,928,679	573,532	165,436	9,502	21,138	907	18,927	859
	Proposed		8,566,716	847,736	6,928,679	573,532	165,436	9,502	21,138	907	18,927	859
CUS_908	Account 908 Composite Allocator	CUS		1.38%	8.97%	69.96%	17.00%	1.66%	0.61%	0.14%	0.28%	0.00%
	Current		965,152	13,335	86,552	675,232	164,044	16,008	5,917	1,379	2,685	
	Proposed		965,152	13,335	86,552	675,232	164,044	16,008	5,917	1,379	2,685	

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors incl. Non-Firm

Name	Description		Total	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH	NF
CUST_DEP	Customer Deposits Study	CUS		0.02%	0.13%	51.28%	42.38%	2.48%	3.56%	0.00%	0.14%	0.00%
	Current		3,735,753	800	4,905	1,915,763	1,583,368	92,714	132,884	-	5,320	
	Proposed		3,735,753	800	4,905	1,915,763	1,583,368	92,714	132,884	-	5,320	
CUS_912	C&I Marketing Program Capital	CUS		0.00%	0.00%	76.56%	23.44%	0.00%	0.00%	0.00%	0.00%	0.00%
	Current		320			245	75					
	Proposed		320			245	75					
RES_CUS	Residential Customers	CUS		13.35%	86.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Current		226,140	30,190	195,950							
	Proposed		226,140	30,190	195,950							
RES_912	Residential Marketing Prog. Exp.	CUS		2.94%	97.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Current		1,700	50	1,650							
	Proposed		1,700	50	1,650							
CI_912	C&I Marketing Program Exp.	CUS		0.00%	0.00%	74.24%	22.73%	1.82%	0.61%	0.30%	0.30%	0.00%
	Current		330			245	75	6	2	1	1	
	Proposed		330			245	75	6	2	1	1	
NF_MTRS	Non-Firm Meter Costs	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Current		1									1
	Proposed		1									1

National Grid RI Gas
Class Cost of Service Study
External Allocation Factors incl. Non-Firm

Name	Description		Total	RNH	RH	SCG	MCG	LLL	LLH	XLL	XLH	NF
COMMODITY ALLOCATORS												
TOTHRU	Total Throughput (dth)	COM		1.52%	47.74%	6.27%	13.98%	7.04%	2.74%	3.20%	13.12%	4.40%
	Current		37,725,340	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980	1,659,104
	Proposed		37,725,340	571,736	18,011,881	2,365,191	5,272,745	2,655,646	1,034,400	1,206,657	4,947,980	1,659,104
SALES	Sales (dth)	COM		2.10%	66.19%	8.69%	15.00%	4.74%	1.78%	0.49%	1.00%	0.00%
	Current		27,211,038	571,736	18,011,881	2,365,191	4,082,993	1,290,082	483,166	133,086	272,903	-
	Proposed		27,211,038	571,736	18,011,881	2,365,191	4,082,993	1,290,082	483,166	133,086	272,903	-
DELREV	Sales Delivery Service Revenues	COM		4.51%	72.15%	9.23%	10.09%	2.89%	0.74%	0.14%	0.25%	0.00%
	Current		113,908,542	5,133,293	82,183,208	10,513,902	11,494,239	3,289,152	845,392	162,535	286,821	
	Proposed		113,908,542	5,133,293	82,183,208	10,513,902	11,494,239	3,289,152	845,392	162,535	286,821	
TRANSREV	Transportation Service Revenues	COM		0.00%	0.00%	0.00%	23.73%	25.88%	7.27%	7.12%	23.96%	12.03%
	Current		13,298,171	-	-	-	3,156,002	3,441,781	967,289	946,247	3,186,852	1,600,000
	Proposed		13,298,171	-	-	-	3,156,002	3,441,781	967,289	946,247	3,186,852	1,600,000
TOTREV	Total Service Revenues	COM		4.04%	64.61%	8.27%	11.52%	5.29%	1.42%	0.87%	2.73%	1.26%
	Current		127,206,713	5,133,293	82,183,208	10,513,902	14,650,241	6,730,933	1,812,681	1,108,782	3,473,673	1,600,000
	Proposed		127,206,713	5,133,293	82,183,208	10,513,902	14,650,241	6,730,933	1,812,681	1,108,782	3,473,673	1,600,000
NR_REV	Non-Residential Revenue	COM		0.00%	0.00%	27.46%	38.26%	17.58%	4.73%	2.90%	9.07%	0.00%
	Current		38,290,212	-	-	10,513,902	14,650,241	6,730,933	1,812,681	1,108,782	3,473,673	-
	Proposed		38,290,212	-	-	10,513,902	14,650,241	6,730,933	1,812,681	1,108,782	3,473,673	-

National Grid RI Gas
Class Cost of Service Study
Internal Allocation Factors Incl. Non-Firm

Name	Description	Line Ref. Total	4 F_PRODU_DESIGN_WINTER	5 F_STORG_DESIGN_WINTER	6 F_DISTR_LT4_RSUM	7 F_DISTR_RSUM	8 F_DISTR_VOL	9 F_DISTR_DESIGN_WINTER	10 F_DISTR_CUST	11 F_DISTR_SERVICES	12 F_DISTR_RES_912	13 F_DISTR_CUS_912
PSDPLANT	Production, Storage & Distribution Plant	537,398,107	2,721,665	13,842,914	174,648,122	93,755,435	253,421	-	393,039	164,552,683	2,002,041	1,706,342
			0.51%	2.58%	32.50%	17.45%	0.05%	0.00%	0.07%	30.62%	0.37%	0.32%
O_M	Operating and Maintenance Expenses (excl. A&G)	44,332,711	267,608	376,121	875,004	14,254,861	4,779	-	2,494,252	3,754,776	1,169,611	19,775
			0.60%	0.85%	1.97%	32.15%	0.01%	0.00%	5.63%	8.47%	2.64%	0.04%
DPLT	Distribution Plant (excl. Land, S&I, Other)	511,041,150	-	-	171,364,500	91,992,706	248,656	-	385,649	161,458,869	1,964,400	1,674,260
			0.00%	0.00%	33.53%	18.00%	0.05%	0.00%	0.08%	31.59%	0.38%	0.33%
DOPEXP	Distribution Operating Expenses	6,037,347	-	-	552,220	1,086,523	-	-	-	520,299	21,285	10,181
			0.00%	0.00%	9.15%	18.00%	0.00%	0.00%	0.00%	8.62%	0.35%	0.17%
MAINSERV	Mains & Services Plant	416,774,147	-	-	171,364,500	80,642,118	-	-	-	161,458,869	1,714,400	1,594,260
			0.00%	0.00%	41.12%	19.35%	0.00%	0.00%	0.00%	38.74%	0.41%	0.38%
LABOR	Labor	27,227,361	6,048	786,532	5,039,301	4,246,598	143	-	2,458,741	2,694,190	14,436	8,835
			0.02%	2.89%	18.51%	15.60%	0.00%	0.00%	9.03%	9.90%	0.05%	0.03%
DMNEXP	Distribution Maintenance Expenses	16,710,704	-	-	-	11,993,918	4,573	-	-	2,804,254	10,895	3,486
			0.00%	0.00%	0.00%	71.77%	0.03%	0.00%	0.00%	16.78%	0.07%	0.02%
MTRHR	Meter & House Regulator Plant	43,780,957	-	-	-	-	-	-	-	-	250,000	80,000
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.18%
GENRL_PLANT	General Plant	23,084,666	64,673	628,391	5,992,940	3,827,882	5,855	-	983,194	4,832,759	51,530	42,545
			0.28%	2.72%	25.96%	16.58%	0.03%	0.00%	4.26%	20.93%	0.22%	0.18%
MAIN	Mains Plant	252,006,618	-	-	171,364,500	80,642,118	-	-	-	-	-	-
			0.00%	0.00%	68.00%	32.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	Rate Base	285,241,462	(1,650,208)	2,647,389	115,337,447	63,245,671	(392,052)	-	12,363,137	39,109,251	2,204,955	1,632,316
			-0.58%	0.93%	40.44%	22.17%	-0.14%	0.00%	4.33%	13.71%	0.77%	0.57%

National Grid RI Gas
Class Cost of Service Study
Internal Allocation Factors Incl. Non-Firm

Name	Description	Line Ref. Total	14 F_DISTR_NF_MTRS	15 F_DISTR_METERS	16 F_DISTR_CUST_DEP	17 F_DISTR_CUS_903	18 F_DISTR_UNCOLLECTIBLE	19 F_DISTR_CUS_908	20 F_DISTR_CI_912	21 F_DISTR_TRAN_CUST	22 F_DISTR_TOTHRU	23 F_DISTR_TOTREV
PSDPLANT	Production, Storage & Distribution Plant	537,398,107	196,274	83,326,171	-	-	-	-	-	-	-	-
			0.04%	15.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
O_M	Operating and Maintenance Expenses (excl. A&G)	44,332,711	28,007	6,347,320	-	8,457,640	3,594,522	737,139	252,500	-	1,698,797	-
			0.06%	14.32%	0.00%	19.08%	8.11%	1.66%	0.57%	0.00%	3.83%	0.00%
DPLT	Distribution Plant (excl. Land, S&I, Other)	511,041,150	192,584	81,759,526	-	-	-	-	-	-	-	-
			0.04%	16.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DOPEXP	Distribution Operating Expenses	6,037,347	12,141	2,762,579	-	-	-	-	-	-	1,072,120	-
			0.20%	45.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.76%	0.00%
MAINSERV	Mains & Services Plant	416,774,147	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	Labor	27,227,361	5,796	5,089,771	-	4,599,101	-	892,800	-	-	1,385,070	-
			0.02%	18.69%	0.00%	16.89%	0.00%	3.28%	0.00%	0.00%	5.09%	0.00%
DMNEXP	Distribution Maintenance Expenses	16,710,704	8,393	1,885,185	-	-	-	-	-	-	-	-
			0.05%	11.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MTRHR	Meter & House Regulator Plant	43,780,957	192,584	43,258,373	-	-	-	-	-	-	-	-
			0.44%	98.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENRL_PLANT	General Plant	23,084,666	6,788	3,923,322	-	1,822,252	-	353,744	-	-	548,791	-
			0.03%	17.00%	0.00%	7.89%	0.00%	1.53%	0.00%	0.00%	2.38%	0.00%
MAIN	Mains Plant	252,006,618	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	Rate Base	285,241,462	194,699	49,727,666	(3,735,753)	2,562,256	907,372	269,023	63,739	-	754,554	-
			0.07%	17.43%	-1.31%	0.90%	0.32%	0.09%	0.02%	0.00%	0.26%	0.00%

National Grid RI Gas
Class Cost of Service Study
Internal Allocation Factors Incl. Non-Firm

		Line Ref.	24	25	26
Name	**Description**	**Total**	**F_DISTR_DELREV**	**F_DISTR_TRANSREV**	**F_DISTR_NR_REV**
PSDPLANT	Production, Storage & Distribution Plant	537,398,107	-	-	-
			0.00%	0.00%	0.00%
O_M	Operating and Maintenance Expenses (excl. A&G)	44,332,711	-	-	-
			0.00%	0.00%	0.00%
DPLT	Distribution Plant (excl. Land, S&I, Other)	511,041,150	-	-	-
			0.00%	0.00%	0.00%
DOPEXP	Distribution Operating Expenses	6,037,347	-	-	-
			0.00%	0.00%	0.00%
MAINSERV	Mains & Services Plant	416,774,147	-	-	-
			0.00%	0.00%	0.00%
LABOR	Labor	27,227,361	-	-	-
			0.00%	0.00%	0.00%
DMNEXP	Distribution Maintenance Expenses	16,710,704	-	-	-
			0.00%	0.00%	0.00%
MTRHR	Meter & House Regulator Plant	43,780,957	-	-	-
			0.00%	0.00%	0.00%
GENRL_PLANT	General Plant	23,084,666	-	-	-
			0.00%	0.00%	0.00%
MAIN	Mains Plant	252,006,618	-	-	-
			0.00%	0.00%	0.00%
RTBASE	Rate Base	285,241,462	-	-	-
			0.00%	0.00%	0.00%

National Grid Rhode Island

Calculation of RSUM Allocation Factor

Ia. Normalized Sales (dth) Cycle Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	35,498	525,123	62,355	168,003	48,641	37,580	7,129	21,950	906,278
Nov-08	46,372	1,142,336	131,132	303,712	107,608	45,684	9,609	23,535	1,809,987
Dec-08	56,687	2,161,773	282,121	527,886	204,231	57,868	25,000	25,812	3,341,377
Jan-09	64,564	2,914,739	396,526	697,099	263,573	64,326	28,358	25,393	4,454,578
Feb-09	60,105	3,070,998	444,457	746,935	284,275	58,457	24,785	30,895	4,720,908
Mar-09	57,950	2,808,834	401,070	692,533	259,921	63,156	23,039	27,803	4,334,306
Apr-09	55,372	2,148,904	280,876	518,741	173,684	56,738	12,629	28,174	3,275,117
May-09	49,800	1,211,919	135,298	319,856	104,847	45,402	8,129	24,648	1,899,899
Jun-09	44,033	734,882	81,371	215,223	51,940	41,935	3,095	19,695	1,192,174
Jul-09	36,650	469,333	51,712	144,500	28,906	33,117	1,226	19,364	784,808
Aug-09	30,092	378,980	46,472	129,588	22,279	27,045	1,810	23,978	660,245
Sep-09	34,613	444,060	51,801	149,177	27,881	38,869	2,309	18,696	767,406

IIa. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total
Oct-08	30.62	1,159	17,150	2,036	5,487	1,589	1,227	233	717	0	0	0	0	29,599
Nov-08	30.05	1,543	38,018	4,364	10,108	3,581	1,520	320	783	0	0	0	0	60,237
Dec-08	33.43	1,696	64,668	8,440	15,791	6,109	1,731	748	772	0	0	0	0	99,956
Jan-09	30.71	2,102	94,898	12,910	22,696	8,581	2,094	923	827	0	0	0	0	145,033
Feb-09	29.62	2,029	103,683	15,006	25,218	9,598	1,974	837	1,043	0	0	0	0	159,388
Mar-09	29.43	1,969	95,446	13,629	23,533	8,832	2,146	783	945	0	0	0	0	147,282
Apr-09	30.29	1,828	70,954	9,274	17,128	5,735	1,873	417	930	0	0	0	0	108,141
May-09	29.86	1,668	40,591	4,532	10,713	3,512	1,521	272	826	0	0	0	0	63,633
Jun-09	32.24	1,366	22,795	2,524	6,676	1,611	1,301	96	611	0	0	0	0	36,980
Jul-09	30.05	1,220	15,620	1,721	4,809	962	1,102	41	644	0	0	0	0	26,119
Aug-09	30.65	982	12,365	1,516	4,228	727	882	59	782	0	0	0	0	21,541
Sep-09	32.24	1,074	13,774	1,607	4,627	865	1,206	72	580	0	0	0	0	23,804

Calculation of RSUM Allocation Factor

Ib. Normalized Sales (dth) Monthly Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Non-Firm	Total
Oct-08	0	0	0	31,520	46,119	26,727	55,225	366,874	204,787	731,252
Nov-08	0	0	0	62,593	110,476	43,592	91,632	380,058	126,131	814,481
Dec-08	0	0	0	103,742	169,977	45,360	139,238	410,726	127,016	996,061
Jan-09	0	0	0	91,696	184,530	43,504	170,985	449,955	66,671	1,007,341
Feb-09	0	0	0	100,390	172,315	46,133	169,585	431,337	12,362	932,122
Mar-09	0	0	0	83,737	164,311	49,882	154,078	442,530	67,256	961,793
Apr-09	0	0	0	55,538	99,864	39,937	100,128	405,570	148,500	849,536
May-09	0	0	0	32,113	43,799	36,236	56,768	360,300	154,293	683,510
Jun-09	0	0	0	28,661	27,007	38,929	32,333	338,079	156,413	621,423
Jul-09	0	0	0	21,618	18,071	29,900	28,528	346,006	237,339	681,463
Aug-09	0	0	0	21,065	17,338	30,746	29,989	357,328	179,672	636,138
Sep-09	0	0	0	26,819	24,053	33,276	31,050	369,273	178,662	663,134

IIb. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Non-Firm				Total
Oct-08	31.00	0	0	0	1,017	1,488	862	1,781	11,835	6,606	0	0	0	23,589
Nov-08	30.00	0	0	0	2,086	3,683	1,453	3,054	12,669	4,204	0	0	0	27,149
Dec-08	31.00	0	0	0	3,347	5,483	1,463	4,492	13,249	4,097	0	0	0	32,131
Jan-09	31.00	0	0	0	2,958	5,953	1,403	5,516	14,515	2,151	0	0	0	32,495
Feb-09	28.00	0	0	0	3,585	6,154	1,648	6,057	15,405	442	0	0	0	33,290
Mar-09	31.00	0	0	0	2,701	5,300	1,609	4,970	14,275	2,170	0	0	0	31,026
Apr-09	30.00	0	0	0	1,851	3,329	1,331	3,338	13,519	4,950	0	0	0	28,318
May-09	31.00	0	0	0	1,036	1,413	1,169	1,831	11,623	4,977	0	0	0	22,049
Jun-09	30.00	0	0	0	955	900	1,298	1,078	11,269	5,214	0	0	0	20,714
Jul-09	31.00	0	0	0	697	583	965	920	11,161	7,656	0	0	0	21,983
Aug-09	31.00	0	0	0	680	559	992	967	11,527	5,796	0	0	0	20,521
Sep-09	30.00	0	0	0	894	802	1,109	1,035	12,309	5,955	0	0	0	22,104

Calculation of RSUM Allocation Factor

IIc. Combined Normalized Sales per Billing Day

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Non-Firm				Total	Rank
Oct-08	1,159	17,150	2,036	6,504	3,076	2,089	2,014	12,552	6,606	0	0	0	53,187	9
Nov-08	1,543	38,018	4,364	12,194	7,264	2,973	3,374	13,452	4,204	0	0	0	87,387	6
Dec-08	1,696	64,668	8,440	19,138	11,593	3,194	5,239	14,021	4,097	0	0	0	132,087	5
Jan-09	2,102	94,898	12,910	25,654	14,534	3,498	6,439	15,341	2,151	0	0	0	177,528	3
Feb-09	2,029	103,683	15,006	28,803	15,752	3,621	6,893	16,448	442	0	0	0	192,678	1
Mar-09	1,969	95,446	13,629	26,234	14,133	3,755	5,753	15,220	2,170	0	0	0	178,308	2
Apr-09	1,828	70,954	9,274	18,979	9,064	3,205	3,755	14,449	4,950	0	0	0	136,459	4
May-09	1,668	40,591	4,532	11,749	4,924	2,690	2,103	12,448	4,977	0	0	0	85,682	7
Jun-09	1,366	22,795	2,524	7,631	2,511	2,598	1,174	11,880	5,214	0	0	0	57,694	8
Jul-09	1,220	15,620	1,721	5,506	1,545	2,067	961	11,806	7,656	0	0	0	48,102	10
Aug-09	982	12,365	1,516	4,907	1,286	1,874	1,026	12,309	5,796	0	0	0	42,062	12
Sep-09	1,074	13,774	1,607	5,521	1,667	2,315	1,107	12,889	5,955	0	0	0	45,909	11

III. Percentage of Sales per Billing Day by Month

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Non-Firm				Total
Oct-08	2.18%	32.24%	3.83%	12.23%	5.78%	3.93%	3.79%	23.60%	12.42%	0.00%	0.00%	0.00%	100.00%
Nov-08	1.77%	43.50%	4.99%	13.95%	8.31%	3.40%	3.86%	15.39%	4.81%	0.00%	0.00%	0.00%	100.00%
Dec-08	1.28%	48.96%	6.39%	14.49%	8.78%	2.42%	3.97%	10.62%	3.10%	0.00%	0.00%	0.00%	100.00%
Jan-09	1.18%	53.46%	7.27%	14.45%	8.19%	1.97%	3.63%	8.64%	1.21%	0.00%	0.00%	0.00%	100.00%
Feb-09	1.05%	53.81%	7.79%	14.95%	8.18%	1.88%	3.58%	8.54%	0.23%	0.00%	0.00%	0.00%	100.00%
Mar-09	1.10%	53.53%	7.64%	14.71%	7.93%	2.11%	3.23%	8.54%	1.22%	0.00%	0.00%	0.00%	100.00%
Apr-09	1.34%	52.00%	6.80%	13.91%	6.64%	2.35%	2.75%	10.59%	3.63%	0.00%	0.00%	0.00%	100.00%
May-09	1.95%	47.37%	5.29%	13.71%	5.75%	3.14%	2.46%	14.53%	5.81%	0.00%	0.00%	0.00%	100.00%
Jun-09	2.37%	39.51%	4.37%	13.23%	4.35%	4.50%	2.03%	20.59%	9.04%	0.00%	0.00%	0.00%	100.00%
Jul-09	2.54%	32.47%	3.58%	11.45%	3.21%	4.30%	2.00%	24.54%	15.92%	0.00%	0.00%	0.00%	100.00%
Aug-09	2.33%	29.40%	3.60%	11.67%	3.06%	4.46%	2.44%	29.26%	13.78%	0.00%	0.00%	0.00%	100.00%
Sep-09	2.34%	30.00%	3.50%	12.03%	3.63%	5.04%	2.41%	28.08%	12.97%	0.00%	0.00%	0.00%	100.00%

Calculation of RSUM Allocation Factor

IV. Sort

Month	Sales/ Billing Day	% of Topline	Increment	Feb-09	Mar-09	Jan-09	Apr-09	Dec-08	Nov-08	May-09	Jun-09	Oct-08	Jul-09	Sep-09	Aug-09
Feb-09	192,678	100.00%	7.46%	7.46%											
Mar-09	178,308	92.54%	0.40%	0.20%	0.20%										
Jan-09	177,528	92.14%	21.31%	7.10%	7.10%	7.10%									
Apr-09	136,459	70.82%	2.27%	0.57%	0.57%	0.57%	0.57%								
Dec-08	132,087	68.55%	23.20%	4.64%	4.64%	4.64%	4.64%	4.64%							
Nov-08	87,387	45.35%	0.88%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%						
May-09	85,682	44.47%	14.53%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%					
Jun-09	57,694	29.94%	2.34%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%				
Oct-08	53,187	27.60%	2.64%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%			
Jul-09	48,102	24.96%	1.14%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%		
Sep-09	45,909	23.83%	2.00%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%	
Aug-09	42,062	21.83%	21.83%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%	1.82%
			100.00%	**24.90%**	**17.44%**	**17.23%**	**10.13%**	**9.56%**	**4.92%**	**4.78%**	**2.70%**	**2.41%**	**2.11%**	**2.00%**	**1.82%**

V. RSUM

Month	Total %	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Non-Firm				Total
Feb-09	24.90%	0.26%	13.40%	1.94%	3.72%	2.04%	0.47%	0.89%	2.13%	0.06%	0.00%	0.00%	0.00%	24.90%
Mar-09	17.44%	0.19%	9.33%	1.33%	2.57%	1.38%	0.37%	0.56%	1.49%	0.21%	0.00%	0.00%	0.00%	17.44%
Jan-09	17.23%	0.20%	9.21%	1.25%	2.49%	1.41%	0.34%	0.63%	1.49%	0.21%	0.00%	0.00%	0.00%	17.23%
Apr-09	10.13%	0.14%	5.27%	0.69%	1.41%	0.67%	0.24%	0.28%	1.07%	0.37%	0.00%	0.00%	0.00%	10.13%
Dec-08	9.56%	0.12%	4.68%	0.61%	1.39%	0.84%	0.23%	0.38%	1.02%	0.30%	0.00%	0.00%	0.00%	9.56%
Nov-08	4.92%	0.09%	2.14%	0.25%	0.69%	0.41%	0.17%	0.19%	0.76%	0.24%	0.00%	0.00%	0.00%	4.92%
May-09	4.78%	0.09%	2.26%	0.25%	0.65%	0.27%	0.15%	0.12%	0.69%	0.28%	0.00%	0.00%	0.00%	4.78%
Jun-09	2.70%	0.06%	1.07%	0.12%	0.36%	0.12%	0.12%	0.05%	0.56%	0.24%	0.00%	0.00%	0.00%	2.70%
Oct-08	2.41%	0.05%	0.78%	0.09%	0.29%	0.14%	0.09%	0.09%	0.57%	0.30%	0.00%	0.00%	0.00%	2.41%
Jul-09	2.11%	0.05%	0.69%	0.08%	0.24%	0.07%	0.09%	0.04%	0.52%	0.34%	0.00%	0.00%	0.00%	2.11%
Sep-09	2.00%	0.05%	0.60%	0.07%	0.24%	0.07%	0.10%	0.05%	0.56%	0.26%	0.00%	0.00%	0.00%	2.00%
Aug-09	1.82%	0.04%	0.53%	0.07%	0.21%	0.06%	0.08%	0.04%	0.53%	0.25%	0.00%	0.00%	0.00%	1.82%
Total	**100.00%**	**1.36%**	**49.96%**	**6.74%**	**14.26%**	**7.48%**	**2.45%**	**3.32%**	**11.38%**	**3.05%**	**0.00%**	**0.00%**	**0.00%**	**100.00%**

National Grid Rhode Island

Calculation of RSUM Allocation Factor

Ia. Normalized Sales (dth) Cycle Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	35,498	525,123	62,355	168,003	48,641	37,580	0	0	877,199
Nov-08	46,372	1,142,336	131,132	303,712	107,608	45,684	0	0	1,776,843
Dec-08	56,687	2,161,773	282,121	527,886	204,231	57,868	0	0	3,290,566
Jan-09	64,564	2,914,739	396,526	697,099	263,573	64,326	0	0	4,400,827
Feb-09	60,105	3,070,998	444,457	746,935	284,275	58,457	0	0	4,665,228
Mar-09	57,950	2,808,834	401,070	692,533	259,921	63,156	0	0	4,283,464
Apr-09	55,372	2,148,904	280,876	518,741	173,684	56,738	0	0	3,234,315
May-09	49,800	1,211,919	135,298	319,856	104,847	45,402	0	0	1,867,122
Jun-09	44,033	734,882	81,371	215,223	51,940	41,935	0	0	1,169,384
Jul-09	36,650	469,333	51,712	144,500	28,906	33,117	0	0	764,219
Aug-09	30,092	378,980	46,472	129,588	22,279	27,045	0	0	634,457
Sep-09	34,613	444,060	51,801	149,177	27,881	38,869	0	0	746,401

IIa. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total
Oct-08	30.62	1,159	17,150	2,036	5,487	1,589	1,227	0	0	0	0	0	0	28,649
Nov-08	30.05	1,543	38,018	4,364	10,108	3,581	1,520	0	0	0	0	0	0	59,134
Dec-08	33.43	1,696	64,668	8,440	15,791	6,109	1,731	0	0	0	0	0	0	98,436
Jan-09	30.71	2,102	94,898	12,910	22,696	8,581	2,094	0	0	0	0	0	0	143,283
Feb-09	29.62	2,029	103,683	15,006	25,218	9,598	1,974	0	0	0	0	0	0	157,508
Mar-09	29.43	1,969	95,446	13,629	23,533	8,832	2,146	0	0	0	0	0	0	145,555
Apr-09	30.29	1,828	70,954	9,274	17,128	5,735	1,873	0	0	0	0	0	0	106,793
May-09	29.86	1,668	40,591	4,532	10,713	3,512	1,521	0	0	0	0	0	0	62,535
Jun-09	32.24	1,366	22,795	2,524	6,676	1,611	1,301	0	0	0	0	0	0	36,273
Jul-09	30.05	1,220	15,620	1,721	4,809	962	1,102	0	0	0	0	0	0	25,434
Aug-09	30.65	982	12,365	1,516	4,228	727	882	0	0	0	0	0	0	20,700
Sep-09	32.24	1,074	13,774	1,607	4,627	865	1,206	0	0	0	0	0	0	23,153

Calculation of RSUM Allocation Factor

Ib. Normalized Sales (dth) Monthly Billed

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High	Total
Oct-08	0	0	0	31,520	46,119	26,727	0	0	104,365
Nov-08	0	0	0	62,593	110,476	43,592	0	0	216,660
Dec-08	0	0	0	103,742	169,977	45,360	0	0	319,080
Jan-09	0	0	0	91,696	184,530	43,504	0	0	319,730
Feb-09	0	0	0	100,390	172,315	46,133	0	0	318,838
Mar-09	0	0	0	83,737	164,311	49,882	0	0	297,929
Apr-09	0	0	0	55,538	99,864	39,937	0	0	195,339
May-09	0	0	0	32,113	43,799	36,236	0	0	112,149
Jun-09	0	0	0	28,661	27,007	38,929	0	0	94,597
Jul-09	0	0	0	21,618	18,071	29,900	0	0	69,589
Aug-09	0	0	0	21,065	17,338	30,746	0	0	69,148
Sep-09	0	0	0	26,819	24,053	33,276	0	0	84,149

IIb. Normalized Sales per Billing Day

Month	Billing Days	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total
Oct-08	31.00	0	0	0	1,017	1,488	862	0	0	0	0	0	0	3,367
Nov-08	30.00	0	0	0	2,086	3,683	1,453	0	0	0	0	0	0	7,222
Dec-08	31.00	0	0	0	3,347	5,483	1,463	0	0	0	0	0	0	10,293
Jan-09	31.00	0	0	0	2,958	5,953	1,403	0	0	0	0	0	0	10,314
Feb-09	28.00	0	0	0	3,585	6,154	1,648	0	0	0	0	0	0	11,387
Mar-09	31.00	0	0	0	2,701	5,300	1,609	0	0	0	0	0	0	9,611
Apr-09	30.00	0	0	0	1,851	3,329	1,331	0	0	0	0	0	0	6,511
May-09	31.00	0	0	0	1,036	1,413	1,169	0	0	0	0	0	0	3,618
Jun-09	30.00	0	0	0	955	900	1,298	0	0	0	0	0	0	3,153
Jul-09	31.00	0	0	0	697	583	965	0	0	0	0	0	0	2,245
Aug-09	31.00	0	0	0	680	559	992	0	0	0	0	0	0	2,231
Sep-09	30.00	0	0	0	894	802	1,109	0	0	0	0	0	0	2,805

Calculation of RSUM Allocation Factor

IIc. Combined Normalized Sales per Billing Day

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total	Rank
Oct-08	1,159	17,150	2,036	6,504	3,076	2,089	0	0	0	0	0	0	32,015	9
Nov-08	1,543	38,018	4,364	12,194	7,264	2,973	0	0	0	0	0	0	66,356	6
Dec-08	1,696	64,668	8,440	19,138	11,593	3,194	0	0	0	0	0	0	108,729	5
Jan-09	2,102	94,898	12,910	25,654	14,534	3,498	0	0	0	0	0	0	153,597	3
Feb-09	2,029	103,683	15,006	28,803	15,752	3,621	0	0	0	0	0	0	168,895	1
Mar-09	1,969	95,446	13,629	26,234	14,133	3,755	0	0	0	0	0	0	155,165	2
Apr-09	1,828	70,954	9,274	18,979	9,064	3,205	0	0	0	0	0	0	113,305	4
May-09	1,668	40,591	4,532	11,749	4,924	2,690	0	0	0	0	0	0	66,153	7
Jun-09	1,366	22,795	2,524	7,631	2,511	2,598	0	0	0	0	0	0	39,427	8
Jul-09	1,220	15,620	1,721	5,506	1,545	2,067	0	0	0	0	0	0	27,678	10
Aug-09	982	12,365	1,516	4,907	1,286	1,874	0	0	0	0	0	0	22,931	12
Sep-09	1,074	13,774	1,607	5,521	1,667	2,315	0	0	0	0	0	0	25,958	11

III. Percentage of Sales per Billing Day by Month

Month	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total
Oct-08	3.62%	53.57%	6.36%	20.31%	9.61%	6.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Nov-08	2.33%	57.29%	6.58%	18.38%	10.95%	4.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Dec-08	1.56%	59.48%	7.76%	17.60%	10.66%	2.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Jan-09	1.37%	61.78%	8.41%	16.70%	9.46%	2.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Feb-09	1.20%	61.39%	8.88%	17.05%	9.33%	2.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Mar-09	1.27%	61.51%	8.78%	16.91%	9.11%	2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Apr-09	1.61%	62.62%	8.19%	16.75%	8.00%	2.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
May-09	2.52%	61.36%	6.85%	17.76%	7.44%	4.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Jun-09	3.46%	57.82%	6.40%	19.36%	6.37%	6.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Jul-09	4.41%	56.43%	6.22%	19.89%	5.58%	7.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Aug-09	4.28%	53.92%	6.61%	21.40%	5.61%	8.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Sep-09	4.14%	53.06%	6.19%	21.27%	6.42%	8.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Calculation of RSUM Allocation Factor

IV. Sort

Month	Sales/ Billing Day	% of Topline	Increment	Feb-09	Mar-09	Jan-09	Apr-09	Dec-08	Nov-08	May-09	Jun-09	Oct-08	Jul-09	Sep-09	Aug-09
Feb-09	168,895	100.00%	8.13%	8.13%											
Mar-09	155,165	91.87%	0.93%	0.46%	0.46%										
Jan-09	153,597	90.94%	23.86%	7.95%	7.95%	7.95%									
Apr-09	113,305	67.09%	2.71%	0.68%	0.68%	0.68%	0.68%								
Dec-08	108,729	64.38%	25.09%	5.02%	5.02%	5.02%	5.02%	5.02%							
Nov-08	66,356	39.29%	0.12%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%						
May-09	66,153	39.17%	15.82%	2.26%	2.26%	2.26%	2.26%	2.26%	2.26%	2.26%					
Jun-09	39,427	23.34%	4.39%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%	0.55%				
Oct-08	32,015	18.96%	2.57%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%	0.29%			
Jul-09	27,678	16.39%	1.02%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%		
Sep-09	25,958	15.37%	1.79%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	
Aug-09	22,931	13.58%	13.58%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%
			100.00%	**26.75%**	**18.62%**	**18.16%**	**10.21%**	**9.53%**	**4.51%**	**4.49%**	**2.23%**	**1.68%**	**1.40%**	**1.29%**	**1.13%**

V. RSUM

Month	Total %	RNH	RH	Small	Medium	Large Low	Large High	XL Low	XL High					Total
Feb-09	26.75%	0.32%	16.42%	2.38%	4.56%	2.49%	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.75%
Mar-09	18.62%	0.24%	11.45%	1.64%	3.15%	1.70%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.62%
Jan-09	18.16%	0.25%	11.22%	1.53%	3.03%	1.72%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.16%
Apr-09	10.21%	0.16%	6.39%	0.84%	1.71%	0.82%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.21%
Dec-08	9.53%	0.15%	5.67%	0.74%	1.68%	1.02%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.53%
Nov-08	4.51%	0.10%	2.58%	0.30%	0.83%	0.49%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.51%
May-09	4.49%	0.11%	2.76%	0.31%	0.80%	0.33%	0.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.49%
Jun-09	2.23%	0.08%	1.29%	0.14%	0.43%	0.14%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.23%
Oct-08	1.68%	0.06%	0.90%	0.11%	0.34%	0.16%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.68%
Jul-09	1.40%	0.06%	0.79%	0.09%	0.28%	0.08%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.40%
Sep-09	1.29%	0.05%	0.69%	0.08%	0.28%	0.08%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.29%
Aug-09	1.13%	0.05%	0.61%	0.07%	0.24%	0.06%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.13%
Total	**100.00%**	**1.64%**	**60.77%**	**8.21%**	**17.32%**	**9.10%**	**2.96%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**100.00%**

National Grid Rhode Island

Volumes

	1	2	3	4	5	6	7	8	9	10	11	12			
	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Total	Peak	Off Peak
Normal Volumes															
SALES (dth)															
Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	146,083	268,394	472,365	619,681	671,008	618,530	460,648	279,414	185,397	122,539	111,145	127,788	4,082,993	2,649,979	1,433,013
Large LLF	40,125	91,605	169,793	209,138	232,216	215,097	140,996	84,686	38,956	25,178	18,855	23,437	1,290,082	917,849	372,233
Large HLF	32,166	39,231	48,942	54,171	50,012	52,677	48,279	38,190	35,790	28,262	22,706	32,740	483,166	245,033	238,133
Extra Large LLF	6,172	7,874	22,393	24,636	22,118	21,583	11,875	8,039	3,071	1,219	1,803	2,303	133,086	98,603	34,482
Extra Large HLF	20,614	22,991	23,490	23,745	28,677	25,765	26,264	23,255	18,702	18,472	23,167	17,762	272,903	124,667	148,235
Total Sales	868,135	1,749,934	3,237,563	4,307,201	4,579,592	4,201,508	3,173,214	1,830,600	1,142,202	753,365	633,220	734,503	27,211,037	18,075,797	9,135,240
FT-2 TRANSPORTATION															
FT-2 Medium	21,920	35,318	55,521	77,418	75,928	74,002	58,092	40,443	29,827	21,960	18,443	21,389	530,260	318,186	212,075
FT-2 Large LLF	8,515	16,003	34,439	54,435	52,059	44,823	32,688	20,161	12,984	3,728	3,424	4,444	287,704	201,759	85,945
FT-2 Large HLF	5,414	6,453	8,926	10,155	8,445	10,479	8,460	7,213	6,145	4,855	4,340	6,129	87,013	44,458	42,555
FT-2 Extra Large LLF	957	1,735	2,607	3,722	2,667	1,456	753	90	24	6	6	7	14,031	12,187	1,844
FT-2 Extra Large HLF	1,336	544	2,322	1,648	2,218	2,038	1,910	1,393	993	893	811	934	17,040	8,770	8,270
Total Transportation	38,143	60,053	103,814	147,377	141,316	132,799	101,904	69,299	49,972	31,443	27,024	32,903	936,048	585,360	350,688
Sales & FT-2 THROUGHPUT															
Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	168,003	303,712	527,886	697,099	746,935	692,533	518,741	319,856	215,223	144,500	129,588	149,177	4,613,253	2,968,165	1,645,088
Large LLF	48,641	107,608	204,231	263,573	284,275	259,921	173,684	104,847	51,940	28,906	22,279	27,881	1,577,785	1,119,607	458,178
Large HLF	37,580	45,684	57,868	64,326	58,457	63,156	56,738	45,402	41,935	33,117	27,045	38,869	570,179	289,491	280,688
Extra Large LLF	7,129	9,609	25,000	28,358	24,785	23,039	12,629	8,129	3,095	1,226	1,810	2,309	147,117	110,790	36,326
Extra Large HLF	21,950	23,535	25,812	25,393	30,895	27,803	28,174	24,648	19,695	19,364	23,978	18,696	289,943	133,438	156,505
Total Throughput	906,278	1,809,987	3,341,377	4,454,578	4,720,908	4,334,306	3,275,117	1,899,899	1,192,174	784,808	660,245	767,406	28,147,085	18,661,157	9,485,928
FT-1 TRANSPORTATION															
FT-1 Medium	31,520	62,593	103,742	91,696	100,390	83,737	55,538	32,113	28,661	21,618	21,065	26,819	659,492	442,159	217,333
FT-1 Large LLF	46,119	110,476	169,977	184,530	172,315	164,311	99,864	43,799	27,007	18,071	17,338	24,053	1,077,861	801,609	276,251
FT-1 Large HLF	26,727	43,592	45,360	43,504	46,133	49,882	39,937	36,236	38,929	29,900	30,746	33,276	464,221	228,470	235,751
FT-1 Extra Large LLF	55,225	91,632	139,238	170,985	169,585	154,078	100,128	56,768	32,333	28,528	29,989	31,050	1,059,540	725,518	334,022
FT-1 Extra Large HLF	366,874	380,058	410,726	449,955	431,337	442,530	405,570	360,300	338,079	346,006	357,328	369,273	4,658,037	2,114,606	2,543,431
Total Transportation	526,465	688,350	869,044	940,670	919,760	894,538	701,037	529,217	465,009	444,124	456,466	484,472	7,919,150	4,312,361	3,606,789
Total THROUGHPUT															
Residential Non-Heating	35,498	46,372	56,687	64,564	60,105	57,950	55,372	49,800	44,033	36,650	30,092	34,613	571,735	285,678	286,057
Residential Heating	525,123	1,142,336	2,161,773	2,914,739	3,070,998	2,808,834	2,148,904	1,211,919	734,882	469,333	378,980	444,060	18,011,881	12,098,681	5,913,200
Small C&I	62,355	131,132	282,121	396,526	444,457	401,070	280,876	135,298	81,371	51,712	46,472	51,801	2,365,191	1,655,306	709,886
Medium C&I	199,523	366,305	631,629	788,795	847,326	776,269	574,278	351,970	243,885	166,117	150,652	175,996	5,272,745	3,410,324	1,862,421
Large LLF	94,760	218,084	374,209	448,103	456,590	424,232	273,548	148,646	78,946	46,977	39,617	51,935	2,655,646	1,921,216	734,429
Large HLF	64,307	89,276	103,228	107,830	104,590	113,038	96,675	81,639	80,864	63,018	57,791	72,145	1,034,400	517,961	516,439
Extra Large LLF	62,354	101,241	164,238	199,344	194,370	177,116	112,756	64,897	35,429	29,754	31,799	33,359	1,206,657	836,308	370,348
Extra Large HLF	388,824	403,593	436,538	475,348	462,232	470,334	433,744	384,949	357,774	365,370	381,306	387,969	4,947,980	2,248,044	2,699,936
Total Throughput	1,432,743	2,498,337	4,210,421	5,395,248	5,640,668	5,228,844	3,976,154	2,429,116	1,657,183	1,228,932	1,116,710	1,251,878	36,066,235	22,973,518	13,092,717

National Grid Rhode Island

Account 903 Composite Allocator

Line No.	Cost Center	Description	Total	Allocation Basis	Residential Non-Heating	Residential Heating	Small Commercial General	Medium Commerical General	Large Low Load Factor	Large High Load Factor	Extra Large Low Load Factor	Extra Large High Load Factor	Non-Firm
	(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)	(K)	(L)	(M)	
1	AG0990	Credit & Collections	$ 2,640,525	Net Writeoffs	129,366	2,286,813	131,959	58,510	(1,033)	17,500	-	17,410	-
2	AG1000	Customer Billing	1,305,306	Number of Bills	157,632	1,023,104	97,058	23,586	2,303	851	198	386	188
3	AG1001	Mailing - Customer Service	2,096,664	Number of Bills	253,198	1,643,374	155,901	37,885	3,699	1,367	319	621	302
4	AG1010	Respond to Customer Calls/Inqu	2,507,566	Number of Customers	302,819	1,965,440	186,455	45,310	4,423	1,635	381	742	361
5	AG1013	Call Center-Rent-Elim	54,411	Number of Customers	6,571	42,647	4,046	983	96	35	8	16	8
6	GO5080	Non Payment Collection	(37,756)	Net Writeoffs	(1,850)	(32,699)	(1,887)	(837)	15	(250)	-	(249)	-
7		Total	$ 8,566,716		$ 847,736	$ 6,928,679	$ 573,532	$ 165,436	$ 9,502	$ 21,138	$ 907	$ 18,927	$ 859
		903 Allocator	100%		9.9%	80.9%	6.7%	1.9%	0.1%	0.2%	0.0%	0.2%	0.01%
8		No. of Customers	249,998		30,190	195,950	18,589	4,517	441	163	38	74	36
9		Percent	100.00%		12.08%	78.38%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%	0.01%
10		No. of Bills	2,999,980		362,284	2,351,396	223,069	54,207	5,292	1,956	456	888	432
11		Percent	100.00%		12.08%	78.38%	7.44%	1.81%	0.18%	0.07%	0.02%	0.03%	0.01%
12		Net Writeoffs	9,046,023		443,189	7,834,262	452,070	200,445	(3,540)	59,953	-	59,645	0
13		Percent	100.00%		4.90%	86.60%	5.00%	2.22%	-0.04%	0.66%	0.00%	0.66%	0.00%